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The Influential Factors Causing the Unethical Behavior of State Civil Apparatus in Implementing the Official Expenditure Budget (Study at Aceh Investment and One Stop Integrated Services Office)

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Abstract

This study was aimed to identify (1) the influence of religiosity on unethical behavior of State Civil Apparatus (Indonesian: Aparatur Sipil Negara, abbreviated as ASN) (2) the influence of work experience on unethical behavior of ASN (3) the influence of organizational culture on unethical behavior of ASN (4) the influence of Internal Control System (Indonesian: Sistem Pengendalian Internal, abbreviated as SPI) on unethical behavior of ASN. The sample of the study was the ASN of Aceh Working Units (Indonesian: Satuan Kerja Perangkat Aceh, abbreviated as SKPA) in Province Aceh and 2018 is the time horizon for the study. The number of samples were 103 people. The purposive sampling method was utilized as the data collection technique by using multiple linear regression analysis. The study indicated that (1) religiosity, work experience, organizational culture, and SPI did not significantly influence the unethical behavior of the ASN in implementing the official expenditure budget both simultaneously and partially (2) three out of four independent variables (namely; Religiosity, Work Experience, and SPI) showed the negative result of unethical behavior of the ASN while the Organizational Culture variable headed to its counterpart.

Keywords: Religiosity, Work Experience, Organizational Culture, Spi (Internal Control System), Unethical Behavior, Asn (State Civil Apparatus), Official Expenditure Budget.

Introduction

According to article 33 verse (3) of the 1945 Indonesian Constitution "the land, the waters and the natural resources within shall be under the powers of the state and shall be used to the greatest

benefit of the people”, it provides the unwritten philosophy that to accommodate the citizen’s welfare (public) is the obligation of the government as the public sector whose role to manage the country’s resources. Therefore, the public sectors play important role in achieving the local welfare.

The attention to the public sectors keeps running since the fall of “new era” (Orde Baru) until the local autonomy era. The people demand the application of good governance principles. Good governance principles embrace three main pillars which are interconnected, they are participation, transparency and accountability (Prajogo, 2001). Currently, the accounting practices in public sector has also attracted the attention of financial monitoring boards such as inspectorate, the Audit Board of Indonesia (Indonesian: Badan Pemeriksaan Keuangan, abbreviated as BPK), even the Indonesia’s Corruption Eradication Commission (Indonesian: Komisi Pemberantasan Korupsi, abbreviated as KPK), particularly on the application of accountability principle.

The government has determined many regulations related to both their regulation and their financial accountability of public activities, such as the Law number 17, 2003 on State Finances. Other regulations which monitor the mechanism of financial accountability has also been set, for example: the regulation about the State Budget Allocation (Indonesian: Anggaran Peraturan Belanja Negara, abbreviated as APBN) in doing the official travel as written in Regulation of Minister of Finance (Indonesian: Peraturan Menteri Keuangan, abbreviated as PMK) No. 113/PMK.05/2012 concerning the domestic official travel for state official, civil servant, and non-permanent workers.

In general, the public financial accountability is influenced by the role of ASN as the one whose responsibility in managing the budget in their institutions. Yet, the issue of agent always occur when the one who has the authority need to be responsible to the one who give the authority (Abdullah, 2008).

According to BPK (2017) in IHPS (Ikhtisar Hasil Pemeriksaan Semester) II year 2017, the state government, local government, BUMD, BLUD, BUMN and other board indicated 4.430 findings which cover 5.852 issues consisted of 1.082 (19%) issues on the weakness of SPI, 1.950 (33%) issues on undisciplined regarding the law (including 498 administration-related issues) costed 10.56 trillions rupiah also 2.820 (48%) problems related to indiscretion, inefficiency and ineffectively with the lost at 2.67 trillions rupiah. Based on those issues, BPK revealed that one of the main cause of the budget manipulation on state budget and local government budget was on official travel expense, where it often finds that there mismatch between the proof of official travel fee with the real situation. This issue has happened year by year which make it become the focus of BPK (Kawa, 2017).

The manipulation of travel expense is often found throughout the local government and Aceh province is also included. In Aceh, there are 2.399 cases of travel expense manipulation which caused the loss of the country at 10.3 trillions rupiah. Moreover, in the level of municipalities, the loss reached 2.9 trillions rupiah during 2009-2013. In addition, the same problem related to the lavish spending on travel budget was also identified in SKPA in 2015 which was revealed by BPK through Laporan Hasil Pemeriksaan (English: the report analysis) of the obedience level of Aceh government toward the Indonesian constitution (BPK, 2015). The loss of the country was approximately more than 116 millions.

Several ways are taken to manipulate the reimbursement –related expense in the travel report, such as: the tickets, boarding pass, gasoline invoice, which can be got from irresponsibility travel agents and others. Even the state civil workers assigned to do the official travel also marked up the bills. Somehow, this is the unethical behavior which should not be done by the state civil apparatus

The study about the cause of unethical behavior of State Civil Apparatus (Indonesian: Aparatur Sipil Negeri, abbreviated as ASN) particularly in official travel expense become an interesting topic to

be investigated. This is due to the fact that this phenomenon was often found by BPK even the news has appeared in medias both electronic and non-electronic. Therefore, the writer is interested to do the research regarding "The Influential Factors Causing The Unethical Behavior of State Civil Apparatus in Implementing the Official Expenditure Budget (Study at Aceh Investment and One Stop Integrated Services Office)".

Literature Review

Unethical Behavior of ASN

According to Hastiyanto (2017), ethics can be simply defined as the value system towards something that is considered good and it becomes the attitude guideline in society. With the same perspective, Beauchamp dan Bowie (1993, in Kawa, 2017) defined ethics as the investigation into the theory about what is good or bad, what is right or wrong, and what should we do or should not. In the level of public service bureaucracy, the procedural regulation has been determined by the laws which become Norm, Standard, Procedure and Criteria (Indonesian: Norma, Standar, Prosedur, dan Kriteria, abbreviated as NSPK) in every implementation practice.

This NSPK become the basic foundation of accepted values (ethical) or not (unethical) in workplace. The behavior of ASN in one government office which break the regulation of NSPK means that the ASN has conducted unethical attitude. Dijk (2000) described the unethical behavior as the deviation from the main workload or main purposes which have been agreed and decided (Kawa, 2017, p. 11).

Religiosity

Religiosity refers to the personal relation with the Creator which has consequences to do the will of God and keep away from the bad deeds (Suhardiyanto, in Fauzan, 2013). The concept of religiosity is brilliant, where this concept can see the level of his/her religion not only from one or two dimensions but from all around (Glock and Stark, 1994 in Fauzan, 2013).

There link connection between religiosity with the human behavior who believe in certain religion. Based on Islam, Allah has managed the human attitude in business and accounting through the holy Quran and the lesson from the prophet (Dima, David, and Luminita, 2010). Hasan and Haspy (2009) in their study about corruption in Islamic point of view, the ethical norms have been determined completely through the religion.

The form of attitude which does not fit into the implementation of people's will is considered the deviation of work. This action is forbidden as written in Quran chapter Al-Anfal (8) chapter 27 which means " O you who have believed, do not betray Allah and the Messenger or your trusts which you know (the consequences)". Therefore, following the right path of Islam can influence the individual decision to do good or bad deeds.

Work Experience

Robotham (1995) believed that the competency shown by someone is from formal education and experience (Bili et al., 2018, p. 466). The experience identified the duration of professional work as knowledge and skill which has been mastered especially in workplace. Prasetya (1980) defined work experience as the knowledge or skill which has been learned and mastered by a person as it has been done during certain period.

Furthermore, according to Foster (2001, in Yusra, 2016), the work experience of a worker can be measured by these following indicators:

- 1) Work duration, this relates to the time spent by the worker in order to know the responsibilities and the work function well.
- 2) The level of knowledge and skill, this relates to knowledge including the concepts, the principles, the procedures, the policies, or other information needed by the workers/officers. The knowledge also accommodate the ability and apply the information on the work responsibility, while the skill refers to the physical ability which needed to reach or to do a task or a job.

The ability to do well on job or instrument is also considered as the mastery level of a person on technical aspects of instruments and works. The more experience mastered by ASN, the higher level of knowledge they have in regards to their rights, responsibility, even the consequences of their work. Therefore, the work experience can trigger good behavior of apparatus as written on organizational ethics.

The Organizational Culture

Schein (1997) defines organizational culture as:

“a pattern of shared basic assumptions that group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and therefore to be taught to new members as the correct way to perceive, think, and feel relation to those problems”.

Based on the definition above, we can sum that the organizational culture has three main aspects, first, the organizational culture can influence the human attitude in working area. Second, the organizational culture can be transferred to the new members and the last one, the organizational culture has two different treatments in organization, externally and internally. The organizational culture also relates to the prior assumption which can be implicitly accepted by the certain groups and determine how those groups can feel, think, and act toward the diverse society (Abubakar, 2009).

Key (1999) proposed that the mindset which has been brought from generation to generation can create the habit and custom which become the culture within organization. In public sector organization, the government through the regulation of Ministry for State Apparatus Reforms (Indonesian: Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi) no.39, 2012 describes the Guideline Development of Organizational Culture, has given frameworks in carrying out the policy or daily activities of public service whose one of the purposes is to assist the development of organizational culture in implementing the bureaucracy reforms. The government expects the organizational culture can function as the controller which can give impact on apparatus working culture inside or outside the organization.

Internal Control System (Sistem Pengendalian Intern, SPI)

According to *Internal Control-Integrated Framework* published by COSO (*Committee of Sponsoring Organizations of the Treadway Commission*) (Saptari, 2015), the internal control is a process supervised by commissioners board, directors or top management as well as other personnel, designed to gain sufficient confidence in achieving the main objectives in providing the reliability in financial report, the obedient in legislation and applicable norms, also the effectiveness and efficiency of operations.

In the public sector organization, the mechanism for implementing internal control system has been regulated through PP (Government Regulation) Number 60 of 2008 concerning SPIP (Government Internal Control System). The regulation explained that the concept of internal control is an integral process for actions and activities carried out continuously by the leaders and all employees with the aim of providing adequate confidence in the achievement of organizational goals, through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and adherence to legislation.

The implementation of SPIP itself is carried out thoroughly in the central and regional government in accordance with the stated goals. As mentioned in Article 3 of PP No. 60 of 2008, SPIP is compiled based on 5 main elements that must be implemented by leaders and ASN in all levels of government agencies, namely, (1) control environment; (2) risk assessment; (3) control activities; (4) information and communication, and (5) internal control monitoring.

Hypothesis Development

The Effect of Religiosity on ASN Unethical Behavior

Ethical values that affect a person's character basically come from the belief system (religion) that is passed down by their parents. As a concept of individual ideology, religion has arranged the order of human life in carrying out activities in accordance with the mandate of the Creator. God has given guidance to humans to always carry out good deeds (deeds) and avoid doing bad deeds. Understanding this concept, it can be seen that religion plays a very important role in providing a positive influence on actions and decisions of human behavior (Mokhlis, 2009).

The research conducted by Fauzan (2013) and Fauzan (2015) shows that diversity (religiosity) has a strong relationship and influence on individual ethical behavior. Someone who believes in the teachings of his religion tends to carry out his actions and behavior in accordance with ethical values (goodness). As an antithesis, actions and unethical behavior carried out by a person can occur as a result of neglect of the religious teachings that he adheres to.

The Effect of Work Experience on ASN Unethical Behavior

Work experience shows the process of time spent in carrying out an activity in an organization. In public sector organizations, the appropriateness of apparatus placement basically also considers the level of understanding that comes from the background of his work experience. This shows that with the factors of understanding obtained through this experience, the execution of tasks can be completed in accordance with expectations.

Having a good understanding in the field of duty, means that an apparatus understands the concept of rights, obligations, and consequences of work. This also makes the attitude and behavior of the apparatus base not to come out of the ethical principles of the institution, so that theoretically the tendency of misuse of trust can be minimized. In line with the opinion of Kohlberg (in Raharjo, 2013) that the increase in moral values will be directly proportional to the amount of experience faced by a person during his life.

The results of research conducted by Komang et al. (2016), and Bili et al. (2018) confirms that work experience has a positive influence on employee performance. The performance improvement is based on ethical values that are also applied in accordance with the agency's vision and mission. But, in a study conducted by Raharjo (2013), results were found that were different from previous

studies. Raharjo found that work experience did not influence the ethical behavior of auditors in carrying out their duties.

The Influence of Organizational Culture on ASN Unethical Behavior

Organizational culture tends to have two sides, namely positive and negative. If the organizational culture follows the rules agreed upon with the aim of achieving the vision and mission of the organization, the organizational culture will be positive. On the other hand, if the organizational culture does not reflect the achievement of the direction and objectives of the organization, then the organizational culture will be classified as negative. The tendency of a strong organizational culture, both positive and negative, will provide consistency in influencing the workers behavior due to the high level of togetherness and intensity that creates an internal climate and high behavioral control (Nurwati, 2012).

Abubakar (2009), in his research found that organizational culture does have a relationship with the bureaucracy of member (apparatus) in the organization. This is confirmed through the results of Falah's research (2006) which found that the ethical culture of an organization influences the idealism of members in it, but it does not affect relativism, which is the opposite attitude to idealism. Wahyuni et al. (2016) also shows that organizational culture influences the performance of local government officials. Based on the results of the three studies, it shows that organizational culture tends to have an influence on the apparatus behavior in it, which affects the work ability (performance) of the organization's human resources.

The Effects of Internal Control Systems on ASN Unethical Behavior

In public sector organizations, each activity program is carried out through a planning mechanism that is measured by monetary value units (budgeting). In order to make the planning runs smoothly, it is necessary to have a control function as a tool to monitor and evaluate the implementation of each activity. The object used as a supervisory standard is the plan of the activity program. Therefore, the supervision has been carried out since the start of the program, so, the function goes through out the duration of the activity.

One of the BPK examination findings that is still recurring is in terms of the weaknesses of SPI in government organizations. The weak implementation of internal control can provide opportunities for unethical behavior referred to accounting fraud (Shintadevi, 2015). This shows that SPI has an important role in minimizing the tendency of unethical behavior in the organization, so that accounting fraud can be more controlled.

The results of research conducted by Suprayitno (2017) and Saptari (2015), found that with the strengthening of the SPI, it could minimize the potential for irregularities in the reimbursement of official travel. That is, the control system can be modified in accordance with the need to streamline the activities implementation, in this study, researchers suggest the implementation of e-government models in the official travel expense reimbursement system that integrates the entire business process and stakeholders.

Hypothesis

The hypothesis in this study can be formulated as follows:

1. Religiosity, work experience, organizational culture, and SPI influence the unethical behavior of ASN in the implementation of the official expenditure budget for the DPMPSTP Aceh.

2. Religiosity affects the unethical behavior of ASN in the implementation of the official expenditure budget in the DPMPTSP Aceh.
3. Work experience influences the unethical behavior of ASN in the implementation of the official expenditure budget in the DPMPTSP Aceh.
4. Organizational culture influences the unethical behavior of ASN in the implementation of the official expenditure budget for the DPMPTSP Aceh.
5. SPI affects the unethical behavior of ASN in the implementation of the official expenditure budget for the DPMPTSP Aceh.

Research Method

The unit of analysis used in this study was the ASN within the DPMPTSP Aceh. The research data used is primary data collected using a questionnaire. The population in this study was 138 apparatus, the number of samples using the Slovin formula, are 103 ASN. The data, then, was processed by using SPSS version 23 with the process of multiple linear regression analysis.

Table 1
The Operation of Research Variables

No	Variables	Definition	Indicators	Scale
1.	Unethical behavior of ASN (Y)	The ASN unethical behavior is a behavior that deviates from the main tasks or main objectives agreed upon in an organization	a. Rationale b. The greed of profit c. Consciously make false and misleading claims d. Afraid of disappointing the leader	Interval (Likert)
2.	Religiosity (X_1)	Understanding of religious teachings and their implementation in daily life as evidence of obedience to Allah .	a. Belief (ideology) b. Dimensions of religious practice (ritual and obedience) c. Religious knowledge d. Practice or consequences	Interval (Likert)
3.	Work experience (X_2)	Knowledge that has been owned by ASN in charge of carrying out its main duties and functions in government agencies	a. Work duration b. The level of knowledge and skills c. Mastery of work and instruments	Interval (Likert)
4.	Organizational culture (X_3)	Habits or traditions that have been carried out from generation to generation, in the implementation of	a. Inovation and risk taking b. Attention to detail c. Orientation to output d. Orientation to people e. Team orientation	Interval (Likert)

		activities within government agencies	f. Aggressiveness	
5.	SPI (X_4)	An integral process for actions and activities carried out continuously by the leaders and all employees with the aim of providing adequate confidence to achieve the organizational goals, through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations	a. Control environment b. Risk assessment c. Control activities d. Information and communication e. Monitoring internal controls	Interval (Likert)

Finding and Discussion

This study was aimed to examine the effect of independent variables on the dependent variable through the research hypothesis. The hypothesis testing in this study applied the multiple linear regression analysis with the independent (free) variables are religiosity (X_1), work experience (X_2), organizational culture (X_3), and SPI (X_4), while the dependent variable (bound) is ASN's unethical behavior in the implementation of the official expenditure budget (Y).

The results of hypotheses testing through multiple linear regression using SPSS version 23 obtained the regression coefficient value to determine if a hypothesis rejected or not. Table 2 shows the value of multiple linear regression equations.

Table 2
The test result of multiple linear regression

The equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

$$Y = 3,960 - 0,056X_1 - 0,287X_2 + 0,019X_3 - 0,121X_4 + \varepsilon$$

$$R = 0,258 \text{ and } R^2 = 0,067$$

Based on Table 2, we can find out the results of the research as follows:

1. Correlation value (R) of 0.258 indicates that the degree of relationship (correlation) between the independent variables with the dependent variable is 25.8%. it means that religiosity, work experience, organizational culture, and SPI, have a relationship with the unethical behavior of ASN in implementing the official expenditure budget for 25.8%.
2. The coefficient of determination (R^2) of 0.067 shows that the unethical behavior of ASN in the implementation of the official expenditure budget is influenced by religiosity, work

experience, organizational culture, and SPI by 6.7%. While the remaining 93.3% is again influenced by other variables which are not included in this study.

3. Constant value of 3.960 means that if the application of religiosity, work experience, organizational culture, and SPI is considered constant, then the value obtained for the ASN unethical behavior variable in the implementation of the official expenditure budget is 3,960.

Joint Hypothesis Testing Results (Simultaneous)

Simultaneous testing is carried out to examine the effect of religiosity, work experience, organizational culture, and SPI together or simultaneously on the unethical behavior of ASN in the implementation of the official expenditure budget. Criteria for decision making that have been determined is if the probability value is smaller than or equal to the probability value of sig ($0.05 \leq \text{sig}$) then H_0 is not rejected and H_a is rejected. This indicates that simultaneously (together) all independent variables have no significance to the dependent.

Conversely, if the probability value is greater than or equal to the sig probability value ($0.05 \geq \text{sig}$), then H_0 is rejected and H_a is not rejected. This means that together, all independent variables affect the dependent variable. Simultaneous testing results can be seen in Table 3.

Table 3
The Simultaneous Result of the Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,328	4	,832	1,753	,144 ^b
	Residual	46,502	98	,475		
	Total	49,830	102			

a. Dependent Variable: Y

b. Predictors: (Constant), X_4 , X_1 , X_3 , X_2

Based on Table 3, the calculated F value is 1.753 and the significant level is 0.144b so that it can be concluded that H_0 is not rejected and H_a is rejected. It means that religiosity, work experience, organizational culture, and SPI simultaneously or jointly do not affect the unethical behavior of ASN particularly in the implementation of the official expenditure budget in the DPMPTSP Aceh.

Table 4
The Partial Test Result

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,960	,804		4,927	,000
X1	-,056	,149	-,039	-,377	,707
X2	-,287	,157	-,199	-1,834	,070
X3	,019	,114	,017	,165	,869
X4	-,121	,126	-,099	-,964	,337

a. Dependent Variable: Unethical behavior of ASN

Discussion

The Effect of Religiosity, Work Experience, Organizational Culture, and SPI on ASN Unethical Behavior in the Implementation of Official Expenditure Budget.

Based on the results of the coefficient of determination (R^2), the value of the correlation coefficient (R) is 0.258. This shows that the relationship (correlation) between the independent variables and the dependent variable is 25.8%. The level of significance for the correlation at r table is 0.161. This means that the variables of religiosity, work experience, organizational culture, and SPI have a significant relationship to ASN's Unethical Behavior in the Implementation of the Budget in the DPMPTSP Aceh.

R^2 value is 0.067, this means that as much as 6.7% of the unethical behavior of ASN in implementing the official expenditure budget in Aceh's DPMPTSP is influenced by the variables of religiosity, work experience, organizational culture, and SPI. While the remaining 93.3% is influenced by various other variables not included in the regression model.

Through the test results simultaneously (simultaneously) shows that there is no influence of religiosity, work experience, organizational culture, and SPI on the unethical behavior of ASN in the implementation of the official expenditure budget in the DPMPTSP Aceh. This means that in combination, factors that can influence individual behavior will be very relative in determining the direction of individual actions themselves. Behavior is basically an individual's life choice. God gives freedom to humans to choose with their reason for good (according to ethical standards) or evil (not according to ethical standards).

The results showed that religiosity did not have an influence on the unethical behavior of ASN in the implementation of the official expenditure budget in the DPMPTSP Aceh. Basically, elements of equality play a role in forming more positive individual characters. In the value of religiosity that is recognized by each individual, there is a concept of the consequences that are directly attached to the individual himself/herself in relation to his/ her creator. The tendency to carry out ethical behavior is basically part of the commands in religious teachings.

Through the results of SPSS testing on questionnaire data, regression results obtained that religiosity has a negative direction toward unethical behavior. This shows that the higher the value

of religiosity a person has, the less ethical behavior he has. This is consistent with the opinion of Mokhlis (2009) that religion plays a very important role in influencing actions and decisions of human behavior. The results of this study are in line with the research conducted by Fauzan (2013) and Fauzan (2015) which concludes that diversity has a strong relationship and influence on individual ethical behavior. On the contrary, unethical actions essentially arise from the indifference attitude of an individual to himself/herself.

The Effect of Work Experience on ASN Unethical Behavior in the Implementation of the Official Expenditure Budget

The results of hypothesis testing show that work experience has no significant effect on the unethical behavior of ASN in the implementation of the official expenditure budget. Work experience also has a negative direction towards unethical behavior, which is interpreted as the better work experience that someone has had so that it can improve the ethical behavior he has. In other words, it can be mentioned also that good work experience can reduce an ASN's unethical behavior.

Research conducted by Nikoomaram, Roodposhti, Ashlagh (2013), also found that work experience did not have a statistically significant influence on ethics. This is also in line with the results of Raharjo's (2013) study that work experience does not influence the ethical behavior of auditors in carrying out their duties.

The Effect of Organizational Culture on ASN Unethical Behavior in the Implementation of the Official Expenditure Budget

The results showed that the organizational culture had no significant effect on ASN unethical behavior. In this case, organizational culture has a positive direction towards ASN's unethical behavior in the DPMPSTSP Aceh. In the regression coefficient, it can be seen that the positive direction is 0.019, where each increase is related to the organizational culture (whether positive or negative), contributing to an increase of 1 unit of unethical behavior. However, even though there is a tendency for contributions to be given, the effect is very small. Organizational culture basically arises due to the social interaction between characters in the organization. Cultural values in an organization have two sides, namely positive and negative. Nurwati (2012) states that when the tendency of organizational culture is stronger, whether positive or negative, it will provide consistency of influence for members in it.

The results of research conducted by Abubakar (2009) and Wahyuni, et.al (2016) suggested that organizational culture influences individual behavior in it. Therefore, basically this is in line with the results of this study, but in this study only the testing was devoted to negative (unethical) behavior that was associated with organizational culture.

The Influence of SPI on ASN Unethical Behavior in the Implementation of the Official Expenditure Budget

The results of this study indicate that SPI has no significant effect on the unethical behavior of ASN in the implementation of the official expenditure budget in the DPMPSTSP Aceh. This Internal Control System has a negative direction, so that it can be interpreted that the stronger the level of SPI will reduce ASN's unethical behavior in the implementation of the official expenditure budget.

As a government agency, the mechanism for implementing internal control that has been regulated in Government Regulation No. 60 of 2008 concerning SPIP, has been quite clear and has been determined to regulate the implementation of internal control in public sector organizations.

Implementation of the SPI in the public sector, evaluated by each agency leader through various implementation indicators that have been determined in the regulation. Through engagement in internal control indicators, theoretically it will influence ASN's behavior to act in accordance with ethical values.

The results of this study are essentially in line with the research conducted by Suprayitno (2017), which shows that through strengthening the SPI can minimize the potential for the emergence of irregularities in the implementation of the official expenditure budget. The results of the above research shows that SPI does not influence ASN's unethical behavior in a negative direction, proving that the contribution of SPI is related to the achievement of positive values in the behavior of the apparatus. The stronger the SPI, the less ethical behavior of ASN in the implementation of official expenditure budget.

Conclusion

Based on the results of the research described earlier, it can be concluded that religiosity, work experience, organizational culture, and SPI both simultaneously (jointly) and partially (individually) does not give effect to ASN's unethical behavior in the implementation of the official expenditure budget for the DPMPSTSP Aceh. Conversely, three out of the four independent variables (except the organizational culture) have shown a negative direction toward unethical behavior. This shows that the strengthening of these variables will reduce the tendency of ASN's unethical behavior in the implementation of the official expenditure budget.

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