



Empirical factors affecting the work ethic of BRI employees, Jakarta III Auditor Office

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ABSTRACT

This study explores the issues of competence, compensation, and job satisfaction on auditor work ethic in BRI Jakarta III office, using a sample of 78 auditors. Data for each variable was collected separately by respondents filling out questionnaires. The method used in this research is quantitative survey, while the analysis technique used is SEM-based SmartPLS analysis. The results prove that there is an influence between competence on work ethic which shows that increasing competence will result in an increase in the work ethic of auditors. that an increase in job satisfaction will result in an increase in the work ethic of auditors. Thus, providing compensation will be able to provide an increase in the work ethic of auditors. The uniqueness of this finding is that job satisfaction has a greater effect than competence and compensation, so organizations must pay attention to job satisfaction and the factors that cause it, so the BRI Jakarta III Auditor's office must increase job satisfaction until employees get optimal job satisfaction.

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INTRODUCTION

The organization is a static collection of individuals as an environmental system, in which there are environmental subsystems that are interconnected and related and directly function to plan what goals will be achieved (Wahyudi et al., 2022). To carry out an easy, efficient, and effective organization, what is very valuable and very much needed organization and aspects of the need is qualified employees (Anshori et al., 2022; Haryadi et al., 2022; Haryadi & Wahyudi, 2020). Humans are a source of strength that is used to move and synergize with er individuals so that they can achieve organizational goals (Alfarizi et al., 2022; Rahmatullah et al., 2022; Tania et al., 2021). In the business field competition, the system is largely dependent on the employees it has. Therefore, the organizational system justifies that the employees it has have insight and expertise in the task of automatically achieving organizational goals. Employees who have insight and expertise are important assets in supporting the system to maintain the competitive strength of an institutional system (Gunawan et al., 2022; Haryadi et al., 2021; Riyanto et al., 2022).

Bank Rakyat Indonesia (BRI) along with its development, its performance has increased over the past ten years, although several business items have experienced a decline, due to the global effects of the Covid-19 pandemic, such as the lending sector, both retail and non-retail. Many aspects affect BRI's performance, but in general, performance can also be influenced by organizational control in each of its activities. In exercising control the banking organization has two auditors, namely internal and external, internal auditors are made by BRI itself, and external auditors, such as the Corruption Eradication Commission (KPK), the Financial Services Authority (OJK), even for activities related to the government program budget BRI can also be audited by the Supreme Audit Agency (BPK) made by the government based on the spirit of supervision of the public interest. For that the role of internal auditors who have a high work ethic. Findings of empirical facts on the audit team of PT Bank Rakyat Indonesia (Persero) Tbk Jakarta III are as follows: From the report data above it can be interpreted that 35% of auditors have insufficient competence, this is because their enthusiasm is still low, the level of activity related to adding competency audit knowledge is low for some auditors. Some auditors are reluctant to renew their competence because they see that the salary given is not following their skills, and the company has not properly rewarded the auditor under existing professional standards.

This fact is also supported by the fact that the number of auditors in each branch does not meet ideal standards, and the distribution of auditors is uneven, due to the limited human resources available for auditors. Auditor job satisfaction is still low as can be seen from the data matrix above which states that reporting is not following the target, discipline is still not by the target, especially related to deadlines, and mastery of technology is still not optimal. The auditors seem reluctant to make efforts to master technology optimally because some auditors are not comfortable and still don't like the job of being an auditor. Then research (Chanzanagh & Akbarnejad, 2010) comparing the literature on Islamic Work Ethics with Islamic teachings to examine the Construction of Islamic Work Ethics in the context of Iran as an Islamic country found that work ethic is influenced by demands from workers' needs according to the strata level of each worker and so many factors that influence the work ethic, including competence compensation and job satisfaction.

Work ethic is the spirit of work that is characteristic, as well as the basis for the beliefs of an individual or group (Zafirovski, 2014). Other opinions also state that the work ethic is a climate that has the meaning of values or norms that are firmly held by individuals, for their status as employees or part of the management itself, which regulates regulations within the organization, work ethic becomes a strong and binding guideline for everyone who works within the organization (Jufrizen, 2017). Other opinions also state the same thing, such as (Yarbrough et al., 2017). Ethos is a branch of philosophy concerning moral values and norms that determine human behavior in life. Work ethic is a form of belief that can function as a guideline for behavior for a person, group, or institution (guiding belief or a person, group, or institution) (Onyemah et al., 2018). By maintaining a work ethic, employees will be able to foster and maintain relationships, such as a sense of attraction and mutual respect, so that a better and more intimate relationship is built, then employees will be able to improve their performance with a good work environment that can support the performance of these employees (Aldulaimi, 2016). Then (Jani et al., 2016) explained that work ethic can be interpreted as attitudes and views towards work, work habits, characteristics or characteristics regarding how to work that is owned by a person, a group of people, or a nation. He also explained that work ethic is also part of individual values. The characteristics of the work ethic can be seen from the habits of the example: punctual, moral, honest, committed, has attitude, disdisciplined responsibility, confidence, and creative (Kong et al., 2015). Based on the definitions and theories above, it can be synthesized that the work ethic is morality in work characterized by being effective and efficient at work, honest, diligent, and punctual.

Competence is certain skills, skills, and abilities that are required to do work (Dessler, 2017:70). Competence according to (Leung et al., 2014), namely: Characteristics that underlie a person and are related to the effectiveness of individual performance in their work. According to (Anshori et al., 2022) there are five competency characteristics, namely: a). Motives. Motive is a condition of someone's behavior that consistently thinks so that he takes action, b). Temperament (Traits). Temperament is the character or character of a person who encourages behavior and responds to certain conditions in a certain way. c. Self-Concept. Self-concept is an attitude assessment that can be measured through a respondent's test to know whether the person is good or not. Like what has been done or what would like to do. d. Knowledge. Knowledge is a set of information possessed by individuals in a particular field. Knowledge is a complex competency. e. Ability (Skills). Skills are a person's ability to carry out certain tasks both physically and mentally.

Competence according to (Robbins & Judge, 2019) is a person's ability and capacity to carry out various tasks in a job, where this ability is determined by intellectual abilities and physical abilities. Also, a human characteristics related to performance effectiveness, this characteristic can be seen as actions, behaviors, and thinking (Gomes, 2003). (Dessler, 2019) also explains that the criteria used predict the performance of a job that competence is divided into two categories namely: a. Threshold Competencies is the main characteristic (knowledge or basic skills) that must be possessed by an employee to carry out his work properly, b. Differentiating Competencies are the factors that distinguish someone who can perform high and low. For example, someone who has a motivational goal (self-concept), is usually concerned with setting goals that exceed what is set by the organization. Competence is the suitability of carrying out duties adequately and having the knowledge, skills, and abilities required by one's position (Anshori et al., 2022). Other opinions also explain that competence means something that describes a person's qualifications or abilities, both qualitative and quantitative abilities (Cummings & Worley, 2019). Sinambela, (2019) reveals that several factors can influence a person's competency skills, namely, beliefs and values, skills, experiences, personality characteristics, motivation, emotional issues, and intellectual abilities. From the definitions and theories above, it can be synthesized that competence is the ability to complete tasks marked by the knowledge, skills, and behavior demanded by one's position.

Compensation has a goal as a benchmark for employee performance towards the organization, it is expected that employees can contribute fully to the company (Dessler, 2019) argues that there are two dimensions in compensation, namely direct compensation and indirect compensation, which are as follows: 1. Direct Compensation. Direct compensation is a form of reward or wages that is paid regularly based on a fixed grace period in the form of money in cash or kind based on contributions for employee services performed. Direct compensation indicators, namely: compatibility of salary with work, suitability of incentives with results received, and bonuses received following the work given. 2. Indirect Compensation. Indirect Compensation (Indirect Compensation) is the provision of compensation for company profits for workers beyond a fixed salary or wages, which can be in the form of money or goods. As for the indicators of indirect compensation, namely: the suitability of the expected benefits, the suitability of insurance with the necessities of life, the suitability of the facilities with the needs of the job, and the suitability of the awards given with the results of work.

Compensation functions as Human Resource Management (HRM) which has a relationship with the type of reward received by employees in exchange for services carrying out organizational tasks. In research (Yu et al., 2023). Ma et al., (2023), stated that compensation is a form of payment or allowance provided by the organization to employees as a result arising from good performance. Ahmed et al., (2021) Compensation is a form of payment or reward intended for employees and arising from the consequences of their work. Vahdati et al., (2022) state that compensation is the output and benefits received by employees in the form of wages and also the same award as the exchange of money for employees to improve performance. This research was conducted because of the objectives to be achieved, as well as the benefits or uses that can be obtained from the results of this study, among others, to find factors that can provide a high work ethic.

Job satisfaction is the emotional condition of a person who has a view of conditions that are pleasant or vice versa in work situations (Saban et al., 2020). Then Job satisfaction communicates the expectations and rewards provided by organizational management, so job satisfaction is also closely related to the theory of justice, psychological agreement, and motivation. (Weiss & Merlo, 2015). After that (Bakotić, 2016) explained that the discussion of job satisfaction is not something simple, both in terms of the concept and in terms of analysis, because satisfaction has various connotations. (Taufail et al., 2018) explaining the effect of job satisfaction on work ethics. Selanjutnya (Hayati & Caniago, 2012) The results of this study further investigated the influence of the Islamic work ethic on intrinsic motivation, job satisfaction, organizational commitment and work performance.

Based on the definitions and theories above, it can be synthesized that job satisfaction is an emotional condition of a person who has a view of conditions that are pleasant or vice versa in completing tasks to obtain work values that are important for him and the organization he runs. Bakotić, (Bakotić, 2016)

RESEARCH METHOD

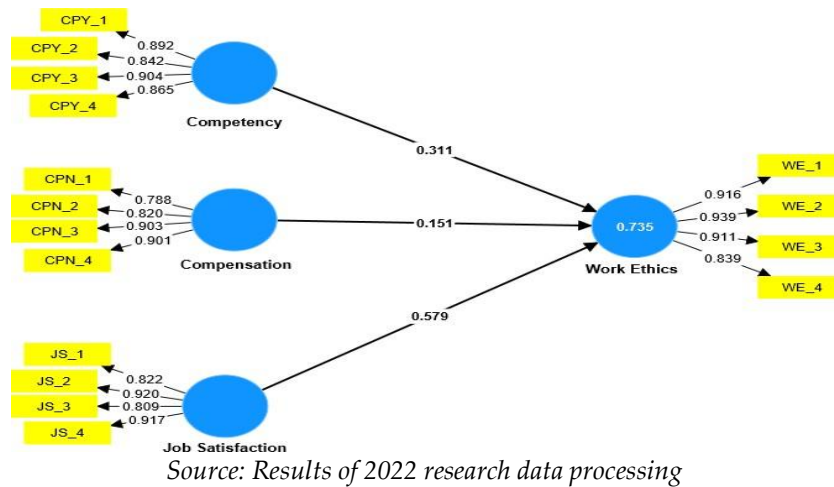
The research was conducted on auditors at the Jakarta III auditor's office Jl .Kapten Soebijanto Djohadikusumo, No.1 Lt 6 Kav. CBD II BSD City South Tangerang. Banking organizations in Indonesia, especially Bank Rakyat Indonesia (BRI) as it develops, its performance has increased over the past ten years, although there are several business items that have decreased, due to the global effects of the co-19 pandemic, such as the loan sector, both retail and non-retail. Many aspects affect BRI's performance, but in general performance can also be influenced by organizational control in each of its activities. In carrying out organizational control, banks have two auditors, namely internal and external, internal auditors are made by BRI itself and external auditors, such as the Corruption Eradication Commission (KPK), the Financial Services Authority (OJK), even for activities related to the BRI government program budget can also be examined by the Supreme Audit Agency (BPK) made by the government based on the spirit of supervision of the public interest. For this reason, the role of internal auditors as the first gatekeeper in monitoring is required to be excellent in carrying out their duties and functions, for this reason, the work ethic of auditors in maintaining BRI's performance is important. The population taken is all BRI Jakarta III auditors totaling 78 auditors.

The sample of this study is the entire population drawn into the sample. A saturated sampling / total sampling technique was used in this study. In this study, the method used by the author is descriptive quantitative research with a causal approach. The causal method of research will seek an overview of the relationship, influence, impact, and causal consequences of various concepts or as factors or several ways designed in management science. The data collection technique used in this study used a questionnaire with a Likert scale of 1-5 with the scale method strongly disagreeing marked with the number 1, disagreeing 2, hesitating 3, agreeing 4, and strongly agreeing 5. A total of 78 questionnaires were obtained from respondents. The data analysis technique in this study is a descriptive analysis using the SPSS version 26 assistance program, then to find the influence between variables using inferential analysis with the SmartPLS version 4.0 assistance program through the outer model test which includes validity test and reliability calculation test, then by looking at the root score value of each variable. Then proceed with the inner model test by looking at the R² (R Square) value. To find the effect between variables, the bootstrapping test is used by looking at the t statistic and p-value.

RESULTS AND DISCUSSIONS

Before hypothesis testing can be conducted, validity testing is necessary to show the degree to which the instrumentation and measurement methods are positive for the design. In this study, validity was tested by looking at convergent and discriminant validity. Additionally, the results of the validity trial can be observed in the following sketch.

Figure 1. Outer Model Research



The above figure shows that if the elasticities of each indicator are all greater than 0.70, the data automatically meets the validity criteria. Opinion (Ghozali & Latan., 2015: 74) If the external load numbers for each indicator are greater than 0.70, the indicator is claimed to be accurate. Besides looking at the external load numbers, convergent validity can also be seen from the numbers that must be greater than 0.50 (AVE) (Chin et al., 2020; Ghozali. I & Latan. H, 2015; Hair et al., 2021). In this form, the mean-variance extracted from each variable exceeds 0.50, as shown in the figure below.

Table 1. Outer model and inner model

Variable/Indicator	Cross Loadings				CA	CR	AVE	R-square
	CPN	CPY	JS	WE				
Compensation_(CPN)					0.876	0.915	0.730	
CPN_1	0,788	0,197	0,433	0,435				
CPN_2	0,820	0,190	0,461	0,421				
CPN_3	0,903	0,392	0,469	0,563				
CPN_4	0,901	0,307	0,455	0,479				
Competency_(CPY)					0.899	0.930	0.768	
CPY_1	0,260	0,892	0,354	0,541				
CPY_2	0,276	0,842	0,351	0,470				
CPY_3	0,290	0,904	0,400	0,594				
CPY_4	0,324	0,865	0,406	0,526				
Job Satisfaction_(JS)					0.890	0.924	0.754	
JS_1	0,528	0,401	0,822	0,704				
JS_2	0,448	0,361	0,920	0,700				
JS_3	0,409	0,381	0,809	0,658				
JS_4	0,454	0,356	0,917	0,691				
Work Ethics_(WE)					0.923	0.946	0.814	0.735
WE_1	0,478	0,535	0,781	0,916				
WE_2	0,521	0,543	0,729	0,939				
WE_3	0,553	0,483	0,727	0,911				
WE_4	0,472	0,649	0,621	0,839				

Table 1 shows that the reliability test values indicate that the Cronbach's alpha value, the composite reliability value for all variables is greater than or equal to 0.70 points. Thus, the conclusion is that all variables are reliable or meet the reliability test, and the Average Variance Extracted (AVE) value is > 0.50, which indicates that reliability and construct validity are met. After testing the outer and inner models, the authors continued testing the data to determine the effect of the variables assumed by the authors, which in full can be seen in the bootstrap test below.

The assumed results are said to be accepted if the T statistical value and the t table index value > (1,960) or if the P value is smaller than the significance value of 0.05. The results can be seen in the following figure or table.

Table. 2 Bootstrapping Direct Effect Test Results

Path Coefficient Direct Effect				
Hypothesis	Variable Influence Relations	Original Sample	T Statistic	P Values
H ₁	Competency → Work Ethics	0.151	2.245	0.025
H ₂	Compensation → Work Ethics	0.311	4.322	0.000
H ₃	Job Satisfaction → Work Ethics	0.579	7.239	0.000

Sumber: Output SmartPLS 4.0 diolah 2023

The form of the table above is the result of the Bootstrapping test with SmartPLS 4.0 which can be explained in the discussion below: The findings in this study prove that the competency variable has a significant effect on work ethic. With the original sample coefficient interval value obtained of 0.151, the T statistic number 2.245 is greater than the t table (1.960), and the p-value of 0.025 is smaller than the significance level (0.05). The competencies needed in several organizations to be able to achieve their goals are of course different, the classification of service companies and companies that produce goods or marketing offices will determine the competencies needed according to the style and direction of the company's strategy also requires different resources, the criteria that are needed are based on the classification of competencies that are real to be basic needs on the potential of prospective employees to be able to support organizational goals (Dessler, 2017:71). The competency view that expertise will affect the ability of employees owned by a person. A person is not necessarily willing to mobilize all the expertise he has to achieve maximum results. Again, an initiator is needed so that an employee is willing to use all the potential he has.

The second finding of the assumption in this study proves that the compensation variable has a significant effect on work ethic with the original sample coefficient interval of 0.311 and a statistical T value of 4.322 which is greater than the t table (1.960) and a p-value of 0.000 which is smaller than the significance level (0.05). In this study, the more appropriate the compensation perceived by employees, the more the work ethic will increase. The company certainly needs compensation or also known as adequate and fair rewards, the compensation provided must also meet expectations that are quite competitive compared to similar organizations or companies. A good compensation payment system will greatly affect employee morale and work productivity. A good compensation system needs to be supported by a rational method and can create a person paid or compensated according to the demands of responsibility for his work (Khalid & Nawab, 2018).

The third finding of the assumption in this study proves that the job satisfaction variable has a significant effect on work ethic. Then the point coefficient interval for the original sample is 0.579, the T statistical value is 7.239 > T table (1.960), and the P value is 0.000 < sig (0.05). These results indicate that the higher the employees who have job satisfaction, the higher their work ethic. Where the greater the level of job satisfaction possessed by an employee, the employee's ability continues to increase. These results indicate that work ethic will increase with the managerial competence of an auditor. Respondents said that the openness of opportunities to climb increasingly open career paths, a sense of security that is fulfilled in activities, good organizational policies, harmonious ties between colleagues, then the establishment of harmonious relationships between leaders and followers have an impact on high employee performance. High Job Satisfaction of the employees concerned. Thus it is clear that Job Satisfaction has a direct positive influence on Work Ethic. (Alfarizi et al., 2022; Haryadi et al., 2021)

CONCLUSION

The third finding of the assumption in this study proves that the job satisfaction variable has a significant effect on work ethic. Then the point coefficient interval for the original sample is 0.579, the T statistical value is 7.239 > T table (1.960), and the P value is 0.000 < sig (0.05). These results indicate that the higher the employees who have job satisfaction, the higher their work ethic. Where the greater the level of job satisfaction possessed by an employee, the employee's ability continues to increase. These results indicate that work ethic will increase with the managerial competence of an auditor. Respondents said that the opening of opportunities to climb an increasingly open career path, a sense of security that is fulfilled in their activities, good organizational policies, harmonious ties between colleagues, then the establishment of harmonious relationships between leaders and followers have an impact on high employee performance. High Job Satisfaction of the employee concerned. Thus it is clear that Job Satisfaction has a direct positive influence on Work Ethic.

This research is limited to the influence of competence, compensation and job satisfaction on work ethic. The object of research is the auditor of BRI Jakarta III Auditor Office. For future research, it is necessary to add other variables including the effectiveness of emotional intelligence training, organizational commitment and auditor performance. In addition to variables, it is necessary to add research objects such as other banks including BCA, Mandiri, BNI which are still under the auspices of BUMN.

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