



Distribution of Work Ethic factors, Locus of Control on Employee Performance

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Abstract

Purpose: This study aims to analyze distribution of work ethic factors in moderating the influence of Locus of Control on Employee Performance at PDAM (Regional Water Utility) Makassar City. **Research design, data and methodology:** The sample uses a purposive sampling method with a number sample as many as 35 respondents in PDAM Makassar City. The data collection method used is giving questionnaires to employees in accordance with the research conducted. Data analysis was carried out using multiple linear regression analysis tests and moderated regression analysis with an absolute difference value approach. **Results:** Locus of control has a positive and significant effect on employee performance and distribution of work ethics are able to moderate the influence of locus of control on employee performance in PDAM Makassar City. **Conclusion:** when locus of control increases it will be followed by an increase in employee performance, and also equal distribution of work ethic will strengthen the influence of locus of control on employee performance at PDAM Makassar City. Work ethic values that can be implemented include determining work ethic values, clear communication to evaluation and adjustment. The limitation of this research is that it only uses respondents from civil servants and needs further development.

Keywords: Distribution, Locus of Control, Employee Performance, Work Ethic

JEL Classification Code: M5, M51, M54

1. Introduction¹

Human resources are among the most critical factors for an organization due to their role in implementing policies and operational activities. Any company aspiring to develop must prioritize its resources, with human resources being a key component. Therefore, the proper management of human resources is crucial for effective, efficient, and

high-performance work. This is because individuals play a pivotal role in achieving organizational goals.

Organizations require dedicated employees willing to work diligently for the organization's benefit, fully engaging in efforts to achieve goals and ensure survival. Companies must have the ability to control recurring events to properly attain organizational goals. The Locus of control has a positive and significant impact on employees and improves their performance. This

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approach ensures that employees can complete their work without interference, as each individual's sense of control over themselves enables better management of consequences and environmental factors. Consequently, employees are more satisfied with their achievements, highlighting the substantial impact of locus of control on employee performance.

Performance serves as a benchmark for employees as they carry out targeted tasks. Conducting performance appraisals is crucial for determining the right performance measurements. Performance is assessed based on quality, quantity, timeliness, effectiveness, independence, and commitment, as outlined by Bernardin and Russell (2013). According to Dessler (2005), performance refers to work performance, involving a comparison between actual work results and established work standards. Given that organizations are human-driven institutions, the alignment of employee behavior with work standards leads to expected performance.

Locus of control and motivation are pivotal factors influencing individual performance, alongside other personal ability variables. The locus of control, or center of control, is often associated with self-esteem, job satisfaction, work ethics, and performance. This factor is crucial because one's ability to control events affecting them can be measured by their locus of control.

Locus of control comprises internal and external components. Internal locus of control reflects a person's belief in determining their own destiny, irrespective of environmental support. Internal locus of control is a concept in psychology that describes an individual's tendency to believe that they have control or influence over events and outcomes in their own lives. Individuals with an internal locus of control tend to view their actions, decisions, and personal efforts as directly impacting the results they experience. In this context, they see themselves as active agents capable of shaping their lives.

An internal locus of control is a situation where a person will feel that job success depends on his hard work (Karkoulian et al., 2016). Putra (2015) writes that internal locus of control refers to the perception of both positive and negative events as a consequence of one's actions or actions and is under his control. Individuals with an internal locus of control think that their abilities and actions can influence their situation (Toti et al, 2021). Individuals with a high internal locus of control expect that situations are under their control (Kim & Lee, 2018).

External locus of control, on the other hand, is the perspective that attributes success or failure to external factors beyond one's control, such as luck, opportunity, chance, destiny, and more.

Makassar City Regional Drinking Water Company (PDAM) is a public company that has an important role in providing clean water for the community. Makassar City PDAM employees are expected to provide excellent performance and complete assigned tasks in accordance with established provisions. Employee performance evaluations are carried out every year to assess their achievements because PDAM Makassar City is committed to continuing to improve employee performance in order to increase customer satisfaction, especially considering that the population continues to increase, which has an impact on the increasing need for clean water distribution, both quantity and quality of water reaching consumers.

Based on observations in the field, leaks often occur which are not resolved quickly, resulting in a lot of water being wasted and polluting the streets. Apart from that, there are often errors in meter recording, which is very detrimental to consumers because they pay more than they use for water which should not be found when employee performance is good.

Several researchers found that employee performance can be caused by both internal and external locus of control. Individuals with an internal locus of control tend to have strong internal motivation and take the initiative to achieve their goals. They believe that their efforts and decisions play an important role in achieving success. so that a strong locus of control has a good effect on employee performance.

Other factors that can trigger employee dilemmas are increasing technological advances, coupled with task demands, role expectations, family problems, economic problems, and innate personality characteristics. Conditions like this are called external locus of control.

A positive work environment contributes to the success of Makassar City PDAM employees in carrying out their duties. However, a bad work environment, especially a psychological one, can lead to job failure. The impact of the work environment can be positive and negative. Erdawati (2015) suggests that an increase in employee performance is linked to the locus of control. This study establishes that locus of control is a psychological characteristic acting as a driving force for improving employee performance in tasks assigned by the organization. However, it is

observed in PDAM Makassar City that some employees procrastinate and opt to complete tasks on the following day. The decline in employee performance is believed to be influenced by several factors, including work motivation, received incentives, communication within the organization, and work ethics. All these factors are closely tied to each individual's locus of control.

Having a strong work ethic not only prevents monotony but can also enhance work performance. The foundation of a robust work ethic lies in the commitment to maintaining work quality. Individuals with a strong work ethic actively contribute ideas at work, preventing boredom and fostering a sense of engagement.

Fostering the ability to work and enhancing employee performance is closely tied to individual beliefs in work ethic. Ethics, defined as beliefs about right and wrong actions or good and bad actions, impact other values (Griffin & Ebert, 2015). Work ethic moderates how locus of control affects performance. This means that employees with a strong internal locus of control plus a strong work ethic in distributing their efforts towards organizational goals in an honest and responsible manner will produce increased employee performance. Ethical work can be carried out and distributed to all employees on a massive scale (Politi & Grinbaum, 2020)

This study aims to analyze distribution of work ethic factors in moderating the influence of Locus of Control on Employee Performance at PDAM (Regional Water Utility) Makassar City.

2. Literature Review

2.1. Goal Setting Theory

In this research, goal setting theory functions as a basic theory related to motivation and goals in achieving performance. Another definition of goal setting theory is a concept that emphasizes employees' understanding of their organization's goals. Therefore, it provides guidelines that each individual must have a commitment that is aligned with the company. Because individuals who have commitment will influence their actions and thought patterns, especially in terms of work consequences.

Goal setting theory regarding locus of control emphasizes that employees with better self-control tend

to find alternatives more easily for any work-related problems.

Goal setting theory emphasizes the importance of goal clarity to perform at the highest level and achieve success (Asmus et al., 2015).

Goal setting theory outlines five requirements for goals as they need to be clear, specific, and easy to understand, encourage employees (challenging), pursues the objective wholeheartedly from its inception, provides feedback and direction throughout the process to maintain momentum or encourage improvement and set reasonable expectations and should divide larger projects into smaller, easier to tackle tasks with steps, milestones, and regular reviews (Teo & Low, 2016).

This will determine the occurrence of success and setbacks caused by external and internal factors of employees. Therefore, it helps companies evaluate the performance of their employees in achieving predetermined goals. In relation to self-efficacy, goal setting theory is the main factor in shaping employee character, because each individual has a different character.

2.2. Locus of Control

Locus of control is a description of a person's beliefs regarding the source of determining his behavior and one of the factors that greatly determines individual behavior. The concept of Locus of Control comes from Jullian Rotter's self-concept theory (Ghufron & S, 2012), namely social learning theory which provides an overview of a person's beliefs about the sources of determining his behavior. Then according to Robbins (2007) locus of control is the level at which individuals believe that they are the determinants of their own destiny but others see themselves as pawns of fate, that what happens to them in their life is due to good luck or chance.

Umam (2010), argued that locus of control is an area of control with regard to the extent to which a person believes that his actions will affect the rewards he will receive. As it is known that in general companies implement punish and reward, where employees with high performance will receive rewards, while employees with low performance will receive punishment. In addition, with a healthy psychological and physical condition, employees will be able to work optimally to achieve company goals. The conceptual framework regarding the influence of locus of control on employee performance is also supported by research conducted by Erdawati (2015), the findings of the study

show that locus of control has a significant positive effect on employee performance. Then the research conducted by Risahayu, etc (2018), from the results of the research it can be concluded that locus of control has a significant effect on employee performance. Furthermore, research conducted by Prayoga Putra Wardhana (2021), from the results of the research it can be concluded that locus of control has a positive and significant effect on employee performance.

Indicators of locus of control are : 1) Internal Locus of Control: Personal Responsibility, Self-Efficacy, Action Orientation, Attribution of Outcomes, Stress Resilience. 2) External Locus of Control: Blaming External Factors, Dependency on Others, Avoidance of Responsibility, External Attribution, Limited Initiative, High Sensitivity to External Feedback.

2.3. Work Ethics

According to Harsono (2010) work ethic as a work spirit based on certain values or norms. Work ethic is a work spirit that is owned by the community to be able to work better in order to obtain the value of their life. Work ethics determine human judgment that is manifested in a job. Then Sinamo (2011) states that work ethics can be interpreted as a concept about work or a work paradigm that is believed by a person or group of people to be good and true work that is manifested through their typical work behavior.

In fostering the ability to work and improve the performance of each employee, it is inseparable from the work ethic that is carried out by the individual. Ethics are beliefs about right and wrong actions, or good and bad actions, which affect other values (Griffin & Ebert, 2015). This belief creates an appreciation that people who are under pressure or unpleasant distractions, which come from outside a person's self, are a challenge for him to be more advanced, which can be seen from the increase in his performance. With a deep appreciation of work ethics, it is hoped that they will have locus of control or good self-control in dealing with pressure and disturbances against themselves. Terpstra found that ethical individual behavior has an important influence on locus of control. Based on the opinion above, then people who have a high level of appreciation when they are under pressure or unpleasant disturbances that come from outside a person's self will not be so influential on the locus of control factor and make it a challenge for him to be able to be more advanced. visible from the increase in performance.

In an empirical study, it was found that the influence of locus of control on employee performance is not yet conclusive. In other words, some researchers find a significant effect and some other researchers find no significant effect. According to Sekaran (2011) if the relationship between two variables is not yet conclusive, the next researcher can place a moderating variable in an effort to clarify the relationship. Based on this opinion, the writer places variables work ethic as moderation, where previous researchers have proved that work ethic can act as a moderating variable. From this role, work ethics are not only adhered to by the company, but the values can be distributed to employees. To find out the effect locus of control to moderated employee performance work ethic, then a conceptual framework is created. This research is described within the framework of thought as follows.

Indicators of work ethics are : Reliability, Dependability, Professionalism, Initiative, Adaptability, Self-Motivation, Positive Attitude, Integrity, Teamwork, Efficiency, and Accountability

2.4. Employee Performance

Performance according to Gomes (2013) employee performance as an expression such as output, efficiency and effectiveness is often associated with productivity. Performance according to Simamora (2012) that in order to achieve that the organization functions effectively and in accordance with organizational goals, the organization must have good employee performance by carrying out its duties in a reliable manner. According to Mangkunegara (2011) that performance (work achievement) is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Performance according to Mathis and Jackson (2011) is what is done or not done by employees.

Indicators of employee performance are Quality of Work, Productivity, Initiative, Reliability and Adaptability

2.5. Conceptual Framework

Locus of control and work ethics are two psychological factors that can influence employee performance, and when moderated together, they can provide a deeper understanding of how individuals handle their tasks and responsibilities in the workplace.

Internal Locus of Control: Individuals with an internal locus of control tend to believe that they have control over their own destiny and decisions. External

Locus of Control: Individuals with an external locus of control tend to believe that their success or failure is influenced by factors beyond their control, such as luck or fate.

Work ethics refers to the values, beliefs, and attitudes a person holds toward their work and responsibilities. Individuals who have distributed values with a strong work ethic tend to have high motivation, commitment to the quality of work, and may be more successful in achieving their work goals. Individuals with an internal locus of control may be more motivated and responsible for their work, because they believe their actions contribute to results.

On the other hand, individuals with an external locus of control may be less motivated or inclined to attribute failures to external factors beyond their control. Work ethics can moderate the influence of locus of control on employee performance. Individuals with strong work ethics may be able to over ride the influence of their locus of control to stay motivated and perform well, regardless of whether it is internal or external.

Conversely, individuals with weak work ethics may be more vulnerable to the negative impacts of an external locus of control. clearly shown in the image below.

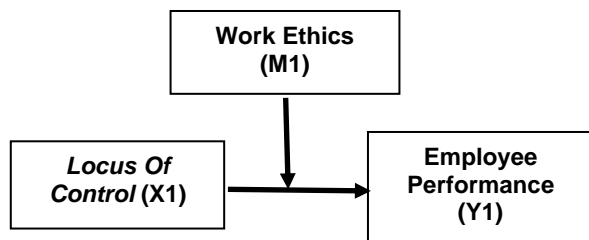


Figure1: Concept Framework Image

3. Methodology

The research design is a survey. This research approach is a quantitative approach. This research was conducted in PDAM Makassar City because the performance of employees at this company greatly impacts community services, both the quality and quantity of the products produced. The research subjects that will be used as a population are all of employees at PDAM Makassar City with the number of study population as much as 35 person, who will provide data and information about locus of control, work ethics And employee performance. The sampling technique used in this study was purposive sampling, namely sampling based on

certain considerations or criteria in accordance with the research objectives (Sudaryono, 2019).The sample criteria used are as follows: employees serving in PDAM Makassar City. Data collection in this study was carried out by : questionnaire. The research instrument tests in this study were as follows: (1) validity test and (2) reliability test. The data analysis technique used in this research is multiple linear regression analysist test and moderation regression analysis (MRA) with the absolute difference value approach. Moderating Regression Analysis (MRA) is a statistical method used to evaluate how a moderating variable affects or moderates the relationship between two other variables in regression analysis. Moderating Regression Analysis aids in understanding whether the presence of a moderating variable can alter the strength or direction of the relationship between an independent variable and a dependent variable.

Moderating Regression Analysis can provide deeper insights into the complexity of relationships among variables, allowing researchers or analysts to better understand how a specific variable may moderate the effects of another variable in regression analysis.

4. Results and Discussion

4.1 Validity and Reliability

4.1.1 Validity Test

The results of the validity test of each variable research item in this study can be seen in the following table;

Locus of Control Variable

To know validity testing on variables locus of control, presented in the following Table 1.

Table 1: Validity Test Results Locus of Control Variable (X1)

| Items (Indicator) | r Count | r Table | Status |
|-------------------|---------|---------|--------|
| X11 | 0.363 | 0.3246 | Valid |
| X12 | 0.788 | 0.3246 | Valid |
| X13 | 0.687 | 0.3246 | Valid |
| X14 | 0.401 | 0.3246 | Valid |
| X15 | 0.401 | 0.3246 | Valid |

Source: Primary data, processed in 2023

Based on the results of the validity test shown in the table above, a correlation number (r count) is obtained which turns out to be larger when compared to the required r table which is equal to 0.16. Correction Item Total Correlation (r count) variable value locus of

control (X1) is between 0.363 - 0.788. These results indicate that the value of r count > 0.3246 (r table), so that it shows that all the statement items in the questionnaire locus of control (X1) is valid or able to express something that will be measured by the questionnaire, so that it can be used for further analysis.

Variable Work Ethics

To know validity testing on variables work ethic, presented in the following Table 2.

Table 2: Validity Test Results for Work Ethics Variables (M1)

| Items (Indicator) | r Count | r Table | Status |
|-------------------|---------|---------|--------|
| M11 | 0.3633 | 0.3246 | Valid |
| M12 | 0.7881 | 0.3246 | Valid |
| M13 | 0.6870 | 0.3246 | Valid |
| M14 | 0.4011 | 0.3246 | Valid |
| M15 | 0.4043 | 0.3246 | Valid |
| M16 | 0.4012 | 0.3246 | Valid |

Source: Primary data, processed in 2023

Based on the results of the validity test shown in the table above, a correlation number (r count) is obtained which turns out to be larger when compared to the required r table which is equal to 0.3246. Correction Item Total Correlation (r count) variable value work ethics (M1) is between 0.363 - 0.788. These results indicate that the value of r count > 0.16 (r table), so that it shows that all the statement items in the questionnaire work ethics (M1) is valid or able to express something that will be measured by the questionnaire, so that it can be used for further analysis.

3. Employee Performance Variables

To know validity testing on variables employee performance, presented in the following Table 3

Table 3: Validity Test Results of Employee Performance Variables (Y1)

| Items (Indicator) | r Count | r Table | Status |
|-------------------|---------|---------|--------|
| Y11 | 0.638 | 0.3246 | Valid |
| Y12 | 0.588 | 0.3246 | Valid |
| Y13 | 0.487 | 0.3246 | Valid |
| Y14 | 0.481 | 0.3246 | Valid |
| Y15 | 0.501 | 0.3246 | Valid |
| Y16 | 0.481 | 0.3246 | Valid |

Source: Primary data, processed in 2023

Based on the results of the validity test shown in the table above, a correlation number (r count) is obtained which turns out to be larger when compared to the required r table which is equal to 0.16. Correction Item Total Correlation (r count) variable value employee performance (Y1) is between 0.363 - 0.788. These

results indicate that the value of r count > 0.16 (r table), so that it shows that all the statement items in the questionnaire employee performance (Y1) is valid or able to express something that will be measured by the questionnaire, so that it can be used for further analysis.

Reliability Test

As for the test results the reliability of each variable used in this study can be seen in the following Table 4

Table 4: Reliability Test Results of Research Instrument

| Variable | Cronbach's Alpha | Cut of Points | Status |
|---------------------------|------------------|---------------|----------|
| Locus of control (X1) | 0.892 | 0.60 | Reliable |
| work ethic (M1) | 0.928 | 0.60 | Reliable |
| Employee performance (Y1) | 0.941 | 0.60 | Reliable |

Source: Primary data, processed in 2023

From the reliability testing table using the Cronbach's Alpha method, it can be seen that the reliability coefficient value measured is ≥ 0.60 . Based on the results of data processing in this reliability test, the value of the reliability coefficient (Cronbach's Alpha) for the variable is obtained locus of control (X1) of 0.892; variable work ethic (M1) as big 0.928 and employee performance variables (Y1) of 0.941. Because all Cronbach's Alpha values for each variable are above the cut point of 0.60, it can be concluded that all variables have an acceptable level of reliability.

Hypothesis test

To test the hypothesis, multiple linear regression analysis t test is used.

1. Hypothesis testing with partial test (t test)

Partial test was conducted to test the effect of the independent variables on the dependent variable partially. This test was carried out using multiple regression analysis with a confidence level of 95% or an alpha value of 5%.

Table 5: Output Partial Test (t test) Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | std. Error | Betas | | |
| 1 (Constant) | 16.717 | 1.791 | | 9.332 | .000 |
| Locus of control (x1) | .554 | .208 | .627 | 2.658 | .012 |

a. Dependent Variable: employee performance (Y)

Source: Primary data, processed in 2023

Based on the Table 5. above, it shows that the t value is calculated for the locus of control variable for employee performance obtained 2.658 with a significance value of 0.012 indicating that the t value obtained is significant because the significance value obtained is less than 0.05 and the calculated t value of 2.658 is greater than t table of 1.690, the null hypothesis (H0) is rejected and hypothesis one (H1) is accepted, so this means that the locus of control variable (X1) has a significant influence on employee performance (Y). Based on the results, hypothesis 1 states locus of control positive and significant effect on employee performance in PDAM Makassar City, proven.

2. Hypothesis Testing with Partial Test (t test) for locus of control Partial test was conducted to test the effect of the independent variables on the dependent variable partially. This test was carried out using multiple regression analysis with a confidence level of 95% or an alpha value of 5%.

Table 6: Partial Test (t test) for locus of control

| Model | Coefficients ^a | | | | |
|----------------------|-----------------------------|------------|---------------------------|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | |
| | B | std. Error | Betas | T | Sig. |
| 1 (Constant) | 16.717 | 1,791 | | 9.332 | .000 |
| Locus of control(x1) | .554 | .208 | .627 | 2.658 | .012 |
| work ethics (M1) | 0.42 | .007 | 1.412 | 5.981 | .000 |

a. Dependent Variable: employee performance (Y)

Source: Primary data, processed in 2023

From the results of the absolute difference value test shown in Table 6 it shows that the moderating variable of work ethics (M1) has a t count of 5.981 bigger than t table 1.690 with a significance level 0.000 which is smaller than 0.05, then Ha is accepted. Because the interaction between locus of control variable and employee performance variable (b2) has a significant level 0.012 which is smaller than 0.05 which means significant and the interaction between locus of control on employee performance (b3) has a significant level 0.012 which is smaller than 0.05 means significant, then the use of work ethics variables is included in the quasi moderation category, which means that locus of control variables include independent variables and variables that moderate work ethics on employee performance. This means that the work ethics variable can strengthen the influence of the locus of control variable on employee performance.

Based on the above results, hypothesis 2 states work ethic is able to moderate the influence of locus of control to employee performance in PDAM Makassar City, proven.

5. Discussion

5.1. The Effect of Locus of Control on Employee Performance

Variable influence locus of control on employee performance is positive. this means that an increase in locus of control will be followed by an improvement in employee performance assuming that the other factors affecting the size of locus of control are considered constant. This study shows that there is a positive influence of locus of control on employee performance. It is visible from the results of the direct influence path analysis, the results are obtained locus of control positive effect on employee performance. Thus it shows that in Makassar City PDAM there is a significant positive influence between locus of control on employee performance.

The results of this study are consistent with the statement Umam (2010), argued that locus of control is an area of control with regard to the extent to which a person believes that his actions will affect the rewards he will receive. As it is known that in general companies implement punish and reward, where employees with high performance will receive rewards, while employees with low performance will receive punishment. In addition, with a healthy psychological and physical condition, employees will be able to work optimally to achieve company goals.

The results of this study also support the results of previous research from Puspitayanti etc (2015), the conclusion obtained is that locus of control has a significant positive effect on employee performance. Furthermore, research conducted by Risahayu etc (2018), the conclusion obtained is that locus of control has a significant effect on employee performance. Then the research conducted by Prayoga Putra Wardhana (2021), the conclusion obtained is that locus of control has a positive and significant effect on employee performance. However, in contrast to research by Indriasari & Angreany (2019), concluded that locus of control has no positive and significant effect on employee performance.

Locus of control can influence how a person approaches their job and responsibilities. Employees with an internal locus of control may be more likely to take initiative, plan well, and work towards achieving the desired results because they feel they have control over their actions. As a result, they may be more motivated, responsible and able to overcome obstacles better.

5.2. Work Ethics Moderates the Effect of Locus of Control on Employee Performance

This research indicates that work ethic moderates the impact of locus of control on employee performance. The work ethic moderating variable (M) has a t-count greater than the t-table, thus accepting Ha.

As the interaction between the locus of control variable and the employee performance variable (b2) is significant, and the interaction between locus of control and employee performance (b3) is also significant, the incorporation of the work ethic variable falls into the quasi-moderation category. This implies that the locus of control variable encompasses both the independent variable and the variable moderating the impact of work ethic on employee performance.

Locus of control refers to an individual's perception of the extent to which they control their life. Employees possessing an internal locus of control believe they can influence outcomes, leading to high motivation and strong performance due to their perceived ability to control their actions. Conversely, those with an external locus of control tend to attribute outcomes to external factors, potentially resulting in lower motivation.

Work ethic moderates how locus of control affects performance. This means that employees with a strong internal locus of control plus a strong work ethic in distributing their efforts towards organizational goals in an honest and responsible manner will produce increased employee performance. Likewise, individuals with an external locus of control can improve their performance as a result of the distribution of a strong work ethic, thus enabling them to overcome external obstacles. Leadership is not only enough to establish work ethical values in the company; it is also important to distribute them clearly and consistently throughout the organization. It involves clear communication, example from leaders, training and development, positive reinforcement, clear policies, an open and collaborative culture, and continuous evaluation and adjustment. By taking these steps, organizations can ensure that work ethic values form the basis of a strong culture and are implemented in daily practices.

Distributing work ethic values involves several important steps to ensure that these values are implemented and practiced by all members of the organization. Here are some steps you can take:

Determining Work Ethics Values: Organizations need to establish clear and measurable work ethics values. This can involve identifying key principles you want to instill in your organizational culture, such as integrity, hard work, responsibility, collaboration, and so on.

Clear Communication: These values must be clearly communicated to all members of the organization, whether through written policies, training, or team meetings. It is important to emphasize the importance of these values in the success of the organization and the expectation for each individual to practice them.

Example from Leaders: Organizational leaders must be good examples in implementing work ethical values. They must practice these values in every aspect of their work and be an example for others to follow.

Training and Development: Organizations can provide specialized training on work ethics and how to apply these values in everyday situations. This training can help organizational members understand the importance of work ethics and how to apply them in practice.

Reinforcement: Providing positive reinforcement for behavior that adheres to work ethic values and providing constructive feedback when there are violations. This may include rewards, recognition, or other incentives for those who consistently practice those values.

Clear Policies and Procedures: Organizations must have clear policies and procedures related to work ethics, including sanctions for those who violate these values. This ensures that all members of the organization understand the consequences of actions that violate work ethics.

Open and Collaborative Culture: Creating an open and collaborative organizational culture can strengthen work ethic values. This creates an environment where members feel comfortable sharing ethical issues they may be facing and seeking solutions together.

Evaluation and Adjustment: Organizations need to continually evaluate the effectiveness of distributing work ethic values and be ready to make adjustments if necessary. This can involve employee satisfaction surveys, organizational culture analysis, and performance evaluations.

By taking these steps, organizations can effectively distribute work ethic values and ensure that they become an integral part of the organizational culture.

In essence, work ethics can amplify the impact of locus of control on performance. The combination of an internal locus of control and strong work ethics can positively influence employee productivity and contribution to the organization.

These findings align with the recognition that the influence of locus of control on employee performance remains inconclusive. Some researchers identify a significant effect, while others do not. According to Sekaran (2011), when the relationship between two variables is inconclusive, introducing a moderating variable can help elucidate the connection. This study's results support previous research by Risahayu, et al (2016), concluding that locus of control's influence on employee performance is moderated by work ethics. Locus of control interacts with work ethics to shape employee performance. Employees with an internal locus of control and a strong work ethic may exhibit higher performance, as they feel in control and direct their efforts in a moral and responsible manner. Conversely, a robust work ethic can empower employees with an external locus of control to overcome obstacles, fostering improved performance through heightened motivation and responsibility.

6. Conclusion

Based on the results of research and discussion, it can be concluded as follows, when locus of control increases, it will be followed by an increase in employee performance, and also distribution of a work ethic will strengthen the influence of locus of control on employee performance at PDAM Makassar City. The limitation of this research is that it only uses respondents from civil servants and needs further development

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