

**THE EFFECT OF PROFESSIONALISM LEVEL AND INTERNAL CONTROL ON
EMPLOYEE PERFORMANCE
(Study on Employees of the National Land Agency Regional Office of Bali Province)**

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Abstract: This study aims to examine the relationship between professionalism, internal control, and employee performance. The research was conducted at the Regional Office of the National Land Agency (BPN) of Bali Province, involving a sample of 70 civil servants. The research instrument used was a questionnaire developed based on indicators for each variable. Data analysis was carried out using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) method. Theories used in this study include professionalism theory and Government Regulation Number 60 of 2008. The results show that both the level of professionalism and internal control have a positive and significant effect on employee performance. The implications of this research are expected to serve as a reference for leaders at the Regional Office of the National Land Agency of Bali Province and other institutions in formulating policies that support the enhancement of professionalism and internal control in government institutions, which in turn can improve employee performance.

Keywords: Level of Professionalism, Internal Control, Employee Performance, Professionalism Theory, Government Regulation No. 60 of 2008

INTRODUCTION

Employee performance is a crucial element that determines the success of government institutions in delivering high-quality, transparent, and accountable public services. In efforts to improve public service quality, every government agency is required to achieve optimal performance. Employee performance is a key factor in determining organizational success, as it influences public trust in governmental institutions and thereby strengthens the government's legitimacy in the eyes of the public. Employee performance reflects not only quantitative work achievements but also the quality, effectiveness, efficiency, and work behavior in carrying out tasks (Prabowo et al., 2021). In line with this, Nawangsari et al. (2021) state that public sector employee performance is significantly influenced by internal organizational factors, including employee professionalism and the effectiveness of internal control systems implemented.

Government Regulation No. 60 of 2008 concerning the Government Internal Control System, Article 19, explains that performance reviews of government

institutions—as referred to in Article 18 paragraph (3) letter a—are conducted by comparing performance with established benchmarks. Additionally, the Ministry for Administrative and Bureaucratic Reform (KemenPAN-RB) has introduced the core values of civil servants known as BerAKHLAK as part of bureaucratic reform and the formation of a strong work culture. BerAKHLAK, an acronym for Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative, has become a new benchmark for assessing civil servant performance across institutions, including the Regional Office of the National Land Agency (BPN) in Bali Province. This underscores the importance of synergy between professional competencies and the internalization of civil servant values as the foundation of work ethics. Every employee is expected to act professionally in carrying out their duties and responsibilities, optimizing skills, time, effort, knowledge, and resources in their area of expertise, all of which directly impact productivity. This notion aligns with the Competent and Accountable values of the BerAKHLAK framework.

According to Law No. 43 of 1999 on Amendments to Law No. 8 of 1974 concerning the Principles of Civil Service, Article 3 paragraph (1) states: "Civil servants function as state apparatus elements tasked with delivering services to the public in a professional, honest, fair, and equitable manner in the implementation of state, government, and development tasks." This is reinforced by Law No. 25 of 2009 on Public Services, which emphasizes the principle of professionalism in service delivery. Sedarmayanti (2010:96) views professionalism as a pillar that positions bureaucracy as an effective governmental engine and a measure of administrative competence. Employee professionalism is largely determined by their capability, which is reflected in daily behavior and must be aligned with their potential to carry out assigned tasks.

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), professional human resources can only be realized if supported by an effective internal control system. Internal control is a comprehensive process encompassing operational effectiveness, financial information reliability, and compliance with laws and regulations. With the implementation of internal control, institutions are expected to operate effectively and efficiently, deliver reliable information, and adhere to regulations to avoid irregularities. Proper internal control brings various benefits, including increased operational efficiency and improved quality of public services.

The Regional Office of the National Land Agency (BPN) is a non-ministerial government institution in Indonesia tasked with managing land affairs in accordance

with legal regulations. Formerly known as the Agrarian Office, BPN is responsible for developing land policies, conducting surveys and mapping, land rights certification, public empowerment, and more. The BPN Regional Office in Bali Province is located on Jalan Cok Agung Tresna No. 7, Denpasar, and serves as the central coordinating body for all Land Offices (Kantah) across Bali Province.

In improving employee professionalism and internal control, the BPN Regional Office in Bali faces several challenges. In 2022, the Provincial and District/City Governments in Bali reported data on Protected Rice Fields (LBS), Designated Agricultural Areas (LSD), and land use areas under the Provincial Spatial Plan (RTRW). However, discrepancies in these datasets necessitate updating to reflect actual field conditions. In this case, the value of collaboration becomes crucial.

A field visit report by Commission II of the Indonesian House of Representatives (DPR RI) to Bali in October 2021 highlighted various issues indicating weaknesses in internal control systems that may affect employee performance. For example, the PTSL (Complete Systematic Land Registration) program in 2021 only reached 16,563 plots from the target of 100,000, and inter-sectoral certification achieved just 155 plots out of the 450-target. Additionally, inefficiencies in licensing services arose from system mismatches among OSS, KKPR at the PUPR Agency, and the KKP system used by Land Offices (DPR RI, 2021).

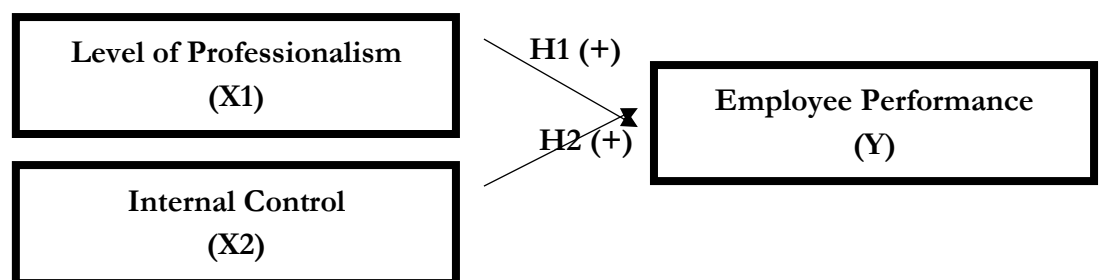
In terms of professionalism, challenges include slow service processes from employees of the BPN Bali office. One highlighted case occurred in Buleleng, involving a land conflict dating back to 1982, concerning 395.8 hectares and 915 affected households. The conflict, finally addressed in 2021, required coordination among the Bali Provincial Government, BPN, and the community. The resolution was approved by the Provincial DPRD in November 2020.

Wibowo (2014:217) defines professionalism as the competence or expertise to perform tasks based on skills, knowledge, and appropriate work attitudes. Previous studies have confirmed that professionalism positively impacts employee performance. Research by Niati Lafau Weni et al. (2024) demonstrated that professionalism significantly improves public service quality, leading to greater public satisfaction. Similarly, Dedi Supriadi et al. (2023) showed that professionalism significantly enhances employee performance. Puguh Rianto et al. (2019) and Gapuri Ramadhan (2018) also found that increasing professionalism leads to improved performance. Based on the above findings, the following hypothesis is proposed:

H1: The level of professionalism has a positive effect on employee performance.

Internal control is an essential aspect in supporting organizational operations, where an effective internal control system can enhance both efficiency and accountability (Pituringsih & Basuki, 2023). Several studies support the existence of a positive relationship between internal control and employee performance. Nasrullah Dali et al. (2023) found that internal control has a significant effect on improving employee performance. Ismail & Sudarmadi (2022) also concluded that internal control has a positive impact on performance. In addition, Rinding (2020) emphasized that the government's internal control system influences the performance of local governments. Research by Susanto (2018) further noted that good internal control encourages operational efficiency and enhances government agency performance. Earlier, Lasso & Ngumar (2016) stated that effective internal control directly impacts employee performance. Based on the above explanation, the proposed hypothesis is as follows:

H2: Internal control has a positive effect on employee performance.



Picture 1. Conceptual Framework

METHOD

This study employed a quantitative approach with a correlational design to analyze the relationship between professionalism and internal control on employee performance at the Regional Office of the National Land Agency (BPN) of Bali Province. This design was chosen as it enables an objective measurement of the relationships among variables through statistical testing. Professionalism was measured using five indicators developed by Morrow and Goetz (1988), while internal control referred to the five components outlined in Government Regulation No. 60 of 2008. Meanwhile, employee performance was evaluated based on the ASN “BerAKHLAK” core values issued by the Ministry of Administrative and Bureaucratic

Reform (KemenPAN-RB, 2024), which reflect standards of professional behavior and work ethics in public service (Sugiyono, 2020; Morrow & Goetz, 1988; PP No. 60 of 2008; KemenPAN-RB, 2024).

The research was conducted at the Regional Office of the National Land Agency (BPN) of Bali Province, which plays a vital role in delivering public services related to land affairs. The study used a non-probability sampling method with purposive sampling technique, targeting 70 civil servants (PNS) working at the BPN Bali Provincial Office as respondents. Data were collected using a questionnaire with a 4-point Likert scale to capture employees' perceptions of professionalism, internal control, and their own performance. Instrument validity and reliability tests were conducted using analysis through SmartPLS to ensure measurement accuracy and consistency. The types of data used included both quantitative and qualitative data, with primary data obtained from respondents and secondary data gathered from institutional documentation (Sugiyono, 2018; Sugiyono, 2021; Budiaji, 2013).

Data analysis was performed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach via SmartPLS 4 software to test both simultaneous and partial relationships among variables in the research model. Model evaluation was carried out through both outer model testing (convergent validity, discriminant validity, and composite reliability) and inner model assessment (R-square values and hypothesis testing through bootstrapping). R-square values were used to assess the explanatory power of the independent variables on the dependent variable, while hypothesis testing relied on examining the path coefficients and p-values. All analyses were conducted using SmartPLS 4 to produce accurate and in-depth results regarding the relationships among variables in the research model (Ghozali & Latan, 2015; Ghozali, 2021).

RESULTS AND DISCUSSION

Instrument Testing Results

Validity Test

The validity test is used to measure the degree of validity or accuracy of a research instrument. A questionnaire is considered valid if the questions or statements in the questionnaire are able to accurately reveal what is intended to be measured (Ghozali, 2018, p. 52). The validity of the questionnaire used in this study was measured using a construct validity approach through the SmartPLS program. Construct validity testing in SmartPLS aims to ensure that the indicators

(questions/items) employed in the study truly measure the intended latent constructs (variables). The technique used to assess the validity of the questionnaire involves calculating the correlation between data items, where a correlation value greater than 0.30 is considered valid (Sugiyono, 2024, p. 198). The results of the validity test of the research questionnaire are presented in Table 1 below.

Table 1. Validity Test Results of Research Instruments

No.	Variables	Indicators	Loading Factor	Information
1.	Level of Professionalism (X1)	X1.1	0.766	Valid
		X1.2	0.924	Valid
		X1.3	0.771	Valid
		X1.4	0.721	Valid
		X1.5	0.877	Valid
		X1.6	0.717	Valid
		X1.7	0.810	Valid
		X1.8	0.833	Valid
		X1.9	0.747	Valid
		X1.10	0.885	Valid
2.	Internal Control (X2)	X2.1	0.778	Valid
		X2.2	0.731	Valid
		X2.3	0.803	Valid
		X2.4	0.785	Valid
		X2.5	0.828	Valid
		X2.6	0.788	Valid
		X2.7	0.823	Valid
		X2.8	0.757	Valid
		X2.9	0.818	Valid
		X2.10	0.789	Valid
3.	Employee Performance (Y)	Y1.1	0.740	Valid
		Y1.2	0.795	Valid
		Y1.3	0.748	Valid
		Y1.4	0.915	Valid
		Y1.5	0.868	Valid
		Y1.6	0.824	Valid
		Y1.7	0.901	Valid
		Y1.8	0.844	Valid
		Y1.9	0.871	Valid
		Y1.10	0.799	Valid

	Y1.11	0.757	Valid
	Y1.12	0.845	Valid
	Y1.13	0.772	Valid
	Y1.14	0.887	Valid

Source: Primary Data Processed 2025

The test results in Table 1 indicate that all research instruments used to measure the variables of Professionalism Level (X1), Internal Control (X2), and Employee Performance (Y) have loading factor values for all question items greater than 0.30. This confirms that the statement items used in the research instruments are valid and appropriate to be used as measurement tools in this study.

Reliability Test

Table 2. Reliability Test Results

No.	Variables	Cronbach's Alpha	Information
1.	Level of Professionalism (X1)	0.940	Reliable
2.	Internal Control (X2)	0.934	Reliable
3.	Employee Performance (Y)	0.964	Reliable

Source: Primary Data Processed 2025

The results of the reliability test in Table 2 show that all research instruments have a Cronbach's Alpha coefficient greater than 0.70. This indicates that the research instruments are reliable and thus appropriate for use in this study.

Outer Model Evaluation

The outer model is used to assess the validity and reliability of indicators that form a construct (Ghozali, 2021). The validity test is conducted to examine the ability of the instrument to accurately measure the intended construct, while the reliability test is used to assess the consistency of the measurement tool. In SmartPLS, the outer model evaluation involves tests of Convergent Validity, Discriminant Validity, and Composite Reliability. The results of the outer model evaluation in this study are presented as follows:

Convergent Validity

Table 3. Average Variance Extracted (AVE) Values

	Average Variance Extracted (AVE)
Level of Professionalism	0.653
Internal Control	0.625
Employee Performance	0.686

Source: Appendix 5, Primary Data Processed 2025

Table 4. Outer Loading Results

	Level of Professionalism	Internal Control	Employee Performance
X1.1	0.766		
X1.2	0.924		
X1.3	0.771		
X1.4	0.721		
X1.5	0.877		
X1.6	0.717		
X1.7	0.810		
X1.8	0.833		
X1.9	0.747		
X1.10	0.885		
X2.1		0.778	
X2.2		0.731	
X2.3		0.803	
X2.4		0.785	
X2.5		0.828	
X2.6		0.788	
X2.7		0.823	
X2.8		0.757	
X2.9		0.818	
X2.10		0.789	
Y1.1			0.740
Y1.2			0.795
Y1.3			0.784
Y1.4			0.915
Y1.5			0.868
Y1.6			0.824

Y1.7	0.901
Y1.8	0.844
Y1.9	0.871
Y1.10	0.799
Y1.11	0.757
Y1.12	0.845
Y1.13	0.772
Y1.14	0.887

Source: Processed Primary Data, 2025

Based on Table 3, the Professionalism Level variable has an AVE value of 0.653, the Internal Control variable has an AVE value of 0.625, and the Employee Performance variable has an AVE value of 0.686. These AVE values indicate that all variables have met the criteria for convergent validity, as each AVE value exceeds the threshold of 0.5. Therefore, it can be concluded that all variables possess satisfactory convergent validity.

Based on Table 4, within the Professionalism Level variable, dimension X1.2 has the highest value among the other dimensions, with a loading of 0.924. For the Internal Control variable, X2.5 shows the highest loading at 0.828. In the Employee Performance variable, dimension Y1.4 exhibits the highest loading, reaching 0.915. These results presented in Table 4 confirm that the outer model meets the criteria for convergent validity, as all loading factor values are greater than 0.5.

Discriminant Validity

Table 5. Cross Loadings

	Level of Professionalism	Internal Control	Employee Performance
X1.1	0.766	0.459	0.557
X1.2	0.924	0.606	0.706
X1.3	0.771	0.545	0.565
X1.4	0.721	0.477	0.549
X1.5	0.877	0.530	0.582
X1.6	0.717	0.569	0.612
X1.7	0.810	0.533	0.681
X1.8	0.833	0.543	0.637
X1.9	0.747	0.398	0.518
X1.10	0.885	0.553	0.634
X2.1	0.484	0.778	0.407

X2.2	0.632	0.731	0.487
X2.3	0.511	0.803	0.361
X2.4	0.631	0.785	0.406
X2.5	0.532	0.828	0.595
X2.6	0.528	0.788	0.488
X2.7	0.344	0.823	0.530
X2.8	0.524	0.757	0.638
X2.9	0.474	0.818	0.542
X2.10	0.501	0.789	0.677
Y1.1	0.616	0.590	0.740
Y1.2	0.569	0.664	0.795
Y1.3	0.505	0.465	0.784
Y1.4	0.687	0.510	0.915
Y1.5	0.665	0.565	0.868
Y1.6	0.651	0.548	0.824
Y1.7	0.686	0.459	0.901
Y1.8	0.696	0.506	0.844
Y1.9	0.694	0.618	0.871
Y1.10	0.568	0.551	0.799
Y1.11	0.518	0.624	0.757
Y1.12	0.587	0.587	0.845
Y1.13	0.614	0.525	0.772
Y1.14	0.629	0.579	0.887

Source: Processed Data 2025

Based on Table 5, it can be concluded that the latent structure within the block is superior to the measures of the other blocks and the cross loading values of the variables are > 0.50 . This indicates that there is no issue in the cross loading analysis.

Composite Validity

Table 6. Composite Reliability

	Composite Reliability
Level of Professionalism	0.944
Internal Control	0.941
Employee Performance	0.966

Source: Processed Data 2025

Based on the data obtained from the test, the composite reliability values of each variable are above 0.70 for all constructs. This indicates that the respondents were

consistently able to answer the questions, and that there is a good level of reliability for all constructs.

Structural Model (Inner Model)

R-Square

Table 7. R-Square

Variables	R-Square	Adjusted R-Square
Employee Performance (Y)	0.626	0.615

Source: Processed Data 2025

Based on the analysis, the Adjusted R-square value in Table 7 for the employee performance variable is 0.615. This result can be interpreted as 62 percent of the construct variable Employee Performance being explained by the variables Level of Professionalism and Internal Control, while the remaining 38 percent is explained by variables outside the model.

Hypothesis Testing (Bootstrapping)

Table 8. Estimation Results and P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values
Level of Professionalism (X1) -> Employee Performance	0.546	0.549	0.136	4,006	0,000
Internal Control (X2) -> Employee Performance	0.318	0.321	0.129	2,471	0.013

Source: Processed Data 2025

Based on the test results presented in Table 8, the explanation of the relationship between latent variables is described as follows:

1) The Effect of the Level of Professionalism on Employee Performance

The results of the first hypothesis test show a positive path coefficient value (0.546) and a p-value ($0.000 < 0.05$). These results indicate that the Level

of Professionalism has a positive and significant effect on Employee Performance, so the first hypothesis (H1) is accepted.

2) The Effect of Internal Control on Employee Performance

The results of the second hypothesis test show a positive path coefficient value (0.318) and a p-value ($0.013 < 0.05$). These results indicate that Internal Control has a positive and significant effect on Employee Performance, so the second hypothesis (H2) is accepted.

CONCLUSION

Based on the results of the research and the discussions that have been described, the conclusions of this study are as follows.

- 1) The level of professionalism has a positive and significant effect on employee performance. This indicates that the higher the level of employee professionalism, the better their performance will be.
- 2) Internal control has a positive and significant effect on employee performance. This indicates that the better the internal control system implemented within an institution, the higher the employee performance in that environment will be.

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