

The Effect of Integrity, Task Complexity, and Work Motivation on The Performance of APIP (Government Internal Supervision Apparatus) Through Job Satisfaction as Intervening Variable

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A B S T R A C T

This study empirically examined the effect of integrity, task complexity and work motivation on APIP performance through job satisfaction (a case study at the Tegal Regency Inspectorate Office). The research variables in this study were integrity, task complexity and work motivation, APIP performance and job satisfaction. The hypothesis of this research hypothesizes complexity and work motivation have a significant and positive effect on performance through job satisfaction. The data collection method used in this study was a questionnaire. While the data analysis method used is PLS. The results of this study are integrity has a significant positive effect on performance, task complexity has a positive effect on performance, motivation has no effect on performance, integrity has no effect on job satisfaction, work complexity has a positive effect on job satisfaction, motivation has a positive effect on job satisfaction, satisfaction has a positive effect on performance, patient satisfaction can mediate the influence of integrity and task complexity

Keywords: Integrity, task complexity, work motivation, APIP performance, job satisfaction

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INTRODUCTION

Auditor performance is determined from the attitudes that exist within the auditor himself, one of which is Integrity. Integrity is a behavioral principle that must be possessed by auditors in carrying out their duties. Personality based on honest, brave, wise and responsible elements in the auditor makes the basis for public trust in the quality of the auditor's work. Based on the Government Agency Performance Report (LKjIP) of the Tegal Regency Inspectorate, the data obtained on the achievement of the main performance indicators of the Tegal Regency Inspectorate are as follows

Table 1. Key Performance Indicators

No	Key Performance Indicators	2020			2021		
		Target	Realization	Acv	Target	Realization	Acv
1	SPIP Maturity Value	3.1	3.075	97.98%	3.1	2.73	88.06%
2	APIP Capability Level	Level 3 DC	Level 3	100%	Level 3 DC	Level 3	100%

Source: Tegal Regency Inspectorate (2021)

The SPIP maturity level is a framework that shows the basic characteristics of structured and sustainable SPIP implementation maturity levels and can be used as an evaluative instrument and generic guide to increasing the effectiveness of SPIP [2]. The higher the SPIP maturity level, the better the achievement of government agency goals. The data above shows that the maturity level of the SPIP Inspectorate of Tegal Regency from 2020 to 2021 has decreased from 3.075 to 2.73 on a scale of 1-5. Meanwhile, the SPIP maturity target is set in the Strategic Plan 3.1. Thus, the achievement of SPIP's maturity has decreased with the level of achievement being 88.06%.

Based on data from the Supreme Audit Agency (BPK), there are still findings of weaknesses in the SPI and non-compliance with the provisions of laws and regulations that can harm state finances as of November 26, 2021, as follows:

Table 2. Groups and Types of Findings

No	Groups and Types of Findings	Problems
		Quantity
1	Problem Weaknesses in the Internal Control System	6
2	Non-compliance with the provisions of laws and regulations	1

The data above shows that there are weaknesses in the internal control system and non-compliance with the provisions of laws and regulations in regional financial management. So the failure shows that the quality of internal auditors in the Inspectorate is still low. The phenomenon that occurs in the field shows that many audit findings were detected by the Supreme Audit Agency (BPK) but were not successfully detected by the inspectorate apparatus as internal auditors.

METHODOLOGY

Performance

Another definition of performance was put forward by Dessler who argues that employee performance (work achievement) is an employee's actual achievement or level of achievement of results on the implementation of certain tasks. Gomes defines performance or performance as a record resulting from the function of a particular job or activity during a certain period of time. According to Mangkunegara performance is the result of work both in quality and quantity achieved by a person in carrying out tasks according to the responsibilities given.

According to Prawirosento in Sutrisno the factors that affect performance are as follows:

1. Effectiveness and Efficiency
2. Authority and Responsibility
3. Discipline
4. Initiative

There are five basics that can be used as indicators of public performance according to, among others

1. Services that show how much service is provided.
2. Economy, which shows whether the costs used are cheaper than planned.
3. Efficiency, which shows the comparison of the results achieved with expenses.
4. Effectiveness, which shows the results that should be with the results achieved.
5. Equity, which shows the level up

Integrity

Integrity is an attitude where an auditor can accept intentional or unintentional errors and accept differences of opinion but cannot accept principle fraud. According to, integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies public trust and is a benchmark for members in testing all decisions they make.

several indicators that determine integrity are as follows:

1. Professional code of ethics.
2. To what extent is this code of ethics upheld, especially by company leaders who will be emulated by their subordinates.
3. How do they resolve conflicts of interest.

4. In this case the extent to which the provisions that have been determined and agreed upon can be adhered to.
5. Authority.
6. How well the given authority can be utilized.
7. Accountability and responsibility.
8. If you have a problem, what will you do whether to run or face it.

Task Complexity

Task complexity is an unstructured task, difficult to understand and ambiguous. Auditors are always faced with complex, different and interrelated tasks. According to task complexity is a task that is difficult to understand, confusing, and unstructured. The complexity of the task can make an auditor inconsistent and unaccountable. the complexity of the task is influenced by several factors, namely:

1. The amount of information that is inconsistent with the event in the sense that the information becomes irrelevant so that it is not synchronized with the predicted event.
2. The high level of ambiguity in the task, namely there are various kinds of results expected by the audited entity from auditing activities.

Work motivation

Employees need to be motivated in order to be able to carry out their responsibilities and achieve goals with full awareness, excitement, and responsibility. According to McClelland, motivation is a mental state that pushes a person to perform at their highest level. While Flippo claims that understanding job motivation is a skill, successfully motivating employees and organizations is equally important for achieving both employee goals and organizational objectives. claims to have found an explanation of the factors that influence work motivation, namely:

1. Salary, personal life, supervision quality, working circumstances, job security, interpersonal interactions, corporate policies, and management are examples of hygiene factors.
2. Inspiration Success, acclaim, tough work, progress and professional growth are factors connected to job content.

Job satisfaction

An assessment of a person's feelings of happiness or unhappiness, contentment or dissatisfaction at work is known as their job satisfaction. Employee job satisfaction is a pleasant emotion that results from an employee's evaluation of his work based on how well he feels he is doing it. This signifies that the results at work have satisfied the employee's expectations for what is important to them. Job satisfaction are:

1. Satisfaction with payment of salary or wages,
2. Satisfaction with the work itself
3. Satisfaction with coworkers
4. Satisfaction with promotion and
5. Satisfaction with work supervision

This research is a quantitative research and is included in survey research. The subjects of this study were the employees of the Tegal Regency Inspectorate Office, totaling 54 employees. The sampling technique in this research uses saturated sampling. Data analysis technique using PLS and Sobel test

RESULT

Table 3. Integrity Variable Validity Test Result

Code	R Count	r table	Significant	Note
X1. 1	0.766	0.361	0.000	Valid
X1. 2	0.783	0.361	0.000	Valid
X1. 3	0.813	0.361	0.000	Valid
X1. 4	0.764	0.361	0.000	Valid
X1. 5	0.830	0.361	0.000	Valid
XI. 6	0.779	0.361	0.000	Valid

Source: Processed primary data (2022)

The results of the reliability test in this study can be seen in the following table:

Table 4. Research Instruments Reliability Test Result

Variable	Cronbach's Alpha	Note
Integrity	0.875	Reliabel
Task Complexitas	0.753	Reliabel
Motivation	0.716	Reliabel
Work Statisfication	0.799	Reliabel
Performance	0.751	Reliabel

Source: Processed primary data (2022)

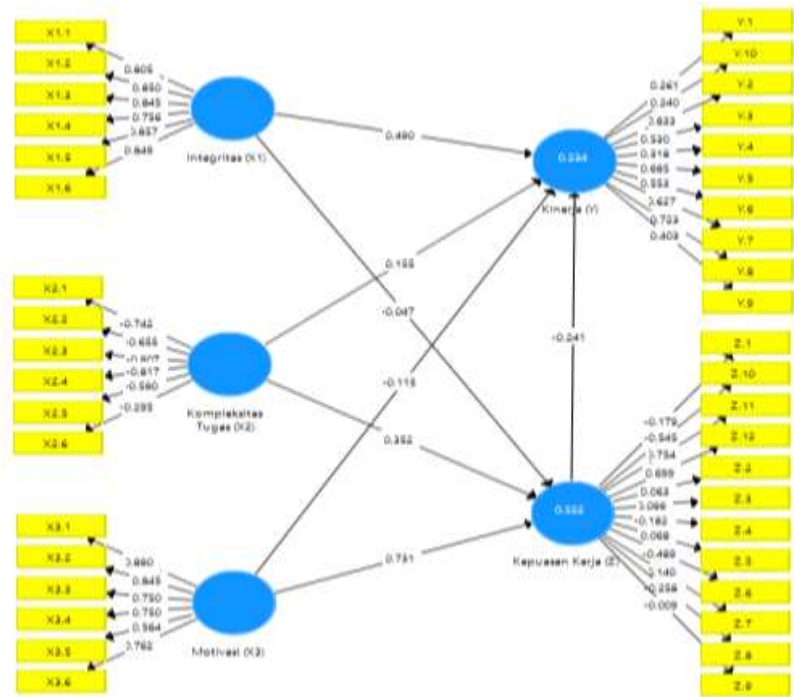


Figure 1. Full Model Struktural Partial Least (Output Smart PLS 3.0)

Convergent Validity is one of three criteria used to evaluate the outer model in PLS; the other two are Discriminatory Validity in the form of Square Root of Average Variance Extracted (AVE) and Composite Reliability. The association between the item/indicator scores and the concept scores provides evidence of the Convergent Validity of the Measurement Model with Reflective Indicators. If an indicator's correlation value is greater than 0, it is regarded as dependable .70[9] The overall correlation of each variable may be examined by examining the output results of the correlation between the indicators and their constructions, as shown in Figure 1 above.

Discriminant Validity

Table 5. Corelation Of Laten Variabel

	Integrity	Statisfication (Z)	Performance (Y)	Task Complexity (X2)	Motivation (X3)
Integrity	0.828				
Statisfication (Z)	0.207	0.878			
Performance (Y)	0.309	-0.126	0.834		
Task Complexity (X2)	0.215	-0.101	-0.194	1.000	
Motivation (X3)	0.457	0.646	-0.160	0.167	0.804

Source: Processed primary data (2022)

Note: 0.828 = Root value of AVE

Hypotesis Test

Table 6. Path Coefficients Result

	Original sample O	Standard Deviation (STDEV)	T statistic (O/STDEV)	Satisfaction
Integrity-> Performance	0.552	0.151	3.453	significant
Task complexity -> employee performance	-0.257	0.126	2.042	significant
Motivation -> Performance	-0.322	0.145	2.232	significant
Integrity-> Performance	-0.076	0.132	0.574	No significant
Task complexity -> employee performance	-0.204	0.108	1.885	significant
Motivation -> Performance	0.715	0.127	5.626	No significant

Sumber: Output SmartPLS 3.0 (2021)

The results of the t-statistic estimation can be seen in the Total Effects table in table 7

Table 7. Results for Total Effect

	Original sample O	Standard Deviation (STDEV)	T statistic (O/STDEV)	Satisfaction
Integrity-> Job satisfaction -> Performance	0.004	0.025	0.152	Not significant
Task complexity Job satisfaction - > Performance	0.010	0.036	0.288	Not significant
Motivation -> Job satisfaction - > Performance	-0.037	0.117	0.312	Not significant

Source: SmartPLS 3.0 Output (2022)

1. This study proves that there is an influence of the variables of Integrity, task complexity and motivation on job satisfaction, so it can be concluded that Integrity has a positive effect on employee performance and task complexity and motivation has a negative effect on employee performance.
2. This study proves that Integrity has no effect on job satisfaction. Where based on path coefficients with variable integrity to job satisfaction of 0.076 with a t-statistic value of 0.574 so it is not significant 0.05. This means that the value is smaller than the t table value, which is 1.671. So this study rejects the fourth hypothesis (H4).
3. This study proves that the task complexity variable has a negative effect on job satisfaction. So this study accepts the fifth hypothesis (H5).

4. This study proves that the motivation variable has a positive effect on job satisfaction. So this study accepts the sixth hypothesis (H6).
5. This study proves that the variable job satisfaction has no effect on employee performance. This means that the value is smaller than the t table value, which is 1.671. So this study rejects the seventh hypothesis (H7).
6. This study proves that the job satisfaction variable cannot mediate the effect of integrity, task complexity and motivation on employee performance.
7. This means that the value is smaller than the t table value, which is 1.671. So this study rejects the eighth hypothesis (H8), and the path coefficients with the variable task complexity on employee performance through job satisfaction as an intervening variable of 0.010 with a t-statistic value of 0.288 so it is not significant 0.05.
8. This means that the value is smaller than the t table value, which is 1.671. So this study rejects the ninth hypothesis (H9), as well as the path coefficients with the variable Motivation on employee performance through job satisfaction as an intervening variable of -0.037 with a t-statistic value of 0.312 so it is not significant 0.05.
9. This means that the value is smaller than the t table value, which is 1.671. So this study rejects the tenth hypothesis (H10)

CONCLUSION

Based on the results and discussion above, it can be concluded that the Components This study proves that there is an influence of the variables of Integrity, task complexity and motivation on job satisfaction, so it can be concluded that Integrity has a positive effect on employee performance and task complexity and motivation has a negative effect on employee performance.

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