

The Effect of Human Relations (Human Relations) and Organization Based Self Esteem on the Work Ethos of Maluku Audit and Financial Audit Agency Representatives

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Article Info	ABSTRACT
Keywords: Human Relations, Organization Based Self Esteem, Work Ethic	This research was conducted based on the phenomenon at BPKP to provide suggestions regarding the problems faced by the personnel of the Maluku Province BPKP Representatives and to find out how much influence Human Relations and Organization Based Self Esteem had on the work ethics of the Maluku Province BPKP Representatives. The type of research used is quantitative research using primary data in the form of interviews, questionnaires and library research which is carried out regularly based on research objectives to BPKP employees of Maluku Province. The sample collection technique in this study used a saturated sample (non probability sampling), that is, by using all members of the population to be used as a sample. The results showed that (1) Human Relations had a significant positive effect on Work Ethics and (2) Organization Based Self Esteem had a positive effect. Significance of Work Ethics

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INTRODUCTION

Human resource management is part of organizational management that focuses on the human resource element. The task of HR is to manage the human element well in order to obtain workers who have high integrity and loyalty values and are satisfied with their own work. Human resources individually are the most important element in an organization. Without the role of humans, even though all the facilities and factors needed are available, the organization will not be able to run, because humans determine the course of the

The Effect of Human Relations (Human Relations) and Organization Based Self Esteem on the Work Ethos of Maluku Audit and Financial Audit Agency Representatives - Pieter N. R

Rehatta et al

organization. Therefore, the arrangement of humans in an organization well and the provision of positive direction will make the organization's goals achievable.

In relation to the management of an organization in achieving its goals, Hersey and Blanchard (2000) stated that the guidance of organizational goals and the effectiveness of realizing organizational goals must be supported by all parties in the organization, this is what is called "real goal guidance". The parties referred to here are managers or leaders of the organization and subordinates or employees. Thus, it means that an organization or company must be able to create a synchronous and conducive atmosphere, where the leadership of the organization is able to work together with employees and direct organizational goals effectively so that employees feel that the goals are their goals or common goals.

From the description above, it can be clearly seen that a company or organization can achieve its goals because of the activities of the people who are members or employees. They can work well together if they work based on a high work ethic, with this high work ethic, it is undeniable that it will also improve their performance.

Therefore, in this era of global economy, it demands breakthrough efforts from the main business actors to proactively consolidate themselves in order to strengthen competitive advantage, which no longer relies on comparative advantage in the field of raw materials and human resources alone, but also competitive advantage can be achieved if business actors have organizational competence, meaning that the business person has increased performance.

One of the things that also affects the organization is Work Ethic, This work ethic can be formed if an employee has the desire to be able to do a job with satisfactory results or maximum results. This work ethic must be possessed by every employee in carrying out their work so that they can work well and effectively. If in a company or organization or agency employees have a low work ethic when doing their work, then the company will experience losses because employees do not work with all their abilities. On the other hand, with a high work ethic, it can help increase employee work productivity and provide optimal work results both qualitatively and quantitatively. With maximum results from this work ethic, it can directly influence employees in carrying out their next work.

All companies and institutions on earth certainly expect that all employees can work optimally and provide contributions that are considered very touching on the company's goals. Advanced companies and institutions also want employees who excel with minimal

problems. because the problem that companies often face is the problem of human resources. Problems in HR itself are important problems because the success of other management is also determined by its human resources. If individuals from HR can be managed well and can run effectively, the company can run effectively. The sustainability of a company is determined by work ethic.

Tasmara (2002) stated that work ethic is the totality of an individual's personality and the way an individual expresses, views, believes and gives meaning to something that encourages an individual to act and achieve optimal results (high performance). Work ethic must always be given important attention so that it develops, to make work ethic develop, the human resource management team must pay attention to human relationships (relationships between employees).

The relationship between employees has a fairly high share in improving employee performance so that the Company's performance also increases in order to achieve the main goals of the organization or company and agency. On the other hand, the human resources department must also pay attention to the potential of each employee and introduce it to them. Potential introduction can be done in many forms, be it training, camp, development and others. Such programs are always carried out to create cohesion between employees.

If the relationship between employees is successfully built well by the human resources department, it will make it easier for employees to sharpen each other's potential, abilities, skills, motivation and innovation so that the performance of each employee will be better. This is also organization based self esteem also plays an important role in developing the work ethic of employees.

Researchers define Organization Based Self Esteem (OBSE) or often called self esteem related to the belief in the values held by employees individually as members of the organization. Individuals who have high self-esteem tend to view themselves as important, valuable, influential and meaningful in the context of the organization (Cecillia Engko, 2006).

Thus, for employees, the company is not only a place to earn a living but also a place to find identity or self-identity, a place to develop and actualize oneself, and a place to prove one's abilities or expertise. Since 1936, BPKP, which was previously built under the name *regering accountantdients* by the Dutch East Indies government, has overseen the development of this country. Through Presidential Decree Number 31 of 1983, BPKP was authorized to conduct audits of all state financial management. During the era of President Joko Widodo's administration, BPKP, which in previous years had issues that it would be

disbanded, was honored to be one of the financial informants whose proposals could be used as considerations for the president in determining his decisions.

The president's trust is one of the achievements for BPKP itself and is even equal in value to a real award. For that, BPKP needs to improve its work ethic to be better than before. The work ethic of the head office and representatives of the head office in the provincial areas must be equally good.

For that reason, the BPKP representative of Maluku Province must continue to improve work ethics to become even better. Better in terms of an agency that is free from corruption, audit and supervision results become actual, sharp and reliable. And most importantly in this case, human resources in the agency need special attention. The human resources that are the spearhead of BPKP are the employees. So they need to be noticed or in other words must be managed well so that

The phenomenon found in the BPKP Representative of Maluku Province can affect their work ethic to be bad and also their loyalty to be in the office. Talking about the BPKP work ethic as a whole is good as explained this is proven by the awards received, namely how to present good financial reports and also get a fair opinion without exception. However, the overall work ethic of BPKP representatives in Indonesia still needs to be improved as in the BPKP representative of Maluku Province.

RESEARCH METHOD

This variable uses the Likert scale method by selecting one of several alternative answers provided, namely: the scale score used is 1 to 5 for positive items and vice versa 5 to 1 for negative items and the scale used is a Likert scale.

RESULT AND DISCUSSION

Research Instrument Test

Validity Test

Validity tests are used to measure whether a questionnaire is valid or not. If the questions in the questionnaire reveal what is measured by the questionnaire, then the questionnaire is considered valid (Imam Gozhali, 2005). To measure validity, this can be done by comparing the question item score with the total score of the construct or variable. Meanwhile, to find out whether the score of each question item is valid or not, the following statistical standards are set:

- If $r \text{ count} > r \text{ table}$ and has a positive value, then the variable is valid.
- If $r \text{ count} < r \text{ table}$, then the variable is invalid.

No.	Variables	rcount	rtable (5%)	Information
1.	Human Relations	0,854	0.3120	Valid
	- X1.1	0,837	0.3120	Valid
	- X1.2	0,817	0.3120	Valid
	- X1.3	0,817	0.3120	Valid
	- X1.4			
2.	OBSERVATION			
	- X2.1	0.710	0.3120	Valid
	- X2.2	0.683	0.3120	Valid
	- X2.3	0.746	0.3120	Valid
	- X2.4	0.760	0.3120	Valid
3.	Work ethic			
	- Y.1	0.853	0.3120	Valid
	- Y.2	0.851	0.3120	Valid
	- Y.3	0.694	0.3120	Valid
	- Y.4	0.850	0.3120	Valid

Based on the table above, it shows that all items of the statement instrument from all variables, namely Human Relations, Organization Based Self Esteem, and Work Ethic, are declared valid, because the results of the calculated r value are greater than the r table, which is 0.3120. So it can be used as a research instrument.

Reliability Test

Reliability testing aims to determine the level of consistency of the instruments being measured. Reliability is a prerequisite for a questionnaire to be effective for a particular purpose. Reliability testing is carried out simultaneously on all question items in a questionnaire. A reliable instrument will provide correct data and in accordance with the actual conditions. A variable is said to be reliable if it provides a Cronbach's Alpha value ≥ 0.60 (Ghozali, 2005). The following is a table of the results of the reliability test:

Reliability Test Results

Variables	Cronbach Alpha	Information
<i>Human Relations (HR)</i>	0.851	<i>Reliable</i>

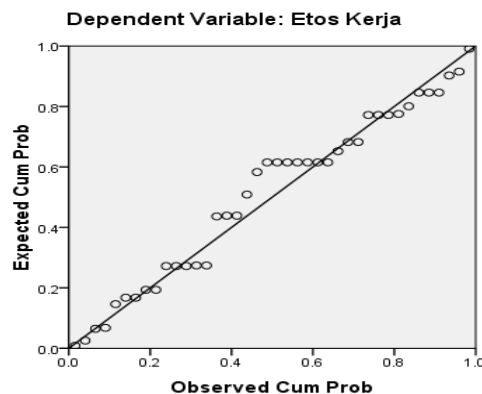
Organization Based Self Esteem (OBSE)	0.690	Reliable
Work Ethic (EC)	0.823	Reliable

Based on the table above, the results of the Cronbach's alpha value for all variables are greater than 0.60. This shows that the answers of each respondent to the research variables Human relations, Organization Based Self Esteem and Work Ethics are reliable. Thus, this questionnaire can be used for further research.

Uji Classical Assumptions of Normality Test

The test is conducted using the PP Plot graph. Normal data is data that forms points that spread not far from the diagonal line.

Normal P-P Plot of Regression Standardized Residual

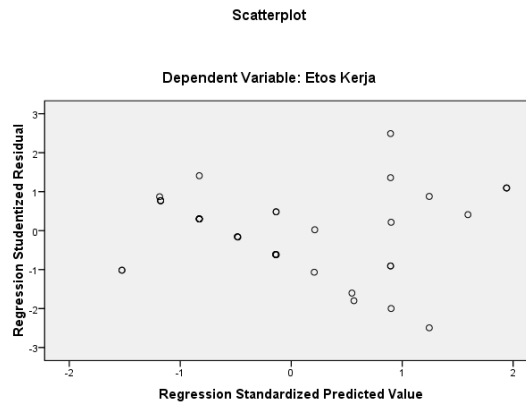


Based on the image above, the results of the normality test using P-Plot show that the points are spread around the diagonal line and follow the direction of the diagonal line, so the regression model meets the normality assumption. Thus, it can be concluded that all variables in this study have a normal data distribution.

Uji Heteroscedasticity

The basis of the analysis used is by looking at the pattern on the scatter plot graph if there is a certain regular pattern then it indicates that heteroscedasticity has occurred. Conversely, if there is no clear pattern and the points are spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

Heteroscedasticity Test Results (Scatterplot)



From the scatter plot graphic above, it can be seen that there is no clear pattern and the points are spread above and below the number 0 (zero) on the Y axis, so there is no heteroscedasticity. Thus, the data distribution can be said to be relatively normally distributed, so that regression can be carried out using a Multiple Linear Model.

Multicollinearity Test

Multicollinearity test is conducted to determine the relationship between independent variables, which is indicated by a significant correlation between independent variables. According to Ghozali (2005), the conditions for multicollinearity can be seen from the magnitude of VIF and tolerance, with the following provisions:

- a. If the tolerance value < 0.1 and $VIF > 10$, multicollinearity occurs.
- b. If the tolerance value > 0.1 and $VIF < 10$, multicollinearity does not occur.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	Constant	2,420	1,770					
	Human Relations	.413	.106	.460	3.907	.000	.701	1,426
	OBSERVATION	.419	.110	.450	3.818	.000	.701	1,426

From the table data above, it can be seen that all independents have a tolerance value of more than 0.1 and a VIF value of less than 10. So it can be concluded that the data used in this study is free from multicollinearity problems.

Research Hypothesis Testing

Multiple Regression Analysis

Based on the results of previous tests, the data obtained in this study are suitable for multiple regression analysis. Multiple regression analysis is conducted to determine the effect of independent variables on dependent variables. The results of multiple regression testing can be seen in the table:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,420	1,770		1,367	.180
Human Relations	.413	.106	.460	3.907	.000
OBSERVATION	.419	.110	.450	3.818	.000

Based on the results in the table above, the multiple regression equation is obtained as follows:

$$Y = 2.420 + 0.460X_1 + 0.450X_2$$

Information:

- Y = Dependent variable (*Work Ethic*)
- X₁ = Independent variable (*Human relations*)
- X₂ = Independent variable (*Organization Based Self Esteem*)

From the results of the regression analysis above, it can be concluded that the independent variable Human Relations (x₁) has a positive influence of 0.460 on the dependent variable Work Ethic (y), and the independent variable Organization Based Self Esteem (x₂) has a positive influence of 0.450 on the dependent variable Work Ethic (y).

Coefficient of Determination (R²)

The coefficient of determination (R²) essentially measures how far a model's ability to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A small R² value means that the ability of the independent variables to explain the dependent variable is very limited.

Results of Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.800a	.640	.621	.925

From the SPSS output display in the table, the value of R Square is 0.640, which means that the two independent variables (Human Relations and Organization Based Self Esteem) in this study are only able to explain 64.0% of the variation that occurs in the dependent variable (Work Ethic).

Partial Test (t-Test)

Ujit is used to determine the partial influence of independent variables (Human Relations and Organization Based Self Esteem) on the dependent variable (Work Ethic). The following will explain the partial testing of each variable

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,420	1,770		1,367	.180
Human Relations	.413	.106	.460	3.907	.000
OBSERVATION	.419	.110	.450	3.818	.000

Results of t-test analysis in the table:

1. The t-value for the Human relation variable (HR / X1) is 3.907 with a significance level of 0.000. because $3.907 > 2.026$ and $0.000 < 0.05$ then it can be concluded that H_0 is rejected H_a is accepted. This means: The Human relation variable partially has a positive and significant effect on Work Ethic. So the first hypothesis (H1) Human relation has a positive effect on Work Ethic at the BPKP Representative Office of Maluku Province can be accepted.
2. The t-value of the Organization Based Self Esteem (OBSE / X2) variable is 3.818 with a significance level of 0.000. because $3.818 > 2.026$ and $0.000 < 0.05$ then it can be concluded that H_0 is rejected, H_a is accepted. This means: The Organization Based

Self Esteem variable partially has a positive and significant effect on Work Ethic. So, the second hypothesis (H2) that Organization Based Self Esteem has a positive effect on Work Ethic at the BPKP Representative Office of Maluku Province can be accepted.

DISCUSSION

Human relation variable (HR / X1) on work ethic

The Human relation variable has a statistical or calculated t value of 3.907. This value is greater than the t table ($3.907 > 2.062$). Thus, the results of the t test contain analytical meaning, namely, statistically showing that, reject H_0 and accept H_a or in other words the hypothesis is accepted. Human relations with indicators:

- a. Harmony between fellow employees is a supporter of good work results.
- b. A good relationship with or leader can increase each employee's confidence in work
- c. Communication is a supporting tool for interaction between each member of an agency.
- d. Implementation of communication is needed in working together.

These results show that the Human relation variable has a real or significant effect on the Work Ethic at the BPKP Representative Office of Maluku Province. In other words, auditors always agree to provide a good work ethic, but there are several things that need to be considered by the agency related to the Human relations that need to be built within the agency. So if Human relations are considered, it will greatly affect the work ethic of auditors in the BPKP Representative Office of Maluku Province.

Organization Based Self Esteem Variable (OBSE / X2) On Work Ethic.

The Organization Based Self Esteem variable has a statistical t value or t count of 3.818 with a significance level of 0.000. because $3.818 > 2.026$ and $0.000 < 0.05$ then it can be concluded that H_0 is rejected H_a is accepted. The results of the t-test contain analytical meaning, namely showing statistically that the proposed hypothesis can be accepted. Organization Based Self Esteem with indicators:

- a. Being given the opportunity to demonstrate expertise within an organization/company can make employees feel accepted.
- b. Getting praise for completing a task makes employees feel competent about their individual skills.

- c. Getting the opportunity to contribute ideas can make employees feel like they are growing within the organization.
- d. Getting personal coaching makes employees feel appreciated in the organization/agency.

These results prove that the variables *Organization Based Self Esteem* has a real or significant effect on Work Ethic at the BPKP Representative Office of Maluku Province. In other words, the auditors agree with the theory proposed that if Organization Based Self Esteem is properly considered, it will greatly affect Work Ethic. This is proven by significant figures from statistical data.

CONCLUSION

Based on the testing and analysis that has been done in this study, the researcher can draw the conclusion that: 1) The Human relation variable (HR / X1) has a positive and significant effect on Work Ethic, this is indicated by a significant value of 0.000. The second independent variable, namely Organization Based Self Esteem (OBSE / X2) has a positive and significant effect on Employee Work Ethic of 0.000. 2) The variable that has the greatest influence on Employee Work Ethic is Human Relation t count of 3.907 and the standardized coefficient beta value of 0.413. 3) The determination coefficient value is 0.640, which means that the two independent variables (Human relation and Organization Based Self Esteem) in this study are able to explain 64% of the variation that occurs in the dependent variable (Work Ethic)

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