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Selected papers from the 6th IABC 2019

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FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI

Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and abstracted in Asian Digital Library (ADL). Moreover, is is also an international refereed journal with many international reviewers from prestigious universities appointed as its editorial review board members.

This Volume 6 is the second special issue for the 6th International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, this volume focuses mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiyuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

ASSOCIATE PROFESSOR DR. SAUNAH ZAINON
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Cultural Effects, Work Propriety and Values in Perspective Trust Level in The Ministry of Education and Culture

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Abstract

Culture, propriety and organizational values are part of important human resources in the work process in every aspect of activities, this will bring the level of public trust as stakeholders holding people's sovereignty to choose democratic leaders to improve better services, therefore the ministry must make policies and rules that are able to accommodate employees to be motivated to work well. This research method uses a quantitative approach using the personally administered questioner method, which is direct questionnaire distribution to face-to-face respondents because among independent variables with dependent variables there is an influencing mediation, while the purpose of this study is to explain the relationship of causal effects of several variables. The results showed that the organizational culture variable showed a number of 0.132 (13.2%), while the work propriety variable showed a number of 0.159 (15.9%), and the organizational value variable showed a number of 0.238 (23.8%), so that the variable significantly affected the level public trust is 23.821 and the equation model is as follows the multiple regression equation that describes the relationship of the influence of culture organization, work propriety and organizational value to the trust level of organization as follows $Y = 23.821 + 0.132X1 + 0.159X2 + 0.238X3 + e$.

Keyword: Organizational culture, work propriety, value, level of trust.

1. Introduction

Digital technology and communication that has penetrated in Indonesia is being felt and increasingly fast, the Government in this case must be able to provide solutions in the form of training for human resources in the future both regarding digital skills training and training, given the civilization of a nation determined by education and human skills in it, so that the role of human resources in a company can be seen from the work performance of employees in the company. There are factors that influence work

performance according to Handoko (2001) are motivation, compensation system, physical condition of work, job satisfaction, stress level, and job design, because human

beings are truly capable of answering every challenge of technology and industry itself, in the face of technology and the industry must also be able to communicate well if it can master perfectly so that every activity can be carried out smoothly without harming or violating an existing norm. Conversely, the organization of a place where humans take shelter is a means and place to achieve common goals in the form of survival, therefore, the existence of communication organizations, digital technology will produce a massive and advanced economic civilization, especially beneficial for every human being and humanity that will come, such as 4.0 digital era technology that is able to answer every need, desire and consumer expectations, otherwise the organization wants employees who are productive so that it is optimal in supporting organizational performance in achieving common goals, because in principle anyone who is able to adapt to the company's environment is able to become a winner, because it is cheaper and faster, besides the information obtained, is very necessary in order to achieve organizational goals because information is an important part of supporting the company's administrative work process.

One of the important things that must be possessed by the organization is the culture, level of trust and values of the human resources that are able to deal with changes both from external and internal, but many cases are found that companies fail in managing the company caused by lack of supporting facilities and infrastructure facilities in a company and employee work performance in the company. Human resources are a very important factor in achieving company goals. The organization will not run well if there is no interference by human labor. They should join in an organization, they carry the unique values and behavior they have ever gotten, this must be in line with the expectations of the organization's success with the quality of work of its employees, this is in accordance with Simamora in (Utomo, 2018), who said that Employee performance refers to a person's performance measured by standards and criteria set by the company, and in harmony with according to Mudjiati in (Irfiani, 2015), the term performance is often identified with the term achievement. Performance is organizational behavior that is directly related to work activities, achievement of tasks where the term assignment comes from thought activities needed by workers, while according to Mangkunegara (2002) work performance is the work result in the quality and quantity achieved by an employee in carry out their duties in accordance with the responsibilities they provide. Management to achieve the performance of high human resources is intended to improve the company as a whole so that the organization is required to always develop and improve the performance of its employees. One of them with culture, level of trust, value in a disciplined organization will lead to good and proper work. According to David in (Arianty, 2014), arguing that organizational culture is a pattern of behavior developed by an organization learned when experiencing external adaptation problems and internal integration, which has been proven to be good enough to be authorized and taught to new members as a way to realize, think and feel.

Regarding the appropriateness of employee performance, the Directorate General of the Ministry of Education & Culture of the Republic of Indonesia as part of Civil Servants has rules which has been established by law to support the operational activities of the institution. One of them is by paying attention to the culture, level of trust, and value towards the appropriateness of organizational performance. Because, the

appropriateness of organizational performance can affect the feasibility and skills of employees in carrying out their daily duties in running the government in general and specifically in the ministry, while the level of trust is very important because when

employees get trust they will always work well and properly, and bring satisfaction, especially society as stated by Atmaja (2018) argues that, "Community Satisfaction is a feeling of pleasure or disappointment someone who results from comparing the performance or results perceived by a product or service with expectations", even providing a dependent goal, namely public trust, leadership must be able to carry out the task is well done by directing, giving motivation to the employee, while the results obtained are values, such as those suggested by Oliver (1990) have reviewed a theory about the relationship between work values and commitment. The value theory shows that the state of commitment is a manifestation of what an individual has, and consideration of values that give rise to commitment is a reflection of the standard values that is the basis of one's existence (Kidron, 1978).

In the author's observation, there are allegations that the appropriateness of employee work is still not optimal, such as services that are not optimal from the outermost schools in Indonesia, this is understandable given the inadequate facilities and infrastructure, leadership performance reports that have not matched performance expectations, not synchronized data with parties related to determining policies such as the Office of Education and District / City Government, this is the basis for conducting further research related to the mechanism and workings of employees in equalizing employee perceptions related to culture, value, level of trust in performance appropriateness perspectives in Ministry of Education and Culture. Related to the above review, researchers provide a strong reason for researchers to conduct research on culture, level of trust and work values that are associated with work propriety, the extent to which culture, level of trust and work values will influence the proper work performance of the employee organization where they work.

2. Research Methods

This research was conducted using the nature of observational research in the field and using the method of personally administered questioners, namely direct questionnaires to the respondents in this case the manager or staff, so that the return rate of the questionnaire (respond rate) was 100% by collecting data in the form of questionnaires and list of questions and the researcher conducted a questionnaire distribution that was structured, the distribution and collection of questionnaires were carried out directly, the independent variables used in this study were: organizational culture (X1), work propriety (X2), and organizational value (X3) while the dependent variable, i.e. the level of trust (Y), while the research hypothesis is as follows:

H1: It is assumed that the organizational culture variable (X1) has a significant effect on the level of trust;

H2: It is assumed that work propriety variable (X2) have a significant effect on the level of trust;

H3: It is assumed that the organizational value variable (X3) has a significant effect on the level of trust.

While the level of trust was measured using the job satisfaction level scale developed by researchers based on the Minnesota Satisfaction Questionnaire (MSQ) compiled by Weiss, Dawis, England and Louquist (1967), in this study a short version of MSQ was

used which consisted of several questions. From each variable in the form of a Likert scale, while the measure will be used in this study. Data collection process was carried out on July 2017 until July 2018, respondents numbered 90 employees obtained from all the total population, the sample in this study were employees of the Ministry of Education and Culture located in Jakarta, both male and female.

This research was carried out using the Path (Path Analysis) technique that was used. The sampling technique used is purposive - incidental nonrandom sampling, i.e. employees with a minimum work period of 1 (one) year. Assuming that the subject has begun to internalize the conditions contained in the organization. The test uses the validity and reliability of the data collection tool while the reliability testing of the measuring instrument is tested again using an analysis of the Cronbach alpha variant. Data analysis to find out the coefficients of validity and reliability is done using the help of a computer program SPSS version 21.0 for Windows, while the regression equation used is multiple regression as follows:

$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$
Where:
Y = Trust Level
a = Regression constant
b_1, b_2, b_3 = Regression Coefficient
X_1 = Organizational Culture
X_2 = Work Propriety
X_3 = Value
e = Error

3. Results and Discussions

3.1. Analysis of Organizational Culture Variables

The following is the distribution of research respondents about the organizational culture variables in table 3.1. as follows:

Table 3.1: Analysis of Organizational Culture Variables

No	Average Statement	Average	Criteria
1	Innovative in completing personal tasks	3.88	Doubt
2	Showing personal competence and abilities	4.03	Agree
3	Prioritize the results of the assignment process	4.41	Agree
4	Be careful in calculating the impacts that occur	4.54	Agree
5	Result oriented in each activity between employee teams	4.57	Agree
6	Always has the desire to achieve promotion and leadership	4.52	Agree

Source: data processed

Interpretation

In table 3.1 it is known that there are six questions related to organizational culture variables in the study, it can be interpreted that the one question is known that the employees at the time of distributing questionnaires answered lack of innovation in completing tasks given such as incomplete work, tasks completed at home, some other

reasons, so that it cannot reach 4 only 3.88, this shows employees still cannot work optimally, this is because policies or rules that have not been revised related to the ability of employees to innovate in completing their tasks, while five other questions related to organizations such as competency statements , results oriented, careful in completing tasks and the desire to achieve promotion, generally employees have the same attitude, this is indicated by a value above the average of four, from 4.03 - 4.57 so that the score results satisfy all parties. related to this culture the employees before joining the ministry had to pass the selective recruitment process in the interviews conducted so that in their work they had no difficulties even though they had to comply with policies or rules that have been bound, which they may not be able to do much in completing work because The specified deadline cannot be fully applied, this is in accordance with the results of the above interpretation. Related to this culture the employees before joining the ministry had to pass the selective recruitment process in the interviews conducted so that in their work they had no difficulties even though they had to comply with policies or rules that have been bound, which they may not be able to do much in completing work because the specified deadline cannot be fully applied, this is in accordance with the results of the above interpretation.

3.2. Work Propriety Variable Analysis

Distribution of respondents of this study if viewed from the level of propriety work can be seen in table 3.2. as follows:

Table 3.2: Analysis of Work Propriety Variable

No	Average Statement	Average	Criteria
1	Always complete the number of jobs with employee load and time	4.12	Agree
2	Always be given facilities and master the field for optimal results	4.34	Agree
3	Unfinished work is always charged by subordinate employees	4.36	Agree
4	Always every task completion is oriented to the leader's standard results	4.48	Agree
5	Ensure every physical and material safety in the employee work environment	4.66	Agree

Source: data processed

Interpretation

In table 3.2. related to the results of the above interpretations there are five questions about the appropriateness of employees such as the stipulated time load, facilities, incomplete task authority and work safety, when distributing questionnaires and several questions in interviews generally employees at the ministry are well above average with the results of the score are four, which is between 4.12 - 6.44, so that the results of the score can satisfy all parties of the leadership and the general public who are related to

the administration of employee work so that directly the employee's compliance with duties and obligations and responsibilities no need to be doubted.

3.3. Analysis of Organizational Value Variable

Distribution of respondents in this study if viewed from organizational values can be seen in table 3.3. as follows:

Table 3.3: Analysis of Organizational Value Variables

No	Average Statement	Average	Criteria
1	Planning		
	Conduct initial planning of each activity according to the SOP to determine policy objectives and actions	4.44	Agree
2	Investigation		
	Collect and prepare activity information for organizational work records and reports	4.44	Agree
3	Coordination		
	There is an exchange of information related to alignment in other parts of the organization in order to adjust the program to run well	4.52	Agree
4	Evaluation		
	Assess and measure employee performance observed and reported according to standard procedures	4.53	Agree
5	Program Priority Selection		
	Able to identify the priority program form	4.56	Agree

Source: data processed

Interpretation

In table 3.3. can be seen, related to the results of the above interpretation there are five questions about organizational values such as work planning, information gathering, information exchange, measuring performance and identifying programs appropriately from questionnaire distribution data and interviews with employees in the ministry for getting a satisfactory score where all the values above the average of four, namely the value between 4.44 - 4.56 the research of organizational value is certainly better than the score of the appropriateness variable of previous work variables, because the lowest value is at 4.44 so that the employee is worthy of carrying out tasks, also gets good grades fully from the relevant leadership and the community which is directly related to the administrative work of the employee so that the employee is quite capable of the activities and tasks given, but some are constrained by the importance of innovation in completing the task so that deadlines can be enforced, such as research on cultural variables, the author can assess that employee participation needs to be involved so that employee innovation/creativity emerges and is able to complete each task.

3.4. Trust Level Variable Analysis

Distribution of respondents of this study if viewed from the level of public trust can be seen in table 3.4. as follows:

Table 3.4. Trust Level Variable Analysis

No	Average Statement	Average	Criteria
1	Always transparency and accountability for every transaction or policy	4.08	Agree
2	Always publish results of achievements carried out routinely in electronic media and the official web of the organization	4.50	Agree
3	Always provide access to relevant and reliable information	4.05	Agree
4	There is a guarantee of legal sanctions in violations in the discipline	4.41	Agree
5	Always comply with the rules, duties and functions of employees at all times	4.53	Agree
6	Always submitting / uploading information is fast, intact, and timely on the organization's web	4.44	Agree
7	Ensure online / offline electronic media functions well in every suggestion and public complaint	4.50	Agree
8	Always follow up on any suggestions and complaints from the community in 3 x 24 hours	4.45	Agree

Source: data processed

Interpretation

Table 3.4. can be seen, related to the results of the above interpretations, there are eight questions about transparency / accountability, achievement results, access to information, guarantee of legal sanctions, propriety with rules, uploading information on the web, guaranteeing electronic media, following up on any suggestions / complaints from data collected the author through questionnaires and interviews with employees in the ministry, achieving satisfactory results by getting a good score, where all the values above the average of four, namely the value between 4.08 - 4.5. The value of organization is certainly better than the score of appropriateness variable work and previous organizational values, in addition to the questions asked by more respondents, also because the lowest value is at 4.08 so that the employees are not only worthy of carrying out their duties, they also receive full trust from the relevant leadership and the community directly related to the administrative work of the employee.

3.5. Data Testing

3.5.1. Test Validity and Reliability

Validity testing in this study was carried out using Pearson validity correlation, i.e. testing the validity of each variable with the product moment technique by giving scores for each item and correlating with the total score as for processing techniques using the SPSS Version 21 program, while reliability testing using the same program i.e. by processing data in accordance with measurements to obtain reliable or real research objectives, this

is in accordance with the opinion of Sujianto in (Yuliantari, 2016) and the results of this study are as follows:

Table 3.5: Validity Test Results

Correlations

		Cultureof Organization	WorkPropriety	Valueof Organization	Levelof Confindence
CultureofOrganization	Pearson Correlation	1	.410**	.324**	.321
	Sig. (2-tailed)		.000	.002	.845
	N	90	90	90	90
WorkPropriety	Pearson Correlation	.410**	1	.483**	.320
	Sig. (2-tailed)	.000		.000	.853
	N	90	90	90	90
ValueofOrganization	Pearson Correlation	.324**	.483**	1	.324
	Sig. (2-tailed)	.002	.000		.243
	N	90	90	90	90
LevelofConfindence	Pearson Correlation	.021	.020	.124	1
	Sig. (2-tailed)	.845	.853	.243	
	N	90	90	90	90

**. Correlation is significant at the 0.01 level (2-tailed).

Source: data processed

From table 3.5. above shows the correlation value of each variable from organizational culture (0.321), work propriety (0.320), organizational value (0.324) and trust level (1) and the indicator r value of all are greater than r table in 90 respondents with four variables (90 - 4 = 86), the r table value is 0.207 which means that all the indicators are reliable measuring instruments to obtain valid data, while the recapitulation table is as follows:

Table 3.6: Recapitulation of Validity Test Results

Variable	R Result	R Table	Information
Cultureof Organization	0.321	0.207	Valid
Work Propriety	0.320	0.207	Valid
Value Of Organization	0.324	0.207	Valid
Level of Confidence	1.00	0.207	Valid

Source: data processed

Based on table 3.6 explains that the results of the study show that testing validity is done with Pearson validity by comparing the r count with r table so that the calculation results obtained that the calculated r value of each variable is greater or> than r table so it can be concluded that the study is stated valid, then the author conducts reliability testing, to find out that the data processed is real and objective and can be trusted, while the data technique using a reliability value that must meet the conditions set bring the value of r count must have a value>Cronbach Alpha (α) in the test SPSS version 21 statistics, as for the results of processing data as follows:

Table 3.7: Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
.644	4

Source: Data processed, 2018

Table 3.8: Recapitulation of Reliability Test Results

Variable	r-result	*Cronbach Alpha* (α)	Information
Culture of Organization	0.644	0.60	Reliable
Work Propriety	0.644	0.60	Reliable
Value of Organization	0.644	0.60	Reliable
Level of Confidence	0.644	0.60	Reliable

Source: data processed

Based on tables 3.7 and 3.8, it is known that the influence of culture organization, work propriety and value organization on the level of organization can be declared reliable or real and objective and can be trusted (Sugiyono, 2014), which states that the reliability value must meet the stipulated requirements, i.e. having a value of r-count> cronbach alpha (α) greater than 0.6 while the value of r count is 0.644 then the research is a reality so that it can continue processing the next research.

3.5.2. Multiple Linear Regression Analysis

This study will use multiple linear regression test, this study shows that the variables studied influence each other both simultaneously or with each other, following the results of the data processed,

Table 3.9: Results of Multiple Regression Analysis between Variables

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	23.821	5.900		4.037	.000		
	CurtureOrganization	.132	.148	.095	.892	.375	.966	1.035
	WorkPropriety	.159	.141	.119	1.126	.263	.977	1.023
	ValueOrganization	.238	.123	.204	1.935	.056	.982	1.018

a. Dependent Variable: LevelConfidence

Source: data processed

From table 3.9. it is known that multiple regression equation describe the relationship of influence of culture organization, work propriety and organizational value to the trust level of organization as follows: Y = 23.821 + 0.132X1 + 0.159X2 + 0.238X3 + e, so that from the equation it can be seen that the correlation coefficient between the independent variables, i.e. culture, propriety and value has a positive value, meaning that if the value of the independent variable rises then the value of the independent variable (level of trust) will rise. Conversely, if the value of the independent variable goes down or minus then the value of the dependent variable will tend to go down, it can also be interpreted that, in the value of β in the unstandardized coefficient the cultural variable shows a number of 0.132 (13.2%), while the value of β in the unstandardized coefficient of propriety variable shows a number of 0.159 (15.9%), and unstandardized value coefficient variable shows a number of 0.238 (23.8%), the results vary, it appears that the value variable shows a greater number than the propriety and culture variables. Propriety variable indicated a greater number than cultural variables, so it is necessary to improve cultural policy first by revising some things that need to be considered

important, by giving or inviting employee participation which is deemed necessary to change, related to propriety, the author will take conclusion that, if culture has worked well in a system then propriety will follow the cultural system, and will produce good value in carrying out the duties, propriety and culture of employees in the Ministry of Education and Culture Republic Indonesia, from the analysis that has been described multiple regression, the author has made the results R square to find out the coefficient of determination which is useful for predicting and seeing how much the influential contribution is given between independent variables simultaneously with the dependent variable as follows,

Table 3.10. Results of R Square Between Variables

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.245[a]	.600	.027	1.940	.060	1.828	3	86	.148

a. Predictors: (Constant), ValueOrganization, WorkPropriety, CurtureOrganization

b. Dependent Variable: LevelConfidence

Source: data processed

From the table above interpretation table 3.10. explains that the level of influence between variables, in the above data shows Adjusted R Square = 0.027 this means that the independent variables i.e. organizational culture, propriety and work values to the level of public trust have a strong relationship and positive so that the research data can be concluded:

1. R = 0.245 means that the independent variable has an effect on and or has a strong and significant relationship with the dependent variable is also positive for all the variables above, it is in accordance with the rules or requirements if the value is closer to 1, then the research is able to show the value good between variables with each other.

2. While the value of R Square shows a strong value is also related between free variables bound between one another, while the R-square value is 0.600 which means 60% shows there is a strong influence on the relationship of organizational culture (work organization), work propriety and organization value (level of organization), able to explain between related variables and have a high enough value that is close to 100%, while the remaining value is 40% influenced by other independent variables which are not included in this research.

3.6. Discussion of Path Aanalysis Results

The following are presented tables that have been processed by linking each variable from organizational culture, work propriety and organizational value to the level of public trust as follows:

Table 3.11: Test Results of Organizational Culture Path Coefficient (X1) on Trust Level (Y)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	16.252	3.985		4.078	.000			
	CultureofOrganization	.139	.110	.134	1.262	.210	.143	.134	.133
	LevelofConfidence	.080	.079	.107	1.014	.314	.119	.108	.107

a. Dependent Variable: VAR00002

Table 3.12: Test Results of Work Propriety Path Coefficient (X2) on Trust Level (Y)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	22.340	3.438		6.498	.000			
	WorkPropriety	.129	.102	.135	1.262	.210	.143	.134	.134
	LevelofConfidence	.051	.077	.070	.660	.511	.086	.071	.070

a. Dependent Variable: VAR00002

Table 3.13. Test Results of the Value Path Coefficient (X3) on the Trust Level (Y)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	24.966	3.009		8.297	.000			
	ValueofOrganization	.006	.084	.098	.074	.941	.017	-.008	-.008
	LevelofConfidence	.064	.080	.089	.797	.427	.086	.085	.085

a. Dependent Variable: VAR00002

Source: data processed

Direct Effect (DE) = Culture
= 0,134
= Propriety
= 0,135
= Value
= 0,980
Indirect Effect (IE) = Culture× Level of Confidence
=0,134×0,107
= 0,014
Indirect Effect (IE) = Work Propriety × Level of Confidence
= 0,135× 0,070
= 0,009
Indirect Effect (IE) = Value × Level of Confidence
= 0,098 × 0,089
= 0,008
Total Effect (TE) = Culture + Work Propriety + Value
= 0,014+0,009+0,008
=0,031

Based on the results of the above calculations, it was found that the Indirect Effect of culture organization, work propriety and organizational value on the level of organization so that the total effect of Employee Compensation on Work Achievement Employees of 0.031.

3.6.1. Results of Path Analysis of the Relationship between Organizational Culture (X1) and Trust Level (Y).

Organizational Culture (X1) has a positive and significant influence on the level of trust (Y). These results are based on the results of research that show beta coefficient value of 0.014. The level of significance obtained is 0,014 smaller than 0.05 (0,014<0,05). Positive results indicate that if the culture provided by the ministry has been felt to be quite high by employees, it will have an impact on the emergence of employee motivation.

3.6.2. The Results of Path Analysis of the Relationship between Work Propriety (X2) and Trust level (Y).

Work propriety (X2) has a positive and significant influence on the level of trust (Y). These results are based on the results of research that show a beta coefficient value of 0.009. The level of significance obtained is 0.009 smaller than 0.05 (0.009<0.05). Positive results indicate that if the propriety provided by the ministry has been felt to be quite high by employees, it will have an impact on the emergence of employee performance.

3.6.3. The Results of Path Analysis of the Relationship between Value (X3) and Trust Level (Y).

Organizational value (X3) has a positive and significant influence on the level of trust (Y). These results are based on the results of research that show a beta coefficient of 0.008. The level of significance obtained is 0,008 smaller than 0.05 (0,008<0,05). Positive results indicate that if the organizational value is increased, work performance will increase.

4. Conclusion and Suggestion

4.1. Conclusion

Good governance in a country is a necessity. Both central and regional governments are required to apply the principles of implementing good governance principles in running the government, including rules in the field of state financial management or regional budgets that are manifested in the form of applying good governance principles. The Ministry of Education and Culture must have a reliable management system, such as good procedure policy, with good personal management support so that it can grow and develop in accordance with the expectations of the community in the field of development in managing the budget. In addition, the ministry is also required to improve culture organization relations, work propriety and organizational value to the level of trust in organization, so that simultaneously able to improve quality in carrying out administrative activities quickly and precisely so that it can apply check and

balancing work in it. In this study it can be concluded that the variable organizational culture, work propriety and organizational value for the level of organization have a value of R-square of 0.60, which means 60% which means that 60% showed a strong influence, the assessment observed had a strong and significant relationship with the dependent variable. While the regression equation is obtained from the relationship of organizational culture, work propriety and organizational value to the level of trust as follows: $Y = 23{,}821 + 0.132X1 + 0.159X2 + 0.238X3 + e$; so from the regression equation it can be seen that the regression coefficient between the independent variables i.e. culture, propriety and values have a positive meaning can be interpreted if the independent variables increase by one (+1) then the value of the variable level of trust will follow up as well and vice versa.

4.2. Suggestion

Related to the research above that has been carried out, the author suggests that building human resources within the Ministry of Education and Culture Rupublic Indonesia is very important, given their contribution as the wheels of government in carrying out development, because the results of descriptive analysis show that the culture organization, work propriety and the value of the organization for the level of organization is quite high and good, so the ministry continues to maintain and make better policies in the field of variables by inserting the value of benefits in the form of increased performance allowances and promotion to create motivation in work, also providing non-financial compensation in the form of additional official travel and tours. There is a feeling that doing work wholeheartedly as a State party is obedient to laws and government.

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