

How Dedication to The Inspectorate of Central Kalimantan Province Affects The Competence And Ethics Of Internal Government Supervisory Apparatus?

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ABSTRACT

This research was conducted to analyze the influence of competence, commitment, and ethics variables on responsibility at the Inspectorate of Central Kalimantan Province. This research was designed to quantitatively use explanatory research methods with a causality approach design or a causal relationship between two variables. Following the research location at the Inspectorate of Central Kalimantan Province, the total population of employees serving as APIP is the Government Oversight Function (PPUPD) and Auditor Functional, who are directly involved in supervisory activities. The samples used in this study were all APIPs in the Inspectorate of Central Kalimantan Province, namely 64 people. The research instrument used in this study was a structured questionnaire equipped with alternative answers. The respondent only had to choose the alternative that best suited the respondent's experience, opinion, or feelings. Data analysis uses the help of SPSS and Smart PLS statistical analysis tools. The findings from this study are that the competence variable has a significant direct effect on commitment. The ethical variable has no significant impact on loyalty. Competence, ethics, and commitment have no significant effect on performance. Meanwhile, from the results of the indirect effect test, the commitment variable cannot mediate the influence of competence on performance. It is also unable to mediate the effect of ethics on performance.

Keywords: competence; commitment; performance; supervision; APIP.

INTRODUCTION

The measurement standards used are usually determined by the person in charge of the program/activity, who then controls the results by referring to these standards. The measurement results serve as a basis for concluding whether the implementation of activities has been carried out efficiently, effectively, economically, and orderly (Adisono et al., 2018; Hariandja & Sartika, 2022; Hwang, 2014). Control will be useless without follow-up feedback in the form of improvement. If the measurement results find that conditions are not according to the standard planned, then the control element must recommend follow-up improvements. Knowing there is a discrepancy, the control element must report it to management as feedback as material for consideration in decision-making (Haamann & Basten, 2018).

The main task and function of the Central Kalimantan Provincial Inspectorate are to carry out the oversight function within the scope of the Central Kalimantan Provincial Government as stipulated in Central Kalimantan Governor Regulation Number 29 of 2016 concerning Position, Organizational Structure, Duties, Functions and Work Procedures of the Central Kalimantan

Provincial Inspectorate, as amended by Governor Regulation Central Kalimantan Number 34 of 2020 concerning Amendments to Central Kalimantan Governor Regulation Number 29 of 2016 concerning Position, Organizational Structure, Duties, Functions and Work Procedures of the Inspectorate of Central Kalimantan Province. This is the elaboration of the Central Kalimantan Provincial Regulation Number 4 of 2016 concerning the Formation and Composition of the Central Kalimantan Province Regional Devices, as amended by the Central Kalimantan Provincial Regulation Number 1 of 2018 concerning Amendments to the Central Kalimantan Provincial Regulation Number 4 of 2016 concerning the Establishment And the composition of the Regional Apparatuses of the Central Kalimantan Province which states that the Provincial Inspectorate has the task of supervising and guiding the implementation of government affairs in the Province and Regency/City areas, implementing guidance on the implementation of Regency/City regional government and implementing government affairs in the Regency/City area.

Since 2006, in addition to its primary task of carrying out supervision, the Provincial Inspectorate has also carried out the additional task of Monitoring. Monitoring is carried out continuously from the planning stage as a form of directing and supervising the implementation of the duties and functions of government agencies, the ongoing and post-program/activity stages, as a form of directing and supervising the implementation of the main tasks and functions of government agencies so that its implementation remains following the policies, plans, procedures, and provisions of the applicable law.

This aligns with the Regulation of the Minister of Administrative Reform No.PER/03/M.PAN/02/2006 concerning National Oversight Policy for Government Internal Supervisory Apparatuses (APIP), where the Provincial Inspectorate is included. Since the government reform era began in the early 2000s, the Provincial Inspectorate, as the Bureaucratic Work Unit in the supervisory sector, has also automatically followed a paradigm shift. In the beginning, supervision tended to lead to the nature of Watch Dogs, which made him a barking dog who only found fault with the object of supervision/ audited. Currently changing character towards Consulting Partnership and Catalis in the form of a Quality Assurance (Quality Assurance) and as a consultant (Consulting). The role of the Inspectorate as a consultant enables supervisors to oversee good governance (Edwards, 2017; Shafritz et al., 2017). Supervision is carried out to determine performance and is measured by the number of irregularities found and how far accountability has been carried out (Tavanti & Tait, 2021).

Oversight by APIP, in addition to finding irregularities in administrative procedures and statutory provisions, state losses are also frequently found. Even though there has been a paradigm shift related to the oversight function by the Inspectorate, until now, many supervisory/audited objects still do not respond to or underestimate administrative and statutory irregularities findings. New reactions will emerge when findings lead to state losses that must be resolved. The general public questioned the performance of APIP in the Regional Government because the implementation of the supervision was deemed ineffective, and suspected that the results could still be compromised against the parties who were the object of supervision.

Various factors can affect the performance of the implementation of supervision of the APIP in the Regional Government, some of which are related to competence, ethics, and commitment. Competence, ethics, and commitment are assessed as several factors that influence the performance of the implementation of supervision by APIP based on the following: 1) The quantity of APIP has not been fulfilled at the Central Kalimantan Provincial Inspectorate, 2) Issuance of central government regulations regarding the Inpassing policy, 3) There is an alleged

public perception of the lack of competence of APIP as a result of being appointed In passing, 4) There is still a lack of research on APIP performance, as seen from the dimensions of individual perception.

The position and role of APIP, which is also a Civil Servant as an element of the state civil apparatus serving as a public servant, must carry out duties in the field of supervision in a fair manner to the public and ASN based on loyalty and obedience to Pancasila and the 1945 Constitution. Properly, APIP development is directed at improving the quality of human resources so that they have attitudes and behaviors centered on dedication, honesty, responsibility, and discipline, as well as dignity, so that they can provide services according to the demands of community development. To form employees who perform optimally, organizations must organize management, including assessing the effectiveness of employee work by improving attitudes, behavior, skills, and motivation and increasing competence and discipline following organizational expectations. In other words, improving the quality of employee performance is very important.

Increasing the competency of APIP will have a good impact on the organization, especially in terms of the effectiveness of achieving organizational goals, which can be achieved quickly, and performance will increase. A competent employee will condition enthusiasm, dedication, and optimal performance toward the assigned work. He will be happy to complete his work on time and with quality. In addition, with a strong commitment, employees with a disciplined attitude at work will bring efficiency benefits. Time in completing work and making employees able to manage work obstacles to avoid wasted time during working hours, which in turn helps improve organizational performance. In other words, discipline forms an employee to respect the time and obey the rules set by the organization so that organizational goals can be adequately achieved. In this case, discipline focuses more on discipline and APIP compliance with the Professional Code of Ethics.

The hypothesis research in this study is:

H1: Competence influences with commitment.

H2: Ethics influences with commitment.

H3: Competence influences with performance.

H4: Ethics influences with performance

H5: Commitment influences with performance.

H6: Competence influences performance through commitment.

H7: Ethics influences performance through commitment.

METHOD

Population and Sample

According to (Creswell, 1999, 2010, 2014; Creswell & Clark, 2017; Ivankova & Creswell, 2009; John W Creswell, 2013) states that "Population is the totality of all objects or individuals who have certain characteristics, clear, and complete to be studied (research material)". If in research there are many objects and the number of individuals then a way is needed to determine which individuals or objects really represent each of these individual characteristics, this is useful so that the writer can reduce the scope of research by prioritizing research objectivity based on facts in the field, this method is called the sampling technique.

According to the research location at the Inspectorate of Central Kalimantan Province, the total population of employees serving as APIP, namely the Government Oversight Function (PPUPD) and Auditor Functional who are directly involved in supervisory activities, is 64 people. The sample in this study were all APIPs in the Inspectorate of Central Kalimantan Province, namely 64 people. Sampling is a method taken by taking samples that are truly in accordance with the entire object of research (Creswell & Creswell, 2017). The sampling technique in this study is total sampling. Total sampling is a sampling technique where the number of samples is equal to the population (Hair et al., 2019a). The reason for taking total sampling is because according to (Hair et al., 2019b) the total population is less than 100, the entire population is used as a research sample.

Inferential Analysis

Inferential statistical analysis is statistics used to project the characteristics of the sample to the entire population (Hair et al, 2014). To answer the hypothesis in this study, the data was analyzed using Partial Least Square (PLS). The use of Partial Least Square (PLS) in testing the relationship of competence, ethics, commitment and performance for several reasons, including: first in this study because some of the relationships between variables do not yet have a strong theoretical basis, only based on propositions. Second, the algorithm in PLS allows the use of series Ordinary Least Square (OLS) analysis, so that the calculation efficiency of the algorithm is able to estimate large and complex models (Hair Jr et al., 2014; Sekaran, 2009). Third, in the PLS approach it is assumed that all variance measures are useful to describe. Fourth, the approach to estimating latent variables is considered as a linear combination of indicators, thereby avoiding indetermination problems and providing a definite definition of the score components.

Data Analysis

The data analysis method used in this study is descriptive analysis and inferential statistics, namely Partial Least Square (PLS). Based on the conceptual framework and the research hypothesis model, this study uses exogenous, endogenous, and intervening (mediation) variables. Testing the effect of mediation aims to detect the position of the intervening variable in the model. Furthermore, using the PLS program to estimate the model with a multi-group approach. Teams are grouped according to the level of interaction constructs (teams that frequently occur or continuous data with cutpoint means or median). This method is flexible and can avoid collinearity and data distribution problems related to interaction constructs.

Mediator constructs are constructs that can strengthen or weaken the relationship between exogenous and endogenous constructs (Hair et al. 2014). If the relationship is significant, the moderator construct becomes pure moderate, but if it is not significant, it indicates that the construct is a pure independent construct. After confirmation of the proposed relationship, a moderator effect was tested. Beginning with a chi-square differential test performed for personal characteristic constructs. Here, a model showing equality constraints for paths across sub-groups is compared to a general nonrestricted model. Here the null hypothesis is tested wherein the

moderator construct has no influence on the relationship in the three-stage model. Three degrees of freedom is a restricted model which shows a significant chi-square difference for $p < 0.5$ (Hair et al. 2014).

RESULTS AND DISCUSSION

Result

1. Hypothesis Testing

The structural model is ready to be used in evaluating research hypotheses after testing the measurement model or outer model (to see validity and reliability) and the Goodness of Fit of the structural model. The purpose of testing the structural relationship model is to determine the relationship between the latent variables designed in this study. The research hypothesis will be tested by looking at the path coefficients of the relationship between latent variables. From the output of the PLS model, structural model and hypothesis testing is carried out by looking at the estimated value of the path coefficient and the t-statistic (critical point) of the test results.

Testing the path coefficient in this study examines the relationship between the variables of competence, ethics, commitment and performance. From the test results it was found that there was one relationship that was not significant. In accordance with the Rule of Thumb testing the structural model, where the relationship between variables considered to have a significant influence is the t-statistic value > 1.96 at $\alpha = 0.05$. The results will be used to test the proposed research hypothesis.

In detail, the results of testing the relationship between variables and the hypotheses related to this relationship will be displayed in the following table:

Table 1. Results of the Direct Effect Hypothesis Test

	T Statistics (O/STDEV)	P Values
Competence -> Commitment	3.808	0.000
Ethics -> Commitment	0.023	0.982
Competence -> Monitoring Performance	0.729	0.466
Ethics -> Monitoring Performance	2.754	0.006
Commitment -> Monitoring Performance	1.354	0.176

Table 1 shows that not all hypotheses can be proven empirically/accepted. Based on the presented tables and figures, an analysis of the research hypothesis can be carried out. The results of testing the direct effect hypothesis can be explained as follows:

- a) Hypothesis Testing 1 (The effect of competence on commitment) The results of the first hypothesis test show that the relationship between competence and commitment is significant. The test results can be seen from table 7 above that the t-statistic value is $3.808 > 1.96$ and the p-value is $0.000 < 0.05$, so it can be concluded that the first hypothesis is accepted.
- b) Hypothesis Testing 2 (The effect of ethics) on commitment) The results of hypothesis testing indicate that the effect of the variable between ethics on commitment is not significant. The

- test results can be seen from table 5.16 above that the t-statistic value is $0.023 < 1.96$ and the p-value is $0.982 > 0.05$, so it can be concluded that the second hypothesis is rejected.
- c) Testing Hypothesis 3 (The effect of competence on performance). The results of hypothesis testing show that the influence of competency variables on performance is not significant. The test results can be seen from table 5.16 above that the t-statistic value is $0.729 < 1.96$ and the p-value is $0.466 > 0.05$, so it can be concluded that the third hypothesis is rejected.
- d) Hypothesis 4 Testing (Ethical influence on performance). The results of hypothesis testing indicate that the influence of ethical variables on performance is significant. The test results can be seen from table 5.16 above that the t-statistic value is $2,754 > 1.96$ and the p-value is $0.006 < 0.05$, so it can be concluded that the fourth hypothesis is accepted.
- Testing Hypothesis 5 (Effect of commitment on performance). The results of hypothesis testing indicate that the effect of the commitment variable on performance is not significant. The test results can be seen from table 5.16 above that the t-statistic value is $1,354 < 1.96$ and the p-value is $0.176 > 0.05$, so it can be concluded that the fifth hypothesis is rejected.

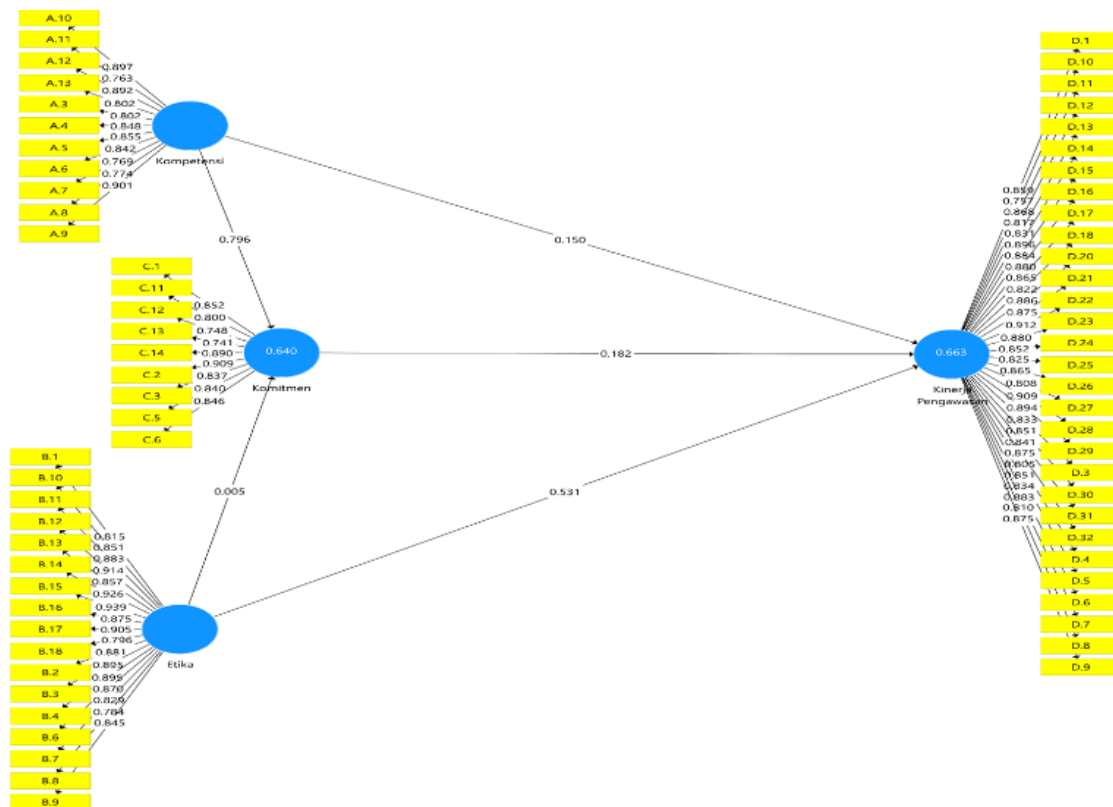


Figure 1. Research model

2. Indirect Path Coefficient Testing (Mediation)

Testing the path coefficient of the effect of mediation aims to see the position or position of the mediating variable in the model. The mediating effect is the relationship between

exogenous and endogenous constructs through connecting variables or intermediate variables. The influence of exogenous variables on endogenous variables can be direct but can also be through connecting or mediating variables. A variable suspected of being a mediating variable can act as a complete mediation variable, partial mediation or not as a mediating variable.

Table 2. Indirect Effect Hypothesis Testing Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Competence → Commitment → Monitoring Performance	0.145	0.127	0.114	1.270	0.205
Ethic → Commitment → Monitoring Performance	0.001	0.009	0.052	0.018	0.986

H6: The Role of Commitment as a mediating effect between commitment on performance.

H7: The Role of Commitment as a mediating influence between ethics on performance.

From the table above it can be seen that the commitment variable has not been able to mediate the competence and ethics variables on supervisory performance. This can be seen from the P value which is greater than 0.05 and the T statistic value which is all less than 1.96.

Discussion

The findings of this study provide insights into the relationship between competence, ethics, commitment, and performance among APIP employees in the Inspectorate of Central Kalimantan Province. The results indicate that competence has a significant positive effect on commitment, supporting previous research by (Cnaan & Cascio, 2015; Dubey et al., 2018; Porter et al., 1974) who found a similar correlation. This suggests that employees with higher competence levels are more committed to their work and work units, likely due to their proficiency, good relationships with stakeholders, and satisfaction derived from performing well (Bosma et al., 2020; Rohs & Ganz, 2015; Silver et al., 2015). In the context of the APIP Inspectorate, commitment appears to be influenced more by job satisfaction than ethical values, although the latter serve as guidelines for maintaining job responsibilities (Chan, 2019; Gonzalez & Pelayo, 2022; M. C. C. Lee et al., 2019; Lo, 2018). This discrepancy could be attributed to the teamwork culture within the Inspectorate, where collective effort and adherence to ethical values guide performance, rather than individual competency (Kassotaki, 2019; M. C. C. Lee et al., 2019; Yeh et al., 2020).

The ethical values embraced by APIP employees play a crucial role in ensuring the quality of supervision outcomes, guiding the handling and utilization of information throughout the process (Caillier, 2014; Datche & Mukulu, 2015). Furthermore, the study found that commitment did not have a significant effect on performance, consistent with findings by (Hattab et al., 2022; S. Y. Lee, 2008; Seeck & Parzefall, 2008). Although commitment may generate pride and satisfaction in work, it does not guarantee superior performance.

Regarding the mediating roles of commitment, the study found that commitment did not mediate the effect of competence or ethics on performance, which is consistent with (Datche & Mukulu, 2015). Despite the positive relationship between competence and commitment, as well as ethics and commitment, commitment did not enhance the influence of these factors on APIP's performance. Despite the ethical values upheld by APIP employees, commitment did not contribute significantly to the impact of ethics on performance.

Future research could address the limitations of this study by expanding the scope, employing multiple data sources, considering moderating factors, exploring alternative mediators, and adopting longitudinal or experimental designs. These efforts will provide a more nuanced understanding of the relationships between competence, ethics, commitment, and performance among APIP employees and contribute to the development of effective strategies for enhancing organizational effectiveness and employee well-being.

CONCLUSION

In this study, several relevant conclusions were found regarding the factors influencing the performance and commitment of APIP employees in the Inspectorate of Central Kalimantan Province. First, competence has a significant effect on commitment. This indicates that the higher the competence of APIP, the greater the commitment to work and the work unit will grow. However, secondly, ethics has no significant effect on commitment. This suggests that increasing ethical values has no effect on increasing APIP's commitment in the Inspectorate of Central Kalimantan Province. Third, competence has no significant effect on performance. This indicates that increasing employee competence has no effect on improving APIP's performance in the Inspectorate of Central Kalimantan Province. However, fourthly, ethics has a significant effect on performance. This shows that the better the ethics possessed by APIP, the better the quality of supervisory performance will be. Fifth, commitment has no significant effect on performance. This shows that increasing employee commitment has no effect on improving APIP's performance in the Inspectorate of Central Kalimantan Province. Furthermore, sixthly, commitment is unable to mediate the effect of competence on performance. This shows that even with better and stronger commitment, it has not been able to increase the influence between employee competence and APIP's performance in the Inspectorate of Central Kalimantan Province. Lastly, seventhly, commitment is unable to mediate the influence of ethics on performance. This shows that even with better and stronger commitment, it has not been able to increase the influence between employee ethics and APIP's performance in the Inspectorate of Central Kalimantan Province. In conclusion, this research highlights the importance of competence in enhancing commitment and the importance of ethics in improving performance, but there is no relationship between commitment and performance, and there is no mediation of commitment in the influence of competence or ethics on APIP's performance in the Inspectorate of Central Kalimantan Province.

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