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THE EFFECTIVENESS OF FLEXIBILITY, ORGANIZATIONAL CULTURE, COMPETENCE AND INTEGRITY TO IMPROVING APIP PERFORMANCE, KLATEN DISTRICT

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Abstract: *The purpose of this study was to determine the effect of the effectiveness of flexibility, organizational culture, competence and integrity on improving APIP performance at the Klaten Regency Inspectorate. The type of data in this study is quantitative data. Sources of data used in this study derived from primary data, namely questionnaires distributed to employees of the Klaten Regency Inspectorate with 54 employees. The sampling technique is a saturated sampling technique. The test of this research instrument uses validity and reliability tests. Data analysis using multiple linear regression, model feasibility test, hypothesis testing, and the coefficient of determination of the model using SPSS. The results showed that the F test results showed that flexibility, organizational culture, competence and integrity simultaneously and significantly affected APIP's performance at the Klaten Regency Inspectorate. Based on the t-test, the flexibility and competence variables have no and no significant effect on the performance of APIP in Klaten Regency, while the organizational culture and integrity variables have a positive and significant effect on the performance of APIP in Klaten Regency.*

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INTRODUCTION

The community hopes that the realization of good governance and the implementation of public sector organizations, which are efficient, transparent, accountable and clean and free from corruption, collusion and nepotism, require an increased role from internal control. The community's high expectations for the realization of good corporate governance need the part of the Government Internal Supervisory Apparatus (APIP). The supervisory function mandated to APIP is carried out based on Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government's Internal Control System, the implementation of internal audits within government agencies is carried out by officials who have the task of carrying out supervision and who have fulfilled the competency requirements as auditors. Based on the recommendations of the Corruption Eradication Commission, the Ministry of Home Affairs and the Ministry of State Apparatus Empowerment and Bureaucratic Reform, Government Regulation Number 18 of 2016 was revised to Government Regulation Number 72 of 2019 to strengthen APIP's supervisory function.

Performance in general is a person's success in carrying out a job. Andayani & Tirtayasa (2019) found that performance results from quality work and quality achieved by an employee in carrying out his duties by the responsibilities given to him. Employee performance is the work performed by a person in carrying out the tasks assigned to him to achieve work targets. Employees can work well if they have high performance so that they can produce good work. Employee performance is one of the determining factors for the success of an agency or organization in achieving its goals. For this reason, the performance of employees can affect the overall performance of the agency.

Flexibility is the willingness to adjust behavior and this is enhanced by Confidence, Tolerance, Empathy, a Positive attitude, and respect for others. So, the Flexibility dimension of adaptability involves our attitudes towards ourselves, others, and the situations we face Hiariey (2018).

The COVID-19 pandemic that has hit almost all over the world, including Indonesia, has dramatically affected all aspects of people's lives, and the government did not escape it. This requires a fast response to changes due to environmental changes which is often referred to as flexibility. In previous research, Sabuhari (2020) in his study at PT Pos Indonesia, showed that the flexibility of human resources had a significant effect on employee performance.

According to Andayani & Tirtayasa (2019) organizational culture can serve as an identity, commitment enhancer, member organizing tool, strengthening values in the organization and behavior control mechanisms. The function of corporate culture is to distinguish between one organization and another, build a sense of identity for members, facilitate the growth of commitment and improve the stability of social systems as a social glue towards organizational integrity. The cultural characteristics are individual initiatives, tolerance of risky actions, direction, integration, management support, control, identity, reward systems, tolerance to conflict and communication patterns carried out

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within an organization. Experts widely express the notion of organizational culture in organizational cultural science. However, there is still little understanding about the meaning of organizational culture concepts or how corporate culture should be observed and measured.

The competencies that APIP auditors should possess are regulated in the Head of the Financial supervision and Development Agency Number PER-211/K/JF/2010 on Auditor Competency Standards. It is explained that competence is the ability and characteristics possessed by a civil servant in the form of knowledge, subtlety, and behavioral attitudes needed to implement his job duties. Auditor competency standards describe the minimum measure of ability that must be owned by the auditor that includes aspects of knowledge, skills/skills (skills) and behavioral attitudes (attitudes) to be able to carry out tasks in the auditor's functional position well.

According to Tumondo & Sondakh (2019), the auditor's ability to improve his performance derives from his competence. Competence possessed by the auditor to carry out the audit effectively and efficiently. Employee competence affects employee performance. The higher the competence possessed by employees and by the demands of the job, the performance of employees will increase because competent employees usually have the ability and willingness to overcome the work problems faced quickly, do work calmly and full of confidence, view work as an obligation that must be done sincerely, and openly improve their quality through the learning process. (Sriekaningsih & Setyadi, 2015).

Integrity is uncompromising adherence to the code of moral values and avoiding deception, expediency, falsehood or any silliness. Integrity is necessary so that APIP auditors can act honestly and decisively in implementing audits (Utami 2016). Integrity is an element of character that underlies the emergence of professional recognition. Integrity is the quality that underlies pubic beliefs and is a benchmark for members in testing all decisions they make.

METHODS

This research is quantitative descriptive research and the type of research used in this study is explanatory research. The data source used in this study is derived from primary data, namely questionnaires distributed to employees in the Klaten County Inspectorate. The population in this study was an employee in the Klaten County Inspectorate which amounted to 54 employees. Data collection techniques in this study include observation, documentation, questionnaires, interviews, and literature studies. Data analysis uses multiple linear regression, model feasibility tests, hypothesis tests, determination coefficient tests using SPSS.

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FINDINGS AND DISCUSSION

A. Multiple Linear Regression

C		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.937	2.241		-.418	.678
	Flexibility	.208	.113	.231	1.839	.072
	Oganization culture	.250	.093	.273	2.691	.010
	Competence	.163	.137	.169	1.182	.243
	Integrity	.384	.133	.361	2.897	.006

Based on the table above, when entered into a multiple linear regression formula, namely:

$$\mathbf{Y = -0{,}937 + 0{,}208\ X_1 + 0{,}250\ X_2 + 0{,}163\ X_3 + 0{,}384\ X_4 + e}$$

Based on the regression equation above, the interpretation of the coefficients of each variable is as follows:

a = Constant of -0.937 states that if the variables of flexibility (X_1), organizational culture (X_2), competence (X_3) and integrity (X_4) are considered constant then the performance of -0.937.

b1 = 0.208, the regression coefficient of flexibility (X_1), of 0.208 which means that if the variables of organizational culture (X_2), competence (X_3) and integrity (X_4) are constant, then with increased flexibility resulting in performance will increase by 0.208

b2 = 0.250, the organizational culture regression coefficient (X_2), of 0.250 means that if flexibility (X_1), competence (X_3) and integrity (X_4) are constant, then with an increase in organizational culture resulting in performance will increase by 0.250.

b3 = 0.163, competency regression coefficient (X_3) of 0.163 which means if flexibility (X_1), organizational culture (X_2),and integrity (X_4) are constant, then the increase in competence results in performance will increase by 0.163.

b4 = 0.384, the integrity regression coefficient (X_4) of 0.384 means that if flexibility (X_1), organizational culture (X_2), and competence (X_3) are constant, then an increase in objectivity (X_4) results in performance will increase by 0.384.

B. Model Feasibility Test (F Test)

To find out the influence of freely varying together on bound variables can use Test F. From the analysis of the data obtained the following results:

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F Test Result
ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	134.926	4	33.731	24.588	.000[b]
Residual	67.222	49	1.372		
Total	202.148	53			

a. Dependent Variable: Ytotal
b. Predictors: (Constant), x4. total, x2.total, x1total, x3Total

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	130.562	4	32.641	21.247	.000[b]
	Residual	73.740	48	1.536		
	Total	204.302	52			

a. Dependent Variable: Kinerja
b. Predictors: (Constant), Obyektivitas, Tekno_Inform, Pelatihan, Independensi
Source: Primary data processed in 2021

The results of the analysis of the data that has been obtained, it can be known that the value of Fscore is 24,588, because Fscore > Ftable (24,588 > 2,790) and the significance of 0.000 < 0.05 then Ho was rejected. It can be concluded that Ha is accepted, meaning that there is an influence between flexibility, organizational culture, competence and integrity simultaneously and significantly to performance.

C. Hypothesis Test (T Test)

The t test is used to partially determine the significance of the variable influence of flexibility, organizational culture, competence and integrity on employee performance. If the t test results with a significant value of < 0.05, the free variable partially has a substantial effect on the bound variable.

T Test Result
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.937	2.241		-.418	.678
	Flexibility	.208	.113	.231	1.839	.072
	Organizational culture	.250	.093	.273	2.691	.010
	Competence	.163	.137	.169	1.182	.243
	Integrity	.384	.133	.361	2.897	.006

Source: Primary data processed in 2021

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1) Test the effect of flexibility on performance, ttable value > tscore (2,009 > 1.839) and significance value of 0.072> 0.05 then Ho accepted and Ha rejected. It can be concluded that flexibility has no positive and insignificant effect on performance.
2) Test the influence of organizational culture on performance, obtained tscore value > ttable (2,691 > 2,009) and significance value 0.010 < 0.05 then Ho rejected and Ha accepted. It can be concluded that there is a positive and significant influence of organizational culture variables on performance.
3) Competency influence test on performance obtained tscore value < ttable (1,182 < 2,009) and significance value of 0.253 > 0.05 then Ho accepted and Ha rejected. It can be concluded that competence has no positive and insignificant effect on performance.
4) Test the effect of integrity on performance obtained ttable value > tscore (2,897 > 2.009) and significance value 0.006 < 0.05 then Ho rejected and Ha accepted. It can be concluded that there is a positive and significant influence of variable integrity on performance.

D. Coefficient of Determination (Adjusted R Square)

The coefficient of determination is a quantity that indicates the magnitude of the dependent variation described by its independence variable. This coefficient of determination is used to measure how much all-independent variables are in defining dependent variables. The adjusted value R square determines the coefficient of determination. nIn this case, the determinant coefficient is used to determine how much flexibility, organizational culture, competence, and integrity explain performance.

Coefficient of Determination Results
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817[a]	.667	.640	1.17127

a. Predictors: (Constant), x4.total, x2.total, x1total, x3Total
b. Dependent Variable: Ytotal
Source: Primary data processed in 2021

Based on the results of the calculation obtained the adjusted value of R square amounted to 0.640. This means that the variables of flexibility, organizational culture, competence and integrity contribute to performance by 64.0%. In comparison, the remaining 36.0% is explained by other variables not proposed in this study such as: employability, work discipline, information technology, training styles and others

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DISCUSSION

1. Influence of flexibility, organizational culture, competence and integrity on Klaten Regency APIP Performance.

Based on the results of the SPPS count obtained Fhitung > Ftabel (24,588 > 2,790) and significance of 0.000 < 0.05. Flexibility, organizational culture, competence and integrity simultaneously affect performance.

These results prove that the higher the flexibility, organizational culture, competence, and integrity, the more marked performance. Employee performance in APIP Klaten Regency shows a high level of employee performance. However, it must be pursued by employees who are expected to be involved in organizational programs to know what is requested by the organization from the work that has been done and be willing to do whatever is charged to the employees.

2. Effect of Flexibility on Klaten Regency APIP Performance

Based on the results of the count obtained tscore > ttable (1,839 > 2,009) and significance 0.052 > 0.05. This means that flexibility does not significantly affect performance in the Klaten County Inspectorate. These results do not directly prove that the higher the flexibility, the performance will increase. However, based on multiple regression analysis if the variables of organizational culture, competence and integrity of performance will increase by 0.208. The results of this study are somewhat different from previous research conducted by Hiariey (2018) which stated that flexibility is positively and significantly influential on the performance of paramedics and research conducted by Sahubari, et al (2019) that human resource flexibility, employee competence and work satisfaction significantly affect employee performance.

Flexibility in an organization has a vital role if things are beyond the ability to plan in the organization. During the covid-19 pandemic, for example, flexibility should be beneficial for achieving organizational performance targets. The study results indirectly illustrate that the flexibility of the employees of Inspectorate Klaten is still lacking. This can be due to infrastructure facilities or human resource factors in inspectorate klaten. For future improvements, a review of the flexibility of performance improvement is needed in inspectorate klaten. With the implementation of flexibility, it is expected that the implementation of work is not hampered and APIP is still performing by the target.

3. Influence of Organizational Culture on Performance.

Based on the results of the count obtained tscore > ttable (2,691 > 2,010) and significance of 0.010 < 0.05. This means that organizational culture has a positie and significant effect on performance. These results prove that the higher the organizational culture, the performance will increase markedly. This research is in line with previous research conducted by Brury (2016), which states that organizational culture significantly influences employee performance and Andayani

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& Tirtayasa research (2019) that organizational culture and motivation have a positive and significant effect on employee performance.

The analysis results illustrate that the higher the organizational culture, it will affect the performance of existing employees in the organization. A work culture that is the norm and values applied by the organization must be developed and internalized continuously to be used as a guideline in behaving in the organization. So that with the implementation of the work culture determined by the organization to improve performance.

4. Influence of competence on performance.

Based on the results of the count obtained tscore > ttable (1,182 < 2,010) and significance 0.243 > 0.05. This means that competence does not significantly affect performance. These results do not directly prove that the higher the competence, the performance will increase. However, based on multiple regression analysis, if the variables of flexibility, organizational culture, and integrity are constant, performance competence will increase by 0.163.

The results of this study are somewhat different from previous research conducted by Tumundo & Sondakh (2019) which resulted in compliance with the code of ethics, competence and experience of simultaneous audits having a significant influence on the performance of auditors.

In carrying out their duties and responsibilities, APIP employees must have the required competencies because the performance of APIP can be seen from the results of improvement recommendations obtained when supervision is implemented. To produce the recommendations, expected APIP employees must know the criteria used as a benchmark and careful analysis. High competence is expected to improve app performance. In addition to conducting supervision in the form of audits, APIP also carries out assistance, assistance and socialization. APIP must first know and better understand the new rules and regulations so as to provide input by existing laws.

5. Effect of Integrity on Performance

Based on the results of the count obtained ttable > tscore (2,897 > 2,010) and significance 0.006 < 0.05. This means that integrity has a positive and significant effect on performance. These results prove the higher the integrity the the performance will experience a real improvement. This research is in line with previous research conducted by Ariyani & Badera (2015) that integrity, objectivity, harmony and competence have a significant and positive effect on the performance of auditors of the Denpasar City Inspectorate and Utami research (2015) which states that integrity variables affect the performance of auditors in the Inspectorate of Riau Province.

Integrity in supervision is essential and becomes the primary requirement in the implementation of supervisory duties. Integrity results in quality supervision and

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produces high performance.

Conclusion

The results of hypothesis testing in table 3 of the hypothesis test can be concluded that based on the F test results, flexibility, organizational culture, competence and integrity are simultaneous and significant to apip performance in the Klaten County Inspectorate. While the t test results showed that flexibility and competence had no effect and were insignificant to the implementation of APIP Klaten Regency, organizational culture and integrity had a positive and significant impact on the performance of APIP Klaten Regency.

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