

The Influence of Remuneration, Work Ethic and Organizational Culture on Improving Human Resource Culture at the Ministry of Religion Office of South Tangerang City

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ABSTRACT

This study aims to determine the effect of remuneration, work ethic, organizational culture and corporate image on improving the quality of Human Resources at the Office of the Ministry of Religion, South Tangerang. The method used is quantitative, the sampling technique uses saturated sampling totaling 140 respondents. Data analysis used validity test, reliability test, classical assumption test, regression analysis, correlation coefficient analysis, coefficient of determination analysis and hypothesis testing. Remuneration research results have a positive and significant effect on improving the quality of human resources, this is indicated by the value of $t_{count} > t_{table}$ or $(7.254 > 1.977)$ this is strengthened by a significance of $0.000 < 0.05$. Work ethic has a positive and significant effect on improving the quality of human resources, this is indicated by the value of $t_{count} > t_{table}$ or $(8.857 > 1.977)$ this is strengthened by a significance of $0.000 < 0.05$. Organizational culture has a positive and significant effect on improving the quality of human resources, this is indicated by the value of $t_{count} > t_{table}$ or $(8,155 > 1.977)$ this is reinforced by a significance of $0.000 < 0.05$. Remuneration, work ethic and organizational culture simultaneously have a positive and significant effect on quality improvement, this is indicated by the calculated F value $> F_{table}$ $(47.619 > 2.670)$ and sig. < 0.05 ($0.000 < 0.05$) with an influence contribution of 51.2%.

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I. Introduction

Employees as individuals in an organization are the most important part because they have a big role in determining the success of achieving organizational goals. As the most important organizational asset, the functions and roles of employees are needed to maximize the performance, productivity, and effectiveness of the organization through an efficient way of working so as to generate added value for the organization. Even within the scope of government agencies, employees or human resources of the apparatus, hereinafter referred to as Civil Servants, have an important role in the bureaucracy as the main executor of government tasks.

The Office of Religious Affairs as the leading agency of the Ministry of Religion has a very strategic position because it deals directly with the community in providing services in the field of Religious Affairs as a technical service unit. Therefore, the Office of the Ministry of Religion requires professional, creative, proactive and productive human resources, and has a high spirit of service with awareness and responsibility as a public servant, so that from this it is hoped that the Office of Religious Affairs will carry out the following functions: 2. Organizing statistics and documentation 2. Organizing correspondence for the management of letters, archives, typing at the Office of Religious Affairs. 3. Carrying out marriage registration and reconciliation, managing and fostering mosques, zakat, waqf, social worship, population and development of the sakinah family is an organization that demands an effective way of working.

If the HR in the Office of Religious Affairs is low, then this will result in losses both from the government side, as well as losses from the personal side of every Civil Servant in it. From the description of the main tasks and functions, it can also be realized that the role of humans in this case is very important for civil servants, so for the success of an organization in achieving its goals, one of

the factors depends on the ability of each leader in an effort to improve the performance of civil servants. Perhaps the description above shows a relationship between leadership behavior and employee performance. In this case the Office of the Ministry of Religion has made every effort so that all marriages in its working area can be carried out through registration and in accordance with applicable laws.

The realization of recording in the organization of the Ministry of Religion gave birth to a Marriage Certificate, each of which is owned by the wife and husband. The deed can be used by each party if someone feels aggrieved from the existence of the marriage bond to get their rights. The government has also regulated the issue of the cost of marriages carried out during working hours of the Ministry of Religion Office and outside the Office of the Ministry of Religion and working hours, which is contained in Government Regulation no. 48 of 2014 which previously was an amendment to Government Regulation no. 47 of 2004.

The regulation was amended and replaced so that the Office of the Ministry of Religion would be more integrity-free and free from gratuities as well as clarify the finances that must be paid by the public for wedding expenses. The changes stipulated in PP No. 48 of 2014 including the existence of multiple tariffs imposed on people who are getting married. In PP No. 48 of 2014 in article (6). From the amendments to this article, it can be seen that state revenues from the public for wedding expenses have changed.

As stated in Law no. 25 of 2009 concerning Public Services in article 10 it is explained that: 1) Operators are obliged to carry out evaluations of performance, implementers within the organization on a regular and continuous basis. 2) Based on the results of the evaluation as referred to in paragraph (1), the Operator is obliged to make efforts to increase the capacity of the Executor. 3) Evaluation of the performance of the implementer as referred to in paragraph (1) is carried out with clear and measurable indicators by taking into account the improvement of procedures and/or improvement of the organization in accordance with the principles of public service and the laws and regulations.

By looking at the role and function of the human resources of the apparatus, of course, it is very reasonable for government agencies to create professional human resources, have high integrity in working by upholding the attitude of professionalism and moral values that are thick with honesty, loyalty and commitment. This has become one of the targets in the implementation of bureaucratic reform as stated in the remuneration policy which is currently being intensively carried out by several agencies.

The implementation of remuneration policies in several agencies is carried out on the basis of various kinds of community demands to organize a government based on the principles of good governance. The public demands to improve the performance of the government apparatus so that the government pays serious attention to tackling the practice of corruption, collusion and nepotism (KKN) that is rife in public services in Indonesia, so as to create a clean government and be able to provide public good and services.

By referring to the meaning and purpose of changing the internal bureaucracy in accordance with the principles of good governance in order to improve high employee performance, the Supreme Court has established two important policies, namely the provision of performance allowances or remuneration and the implementation of Employee Performance Targets (SKP). The aspect of human resources in the bureaucratic reform program carried out by the Supreme Court of the Republic of Indonesia emphasizes the importance of special attention to the welfare of its human resources, so that this has implications for the provision and formation of a more effective remuneration structure. Although remuneration is a small part of the implementation of bureaucratic reform in the Supreme Court of the Republic of Indonesia, the impact of providing remuneration to employees under the auspices of the Supreme Court is considered by many to be able to provide a positive thing because it can improve performance and job satisfaction for employees.

Many assumptions emphasize that the provision of appropriate remuneration is an injection for the creation of good performance, prioritizing human resource management through the right concept to the agencies under its auspices. Special attention to the welfare of human resources can be done through the provision of more effective remuneration, namely in the sense of being fair, appropriate and in accordance with competence and must meet all other needs that are able to support the performance or performance of human resources within the organization. This approach through

remuneration development is known as an effective way to increase employee productivity. The following is empirical data related to numeration at the Office of the Ministry of Religion in South Tangerang City.

Table 1. Remuneration Data for 2020

Aspect	Description	Real Condition
Honor	Government Regulation (PP) 44 of 2020 concerning Provision of Salaries, pensions, allowances to Civil Servants, Indonesian National Armed Forces Soldiers, Members of the Indonesian National Police, Non-Civil Servants	It's in accordance with the rules
Increase in allowance	One of the procedures or mechanisms for determining the Perpres on Performance Allowances is the harmonization process at the Ministry of Law and Human Rights	The magnitude does not consider the workload of the employee
Giving THR / Salary to 13	The government has published the legal basis for paying THR for PNS and Salaries for 13 PNS in 2019	The amount of THR is felt to be small
Salary adjustment	Technical Guidelines for Adjusting the Amount of Civil Servant Basic Salary	Only at a certain level

Based on the data in the table above, it shows that regarding the remuneration received by employees, there are still various aspects that are not fully in accordance with applicable regulations.

Today, the problem of work ethic has been re-expressed. The things that have been discussed in the past are reviewed again, such as the inaccuracy of entering working hours into "rubber hours". Lateness on official occasions, often not on time from the specified invitation. Time doesn't seem to be an important thing anymore, we usually like to underestimate it, especially if the meeting method is boring. Discipline wears off, resulting in other things, namely the abuse of authority and misappropriation of state money [3].

It seems that this is difficult to overcome, even has led to become a culture, most people tend to go their own way, if they are regulated or reprimanded they feel taunted and feel pressured. What happened later, the way of working was just the origin of the work, it was messy, chaotic and the management function did not apply. On the other hand, the lack of control tools and the absence of constructive criticism and reluctance to provide corrections between superiors and subordinates, and vice versa [3].

However, looking at the reality on the ground, there are still many work ethic that are considered less than optimal, for example, there are still employees who receive warning letters for being absent from work on certain days. Research conducted by Safitri (2008), that there is a positive and very significant relationship between work ethic and job satisfaction with a correlation value ($r = 0.682$) and a value ($p = 0.000$). This means that employees have a high work ethic, the quality of human resources also tends to be high and if the employee's work ethic is low, job satisfaction is also low.

Table 2. Data on Work Ethic in 2020

Aspek	Description	Number of Employees	Not achieved	%
Employee attitude	Work thoroughly and responsibly	140	22	15,7%
Employee feelings	Work with passion based on worship and high integrity	140	25	17,9%
Employee awareness	Work perfectly with humility	140	21	15,9%
Accuracy at work	Work with full accuracy and can be accounted for	140	22	15,7%
Seriousness	Work earnestly and full of dedication	140	28	20.00%

Based on the data in the table above, it shows that related to work ethic which consists of several aspects, it shows that there are still employees whose standards are still not met. Aspects of employee attitudes in carrying out work there are still 22 employees who have not been achieved or as much as 15.7%, aspects of feeling carrying out work based on the intention of worship there are still 25 employees who have not been achieved or as much as 17.9%, aspects of awareness and humility at work are still there are 21 employees who have not been reached or as much as 15.9%. Aspects of accuracy in work there are still 22 employees who have not been achieved or as much as 15.7%. Aspects of seriousness in work there are still 28 employees who have not been achieved or as much as 11.4% and aspects of the ability to work in a team there are still 18 employees who have not been achieved or as much as 20.0%.

Organizational culture is a driving factor in efforts to improve the Office of the Ministry of Religion of human resources in optimizing employees in an organization so that they are able to carry out their duties and responsibilities properly, because organizational culture is the values and norms that apply in the organization and is accepted by all members organization.

A good assessment of organizational culture will be able to encourage employees to work better and in the end be able to improve the Office of the Ministry of Religion for the work of individuals in the organization. As stated by Tiernay in Djokosantoso (2018: 33) that the better the Office of the Ministry of Religion for the factors that exist in the organizational culture, the better one's ability to carry out their duties.

Employees who already understand the overall values of the organization will make these values a personality of the organization. These values and beliefs will be manifested into their daily behavior at work so that they will become individuals who are able to carry out their duties and functions to the maximum.

Table 3. Data on the Implementation of Organizational Culture in 2020

Aspek	Description	Number of Employees	Not achieved	%
Inovasi	Pegawai memiliki inovasi baik dalam pengembangan layanan maupun inovasi teknologi lainnya	140	15	10,7%
Orientasi hasil dan kualitas	Kemampuan memusatkan perhatian pada hasil, teknik dan proses yang yang optimal	140	11	7,9%
Perhatian detail kerja	Kemampuan menyelesaikan pekerjaan sesuai dengan tahapan yang ditentukan	140	18	12,9%
Nilai Organisasi	Berperilaku menjaga eksistensi dan mrwah organisasi dengan baik	140	13	9,3%
Religius	Mampu menjalankan syariat dengan baik dan aktif di masyarakat	140	16	11.40%
Kerjasama	Berorientasi pada kerja bersama, merupakan satu tim yang utuh tanpa mementingkan individu	140	18	12,9%

Based on the data in the table above, it shows that related to organizational culture which consists of several aspects, it shows that there are still employees whose standards are still not met. Aspects of courage to make innovation breakthroughs and risk taking there are still 15 employees who have not been achieved or as much as 10.7%, aspects of working optimally with quality results oriented there are still 11 employees who have not been achieved or as much as 7.9%, aspects of paying attention to every sequence and there are still 18 employees who have not achieved work details and accuracy or as much as 12.9%. Aspects of awareness and behavior to maintain the institution there are still 13 employees who have not been achieved or as much as 9.3%. Aspects of behavior and living in the community by maintaining the dignity of the organization there are still 16 employees who have not

been achieved or as much as 11.4% and aspects of the ability to work in a team there are still 18 employees who have not been achieved or as much as 12.9%

of the quality of human resources (HR) in an employee can affect the service in general. Awareness of the need for quality human resources needs to be followed up with various strategies that can improve employee performance. One of the strategies to face challenges that are not easy, every organization must redesign its organizational planning, management of performance management and human utilization. In this case, it means that human resources are able and willing to cooperate optimally in order to achieve organizational goals.

Table 4 Data on the Quality of Human Resources for the Office of the Ministry of Religion of South Tangerang City in 2020

Component	Condition	Real Condition	Description
Vision, Mission and Service Motto	This component relates to the vision, mission and motto services that motivate employees to provide best service	Yes, but not relevant to service	Still need improvement
Service systems and procedures	This component relates to systems and procedures established both internally to support effective and efficient service management and externally to provide satisfaction to the community.	Yes, but not working properly	Still need improvement
Sumber DayaManusia (SDM)	This component is related to the professionalism of an employee, which includes: code of ethics, employee behavior, discipline and dedication as well as employee education.	Yes, but the function has not been implemented properly	Still need improvement
Service Facilities and Infrastructure	This component relates to the facilities and infrastructure owned	Available. but not complete and modern and not functioning optimally	Still need improvement
Understanding	Understanding of marriage law, statutory regulations. read the marriage sermon and read the book.	Training and development has been carried out, but it is still not ideal	Still need improvement
<i>Ministry of Religion Office Performance</i>	This component includes written test materials, interviews and marriage sermons	It's still not fully owned competence	Still need improvement

Source: South Tangerang City Religious Affairs Office, 2021

Based on the data in the table above, it shows that some of the components are at a level that is still being corrected. The evaluation carried out is an effort to find out the assessment made by each section head which is then collected at the personnel bureau as a whole, indicating that the current conditions still need to be improved so that they are in accordance with the standards set.

Work evaluation assessment is an effort to determine the conditions of work performance, so that it can be seen whether there are progress and obstacles in the implementation of programs and activities so that they can be assessed and learned for future improvements, as well as providing solutions to problems found for the purpose of improving performance and work unit accountability.

In many cases, evaluation is carried out through monitoring of the existing system. However, sometimes evaluation cannot be done only by using the information generated by the information system in the work unit. Data from outside the work unit is also very important as material for analysis that can be used to measure employee performance.

For employees, the assessment acts as feedback on various things such as abilities, fatigue, shortcomings and potentials which in turn are useful for determining the goals to be achieved by the agency.

Based on the background of the above problems, the authors are interested in conducting further research with the title: "The Influence of Remuneration, Work Ethic and Organizational Culture on the Improvement of the Office of the Ministry of Religious Affairs of Human Resources on Employee Performance at the Office of the Ministry of Religion in South Tangerang City".

II. Methods

Population In this study the population is the employees of the Ministry of Religion Office of South Tangerang City, totaling 140 employees. In this study, the sample used was all employees of the Office of the Ministry of Religion of South Tangerang City, totaling 140 employees. The type of research used is quantitative, where the aim is to find out the relationship between the independent variables and the dependent variable. In analyzing the data used descriptive analysis, simple linear regression analysis, correlation coefficient, coefficient of determination and hypothesis testing..

III. Result and Discussion

A. Quantitative Analysis

The verification analysis is intended to determine the magnitude of the influence and analyze the significance of the influence. In this analysis, the effect of 2 independent variables on the dependent variable is carried out. partially or simultaneously.

Table 5. Results of Multiple Regression Testing of Remuneration (X1), Work Ethic (X2) and Organizational Culture (X3) on Human Resource Quality Improvement (Y)

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	5.570	2.794		1.993	.048
	Remuneration (X1)	.242	.066	.252	3.676	.000
	Work Ethics (X2)	.353	.073	.347	4.845	.000
	Organizational culture (X3)	.280	.066	.299	4.230	.000

a. Dependent Variable: HR Quality Improvement (Y)

Based on the results of the regression calculations in the table above, it can be obtained the regression equation $Y = 5.570 + 0.242X1 + 0.353X2 + 0.280X3$. From the equation above, it can be explained as follows:

- 1) The constant value of 5.570 means that if the variables X1, X2 and X3 do not exist, then there is a Y value of 5.570 points.
 - 2) The value of 0.242 means that if the constant is fixed and there is no change in the variables X2, and X3, then every 1 unit change in the X1 variable will result in a change in Y of 0.242 points.
 - 3) The value of 0.353 means that if the constant is fixed and there is no change in the variables X1, and X3, then every 1 unit change in the X2 variable will result in a change in Y of 0.353 points.
- The value of 0.280 means that if the constant is fixed and there is no change in the variables X1 and X2, then every 1 unit change in the X3 variable will result in a change in Y of 0.280 points.

1) Coefficient of Determination Analysis

The analysis of the coefficient of determination is intended to determine the percentage of the strength of the relationship between the independent variable and the dependent variable (either

partially or simultaneously), in this study the variables of remuneration, work ethic and organizational culture on improving the quality of human resources. The following are the results of the calculation of the coefficient of determination as shown in the table below:

Table 6. Results of Partial Determination Coefficient of Remuneration (X1) on Human Resource Quality Improvement (Y)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.525 ^a	.276	.271	2.931

a. Predictors: (Constant), Remunerasi (X1)

Source: Primary data processed, 2021

Based on the table above, the coefficient of determination is 0.276, it can be concluded that remuneration (X1) has an effect on improving the quality of human resources (Y) by 27.6% while the remaining 72.4% is influenced by other factors.

Table 7. Partial Coefficient of Determination Results Work ethic (X2) on improving the quality of human resources (Y)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.602 ^a	.362	.358	2.751

a. Predictors: (Constant), Work ethic (X2)

Source: Primary data processed, 2021

Based on the table above, the coefficient of determination is 0.362, so it can be concluded that work ethic (X2) has an effect on the variable of improving the quality of human resources (Y) by 36.2% while the remaining 63.8% is influenced by other factors.

Table 8. Results of Partial Coefficient of Determination of Organizational Culture (X3) on Human Resource Quality Improvement (Y)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.570 ^a	.325	.320	2.830

a. Predictors: (Constant), Organizational culture (X3)

Source: Primary data processed

Based on the table above, the coefficient of determination value is 0.325, it can be concluded that organizational culture (X3) has an effect on improving the quality of human resources (Y) by 32.5% while the remaining 67.5% is influenced by other factor

Table 9. Results of Simultaneous Coefficient of Determination Analysis Between Remuneration Variables (X1), Work Ethic (X2) and Organizational Culture (X3) Against Human Resource Quality Improvement (Y)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.716 ^a	.512	.502	2.423

a. Predictors: (Constant), Organizational Culture (X3), Remuneration (X1), Work Ethic (X2)

Source: Primary data processed, 2021

Based on the table above, the coefficient of determination is 0.512, so it can be concluded that remuneration (X1), work ethic (X2) and organizational culture (X3) have an effect on improving the quality of human resources (Y) by 51.2% while the remaining 48.8 % influenced by other factors.

B. Hypothesis test

1) Partial Hypothesis Testing (Test t).

To test the hypothesis of the variable remuneration (X_1), work ethic (X_2) and organizational culture (X_3) on improving the quality of human resources (Y) was carried out with the t statistic test (partial test). In this study, a significance criterion of 5% (0.05) was used by comparing t_{count} with t_{table} , namely as follows:

- (a) If $t_{count} < t_{table}$: means H_0 is accepted and H_1 is rejected
- (b) If $t_{count} > t_{table}$: means H_0 is rejected and H_1 is accepted

As for determining the magnitude of the t table, look for it using the following formula:

$$t_{tabel} = t_{\alpha, df} \text{ (Level Alpha x Degree of Freedom)}$$

$$\alpha = \text{real rate 5\%}$$

$$df = (n-2), \text{ then obtained } (140-2) = 138, t_{tabel} = 1,977$$

It is said to be significant if the value of $t_{hitung} > t_{tabel}$ or $p \text{ value} < Sig.0,05$.

1) *Effect of Remuneration (X_1) on Human Resources Quality Improvement (Y)*

Determining the formulation of the hypothesis is:

- $H_0 : \rho_1 = 0$ There is no significant effect of remuneration on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City.
- $H_1 : \rho_1 \neq 0$ There is a significant effect of remuneration on improving the quality of human resources at the Office of the Ministry of Religion in South Tangerang City.

The results of data processing are as follows:

Table 10. Results of Hypothesis Testing for Remuneration Variables (X_1) on Human Resource Quality Improvement (Y)

Model	Coefficients ^a				
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	19.864	2.623		7.572	.000
Remunerasi (X_1)	.503	.069	.525	7.254	.000

a. Dependent Variable: HR Quality Improvement (Y)

Based on the table above, the value of $t_{count} > t_{table}$ or ($7.254 > 1.977$) is also confirmed by the value of $p \text{ value} < Sig.0.05$ or ($0.000 < 0.05$). Thus, H_0 is rejected and H_1 is accepted, this shows that there is a positive and partially significant influence between remuneration on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City.

2) *Effect of work ethic (X_2) on improving the quality of human resources (Y)*

Determining the formulation of the hypothesis is:

- $H_0 : \rho_2 = 0$ There is no significant effect of work ethic on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City.
- $H_2 : \rho_2 \neq 0$ There is a significant effect of work ethic on improving the quality of human resources at the Office of the Ministry of Religion of South Tangerang City.

The processing results are as follows:

Table 11. Hypothesis Results (t -test) Variable Work ethic (X_2) on improving the quality of human resources (Y)

Model	Coefficients ^a				
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	15.553	2.636		5.901	.000
Work ethic (X_2)	.612	.069	.602	8.857	.000

a. Dependent Variable: HR Quality Improvement (Y)

Based on the table above, the value of $t_{\text{count}} > t_{\text{table}}$ or ($8.857 > 1.977$) is also confirmed by the value of $\text{value} < \text{Sig}.0.05$ or ($0.000 < 0.05$). Thus, H_0 is rejected and H_2 is accepted, this shows that there is a positive and partially significant influence between work ethic on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City..

3) The Influence of Organizational Culture (X3) on Human Resources Quality Improvement (Y)

Determining the formulation of the hypothesis is:

$H_0 : \rho_3 = 0$ There is no significant influence of organizational culture on improving the quality of human resources at the Office of the Ministry of Religion of South Tangerang City.

$H_3 : \rho_3 \neq 0$ There is a significant influence of organizational culture on improving the quality of human resources in the Office of the Ministry of Religion of South Tangerang City.

Table 12. Results of Hypothesis Testing for Organizational Culture Variables (X3) on Human Resource Quality Improvement (Y)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	18.371	2.518		7.297	.000
Budaya organisasi (X3)	.534	.065	.570	8.155	.000

a. Dependent Variable: HR Quality Improvement (Y)

Based on the table above, it is obtained that the value of $t_{\text{count}} > t_{\text{table}}$ or ($8,155 > 1.977$) This is also reinforced by the value of $\text{value} < \text{Sig}.0.05$ or ($0.000 < 0.05$). Thus, H_0 is rejected and H_3 is accepted, this shows that there is a positive and partially significant influence between organizational culture on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City.

2) Simultaneous Hypothesis Testing (Test F).

To test the effect of the variable remuneration and work ethic simultaneously on improving the quality of human resources, the F statistic test (simultaneous test) was carried out with a significance of 5%. In this study, the 5% (0.05) significance criterion was used, namely comparing the calculated F value with the F table with the following provisions:

(a) If $F_{\text{count}} < F_{\text{table}}$: means H_0 is accepted and H_4 is rejected.

(b) If $F_{\text{count}} > F_{\text{table}}$: means H_0 is accepted and H_4 is rejected

To determine the magnitude of F_{table} , it is sought with the provisions of $df = (n-k-1)$, then obtained $(140-3-1) = 136$, so $F_{\text{table}} = 2,670$.

It is said to be significant if the calculated F value $> F_{\text{table}}$ or value $< \text{Sig}.0.05$. The formulation of the hypothesis is as follows:

$H_0 : \rho_{1,2,3} = 0$ There is no simultaneous significant effect between remuneration, work ethic and organizational culture and on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City..

$H_5 : \rho_{1,2,3} \neq 0$ There is a simultaneous positive and significant influence between remuneration, work ethic and organizational culture on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City.

Table 13. Hypothesis Results (Test F) Simultaneously Between Remuneration (X1), Work Ethic (X2) and Organizational Culture (X3) Against Human Resource Quality Improvement (Y)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	839.030	3	279.677	47.619	.000 ^b
	Residual	798.763	136	5.873		
	Total	1637.793	139			

a. Dependent Variable: HR Quality Improvement (Y)

b. Predictors: (Constant), Remuneration (X1), Organizational culture (X3), Work ethic (X2)

Based on the table above, the calculated $F_{\text{value}} > F_{\text{table}}$ or $(47.619 > 2.670)$, this is also strengthened by value $< \text{Sig}.0.05$ or $(0.000 < 0.05)$. Thus, H_0 is rejected and H_5 is accepted, this shows that there is a simultaneous positive and significant influence between remuneration, work ethic and organizational culture on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City..

Discussion

A. *Partial Influence of Remuneration Variables (X1) on Human Resource Quality Improvement (Y).*

Remuneration has a positive and significant effect on improving the quality of human resources with a correlation level of 0.525, meaning that both variables have a moderate level of influence. The coefficient of determination is 0.276 or 27.6% while the remaining 72.4% is influenced by other factors. This shows that high discipline will improve performance. Hypothesis testing is obtained $t \text{ count} > t \text{ table}$ or $(7.254 > 1.977)$, this is reinforced by a probability of $0.000 < 0.05$, thus H_0 is rejected and H_1 is accepted meaning that there is a positive and partially significant effect between remuneration on improving the quality of HR in the Office Ministry of Religion of South Tangerang City.

The results of the research that the author did are in line with the research conducted by Juariyah (2018) with the title The Effect of Remuneration on Increasing Human Resources at Siti Khatijah Islamic Hospital Palembang. where in his research resulted in the conclusion that remuneration has a positive and significant effect on increasing Human Resources with a coefficient of determination of 66.6%, hypothesis testing obtained $\text{Sig } 0.000 < 0.05$.

The results of this study are also in line with research conducted by Puspita Reni (2019). The Effect of Remuneration on Increasing Human Resources at the Office of the Natural Resources Conservation Center, concluded that Remuneration has a significant effect on increasing Human Resources with a coefficient of determination of 52.5%, hypothesis testing obtained $\text{Sig } 0.000 < 0.05$

B. *Partial Influence of Work Ethic Variables (X2) on Human Resource Quality Improvement (Y)*

Work ethic has a positive and significant effect on improving the quality of human resources with a correlation level of 0.602, meaning that both variables have a strong level of influence. The value of the coefficient of determination is 0.362 or 36.2% while the remaining 63.8% is influenced by other factors. This shows that high discipline will improve performance. Hypothesis testing is obtained $t \text{ count} > t \text{ table}$ or $(8.857 > 1.977)$, this is reinforced by a probability of $0.000 < 0.05$, thus H_0 is rejected and H_2 is accepted meaning that there is a positive and partially significant effect between remuneration on improving the quality of HR in the Office Ministry of Religion of South Tangerang City.

The results of the research that the author did are in line with research conducted by Muhammad Arsyad (2018) The Effect of Work Ethic on Increasing Human Resources at the Anggana District Office, Kutai, East Kalimantan, which resulted in the conclusion that work ethic has a positive and significant impact on improving human resources by coefficient of determination of 54.2%, hypothesis testing obtained $\text{Sig } 0.000 < 0.05$.

The results of the research that the author did, are also in line with research conducted by Bambang Rivaldi (2018) The Effect of Work Ethic on Improving Human Resources at PT. Nugraha Star. Where in his research concluded that work ethic has a positive and significant effect on increasing Human Resources with a determination coefficient of 48.4%, hypothesis testing obtained $\text{Sig } 0.000 < 0.05$.

C. Partial Influence of Organizational Culture Variables (X3) on Human Resource Quality Improvement (Y)

Organizational culture has a positive and significant effect on improving the quality of human resources with a correlation level of 0.570 meaning that both variables have a strong level of influence. The value of the coefficient of determination is 0.325 or 32.5% while the remaining 67.5% is influenced by other factors. This shows that a high organizational culture will improve performance. Hypothesis testing is obtained $t_{count} > t_{table}$ or $(8,155 > 1,977)$, this is reinforced by a probability of $0.000 < 0.05$, thus H_0 is rejected and H_3 is accepted meaning that there is a positive and partially significant influence between organizational culture on improving the quality of HR in South Tangerang City Ministry of Religion Office.

The results of the research that the author did, are in line with research conducted by Putri Maisaroh (2019), The Effect of Organizational Culture on Increasing Human Resources at PT. Abadi Semesta, where his research concluded that organizational culture has a positive and significant effect on increasing Human Resources with a coefficient of determination of 40.7%, hypothesis testing obtained $Sig\ 0.000 < 0.05$.

The results of the research that the author did are also in line with the research conducted by Budi Surachman (2019), The Influence of Organizational Culture on the Improvement of Human Resources at PT. Langgeng Pratama, where his research concluded that organizational culture has a positive and significant effect on increasing Human Resources with a coefficient of determination of 42.8%, hypothesis testing obtained $Sig\ 0.000 < 0.05$.

D. Simultaneous Effects Between Remuneration (X1), Work Ethic (X2) and Organizational Culture (X3) on Human Resource Quality Improvement (Y)

Remuneration (X1), work ethic (X2) and organizational culture (X3) have a positive effect on improving the quality of HR (Y) with the regression equation $Y = 5.570 + 0.242X_1 + 0.353X_2 + 0.280X_3$. The regression coefficient value of each variable is positive, meaning that the better the remuneration, work ethic and organizational culture, the better the quality of human resources at the Ministry of Religion Office of South Tangerang City, on the contrary, the lower the remuneration, work ethic and organizational culture, the lower the remuneration, work ethic and organizational culture will be. the lower the improvement in the quality of human resources. While the level of influence between the independent variable and the dependent variable is obtained at 0.716, meaning that it has a strong level of influence. The contribution of remuneration, work ethic and organizational culture is 51.2% while the remaining 48.8% is influenced by other factors.

Hypothesis test obtained $F_{count} > F_{table}$ or $(47.619 > 2.670)$, this is also reinforced by probability $0.000 < 0.05$. Thus H_0 is rejected and H_5 is accepted. This means that there is a simultaneous positive and significant influence between remuneration, work ethic and organizational culture on improving the quality of human resources at the Office of the Ministry of Religion of South Tangerang City.

The results of the research that the author did are in line with research conducted by Leni Maryesa (2019), The Effect of Remuneration, Work Ethic and Organizational Culture on Increasing Human Resources at the National Space Aviation Institute. In his research, he concluded that remuneration, work ethic and organizational culture simultaneously have a positive and significant effect on increasing Human Resources with a coefficient of determination of 62.4%, hypothesis testing obtained $Sig\ 0.000 < 0.05$.

The results of the research that the authors did are also in line with the research conducted by Puji Rahayu (2019), The Effect of Remuneration, Work Ethic and Organizational Culture on the Improvement of Human Resources at PT. Batik Mandiri Jakarta, which resulted in the conclusion that remuneration, work ethic and organizational culture simultaneously have a positive and significant effect on increasing Human Resources with a coefficient of determination of 66.1%, hypothesis testing obtained $Sig\ 0.000 < 0.05$.

IV. Conclusion

Based on the descriptions in the previous chapters, and from the results of the analysis and discussion of the effect of remuneration, work ethic and organizational culture on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City, as follows:

1. Remuneration partially has a positive and significant effect on improving the quality of human resources at the Office of the Ministry of Religion of South Tangerang City, this is indicated by the value of $t_{count} > t_{table}$ or $(7.254 > 1.977)$ this is strengthened by a significance of $0.000 < 0.05$, thus H_0 is rejected and H_1 is accepted, meaning that there is a positive and partially significant influence between remuneration on improving the quality of human resources at the Office of the Ministry of Religion, South Tangerang City.
2. Work ethic partially has a positive and significant effect on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City, this is indicated by the value of $t_{count} > t_{table}$ or $(8.857 > 1.977)$ this is strengthened by a significance of $0.000 < 0.05$, thus H_0 rejected and H_2 accepted, meaning that there is a positive and partially significant effect of work ethic on improving the quality of human resources at the Office of the Ministry of Religion of South Tangerang City.
3. Organizational culture partially has a positive and significant effect on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City, this is indicated by the value of $t_{count} > t_{table}$ or $(8,155 > 1.977)$ this is strengthened by a significance of $0.000 < 0.05$, thus H_0 rejected and H_3 accepted, meaning that there is a positive and partially significant influence between organizational culture on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City.

Remuneration, work ethic and organizational culture simultaneously have a positive and significant effect on improving the quality of human resources at the Ministry of Religion Office of South Tangerang City, this is indicated by the calculated F value $> F_{table}$ $(47.619 > 2.670)$ and sig. < 0.05 ($0.000 < 0.05$) with an influence contribution of 51.2%

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