Workload and work professionalism against AKIP (accountability for performance of government agencies)

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ABSTRACT

Accountability Performance Of government agencies is a manifestation of the obligation of a government agency to account for the success or failure of implementing programs and activities that have been mandated by stakeholders . To avoid the failure of the performance levels required by the proper distribution of work and professionalism in complete assigned tasks. The purpose of this study was to determine the relationship between workload and professionalism on the Performance Accountability of Government Agencies (AKIP). The population in this study were all State Civil Apparatus (ASN) atInspectorate the Bengkulu City. Sample data as many as 75 State Civil Apparatus. The Technique analysis data uses a moderating effect test, namely the quasi-moderated absolute difference test of Multiple Linear Regression (multiple linear regression) using the IBM SPSS Statistics 22 statistical program. The results of this study show that there is a significant relationship between workload and professionalism on the Performance Accountability of Government Agencies in Bengkulu City Inspectorate. It is proven by the significance value in the partial test between workload and professionalism of 0.000. The t-count value in thetest partial of the workload variable is 3.100 > 1.66 and the t-count value on the professionalism variable is 4.517. The results of the test partial of these two variables independent have a significant relationship to the Performance Accountability of Government Agencies (AKIP). Simultaneous test results on the variables independent (workload and professionalism) obtained significant results, namely 0.000. Based on the comparison of theF value calculated with the Ftable, the value calculated F greater than the value of F Table ie 21.380 > 3.09

Keywords: Workload, Professionalism, Accountability Performance Agencies Government

1. INTRODUCTION

Performance of the State Civil Apparatus (ASN) is currently a strategic issue because it has influence a serious on public services both in the economic and political fields. In the economic field, the performance of ASN has an effect on the condition of economic growth, while in terms of politics, the performance of Civil Servants in service has an effect on the level of public trust in the government. The number of civil Servants in service has an effect on the level of public trust in the government. The number of civil servants in 2013, 2014, 2015, continues to increase. In 2016 the number of civil servants began to decline. The number of civil servants from 2013 to 2016 can be seen in the following table;

Tabel 1. Jumlah Pegawai Negeri Sipil

Provincial	2013 Total	2014 Total	2015 Total	2016 Total
Number of Civil Servants Civil Service Center	891 804	909 426	944 893	918 444
Number of Civil Servants Provincial Civil Servants	295 621	297 774	312 093	301 781
Number of Civil Servants District/City Civilians	3 175 80	3 248 103	3 301 39	3 154 124
Total	4 362 805	4 455 303	4 558 25	4 374 349

Sumber: State Civil Service Agency (BKN)

State Civil Apparatus or ASN according to Law Number 5 of 2014 is a profession for civil servants and government employees with work agreements working for government agencies . The state civil apparatus is a figure who is still often associated with a skewed view of being undisciplined, incompetent, and having a long bureaucracy. The State Civil Apparatus (ASN) has an important role in protecting the entire nation and the entire homeland of Indonesia, advancing public welfare, educating the nation's life and carrying out world order. One of the main tasks of the State Civil Apparatus in local government agencies is the administration of good-governance and clean government, especially in public services. Appropriate distribution of tasks and professionalism in completing these tasks can help achieve a true and clean government. If the element of professionalism is neglected in carrying out the duties and functions of the government apparatus, it will have an impact on the decline in the quality of government administration and public services. several factors that affect the performance of civil servants, namely: education and training, work discipline, motivation, ability, working relationship with the organization, and infrastructure. Training, employee motivation and job distribution as well as simultaneously on employee performance. The indicators of intellectual ability that most determine the performance of ASN are numerical intelligence, verbal comprehension and spatial visualization. Employee performance which is the dependent variable, using 3 (three) independent variables (discipline, education and motivation) as a tool to measure the dependent variable. The performance of the State Civil Apparatus (ASN) in the General and Finance Bureau of the State University of Gorontalo is influenced by organizational culture and motivation. The performance of the BKD State Civil Apparatus is influenced by motivation. Work professionalism and motivation affect work on employee performance with the inspector's leadership as a moderating variable.

Accountability is one of the main elements of the realization of good governance which is currently being pursued in Indonesia. The government is asked to report the results of the programs that have been implemented so that the public can assess whether the government has worked economically, efficiently and effectively. Accountability can be seen from an accounting, perspective functionaland perspective perspective accountability system.

accountability Performance Of government agencies is a manifestation of the obligation of a government agency to account for the success or failure of implementing programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with performance targets/targets that have been set through government agency performance reports compiled periodically. Performance accountability measurement is done by comparing the performance indicators that have been set in the work agreement sheet or document. Meanwhile, according to Saniah that performance accountability is influenced by service quality. The implementation accountability of government agency performance(AKIP) includes strategic plans, work agreements, performance measurement, performance data management, performance reporting, performance reviews and evaluations. The person in charge of preparing the Government Agency Performance Accountability Report (LAKIP) is an official who is functionally responsible for serving administrative functions in their respective agencies. Furthermore, the head of the agency together with the work team must account for and explain the success or failure of the level of performance they have achieved. To avoid the failure of the performance levels required by the proper distribution of work and professionalism in complete assigned tasks.

The professionalism of the government apparatus includes innovation and responsiveness to the needs of the community which is described in the vision and mission of the government organization. Rohmatiah et al., in their research, Work Professionalism has a positive and significant influence on the Performance of Apparatus the State Civil. Sudarman's research, that Professionalism and Bureaucratic Competence can predict an increase in the performance of trade and industry employees in public services is capable of 92.9 while the remaining 7.1% is influenced or explained by other variables. Professionalism is more aimed at the ability of the apparatus in providing good, fair service, supported by the ability and expertise in understanding, translating community needs through innovative programs and activities.

The workload distributed to ASN is one of the most important principles in modern organizations which gives the meaning, that an organization without a job distribution, the organization will experience many problems in achieving its goals. Management experts believe that in achieving the desired organizational goals, a manager or leader must be able to distribute work to all staff or employees involved in the organization. The principle of distribution of work needs to be carried out in organizations, because humans in general have limited abilities. This is why people in the organization are needed as employees or employees.

If the people who exist as employees or employees do not carry out activities because they do not have a clear job to do, then the organization will become a passive and dead organization and only a collection of people.

Leaders in an organization must be able to distribute the workload, so that people in the organization as employees have clear job duties, in turn each employee will carry out their activities to achieve the desired organizational goals. According to Siagian, the distribution of work must also followed by a clear delegation of authority and responsibility, because the distribution of work without authority will cause doubts in carrying out tasks, and the transfer of authority over a job without being followed by responsibility will lead to abuse of authority or carrying out work outside the limits of the authority it should be. The distribution of work followed by a clear delegation of authority and responsibility is a manifestation of an organization's appreciation and trust to employees or employees. Therefore, every employee is expected to show seriousness and good ability. optimal, in the sense of showing optimal performance because he realizes that the achievement of organizational goals also means that his personal goals will be achieved.

This study aims to determine the factors that affect the performance of ASN in Bengkulu City Government. The factors that affect the performance of ASN are limited to the distribution of work and professional factors. Job distribution factors and professional factors will be discussed in this study.

2. METHODS

The population in this study were all State Civil Apparatus (ASN) atInspectorate the Bengkulu City. Population data as many as 75 people. To collect data, in this study using a questionnaire with a Likert scale in the form of a checklist containing statements related to research variables with 5 alternative answers to measure each research variable. The variables studied in this study include: Job Distribution (X1), Work Professionalism (X2 and Performance Accountability (Y). The Technique analysis data uses a moderating effect test, namely the quasi-moderated absolute difference test from Multiple Linear Regression (multiple linear regression) using the program statistics IBM SPSS Statistics 22. The quasi-moderated absolute difference test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables) by eliminating the relationship between the moderating variable and the dependent variable with the following equation:

$Y = a + 1X1 + 2X2 + e$
Information:
Y   = Performance Accountability
a   = Constant
X1   = Job Distribution
X2   = Professionalism

3. RESULTS AND DISCUSSION

RESULT
Validity Test ofItems Validity Question Workload Variable
Test results from the effect of workload and professionalism on AKIP (Government Agency Performance Accountability in Bengkulu City Inspectorate can be seen in the following table;

Question	Coefficient Validity 0.2272	Description
My daily workload is in accordance with work standards	0,532	VALID
I always do work the same every day	0,697	VALID
During my break I still finish work	0,650	VALID
I can leave the office when time work is over	0,627	VALID
The current number of employees is sufficient to handle the work at hand	0,441	VALID
targets that I have to achieve in my work are clear	0,619	VALID
I can enjoy the work I do	0,714	VALID
When at certain times I become very busy with my work	0,489	VALID
My work security is guaranteed	0,714	VALID
The workload given is too heavy	0,532	VALID
The workload given is in accordance with my functional position	0,331	VALID
The workload given is in accordance with standards generally accepted operating	0,697	VALID

Source: Research Results, 2021

Based on table above, the result is that all question items for the workload variable (X1) are VALID, it is proven that the entire correlation value for each question item is greater than 0.2272.

Validity Test Item Questions Variable Professionalism (X2)

To test the validity of the results of each individual masig in each indicator can be seen in the table below:

Table 3. Test Validity Professionalism variable (X2)

Question	Coefficient Validity 0.2272	Description
I often invite my professional colleagues to exchange opinions on existing problems, both within one team and with other teams	0.409	VALID
In expressing opinions regarding information and data, I am not under pressure from management.	0.519	VALID
I am serious in Carrying out my duties as a structural official and believe in the results of the work I do.	0.572	VALID
I want to work above limits Normal to help the agency where I work so that I can successfully serve as a structural official.	0.429	VALID
I get involved emotionally With the interactions I work	0.598	VALID
I feel my profession as Structural officials are not important or useful for others	0.565	VALID
Profession as structural officer Is a profession that important	0.638	VALID
Profession as structural officials Are not able to maintain the quality of graduates from higher education	0.569	VALID
Profession as a structural official Is a profession that can be used as a basis for trust	0.625	VALID
Profession as a structural official Is the only profession that creates transparency	0.459	VALID
Structural officials have Weaknesses	0.503	VALID
I want to work above limits normal to help the agency I work for work so that I can successfully serve as a structural officer.	0.706	VALID

Source: Research Results, 2021

Based on table above, the results obtained that all question items for the product design variable (X2) are VALID, it is proven that all correlation values in each question item are greater than 0.2272.

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Test the Validity of Questions AKIP (Accountability for Performance of Government Agencies)
For the results of the validity test of each question in each indicator, see the table below:

Table 4. Test the Validity of the Variable Performance Accountability of Government Agencies (Y)

Question	Coefficient Validity 0.2272	Description
Smooth running of an activity/program takes precedence over the efficient use of funding sources.	0.419	VALID
There is a very close relationship between performance achievement and programs and policies.	0.403	VALID
There is clarity between the goals and objectives of an activity/program that will be and is being implemented.	0.406	VALID
Performance measurement can be done with internal and external data.	0.453	VALID
Performance indicators are necessary to measure the success of an activity/program.	0.580	VALID
Conducting a budget analysis of Activities/programs is part of an evaluation that is always carried out, after the completion of an activity/program for personal interests is a normal thing to do.	0.726	VALID
Using activity/program facilities for personalis a common thing to do.	0.381	VALID
Always evaluate activities/programs based on certain applicable standards.	0.676	VALID
Every activity/program is completed, a report should be made to superiors and published to the public.	0.650	VALID
I prioritize the running of activities/programs rather than the final results (benefits) obtained by the community.	0.424	VALID
I always do policy analysis on activities/programs.	0.685	VALID
I always check the course of activities/programs.	0.691	VALID

Source: Research Results, 2021

Based on table 7 above, the results obtained that all question items for the AKIP variable (Y) are VALID, it is proven that all correlation values in each question item are greater than 0.2272.

Test of Reliability Items Question Price andDesign ProductVariables on Decisions.
Research instruments that meet the valid criteria are then tested for reliability. Reliability is a measure of the stability and consistency of respondents in answering matters relating to the question items. The Reliability test instrument in this study used the instrument reliability calculated using the formula Cronbach's Alpha with the help of the IBM SPSS Statistics 22 program. A variable is said to be reliable if it gives a Cronbach Alpha value (α) > 0.05. The results of the calculation of the level of reliability of each variable can be seen in the following table;

Ttable 5. Reliability Statistics Test Results

Cronbach's Alpha	N of Items
.878	36

Source: Output SPSS 2021

Based on the above it can be obtained that the entire item to the question is reliable. It is proved that if Rcount > and R table

Multiple Linear Regression Analysis Linear

Regression analysis for more than two variables is called multiple linear regression analysis Subagyo and Djarwanto (2009:162). The results obtained from data processing using the IBM SPSS Statistics 22 program and using multiple linear regression equations can be seen in the table below;

Table 6 Test Results for Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	29.391	7.617		7.617	.000
Beban Kerja	.083	.076	.103	1.100	.000
Profesionalisme	.396	.061	.611	6.517	.000

a. Dependent Variable: AKIP
  Sumber: Output SPSS 2021

Multiple linear regression analysis for more than two variables is called multiple linear regression analysis Subagyo and Djarwanto (2009:162). The data obtained were then processed using the SPSS 23 for Windows program, and using multiple linear regression equations. According to Sugiyono (2014:277) the multiple linear regression equation is set as follows:

$$Y = a + b1X1 + b2X2 + e$$
$$Y = 27.391 + 0,083X1 + 0,396X2$$

The results of multiple linear regression above with a value constant regression of 27,391 means that if the workload and professional value is 0 (zero), then the AKIP value is 27,391. Workload regression coefficient (X1)of 0.083 means that if another independent variable value is fixed, and the workload has increased 1 then AKIP (Y) will increase by 0.083. The coefficient is positive, meaning that there is a positive relationship between workload and Performance Accountability of Government Agencies at the Bengkulu City Inspectorate.

Professionalism variable regression coefficient (X2)of 0.396 means that if another independent variable value is fixed and professionalism has increased 1 then AKIP (Y) will increase by 0.396. The coefficient is positive, meaning that there is a positive relationship between professionalism and AKIP, there is a positive relationship between professionalism and accountability for the performance of government agencies at the Bengkulu City Inspectorate.

Multiple Correlation Analysis (R)

This analysis is used to determine the relationship between two or more independent variables on the dependent variable simultaneously. This coefficient shows how big the relationship that occurs between the independent variables simultaneously with the dependent variable, the value of R ranges from 0 to 1, the value closer to 1 means the relationship is getting stronger, on the contrary the value is getting closer to 0 then the relationship is getting weaker. According to Sugiyono (2010), the guidelines for interpreting the correlation coefficient are as follows:

0.00 - 0.199 = very low
0.20 - 0.399 = low
0.40 - 0.599 = moderate
0.60 - 0.799 = strong
0.80 - 1,000 = very strong

The results of the regression analysis, see the output of the model summary and are presented as follows:

Table 7 Results of Multiple Correlation Analysis (R)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.610a	.373	.355	4.31017

a. Predictors: (Constant), Workload and Professionalism
Source: output SPSS(results of primary data processing, 2021)

Based on the table above, the R number is 0.610. This shows that there is Strong relationship a between Workload and Professionalism simultaneously on Performance Accountability Inspectorate of Government Agencies in the city of Bengkulu.
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Analysis of determination (R2)

Analysis of determination in linear regression is used to determine the percentage contribution of the influence of the independent variable(the atmosphere and the suitability of the price) simultaneously on the dependent variable (purchase decisions). Thecoefficient Gini shows how big the percentage of variation of the independent variable used in the model is able to explain the variation of the dependent variable. R2 is equal to 0, then there is not the slightest percentage contribution of the influence given by the independent variable to the dependent variable, or the variation of the independent variable used in the model does not explain the slightest variation in the dependent variable. On the other hand, R2 is equal to 1, then the percentage contribution of the influence given by the independent variable to the dependent variable is perfect, or the variation of the independent variable used in the model explains 100% of the variation in the dependent variable.

Based on the value of R2 (R Square) of 0.373 or (37.3%). This shows that the percentage of the independent variable's contribution to the dependent variable is 37.7%.

While the remaining 52.3% % is influenced or explained by other variables that are not included in this research model.

Adjusted R Square is the value of R Square that has been adjusted, this value is always smaller than R Square and this number can have a negative value. Standard Error of the Estimate is a measure of the number of errors in the regression model in predicting the value of Y. From the above, it can be seen that 4.31017 means that the number of errors in the prediction of purchasing decisions is 4.31017. If the standard error of the estimate is less than the standard deviation of Y, then the better the regression model in predicting the value Y.

Test Partial (t)

t statistical test aims to determine whether the variable independent variable independent(X) partially (alone) effect to the dependent variable or variable dependent(Y). The results of the output of the test can be seen in the table below:

Table 8 Partial Test Results (t)

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	29.391	7.617		7.617	.000
Beban Kerja	.083	.076	.103	3.100	.000
Profesionalisme	.396	.061	.611	4.517	.000

c. Dependent Variable: AKIP
Source: Output SPSS 2021

Based on the output above, it is obtained t count workload of 3.100 and a significance of 0.000 (t table is 1.66). The results found the value of ttable < tcount or 3.100 > 1.66 or significance < 0.000 (0.000 < 0.5). Then it can be concluded Hypothesis accepted means that there is a positive influence between the workload on the Performance Accountability of Government Agencies at the Bengkulu City Inspectorate.

On the professionalism variable obtained the value of t count of 4.517 and a significance of 0.000. The results found the value of tcount > ttable (4.517>1.66) and the significance value was less than 0.000. Then it can be concluded that the hypothesis is accepted. There is a positive influence between work professionalism on the Performance Accountability of Government Agencies at the Bengkulu City Inspectorate.

F Test

The f test is used to determine the effect of all variables independent included in the regression model together on the variable dependent tested at a significance level of 0.05. Where the value of Ftable (see attachment f distribution for probability 0.05) is 3.12. The hypothesis (alleged) proposed in this F test is that is there a positive influence between price and workload design and professionalism on the Performance Accountability of Government Agencies at the Bengkulu City Inspectorate.

The results of the simultaneous significance coefficient test (F statistic test) can be seen in the table Coefficients. ANOVA below :

Table 9 Simultaneous Testing Results (F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	794.365	2	397.182	21.380	.000[b]
	Residual	1337.582	72	18.578		
	Total	2131.947	74			

a. Predictors: (Constant), Beban Kerja Dan Profesionalisme
b. Dependent Variable: AKIP
Sumber: Output SPSS 2021

Based on the comparison of the F value calculated with the Ftable , the value FCount greater than the value of F Table namely 21.380 > 3.09, it is concluded that the hypothesis is accepted, meaning that after testing simultaneously, there is a positive influence between   workload and professionalism on the Accountability of Performance of Government Agencies at the Bengkulu City Inspectorate.

DISCUSSION

Accountability Government agency performance is a manifestation of the obligation of a government agency to account for the success or failure of implementing programs and activities mandated by stakeholders in order to achieve the organization's mission in a measurable manner with performance targets/targets that have been set through government agency performance reports compiled periodically. M. Susanti, at., all (2017). To avoid the failure of the performance levels required by the proper distribution of work and professionalism in complete assigned tasks.

The workload given to the State Civil Apparatus on a daily basis is in accordance with job standards, is in accordance with functional positions and the workload assigned is in accordance with standards generally accepted operating. ASN at the Bengkulu City Inspectorate have worked professionally, they have worked to exchange opinions on existing problems, both in one team, and with other teams, not under management pressure.

From the results of multiple linear regression there is a positive relationship between workload and work professionalism on the Performance Accountability of Government Agencies at the Bengkulu City Inspectorate. There is a strong relationship between Workload and Professionalism simultaneously on the Performance Accountability of Government Agencies at the Bengkulu City Inspectorate, this is evidenced in the results of the multiple correlation analysis (R) of 0.610. Based on the value of R2 (R Square) of   0.373 or (37.3%). This shows that the percentage of the independent variable's contribution to the dependent variable is 37.7%. While the remaining 52.3% % is influenced or explained by other variables that are not included in this research model.

4. CONCLUSION

The results of this study indicate that there is a significant relationship between workload and professionalism on the Performance Accountability of Government Agencies at the Bengkulu City Inspectorate. It is proven by the significance value in the partial test between workload and professionalism of 0.000. The calculated t value in these two variables independent is greater than the t table value. Simultaneous test results on the variables   independent (workload and professionalism) obtained significant results, namely 0.000. Based on the comparison of the F value calculated with the Ftable , the value calculated F greater than the value of F Table ie 21.380 > 3.09, it is concluded that the hypothesis is accepted, meaning that after testing simultaneously, there is a positive influence between workload and professionalism on the Accountability of Performance of Government Agencies at the Bengkulu City Inspectorate.

5. ACKNOWLEDGMENTS

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