THE IMPACT OF WORK CULTURE ON THE APPARATUS WORK PERFORMANCE

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ABSTRACT

Work culture has a direct positive effect on the performance of the apparatus. If the apparatus creates conducive work culture in managing the allocation of village funds, their work performances will get better as well. The study aimed to explore the impact of work culture on the apparatus work performance. This quantitative study employed a survey method with causal analysis; the subject was the apparatus in Gorontalo Regency. The study results found that the creation and improvement of work culture will increase the work performance of the apparatus in managing village allocation funds. This means that work culture is a set of values, norms, and rules that are felt by individuals. It is fostering belief based on the values believed by employees to realize the best work performance in forming a work culture that occurs when the work environment or learning organization faces problems in the organization. As a result, creating a conducive workplace culture will be the main factor determining changes in apparatus performance in planning, implementing, and evaluating work programs.

Keywords: Work Culture, Apparatus Work Performance, village allocation funds

A. INTRODUCTION

Regional Autonomy has the authority to regulate and manage the interests of the community based on local origins and customs in the current reform era. This is in accordance with the mandate of the Undang-Undang Nomor 32 Tahun 2004 concerning Regional Government; it is said that regions have the authority to make policies regarding villages and sub-districts, especially providing services, increasing participation, increasing community initiatives, and empowering community that aimed at the community welfare.

According to the Undang-Undang Nomor 32 Tahun 2004 concerning Regional Government, the regions have the authority to make policies regarding villages in providing services, increasing participation, and empowering Village Communities that aimed at the community welfare. It is also followed by the Undang-Undang Nomor 33 Tahun 2004 concerning Financial Balance between The Central Government and Regional Governments. It constitutes the overall regional expenditure that prioritizes to protect and improve the quality of community life in an effort to fulfill Regional Obligations. These laws are the Amendments from the Undang-Undang Nomor 22 Tahun 1999 concerning Regional Government and the Undang-Undang Nomor 25 Tahun 1999 concerning Financial Balance between Central and Regional Government.
The Peraturan Pemerintah Nomor 72 Tahun 2005 concerning Villages stated that the Implementation of Village Government Affairs that becomes the Village Authority is funded from the Village Revenue and Expenditure Budget and Regional Government Assistance. It is in accordance with the Surat Keputusan Menteri Dalam Negeri Nomor: 140/640SJ tanggal 22 Maret Tahun 2005 concerning Guidelines for Village Allocation Funds from the District Government to the Village Government, and the Peraturan Pemerintah Nomor 6 Tahun 2007 regarding sources of village income. Villages have the right to obtain revenue sharing from Regional Taxes and Retribution for Regencies and part of the Central and Regional Financial Balance Funds received by the Regency according to the Peraturan Pemerintah Nomor 72 Tahun 2005 article 68. Disbursement of the village finance share from the district is through the village treasury in accordance with article 2A of the Undang-Undang Nomor 34 Tahun 2000 concerning amendments to the Undang-Undang Nomor 18 Tahun 1997 concerning Regional Taxes and Levies.

The fact is that regional development planning currently still depends on the central government; although they get assistance, they still find difficulties in providing their resources, especially in managing budgets effectively and efficiently. In addition, the unpreparedness of human resources, especially in the main aspects of the apparatus, in which the managing apparatus tends to be less competent with their work and the lack of support for the adaptation of the work environment for the managing apparatus of the Village Allocation Funds at the District level.

To face this big challenge, the managing apparatus of the village allocation funds in Gorontalo Regency must be proactive and anticipatory in improving the performance of their apparatus, and institutions. The reason is because the ability and skills of the Village Apparatus are the basis for the implementation of government, especially in the financial sector in managing the Village Allocation Fund. Physical development is a form of Village Development. However, at this time, village facilities and infrastructure are still inadequate in achieving sustainable development. Due to this, funds are a basic factor in increasing village development. As financial management is important, it requires the readiness of reliable human resources for the sake of creating professional and proportional apparatus performance in their duties and responsibilities.

Human resources are one of the driving forces for the effectiveness and efficiency of regional development programs, which are supported by accountability in managing village allocation funds in a transparent and accountable manner. This requires the professionalism and quality of human resources with regard to efforts to increase the knowledge, skills, and behavior of people in the group so that there is a change in the performance of these people. As a result, they can provide direct benefits for regional development. The low performance of the apparatus will have an impact on low work results which resulting the un-optimal program achievement according to predetermined targets.

The research problem is to find out the impact of work culture on the apparatus work performance. Reflecting on this problem, the research aims to explore the impact of work culture on the apparatus work performance. Moreover,
the following research hypothesis can be formulated, namely: work culture has a positive direct effect on the apparatus work performance Gorontalo Regency.

B. LITERATURE REVIEW

a. Apparatus Work Performance

According to Casio (1992), performance is essentially the completion of tasks carried out individually and in groups. Cascio (1992) states that performance refers to the completion of employee tasks. Moreover, performance appraisal is a systematic description of the strengths and weaknesses that are relevant to the work of an individual or group.

According to Rivai (2004), performance is a tangible behavior that is displayed by everyone as a work achievement produced by employees in accordance with their roles in the company. Meanwhile, Randal and Susan (1997) suggest that performance is a formal and structured system that measures, assesses, and influences job-related traits, behavior, and outcomes (including attendance levels).

Work performance could also become the benchmark of achievement. According to Milkovich dan Boudreau (1997), work performance can reflect the success of the organization, while employee achievement is the level at which employees can complete the work that has been set.

Meanwhile, Noe (2002) states that the performance management model in organizations involves four interdependent factors, namely (1) individual attributes, (2) organizational strategy, (3) situational barriers, and (4) goals to be achieved.

Further, Mangkunegara (2001) terms work performance as "Job Performance" or "Actual Performance" (actual work performance or achievement achieved by a person). The definition of work performance is the result of work in quality and quantity achieved by an employee in carrying out his/her duties in accordance with the responsibilities assigned to him/her.

According to Benardin & Russell (1998), there are 6 (six) primary criteria that can be used to measure performance: 1) Quality; the degree of the process or the results of the implementation of activities that approaches perfection or approaches the expected goals. 2) Quantity; the amount generated. For example, the amount of rupiah, the number of units, the number of activity cycles completed. 3) Timeliness; the degree to which an activity is completed at the desired time by paying attention to the coordination of other outputs and the time available for other activities. 4) Cost-effectiveness; the extent to which the use of organizational resources (human, financial, technological, material) is maximized to achieve the highest yield or reduction in losses from each unit of resource use. 5) Need for supervision; the degree to which a worker can carry out a job function without the need for supervision of a supervisor to prevent unwanted actions. 6) Interpersonal impact; the degree to which the apparatus maintains their self-esteem, goodwill, and cooperation between colleagues and subordinates.

Moreover, Ahmad (2014) defines work performance as the performance or results of the work of employees in improving work in accordance with their respective duties and functions for the objectives that have been set together in the
organization and are measured by an assessment by the direct supervisor.

Thus performance can be synthesized as a performance performed by a person in carrying out their respective duties and functions to achieve organizational goals, with indicators, among others; quantity of work, quality of work, punctuality, cooperation, and creativity.

b. Work Culture

Schein (as cited in Aldri Frinaldi, 2014) proposes that employee work culture is a value perspective, understanding how to work, rules, norms, mindset, and behavior of every employee or group of employees or their leaders in carrying out a job.

Culture is all actions on everyday things that a person gets from habit. It is a system of ideas and feelings, actions, and works produced by humans in social life that are attached to them through experiences in the life of their community groups (Koentjaraningrat, 2002). This situation is formed by the peculiarities of the ethnicities and the geographical conditions of a region. Because human life is always in groups, in line with the distribution of human groups, various ethnic groups are formed who have shared beliefs and values as the basis for shaping the rules in that community group.

Work culture is a philosophy based on a view of life as values that become traits, habits, and boosters that are cultivated in a group and are reflected in attitudes into behavior, aspirations, opinions, views, and actions that manifest as work.

Newstrom and Davis (1993) state the importance of work culture in supporting work unit success. Culture provides the identity of the apparatus; it is also a source of stability and organizational continuity that provides a sense of security for the apparatus. More importantly, culture helps to stimulate the apparatus to be enthusiastic about their duties. The fundamental purpose of culture is to develop human resources as a whole so that everyone is aware that they are in a relationship as the customer and the supplier in communicating with others effectively, efficiently, and happily.

Work culture is associated with organizational culture, as suggested by Hunger (2013), has two important attributes, namely: (1) intensity; it is about how much the members of a business unit agree on the norms, values, or other cultural elements associated with the business units. Organizations with strong norms support the existence of certain specific values. The apparatus of an organization with a strong culture tends to show consistency in behavior. They tend to behave the same way all the time. (2) integration; it is about how big the business units in an organization share a common culture. Organizations with a dominant culture that is deeply rooted are usually hierarchically controlled and power-oriented.

Based on the results of the theoretical study above, work culture can be synthesized as a set of values, norm, and rules that have been agreed upon and become a joint commitment in carrying out their respective duties and functions to achieve organizational goals with some indicators (self-confidence, openness, problem-solving in groups, and independence).
C. METHOD

This study raised a hypothesis in which, "work culture has a positive direct effect on the apparatus work performance Gorontalo Regency." This study used a quantitative approach with a survey method; it is aimed at studying large and small populations by selecting and examining the selected sample from a population according to its characteristics. Thus, this study employed a causal analysis, namely a one-way flow system, so that there is no upside-down direction. The causal approach is an analysis of whether or not there is an effect between one variable and another by using multiple correlation model analysis techniques. This study examined five variables, such as, work culture, work environment, responsibility, and apparatus work performance.

a. Performance Variable

**Conceptual Definition**

Performance can be synthesized as the activity performed by a person in carrying out their respective duties and functions to achieve organizational goals with some indicators. They are; 1) quantity of work, 2) quality of work, 3) punctuality, 4) cooperation, and 5) creativity.

**Operational Definition**

Apparatus work performance is the result of work or performance carried out by the managers of the village allocation funds in carrying out their respective duties and functions to achieve organizational goals. It is reflected in the results of measurements using a scale model using a Likert scale.

b. Work Culture Variable

**Conceptual Definition**

Work culture is the value of collective or personal work that results in high performance in shaping behavior, attitudes, self-confidence, openness, and work discipline. It shapes work productivity in accordance with their respective duties and functions to achieve organizational goals with indicators, self-confidence, openness, problem solving in groups, and independence.

**Operational Definition**

Apparatus work culture is a collective or personal work system that results in high performance in shaping behavior, attitudes, self-confidence, openness, and work discipline. It shapes the work productivity of the apparatus in accordance with their respective duties and functions to achieve organizational goals as reflected in the measurement results of the Likert scale model.

D. EXPLANATION

a. Description of Research Data

The research data description explains the general description of the data, including the average value (mean), standard deviation, mode (Mo), median (Me), and frequency distribution and data description through histogram using SPSS 17 for Windows. A description of each variable includes the variables of apparatus work performance and work culture are described as follows:

**Apparatus Work Performance Data**

Based on the results of the analysis, the lowest score was 107, the highest score was 148, the median was 125.88, the standard deviation was 9.07, and the
variance was 82.33. To obtain the number of classes, the Sturges formula is used with the lowest score of 107 and the highest score of 148; the range value obtained is 148-107 = 37. The number of classes is calculated using the Sturgess formula, namely BK = 1 + 1.33 Log (87) = 6.40 (rounded to 6).

Based on the data shown, it can be seen that the highest absolute frequency is in the interval class of 125 - 130 with 24 respondents (27.59%), while the smallest absolute frequency is in the interval class of 143 - 148 with 1 respondent (1.15%). Thus, based on the normal distribution, it can be said that the apparatus performance score is relatively high.

**Work Culture Data**

Based on the results of the analysis, the lowest score was 106, the highest score was 147, the median was 127.47, the standard deviation was 8.05, and the variance was 64.87. To obtain the number of classes, the Sturges formula is used with the lowest score of 106 and the highest of 147; the range value obtained is 147-106 = 39. The number of classes is calculated using the Sturgess formula, namely BK = 1 + 1.33 Log (87) = 6.40 (rounded to 6).

Based on the data displayed, it can be seen that the highest absolute frequency is in the interval class of 124 - 129 with 31 respondents (35.63%), while the smallest absolute frequency is in the interval class of 106 - 111 with 3 respondents (3.45%). Further, the smallest absolute frequency is in the class interval of 142 - 147 with 3 respondents (3.45%). Thus, based on the normal distribution, it can be said that the apparatus work culture score in Gorontalo Regency tends to be high.

**b. Testing Requirements Analysis**

**Normality Test**

One type of analysis that can be used to test data normality is the Liliefors test. By using the Liliefors test, the data is declared normal if $$L_{count} < L_{table}$$ and data is declared abnormal if $$L_{count} > L_{table}$$. The test criterion is to accept H0 if L0 > L_table and reject H0 if L0 < L_table at the chosen real level of α. In this study, α = 0.05 was chosen, so that for n = 87, the L_table value = 0.095. The following is a description of the calculation of the normality test for the performance variables of the village allocation funds by the managing apparatus, work culture, work environment, and responsibility, as follows: The results of the calculation based on the Y regression error on X1 obtained the maximum price of the Liliefors test, namely $$L_{count} = 0.0735$$. Because the value of $$L_{count} = 0.0735 < L_{table} = 0.095$$, it can be concluded that the regression error Y on X1 is normally distributed. In this case, the data comes from a normally distributed population.

**Table 1. Summary of Error Normality Calculation Results**

<table>
<thead>
<tr>
<th>No</th>
<th>Error Regression Model</th>
<th>$$L_0$$</th>
<th>$$L_{table}$$</th>
<th>Conclusion</th>
</tr>
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<tr>
<td>1</td>
<td>The performance of the managing apparatus of the Village Allocation Funds (Y) on Work Culture (X1)</td>
<td>0.074</td>
<td>0.095</td>
<td>Estimated Error comes from Population having Normal distribution</td>
</tr>
</tbody>
</table>
Linearity and Significance Test

The results of the regression equation obtained by $F_{\text{count}}$ of 48.8 are greater than $F_{\text{table}}$ of 3.95 ($\alpha = 0.05$) and 6.94 ($\alpha = 0.01$), thus $H_0$ is rejected and $H_1$ is accepted. It means that the regression equation model $Y$ over $X_1$ is significantly proven. Linearity test obtained $F_{\text{count}}$ value of 0.82 which is smaller than $F_{\text{table}}$ of 1.66 ($\alpha = 0.05$). Thus, it can be stated that the regression model $Y$ over $X_1$ is proven to be linear.

c. Discussion

Work culture affects the work performance of the apparatus. The results showed that work culture has a positive effect on the work performance of the apparatus. This concludes that there is a positive influence of work culture on the performance of the apparatus with a coefficient of 0.382 and the value of $t_{\text{count}}$ (4.416) > $t_{\text{table}}$ (1.99) at the significance level of $\alpha$ = 0.05. This shows that a better work culture could increase the performance of the apparatus. Work culture is a set of values, norms, and rules that are felt by individuals. It fosters belief based on the values believed by employees to achieve the best work performance in forming a work culture and occurs when the work environment or organizations learn to face problems in the organization.

According to Nawawi, work culture is a habit that is carried out repeatedly in an organization. Violations of this habit do not have strict sanctions, but morally, organizational actors have agreed that this habit must be adhered in achieving goals. The work culture will be beneficial in an organization when each apparatus needs the mutual contribution of advice from colleagues. However, this work culture will have a bad effect if the organization actors bring out their own ego because they can work alone without the help of others.

The strong work culture can be seen from how the apparatus in Gorontalo Regency views the work culture so that it affects their behaviors which were described through motivation, dedication, creativity, ability, and high commitment. The stronger the work culture, the higher the commitment and ability that the managing apparatus of village allocation fund feels. The more apparatus who accept the values, the higher their ability and commitment to these cultures values.

Thus, the work performance of the apparatus is influenced by the factors of work culture. In other words, the decline and increase in the work performance of the apparatus can be due to the role of work culture created in the work environment and how the government gives more consistent responsibility to the apparatus in creating and planning development empowerment from the village level.

E. CONCLUSION

Work culture has a positive effect on the work performance of the managing apparatus of the village allocation funds. Conducive work culture will create better work performance. Thus, the government should design policies related to the development of work culture, work environment, and responsibility as these factors have been proven as factors affecting the performance of the managing apparatus of the village allocation funds.
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