



The Impact Of Work Ethic, Work Culture, And Motivation On Performance Through Performance Allowance At The Center For Social Welfare Education And Training, Yogyakarta

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ABSTRACT

The Yogyakarta Social Welfare Education and Training Center is currently facing challenges in optimizing employee performance due to the Covid-19 pandemic. To answer these problems, researchers conducted a study to analyze the impact of work ethic, work culture, and motivation on employee performance allowance at the center. Data collection was conducted using a questionnaire, and two test tools, namely validity test and reliability test, were used to ensure the accuracy and reliability of the questionnaire. The analysis used indicator tests, hypothesis testing, and Patial Least Square (PLS). The hypotheses proposed and tested include the positive influence of work ethic, work culture, and motivation on employee performance benefits and employee performance itself. The study concluded that there is a positive relationship between these variables and employee performance, indicating that improving work ethic, work culture, and motivation can result in better performance and better performance allowance for employees at the center.

INTRODUCTION

The quality of civil servants in Indonesia, known as the State Civil Apparatus (ASN), is still lacking in terms of transparency, ethics, and efficiency in providing services to the community. Despite the government's efforts to improve their performance, there are still many complaints from the public. A survey conducted during the pandemic showed that 30% of ASNs felt their workload became heavier when working from home, 40% felt their workload was the same as when working in the office, and the remaining 30% did not give an answer.

This is concerning given that the future of work will rely heavily on digital skills, and ASN bureaucracy and management need to adapt to these changes. It is also worth noting that of the 3.9 million civil servants in Indonesia, around 35% or 1,365,000 of them demonstrate low

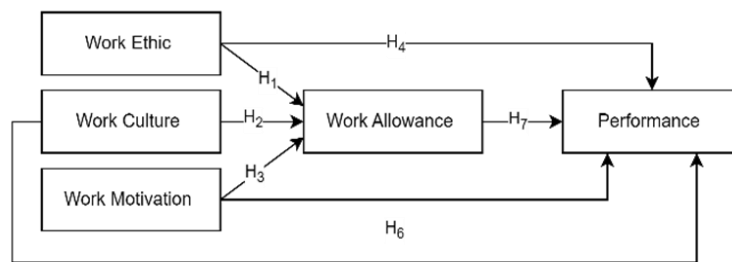
competence and performance. In addition, there is a shortage of young workers in the public service, which should ideally be filled by millennials.

Despite having a high level of education, many civil servants in Indonesia lack the necessary skills and abilities (CNBC Indonesia, 2022). The data highlights a research gap in terms of ASN (Assistant Service Negotiator) performance, as there are several cases where their performance does not match expectations. To address this issue, it is important to understand the factors that correlate with employee performance. Performance is influenced by various variables, including internal employee factors and organizational and external environmental factors. Internal employee factors include innate attributes, such as aptitude, personal traits, and physical and psychological conditions, as well as acquired attributes, such as knowledge, skills, work ethic, work experience, and motivation. All of these factors contribute to an employee's ability to perform well in his or her role. In addition, internal organizational environmental factors, such as organizational support, vision, mission, goals, policies, technology, strategies, management systems, compensation, leadership, and organizational culture, also play an important role in employee performance. Interactions and dynamics within the organization can have a significant impact on employee performance. In addition, external environmental factors, such as economic, political, social, cultural, and competitive aspects, also affect employee performance (Wirawan, 2017). One specific internal factor that correlates with employee performance is work ethic. Work ethic encompasses the attitudes, views, habits, characteristics or traits associated with an individual or group's approach to work. Conversely, if employees' work ethic decreases, their performance will decrease, resulting in suboptimal results and slow growth (Dewi, 2020). Riska dan Kornelius (2021) research's confirms that work ethic variables have a significant effect on employee performance.

Another internal environmental factor that affects employee performance is work culture (Wirawan, 2017). Work culture refers to the values and behaviors expected and promoted in an organization. A positive work culture is essential to maintaining good employee performance. Research emphasizes the importance of a positive work culture to improve employee motivation and performance (Susanto, 2018). Riska dan Kornelius (2021)'s research also supports these findings, which show that work culture variables have a significant effect on employee performance.

LITERATURE REVIEW

Employee motivation plays an important role in influencing performance. Motivated employees are more likely to make extra efforts to achieve organizational goals, driven by their individual needs (Robbins, 2018). Dewi (2020)'s research shows that work motivation has a significant positive effect on employee performance. According to Rahmani and Sulaeman (2022), improving performance can be achieved through providing appropriate compensation, such as performance allowances. Presidential Regulation No. 156 of 2014 mandates the payment of performance allowances to civil servants based on monthly performance achievements. Minister of Finance Regulation No. 273/2014 outlines detailed procedures for paying these allowances, taking into account factors such as rank and timing of payment. However, performance allowances do not always result in significant improvements, as some employees may only focus on tasks to earn income and allowances. The Yogyakarta Social Welfare Education and Training Center is facing challenges in optimizing employee performance due to the Covid-19 pandemic. To overcome these problems, researchers plan to analyze the influence of work ethic, work culture, and motivation on performance through performance allowances at the center. Based on this framework (Figure 1), it can be understood that a high work ethic, a conducive work culture, and high work motivation can help individuals achieve high performance and achieve maximum performance allowances.

Figure 1 Framework

Hypotheses developed based on the framework used include:

- H1: Work ethic has a positive effect on employee performance allowances
Work ethic is a set of positive behaviors derived from core values and sincere dedication to a shared work philosophy. This work philosophy shapes the attitudes and actions of individuals, organizations, and society towards work, thus creating a work culture (Darodjat, 2018). Understanding the importance of work in the context of broader life goals is critical to maintaining a strong work ethic, as this gives individuals a sense of meaning and purpose (Ndraha, 2018). People with a strong work ethic will be motivated, driven, and likely to achieve better results and increase productivity. In addition, dedication to work can also have a positive impact on performance evaluations and increase the likelihood of receiving performance benefits (Siyani, Bharanti & Sudarmo, 2021). This is because a strong work ethic improves performance, thus making individuals more eligible for performance-based rewards (Bataineh, 2020). Kaloko (2019)'s research which specifically focused on Tulang Bawang Police personnel showed that the performance allowance policy had a significant influence on their performance.
- H2: Work culture has a positive effect on employee performance allowances
Companies, including government agencies, must build a work culture that provides values, norms, and guidelines (Moeljono, 2016). This culture unites employees, reduces conflict, and motivates them to perform better (Moeljono, 2016). It also has a positive impact on employee behavior and performance, leading to benefits such as increased engagement and work ethic (Sutrisno, 2019).
- H3: Motivation has a positive effect on employee performance allowances
Positive work motivation has many benefits, including increased productivity, discipline, employee welfare, and a sense of responsibility (Hasibuan, 2019). Monetary and non-monetary rewards can influence motivation and performance, such as performance allowances (Winardi, 2017).
- H4: Work ethic has a positive effect on employee performance
Having a strong work ethic is important because it can improve employee performance. This work ethic includes qualities such as integrity, responsibility, equality, and self-discipline (Bataineh, 2020; Sinamon, 2019).
- H5: Work culture has a positive effect on employee performance
Work culture includes a system of values, norms, and beliefs in the organization that guides its members in facing the challenges of external adaptation and internal integration (Mangkunegara, 2018). Therefore, companies can facilitate optimal employee performance by fostering a conducive work culture (Moeljono, 2016). Good employee performance can be maintained when a positive work culture is maintained in the organization (Susanto, 2018). Widyankoko dan Sukesi (2020)'s research shows that work culture, work environment, and performance benefits have a significant effect on employee performance at the Mojokerto Regency Ministry of Religion Office. Hasdiah, Rahmat dan Adnan (2018)'s research confirms that work culture greatly affects employee performance.
- H6: Motivation has a positive effect on employee performance

Personal factors that can have an impact on employee performance include motivation (Mahmudi, 2018). This is easy to understand because motivation will energize employees, which can then activate and move towards behavior to achieve certain goals (Rivai, 2017). Research by Manzoor, Wei dan Asif (2021) proves that an employee's motivation has significance in the relationship between benefits and performance. Research by Utama, Kirana dan Subianto (2021) proves that work motivation has a positive and significant effect on employee performance.

- H7: Performance allowance has a positive effect on employee performance
Organizational efforts to improve results require employee motivation and performance to ensure tasks are completed properly and optimally. One approach is to provide work allowances to employees, thereby encouraging them to carry out their duties and responsibilities accurately and on time. Employee benefits, or rewards, are external factors that influence efforts to improve employee performance (Van den Heuvel et al., 2020). Employee benefits involve providing adequate rewards or compensation for performance (Najoan, 2018). Performance benefits are additional payments or compensation provided in recognition of employees' contributions to the company (Van den Heuvel et al., 2020). Research by Siyani, Bharanti dan Sudarmo (2021) proves that performance allowances have a positive impact on employee performance.

METHODS

Research subject

This research study focuses on employees at the Yogyakarta Social Welfare Education and Training Center and aims to examine various aspects such as work ethic, work culture, motivation, work benefits, and performance. This research utilizes two types of methods, population research and sample research. Population characteristics are categorized by gender, age, and education level. Primary data for this study was collected in 2022 and processed and presented in Table 1. Findings from Table 1 show that the majority of respondents were male (61.6%), aged between 36-45 years old (36%), and had completed education up to high school/vocational school level (43%). These findings highlight the dominant characteristics of the employee sample in terms of gender, age, and education level.

Data collection method

The data for this study were collected using the questionnaire method. Questionnaires are used for the purpose of collecting primary data by distributing a list of questions or written statements to respondents, which they then fill in by choosing the answers that have been provided. The instrument framework for this study is described in detail in Table 2.

Tabel 1 Lattice of Research Instruments

Variable	Indicator	Question Number
Employee performance	Quality of work	1, 2, 3
	Productivity	4, 5, 6
	Job knowledge	7, 8, 9
	Trust	10, 11
	Availability	12, 13, 14
	Freedom	15, 16
Work ethic	Active and hard-working	1, 2
	Energetic and frugal	3, 4
	Diligent and professional	5, 6
	Efficient and creative	7, 8

	Honest, disciplined and responsible	9, 10
	Independent	11, 12
	Rational and far-sighted	13, 14
	Self-confident but able to cooperate with others	15, 16
	Modest, steadfast and resilient	17, 18
	Physically and mentally healthy	19, 20
Work culture	Innovation and risk-taking	1, 2, 3
	Attention to detail	4, 5, 6
	Result orientation	7, 8, 9
	People orientation	10, 11, 12
	Team orientation	13, 14, 15
	Aggressiveness	16, 17, 18
	Stability	19, 20
Motivation	Need for achievement	1, 2, 3, 4
	Need for affiliation	5, 6, 7, 8
	Need for power	9, 10, 11, 12
Performance allowance	Achievement of Employee Performance Targets (SKP)	1, 2, 3, 4
	Employee Attendance	5, 6

Data Testing Method

To determine the validity and reliability of a questionnaire as a data collection instrument, two tests are usually used: validity test and reliability test. Validity testing involves soliciting input from experts to validate the construction of the instrument, and is often done through factor analysis.

This analysis tests the correlation between the scores of each item in the instrument. The validity of the measuring instrument is then tested by finding the correlation between all parts of the instrument using the Pearson Product Moment formula (Riduwan, 2018). The reliability test, on the other hand, determines the consistency of the measurement results obtained from the instrument.

This test assesses the level of consistency of the score obtained by the subject using the same tool or an equivalent tool in different situations (Suryabrata, 2018). The Alpha method is generally used to estimate reliability, and calculates the reliability coefficient based on the total variance of each item score and the total variance of the test. A reliable instrument is generally considered to have a reliability coefficient of at least 0.6 (Sugiyono, 2018).

Data Analysis Technique

The Partial Least Square (PLS) analysis tool, which is a variance-based Structural Equation Modeling (SEM) method, was used in this study. PLS testing stages are carried out in two main steps: indicator tests and hypothesis tests. The indicator test, also known as the measurement model or outer model, evaluates the relationship between indicators and their construct variables. It tests the validity and reliability of the model measured through criteria such as convergent validity, discriminant validity, and composite reliability. Convergent validity is assessed by measuring the correlation between indicators and their constructs, while discriminant validity is assessed by examining the cross-loading between indicators and other constructs. Indicators that do not meet these criteria are removed. In addition, a construct is considered reliable if its composite reliability value exceeds 0.70 (Wiyono, 2018).

Hypothesis testing, also known as the inner model or structural model, aims to test the relationship and influence between latent variables based on substantive theory. This test is carried out through a formula that describes the relationship between endogenous and

exogenous latent variables. The path coefficient is used to measure the relationship between predictors and variables, and the residual vector represents the inner residual variable. The fit of the model is evaluated based on the R-square value, and the significance of the influence between constructs is tested by analyzing the parameter coefficient values and the significance of the t-statistics.

In addition to the above steps, the PLS model assessment criteria proposed by Chin in Ghazali (2018) are also considered. These criteria provide further guidance for assessing PLS models. In addition, the mediation effect is tested by following the steps proposed by Baron and Kenny (1998, in Ghazali and Latan, 2017).

These steps involve testing the effect of exogenous variables on endogenous variables, the effect of exogenous variables on mediating variables, and conducting simultaneous tests to determine the mediating role of variables. If the effect of exogenous variables on endogenous variables is found to be insignificant, but the effect of mediating variables on endogenous variables is significant, it can be concluded that the mediating variable plays a role in mediating the effect of exogenous variables on endogenous variables.

In conclusion, the PLS analysis tool was used in this study to assess the relationship between indicators and construct variables, as well as to test the structural model and explore the mediation effect. The PLS model assessment criteria provided by Chin and the mediation effect test steps proposed by Baron and Kenny were used to ensure the validity and significance of the findings.

RESULTS

Data Analysis

Responses from respondents based on work ethic values are presented in the form of Table 3. Based on Table 4, the majority of respondents answered the statement of being economical in utilizing office facilities Creative in solving various work challenges and steadfast and resilient in facing work conflicts, each answer strongly agreed as many as 40 respondents or 46.5%.

Tabel 2 Work Ethic

No	Description	SDA	DA	N	A	SA	Total
Active and hard-working							
1	Actively working according to agency regulations	1 1.2%	4 4.7%	14 16.3%	42 48.8%	25 29.1%	86 100%
2	Always work hard in completing every task	0 0%	4 4.7%	16 18.6%	49 57.0%	17 19.8%	86 100%
Energetic and enthusiastic							
3	Energized in solving various work challenges	0 0%	2 2.3%	17 19.8%	37 43%	30 34.9%	86 100%
4	Thrifty in utilizing office facilities	0 0%	7 8.1%	8 9.3%	31 36%	40 46.5%	86 100%
Diligent and professional							
5	Diligent in completing various types of tasks every day	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
6	Professional in carrying out the mandate of the agency	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%

Efficient and creative							
7	Work efficiently without wasting time	0 0%	2 2.3%	17 19.8%	37 43%	30 34.9%	86 100%
8.	Creative in solving various work challenges	0 0%	7 8.1%	8 9.3%	31 36%	40 46.5%	86 100%
Honest, disciplined, and responsible							
9	Work by prioritizing honesty	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
10	Disciplined and responsible at work	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%
Independent							
11	Independent in completing various types of work	0 0%	2 2.3%	10 11.6%	43 50%	31 36%	86 100%
12	Do not depend on coworkers when facing work difficulties	0 0%	1 1.2%	14 16.3%	50 58.8%	21 24.4%	86 100%
Rational and far-sighted							
13	Rational in achieving work targets	0 0%	0 0%	17 19.8%	45 52.30%	24 27.9%	86 100%
14	Has a far-sighted vision in advancing the agency where he works	0 0%	2 2.3%	21 24.4%	49 57.7%	14 16.3%	86 100%
Confident but able to cooperate with others							
15	Confident in solving various work difficulties	0 0%	2 2.3%	10 11.6%	43 50%	31 36%	86 100%
16	Able to work with the team	0 0%	1 1.2%	14 16.3%	50 58.8%	21 24.4%	86 100%
Simple, steadfast and resilient							
17	Appear simple in everyday life	0 0%	2 2.3%	17 19.8%	37 43%	30 34.9%	86 100%
18	Stoic and resilient in facing work conflicts	0 0%	7 8.1%	8 9.3%	31 36%	40 46.5%	86 100%
Physically and mentally healthy							
19	Always in good physical condition	0 0%	2 2.3%	10 11.6%	43 50%	31 36%	86 100%
20	Have a healthy psychological condition	0 0%	1 1.2%	14 16.3%	50 58.8%	21 24.4%	86 100%

Responses from respondents based on work culture values are presented in the form of Table 4. Based on Table 4, the majority of respondents answered the statement this agency rewards the aspirations of each employee with strongly agreed answers as many as 40 respondents or 46.5%.

Tabel 3 Work Culture (X2)

No	Description	SDA	DA	N	A	SA	Total
Innovation and risk-taking							
1	This agency provides support and a conducive work atmosphere for employee creativity.	1 1.2%	1 1.2%	8 9.3%	36 41.9%	40 46.5%	86 100%
2	This institution respects the aspirations of each employee.	0 0%	2 2.3%	6 7%	35 40.7%	43 50%	86 100%
3	This institution always respects every employee's judgment in taking risks and work responsibilities.	0 0%	1 1.2%	15 17.4%	47 54.7%	23 26.7%	86 100%
Eager and enthusiastic							
4	Thoroughness in doing work characterizes the employees in this agency.	0 0%	1 1.2%	9 10.5%	39 45.3%	37 43%	86 100%
5	Employees at this institution always work carefully to the simplest details.	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
6	Evaluation of work results in this agency is always carried out regularly	0 0%	2 2.3%	12 14%	52 60.5%	20 23.3%	86 100%
Result orientation							
7	Achieving work targets at this agency is always a priority for every employee.	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
8	Employees at this agency are disciplined in completing every work target given by the leadership.	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%
9	This agency's support in the form of work facilities for employees is adequate	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
Human orientation							
10	This agency's attention to work comfort is sufficient.	0 0%	2 2.3%	17 19.8%	37 43%	30 34.9%	86 100%
11	This agency provides adequate recreational facilities for its employees.	0 0%	7 8.1%	8 9.3%	31 36%	40 46.5%	86 100%
12	This agency provides various facilities to meet the personal needs of each employee.	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
Team orientation							
13	Every employee at this agency is able to work together optimally at work.	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
14	Employees at this agency are accustomed to working in a team	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%
15	Tolerance between employees at this agency is adequate	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
Aggressiveness							

Responses from respondents based on work motivation values are presented in the form of Table 5. Based on Table 5, the majority of respondents answered the statement Trying to complete tasks in new and creative ways. with answers strongly agreed as many as 41 respondents or 47.7%.

Tabel 4 Work Motivation (X3)

No	Description	SDA	DA	N	A	SA	Total
Achievement needs							
1	Strive to complete tasks in new and creative ways.	0 0%	3 3.5%	11 12%	31 36.9%	41 47.7%	86 100%
2	Seeks feedback from superiors and coworkers on work results.	0 0%	6 7%	12 14%	30 34.9%	38 44.2%	86 100%
3	Choosing moderate risks in completing work tasks and responsibilities so that there are still opportunities for higher achievement.	0 0%	9 10.5%	8 9.3%	35 40.7%	34 39.5%	86 100%
4	Always take personal responsibility for every action related to job completion.	0 0%	4 4.7%	18 20.9%	36 41.9%	28 32.6%	86 100%
Friendship needs							
5.	Pay more attention to personal relationships related to work than to the tasks of the job.	0 0%	1 1.2%	9 10.5%	39 45.3%	37 43%	86 100%
6.	Able to do work more effectively when working with colleagues in a more cooperative atmosphere.	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
7.	Always seek agreement with others in the context of a particular job.	0 0%	2 2.3%	12 14%	52 60.5%	20 23.3%	86 100%
8.	If I could choose, I would rather work with others than alone.	0 0%	6 7%	12 14%	30 34.9%	38 44.2%	86 100%
Result orientation							
9.	Strive to help others even when not asked.	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
10.	Very active in determining the direction of agency activities.	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%
11.	Belong to an association that reflects prestige.	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
12.	Very sensitive to interpersonal and group or personal influence structures.	0 0%	4 4.7%	18 20.9%	36 41.9%	28 32.6%	86 100%

Responses from respondents based on performance are presented in the form of Table 6. From the data listed in Table 6, the majority of the respondents indicated that they felt the Leaders could rely on them to complete their work and follow-up, with 40 respondents or 46.5% strongly agreeing.

Tabel 5 Performance (Y)

No	Description	SDA	DA	N	A	SA	Total
Quality of work							
1	Work accuracy is always maintained	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
2	Thorough in completing tasks	0 0%	2 2.3%	12 14%	52 60.5%	20 23.3%	86 100%
3	The level of acceptability of the work done is always high	0 0%	6 7%	12 14%	30 34.9%	38 44.2%	86 100%

Productivity							
4	The quantity of work is always optimal	0 0%	6 7%	12 14%	30 34.9%	38 44.2%	86 100%
5	The quality of work results can be accounted for	0 0%	9 10.5%	8 9.3%	35 40.7%	34 39.5%	86 100%
6	The efficiency of work produced by the work remains optimal at all times	0 0%	4 4.7%	18 20.9%	36 41.9%	28 32.6%	86 100%
Knowledge of the job							
7	Have sufficient practical skills to support the assigned work	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
8	Mastering practical techniques in completing various jobs	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%
9	Know adequate information that can be used in completing work	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
Trust							
10	The results of my work so far can be trusted by the leadership	0 0%	2 2.3%	17 19.8%	37 43%	30 34.9%	86 100%
11	Leaders can entrust me with job completion and follow-up.	0 0%	7 8.1%	8 9.3%	31 36%	40 46.5%	86 100%
Availability							
12	I am always on time in completing work	0 0%	0 0%	10 11.6%	46 53.5%	30 34.9%	86 100%
13	I pay attention to the timing of breaks/meals so that work is not neglected.	0 0%	9 10.5%	17 19.8%	39 45.3%	21 24.4%	86 100%
14	My overall attendance record at work is always good	0 0%	2 2.3%	13 15.1%	51 59.3%	20 23.3%	86 100%
Independence							
15	This agency always provides freedom for its employees to provide constructive criticism for the progress of the agency.	0 0%	2 2.3%	10 11.6%	43 50%	31 36%	86 100%
16	The competitive climate in this agency continues to develop in a positive direction	0 0%	1 1.2%	14 16.3%	50 58.8%	21 24.4%	86 100%

The following are the results of respondents' responses regarding Organizational Commitment, as illustrated in Table 7. The majority of respondents stated that their work results were optimal in accordance with the quality standards set by the agency, with 40 respondents or 46.5% strongly agreeing.

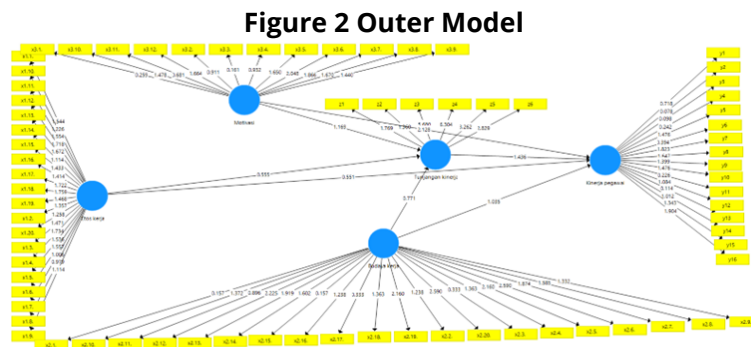
Table 6 Work Allowance

No	Description	SDA	DA	N	A	SA	Total
Achievement of Monthly Employee Performance Targets (SKP)							
1	The amount of work completed each month has met the target	0 0%	2 2.3%	17 19.8%	37 43%	30 34.9%	86 100%
2	Work results are optimal according to the quality set by the agency	0 0%	7 8.1%	8 9.3%	31 36%	40 46.5%	86 100%
3	Always complete tasks on time according to the leader's target	0 0%	9 10.5%	8 9.3%	35 40.7%	34 39.5%	86 100%
4	Spending budget to support work according to actual costs	0 0%	4 4.7%	18 20.9%	36 41.9%	28 32.6%	86 100%

Employee attendance							
5.	Have obeyed the provisions of the day at work	0 0%	9 10.5%	8 9.3%	35 40.7%	34 39.5%	86 100%
6.	Have been disciplined in obeying the provisions of working hours at this agency	0 0%	4 4.7%	18 20.9%	36 41.9%	28 32.6%	86 100%

Outer Model Evaluation

The results of the outer model evaluation in this study show that the work ethic variable has 20 items, the work culture variable has 20 items, the work motivation variable has 12 items, the performance variable has 16 items, and the work allowance variable has 6 items. These details are presented in Figure 2.



Convergent Validity

In evaluating convergent validity through individual item reliability, we use standardized factor loadings. The standardized loading factor reflects how strong the correlation is between each measurement item (indicator). The outer loading factor values of each indicator on the research variables can be found in Table 8.

Tabel 7 Outer Loading

Variable	Outer Loading	Variable	Outer Loading
Work Ethic	x1.1.	Work Culture	x2.1.
	x1.10.		x2.10.
	x1.11.		x2.11.
	x1.12.		x2.12.
	x1.13.		x2.13.
	x1.14.		x2.14.
	x1.15.		x2.2.
	x1.16.		x2.3.
	x1.17.		x2.4.
	x1.18.		x2.5.
	x1.2.		x2.6.
	x1.20.		x2.7.
	x1.3.		x2.8.
	x1.4.		x2.9.
	x1.5.		x2.16.
	x1.6.		x2.15.
	x1.7.		x2.17.

	x1.8.	0,761		x2.18.	0,703
	x1.9.	0,761		x2.19.	0,916
	x1.19	0,793		x2.20	0,854
Work Motivation	x3.1	0,843	Performance	y1	0,856
	x.3.10	0,733		y14	0,924
	x3.11.	0,958		y13	0,794
	x3.12.	0,793		y12	0,885
	x3.13.	0,768		y11	0,754
	x3.14.	0,856		y10	0,916
	x3.2	0,924		y7	0,854
	x3.3	0,794		y8	0,704
	x3.4	0,885		y9	0,767
	x3.5	0,754		y10	0,916
	x3.6.	0,916		y6	0,854
	x3.7.	0,854		y5	0,704
	x3.8.	0,704		y2	0,767
	x3.9.	0,767		y3	0,723
Work Allowance	z1	0,712	y4	0,948	
	z2	0,736	y15	0,715	
	z3	0,806	y16	0,856	
	z4	0,745			
	z5	0,710			
	z6	0,834			

Based on the data in Table 8, it can be seen that most of the indicators of the research variables have an outer loading value > 0.7 . Chin, as mentioned by Imam Ghozali, considers that the outer loading value between 0.5 to 0.6 has met the requirements for convergent validity. The data shows that no variable indicator has an outer loading value below 0.5, so all indicators are considered adequate or valid for use in research and for further analysis.

Discriminant Validity

Discriminant Validity involves assessing and comparing the square root of average extracted (AVE) and the correlation between constructs in a model. If the square root value of the AVE of each construct is greater than the correlation between that construct and other constructs, then discriminant validity is considered adequate. The expected AVE value is > 0.5 . Based on the data listed in Table 9, it can be observed that the AVE values for the variables of organizational culture, job satisfaction, employee performance, and organizational commitment are all > 0.5 . Thus, it can be concluded that each variable shows good discriminant validity.

Tabel 8 Discriminant Validity

Variable	AVE
Work Ethic	0.386
Work Culture	0.825
Work Motivation	0.837
Performance	0.740
Work Allowance	0.737

Composite Reliability

Composite Reliability is an important indicator of the reliability of a measuring tool. A value greater than 0.7 indicates high reliability. To evaluate the composite reliability of indicator blocks

measuring a construct, internal consistency and Cronbach's Alpha can be used. In Table 10, the data presented shows that the composite reliability values for all research variables are greater than 0.7, which indicates high reliability. This means that each variable has met the requirements of composite reliability, so it can be concluded that overall the variables have a high level of reliability.

Tabel 9 Composite Reliability

Variable	Composite Reliability
Work Ethic	0.841
Work Culture	0.948
Work Motivation	0.962
Performance	0.818
Work Allowance	0.762

Inner Model Evaluation (Hypothesis Test)

The results of data processing that have been carried out can be used to answer the hypothesis in the study. Hypothesis testing is done by analyzing the t-statistic value and p-value. A p-value smaller than 0.05 indicates that the research hypothesis can be accepted. Table 11 contains the hypothesis test results obtained in this study.

Tabel 10 Hypothesis Test Results

Variable	p-values	Results
Work culture -> Employee performance	0.014	Accepted
Work culture -> Performance allowance	0.041	Accepted
Work ethic -> Employee performance	0.034	Accepted
Work ethic -> Performance allowance	0.026	Accepted
Motivation -> Employee performance	0.034	Accepted
Motivation -> Performance allowance	0.012	Accepted
Performance allowance -> Employee performance	0.024	Accepted

DISCUSSION

Positive Influence Between Work Ethic And Work Allowance

Work ethic (X1) has a P-value = 0.026 < (0.05) which confirms that Work Ethic (X1) has a fairly high impact on work allowances (Z). So that H1 is accepted. Research conducted by Kaloko (2019) shows that the policy on performance allowances has an impact on the performance of Tulang Bawang Police personnel. People with a strong work ethic tend to have the motivation and drive to work hard and achieve better results. This can increase their productivity and have a positive impact on their performance appraisal (Ndraha, 2018). Regarding performance allowances, a strong work ethic can increase one's likelihood of receiving performance allowances. This is because a strong work ethic can improve a person's performance, which can have a positive impact on their performance appraisal (Siyani, Bharanti & Sudarmo, 2021). Performance allowances are in many cases given to employees who perform well, and a strong work ethic can help one achieve better performance and qualify for such allowances (Bataneh, 2020).

Positive Influence Between Work Culture And Work Allowances

Work Culture (X2) has a P-value = 0.041 < (0.05) which confirms that Work Culture (X2) has a significant impact on employment benefits (Z). So that H2 is accepted. Work culture is generally a philosophy that can be used as an obligation that binds employees because it can be formulated officially in various company regulations and policies (Moeljono, 2016). When applied

in an organizational context, especially in government agencies, work culture reflects how these values are adopted through certain tools, so that people get satisfying services (Moeljono, 2016). Work culture can have a significant impact on employee performance benefits. A work culture that encourages employee engagement, a positive attitude towards risk, a strong work ethic, and openness can help improve employee performance and qualify for greater performance benefits (Sutrisno, 2019).

Positive Influence Between Work Motivation And Work Allowance

Work motivation (X3) has a P-value = 0.012 <(0.05) which confirms that work motivation (X3) has a significant impact on employment benefits (Z). So that H3 is accepted. This implicitly shows how work motivation can help achieve employee welfare because high productivity will help him to get performance benefits. Work motivation is an expression of a person's internal potential that can be strengthened through external factors, such as monetary and non-monetary rewards, which can affect their performance with varying impacts, depending on the situations and conditions faced by the individual (Winardi, 2017). One of the monetary rewards that employees can feel if they work with high motivation is an adequate performance allowance.

Positive Influence Between Work Ethic And Employee Performance

Work ethic (X1) has a P-value = 0.034 <(0.05) which confirms that work ethic (X1) has a significant impact on performance (Y). So that H4 is accepted. Previous research from Batatineh (2020) confirms that work ethic contributes to improving employee performance. The findings specifically concluded that aspects of work ethic such as integrity, responsibility, equality, and self-discipline have a positive impact on employee performance. Work ethic reflects a strong motivation or passion to do work optimally, better, as well as efforts to perfect their tasks and avoid mistakes (Sinamon, 2019). This reflects that work ethic can support the achievement of optimal employee performance.

Positive Influence Between Work Culture And Employee Performance

Work culture (X2) has a P-value = 0.014 <(0.05) which confirms that work culture (X2) has a significant impact on performance (Y). So that H5 is accepted. Research conducted by Widyanarko and Sukesu (2020) shows that several factors have an important impact on employee performance at the Mojokerto Regency Ministry of Religion Office, including culture. Research conducted by Hasdiah, Rahmat and Adnan (2018) indicates that work culture has a significant effect on employee performance. Work culture reflects a system within the organization that includes values, norms, and beliefs, which guide organizational members in handling the challenges of adaptation from the external environment and internal integration (Mangkunegara, 2018). Therefore, companies can support the achievement of optimal employee performance by creating a conducive work culture (Moeljono, 2016).

Positive Influence Between Work Motivation, On Employee Performance

Work motivation (X3) has a P-value = 0.014 <(0.05) which confirms that work motivation (X3) has a significant impact on performance (Y). So that H6 is accepted. Manzoor, Wei dan Asif (2021)'s research proves that an employee's motivation has a relationship between benefits and performance. Research by Utama, Kirana dan Subianto (2021) proves that work motivation has a positive and significant effect on employee performance. This is easy to understand because motivation will energize employees, which can then activate and move towards behavior to achieve certain goals (Rivai, 2017). With appropriate motivation, members of the organization will be motivated to try their best to achieve optimal performance. They believe that the organization's success in achieving its goals and objectives will include their personal interests as well.

The Effect Of Work Allowances On Employee Performance

Work Allowance (Z) has a P-value = 0.024 < alpha (0.05), so that Work Allowance (Z) has a positive influence on Employee Performance, which means H7 is accepted. Research conducted by Siyani, Bharanti dan Sudarmo (2021) shows that performance allowances have a positive and significant impact on employee performance. Work allowance is a payment given to recognize the achievements obtained in work (Najoan, 2018). The performance allowance is given as an additional incentive to reward. Providing work allowances to employees can increase their motivation to complete tasks and responsibilities efficiently and on time. Rewards (allowances) are included in external factors that play a role in efforts to improve employee performance (Van den Heuvel et al., 2020).

CONCLUSION AND SUGGESTION

The conclusions that can be drawn from this research include that work ethic and work culture have a positive influence on work benefits. This research confirms that individuals with a strong work ethic tend to have the motivation and drive to work hard, resulting in better performance and productivity. This, in turn, increases the likelihood of receiving performance allowances. In addition, a positive work culture was found to have a significant impact on work allowances. This study shows that organizations with a positive work culture tend to provide better opportunities for employees to receive benefits. Overall, these findings highlight the importance of work ethic and work culture in influencing employee benefits and emphasize the need for organizations to foster a strong work ethic and positive work culture to improve employee performance and increase their chances of receiving benefits.

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