

AKHLAK-BASED WORK BEHAVIOR AS A MODERATOR IN THE RELATIONSHIP BETWEEN DIGITAL LITERACY AND ADDITIONAL INCOME FOR EMPLOYEES (TPP) ON EMPLOYEE PERFORMANCE IN THE TOJO UNA-UNA REGENCY GOVERNMENT

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Abstract

This study aimed to gather information on AKHLAK-Based Work Behavior as a moderator in the relationship between Digital Literacy and Additional Income for Employees (TPP) on the performance of government employees in Tojo Una-Una Regency. Hypothesis Testing 1: The Effect of Digital Literacy on Employee Performance the results of the first hypothesis testing showed that the effect of the digital literacy variable on employee performance had a P-value of 0.00. Since the P-value is smaller than $\alpha = 0.050$, the first hypothesis is accepted. This means that digital literacy significantly affects employee performance, with a P-value of $\alpha = 0.001$. Hypothesis Testing 2: The Effect of Additional Income for Employees (TPP) on Employee Performance the P-value is less than $\alpha = 0.050$, indicating a significant effect of additional income for employees on employee performance, confirming the second hypothesis. Hypothesis Testing 3: AKHLAK-Based Work Behavior Moderates the Effect of Digital Literacy on Employee Performance The P-value is 0.049, less than $\alpha = 0.050$, showing that the third hypothesis, stating that AKHLAK-Based Work Behavior moderates the significant effect of digital literacy on employee performance, is accepted. Hypothesis Testing 4: AKHLAK-Based Work Behavior Moderates the Effect of TPP on Employee Performance The P-value is 0.007, less than $\alpha = 0.050$, indicating that AKHLAK-Based Work Behavior can moderate the significant effect of TPP on employee performance, confirming the fourth hypothesis. The data used in this study comprised qualitative and quantitative data. According to [1], quantitative data are measured on a numerical scale, while qualitative data are not measured numerically. The target population consisted of all cocoa farmers in Tojo Una-Una District, totaling 634 households, with a research sample of 126 households selected using proportional sampling techniques. The analysis methods used included descriptive and verificative analysis. Based on the research results and discussion, it can be concluded that digital literacy significantly affects the performance of government employees in Tojo Una-Una Regency. Secondly, Additional Income for Employees (TPP) significantly affects the performance of government employees in Tojo Una-Una Regency. Thirdly, AKHLAK-Based Work Behavior moderates the significant effect of digital literacy on employee performance in Tojo Una-Una Regency. Lastly, AKHLAK-Based Work Behavior moderates the significant effect of TPP on the performance of government employees in Tojo Una-Una Regency.

Keywords: AKHLAK-Based Work Behavior, Digital Literacy, Additional Income for Employees, Employee Performance.

1. INTRODUCTION

Performance improvement is a critical issue for every employee; therefore, human resource development is a key focus for every institution. This also applies to Civil Servants (ASN) in supporting government programs aimed at achieving good governance in the implementation of governmental duties, accompanied by improvements in public service provision[2], [3].

According to the 2023 data from the Central Bureau of Statistics (BPS) of Tojo Una-Una Regency, the number of civil servants totaled 4,178, consisting of 3,503 functional and general civil servants and 675 structural civil servants. These civil

servants provide public services to the population of Tojo Una-Una Regency, which totals 169,480 people, through various programs and activities carried out by each Regional Apparatus. To provide the best services, civil servants are required to continuously improve their performance sustainably. Therefore, the performance of civil servants has become increasingly strategic in line with advancements in science and information technology to address and anticipate the rapidly evolving dynamics of the strategic environment, particularly the public's demand for quality, fast, and efficient services [4], [5]

Quality emphasizes the excellence of work outcomes, while quantity focuses on how much quality work can be completed within an appropriate timeframe, through the effective use of resources, including costs. This can be addressed, among other things, by utilizing and applying good digital literacy [6], [7]. In governance, particularly at the regional level, performance serves as a benchmark for the success of a government, driven by civil servants. Expectations regarding civil servants' performance become a barometer for achieving work results, as outlined in the Employee Performance Targets (SKP) [8], [9]

Performance evaluation, both periodic and annual, is essential to determine performance ratings based on the quadrant of the employee's performance targets [10], [11]. Therefore, employee performance becomes a key factor in supporting success, particularly in regional governance. It is crucial to further identify the variables that may affect performance, either directly or indirectly, based on performance indicators outlined in previous theories or the regulations governing the performance of civil servants [12], [13]

This is further reinforced by the foundational regulation in Tojo Una-Una Regency, stipulated in Regent Regulation No. 6 of 2023 concerning the Provision of Additional Income for Civil Servants. The regulation specifies that TPP is granted to civil servants based on the criteria of 30% attendance (work discipline) and 70% performance (work productivity).

Work productivity itself encompasses: (a) Quantity of work, measured by indicators of how many projects or programs have been successfully completed by government employees within a certain period; (b) Quality, assessed by indicators of how well the work and services provided by employees align with established standards and guidelines; (c) Timeliness or speed of work completion, measured by indicators of the time taken to respond to public requests or complaints; and (d) Cost efficiency, which includes the efficient use of budgets, cost savings, operational cost reductions, or prudent financial resource management [14], [15]

Based on the author's observations, the implementation of performance evaluations for government employees in Tojo Una-Una Regency has not yet achieved optimal results, with performance assessments and attendance evaluations falling short of 100%. Furthermore, the timeliness of task completion remains a significant issue, as delays in reporting are frequently observed among employees.

The data presented in the table indicate that Additional Income (TPP) is a critical variable affecting civil servant performance [16], [17]. However, despite the provision of TPP, several regional government agencies continue to show low work productivity, which subsequently affects their overall performance.

This raises the need for further research to examine whether the fairness of the amount, procedural implementation, or technical aspects of TPP distribution contributes positively to the overall performance of regional government agencies or, conversely, hinders their effectiveness[18], [19]

Problem Formulation

Based on the background and research gaps identified, the problem formulation is as follows:

1. Does Digital Literacy significantly affect the performance of government employees in Tojo Una-Una Regency?
2. Does Additional Income for Employees (TPP) significantly affect the performance of government employees in Tojo Una-Una Regency?
3. Does AKHLAK-Based Work Behavior moderate the effect of Digital Literacy on the performance of government employees in Tojo Una-Una Regency?
4. Does AKHLAK-Based Work Behavior moderate the effect of Additional Income for Employees (TPP) on the performance of government employees in Tojo Una-Una Regency?

Research Objectives

Based on the problem formulation above, the objectives of this research are as follows:

1. To measure, analyze, and explain the effect of Digital Literacy on the performance of government employees in Tojo Una-Una Regency.
2. To measure, analyze, and explain the effect of Additional Income for Employees (TPP) on the performance of government employees in Tojo Una-Una Regency.
3. To measure, analyze, and explain how AKHLAK-Based Work Behavior moderates the effect of Digital Literacy on the performance of government employees in Tojo Una-Una Regency.
4. To measure, analyze, and explain how AKHLAK-Based Work Behavior moderates the effect of Additional Income for Employees (TPP) on the performance of government employees in Tojo Una-Una Regency.

Research Benefits

The novel findings of this dissertation are expected to contribute to the field of study, regional apparatuses, and regional government.

Theoretical Benefits

This research contributes to the body of knowledge, particularly in the fields of Human Resource Management and Organizational Behavior, while enriching studies that can be applied to the public sector.

Furthermore, the author hopes this dissertation research can serve as a reference for future researchers by adopting several indicators developed in this applied research according to their needs.

Practical Benefits

This dissertation research is expected to provide input and considerations for local government in the following areas:

1. Regional Apparatus Organizations (OPD) improve employee performance through mastery of digital literacy, which is considered crucial and urgent in the Information Technology era, particularly in preparing performance-based reports using the E-Kinerja (E-Performance) system and in planning processes.
2. Allocation of TPP amounts that are more directed toward measurable performance, focusing not only on discipline levels but also on tangible outputs and results.

2. RESEARCH METHODS

Research Location and Time

The research was conducted in Tojo Una-Una Regency. The reasons for selecting this location include the following: the Tojo Una-Una Regency Government has received the Unqualified Opinion (WTP) award eleven consecutive times from the Audit Board of the Republic of Indonesia (BPK RI), the relevance to the research problem, the availability of data and resources, and the ease of accessibility to the research site, ensuring that the research process is efficient and effective. The research is estimated to take place from April to June 2024.

Type of Data

The data used in this research includes both qualitative and quantitative data. According to [1], quantitative data refers to data measured on a numerical scale, while qualitative data refers to data that cannot be measured numerically.

Primary Data

Primary data refers to information collected directly by the researcher from original sources for specific research purposes [20], [21]. The process of collecting primary data involves conducting research by the researcher or the research team in line with the specific research objectives. Primary data is specifically gathered by the researcher to answer research questions or address research objectives through questionnaires. The primary data in this study includes:

- a) Respondent profiles, which consist of the respondent's age, gender, highest education level, work experience/tenure, and employment rank.
- b) Questionnaire data, which comprises respondents' responses tabulated based on variables and indicators as outlined in the questions/statements.

Validity Test

The validity of a measuring instrument is shown by its ability to measure what it is intended to measure. According, an instrument's validity must encompass two aspects: accuracy and precision [22], [23] Furthermore, the validity test was conducted by correlating the score of each item with the total score. A valid instrument implies that the measuring tool used is capable of obtaining accurate data. The minimum requirement for validity is a correlation coefficient of $r = 0.3$.

Reliability Test

Reliability essentially refers to the extent to which the results of a measurement can be trusted. If repeated measurements yield relatively consistent results, the measurement is considered to have a high level of reliability [24], [25].

Population and sample

Next, the sample size will be calculated proportionally using the following formula:

$$S = \frac{n}{N} \times s$$

Explanation:

s = Proportional sample size for each unit

S = Total sample size obtained

N = Total population size

n = Population size for each unit

Next, the sampling technique used is proportional sampling. For further clarity, it is presented in the following table:

Table 1: Number of Samples and Sample Size Based on Proportional Sampling

No	Position	Population Size	Proportional Sample Size
1	Senior High-Ranking Official (Pratama)	30	6
2	Administrator	131	26
3	Supervisor	473	94
Total			634

Source: Regional Civil Service Agency (BKD) of Tojo Una-Una Regency, 2023

Sampling Technique

Based on Table 1 above, the appropriate sampling technique is Purposive Sampling, which involves selecting samples based on specific characteristics such as:

1. Civil servants (ASN) are categorized as senior high-ranking officials (Pratama), administrators, and supervisors.
2. Possessing information technology skills.
3. Not yet reaching retirement age.

Table 2: Interpretation Criteria for Average Scores

No	Criteria	Scale	Average Score
1	Very Important/Very High	5	4.20 – 5.00
2	Important/High	4	3.40 – 4.19
3	Moderately Important/Moderately High	3	2.60 – 3.39
4	Not Important/Low	2	1.80 – 2.59
5	Very Unimportant/Very Low	1	1.00 – 1.79

Source: Sugiyono (2015)

Analysis Method

The data analysis method used in this research used descriptive and verificative analysis (using statistical tools) to test the proposed hypotheses.

Descriptive Statistical Analysis for Hypotheses Testing (1 to 4)

According to [26], descriptive statistics refer to statistics used to analyze data by describing or illustrating the data as it is, without intending to draw conclusions that apply universally or generalize. The presentation of descriptive statistics includes methods such as tables, graphs, pie charts, averages, and standard deviations.

1. Outer Model (Measurement Model)

The outer model describes the relationship between indicators and their constructs. Two types of indicator-construct relationships are recognized: formative and reflective indicators. Testing was conducted based on the type of indicator. In a reflective indicator model, the loading factor value is used, which indicates the relationship between an indicator and its construct. A low loading factor value suggests that the indicator does not perform well in the measurement model. In this study, the desired loading factor value was > 0.7 .

2. Inner Model (Structural Model)

Within the research framework, the structural model comprised several latent variables. Based on this theoretical model, a path diagram was developed to illustrate the relationships among these variables, as shown in the following figure:

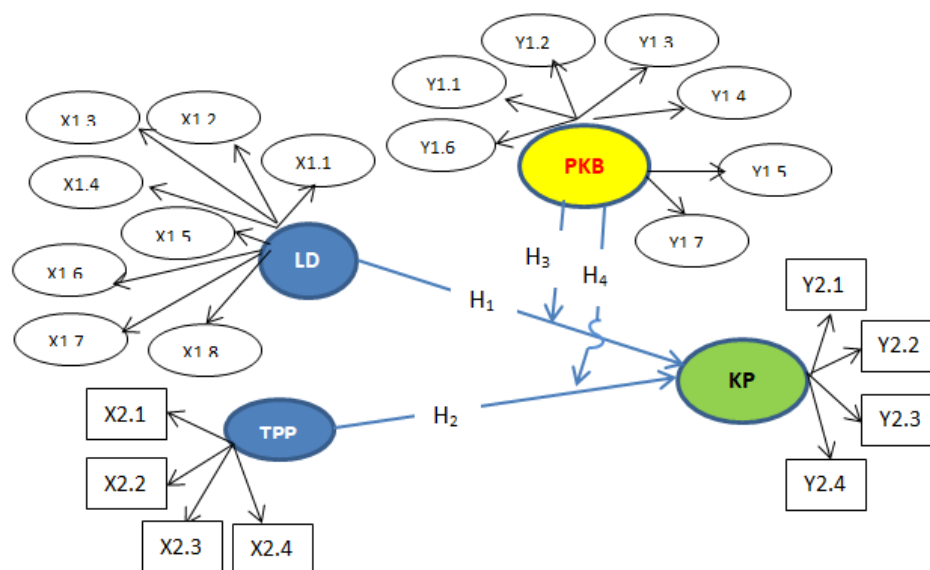
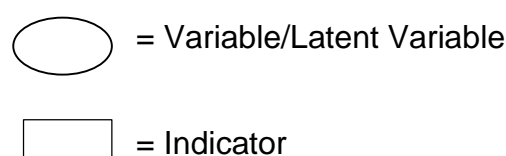


Figure 1: Research Structural Model

Description:



3. RESULTS AND DISCUSSION

Research Results

This section provides a descriptive explanation of the characteristics of respondents, including gender, age, highest educational attainment, tenure, position, and the amount of TPP received.

It then proceeds with a descriptive analysis of the variables and discusses the results of the hypothesis testing.

Employee Performance Variable

The Employee Performance variable consists of 4 dimensions: Quantity, Quality, Time, and Cost. Each dimension has its own indicators, totaling 8 indicators for measuring this variable. A descriptive explanation of each dimension is provided as follows.

Table 3: Frequency of Respondents' Responses to Employee Performance Variables (Y2)

Dimension	Indicator	Mean	Total Mean
Quantity (Y2.1)	(Y2.1.1) Able to complete tasks according to the set work targets	4.650	4.668
	(Y2.1.2) Willing to perform additional tasks assigned by the leader related to the position	4.685	
Quality (Y2.2)	(Y2.2.1) Thorough in completing a task	4.635	4.640
	(Y2.2.2) Work quality is rated as good by the supervisor	4.645	
Time (Y2.3)	(Y2.3.1) Always follows office working hours	4.590	4.585
	(Y2.3.2) Able to complete work within the set time	4.580	
Cost (Y2.4)	(Y2.4.1) Effective use of resources results in efficiency	4.675	4.645
	(Y2.4.2) Task efficiency can be achieved using information technology media	4.615	

Source: Primary Data after Processing 2024

Based on Table 3 above, shows that out of the 8 indicators of the employee performance variable assessed, the highest total mean score is found in the Quantity dimension (Y2.1), with a mean of 4.668, represented by the indicator: willingness to perform additional tasks assigned by the leader related to the position. In contrast, the lowest total mean score is found in the Time dimension (Y2.3), with a mean of 4.585, represented by the indicator:

Table 4 above shows that the total average score for the digital literacy variable is 4.355, with the highest contribution from the Critical Thinking and Evaluation dimension, which has a mean of 4.610, and the lowest contribution from E-Safety, with a mean of 4.028. The total average score for the Additional Income for Employees (TPP) variable is 4.397, with the highest contribution from the Work Productivity dimension at 4.470 and the lowest from the Work Discipline dimension at 4.352.

The total average score for the AKHLAK-Based Work Behavior (BerAkhlaq) variable is 4.559, with the highest contribution from the Loyalty dimension, which has a mean of 4.770, and the lowest contribution from the Service-Oriented dimension at 4.322.

Finally, the total average score for the Employee Performance variable is 4.634, with the highest contribution from the Quantity dimension, which has a mean of 4.668, and the lowest contribution from the Time dimension at 4.585.

Table 4: Recapitulation of Respondents' Mean Scores for Each Dimension of the Variables

No	Variable	Dimension	Mean	Total Mean
1	Digital Literacy (X1)	Functional Skill and Beyond	4.560	4.354
		Creativity	4.153	
		Collaboration	4.340	
		Communication	4.247	
		The Ability to Find and Select Information	4.575	
		Critical Thinking and Evaluation	4.320	
		Critical Thinking and Evaluation	4.610	
		E-Safety	4.028	
2	Additional Income for Employees (TPP) (X2.1)	Work Productivity	4.470	4.397
		Work Discipline	4.352	
3	AKHLAK-Based Work Behavior (Y1)	Service-Oriented	4.322	4.559
		Accountable	4.725	
		Competence	4.710	
		Harmonious	4.425	
		Loyalty	4.770	
		Adaptive	4.395	
		Collaborative	4.568	
4	Employee Performance (Y2)	Quantity	4.668	4.634
		Quality	4.640	
		Time	4.585	
		Cost	4.645	

Source: Primary Data after Processing 2024

Digital Literacy Variable

An indicator is considered to meet the convergent validity criteria in the good category if the outer loading value is greater than 0.7.

Therefore, for the digital literacy variable, which consists of 8 dimensions—Functional Skill and Beyond, Creativity, Collaboration, Communication, The Ability to Find and Select Information, Critical Thinking and Evaluation, Cultural and Social Understanding, and E-Safety—a total of 17 indicators are used.

The following are the outer loading values for each indicator from the dimensions within the digital literacy variable

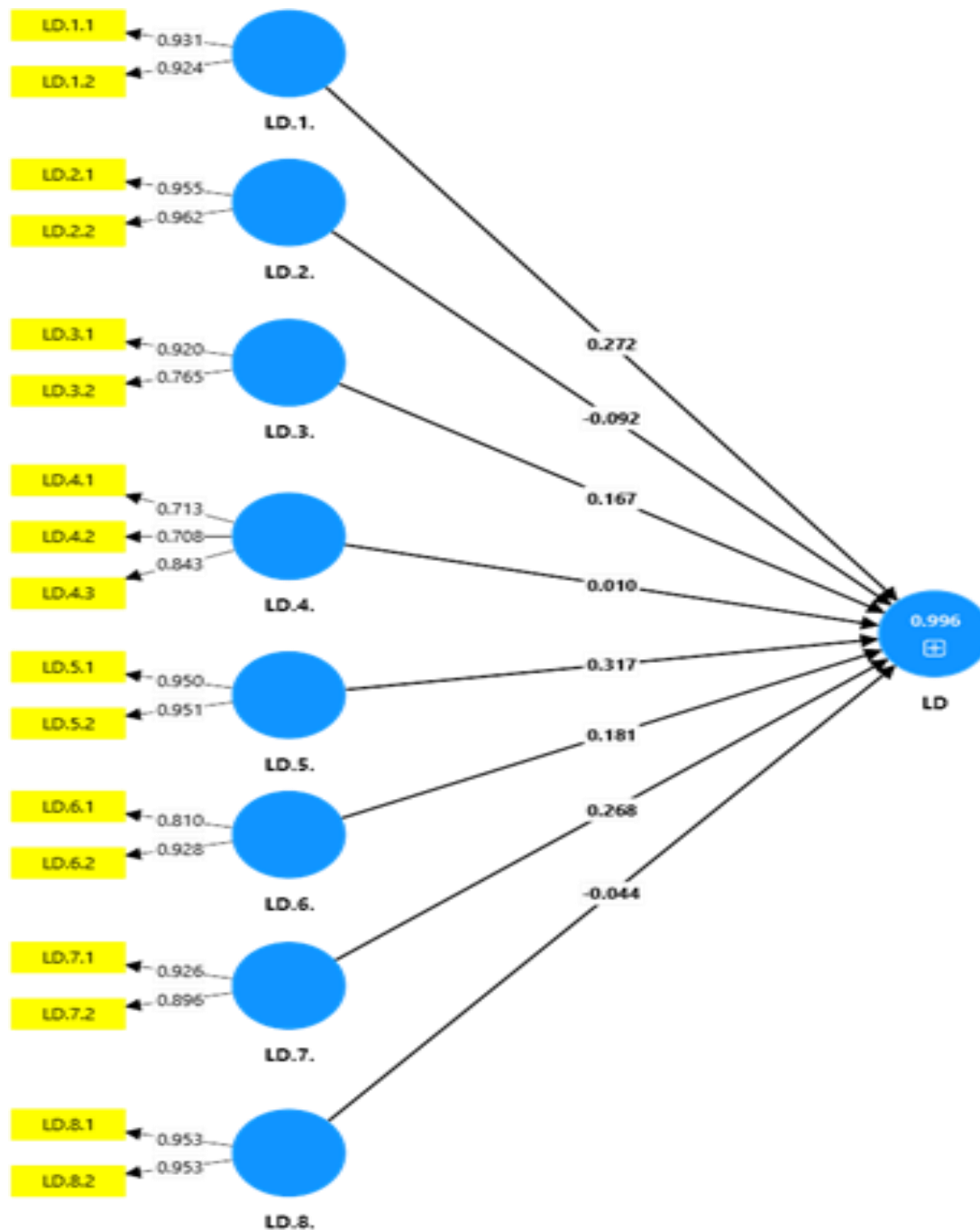


Figure 2: Outer Loading Results for the Digital Literacy Variable

Source: Primary Data Processed, 2024

Based on the data presented in Figure 2 above, it is observed that all 17 indicators of the digital literacy variable have outer loading values greater than 0.7. This is considered sufficient to meet the criteria for Convergent Validity. Therefore, all indicators are considered suitable or valid for further analysis.

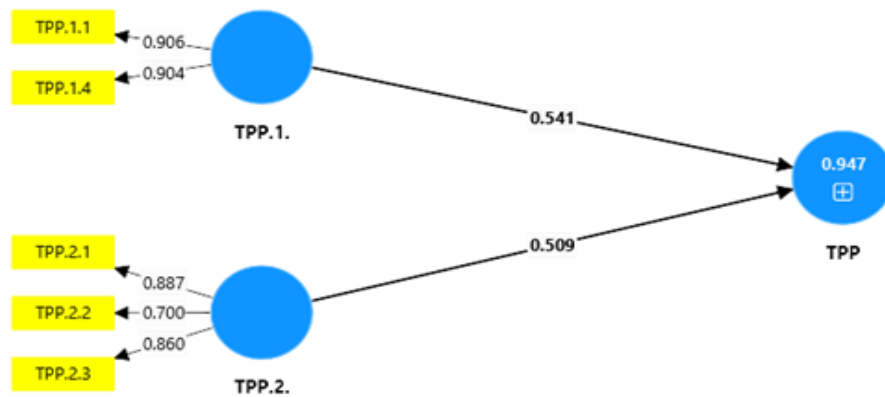


Figure 3: Outer Loading Results for the Additional Income for Employees Variable

Source: Primary Data Processed, 2024

Based on the data presented in Figure 3 above, it is observed that all 7 indicators of the research variable have outer loading values greater than 0.7. Therefore, they are considered to meet the criteria for Convergent Validity, and all 7 indicators are considered suitable or valid for further analysis.

AKHLAK-Based Variable

An indicator is considered to meet the convergent validity criteria in the good category if the outer loading value is greater than 0.7. Therefore, for the AKHLAK-Based variable, which consists of 7 dimensions—Service-Oriented, Accountable, Competence, Harmonious, Loyalty, Adaptive, and Collaborative—there are 20 indicators used to measure this variable. The following are the outer loading values for each indicator from the dimensions within the AKHLAK-Based variable:

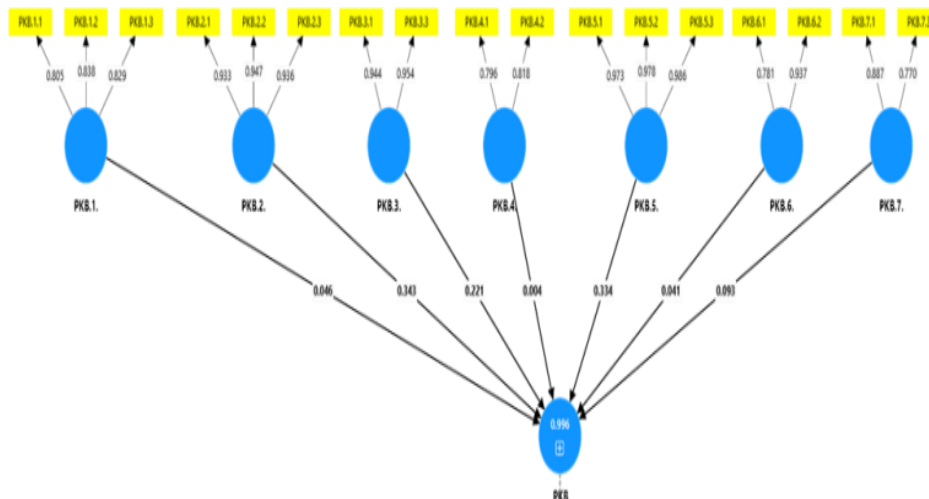


Figure 4: Outer Loading Results for the AKHLAK-Based Variable

Source: Primary Data Processed, 2024

Based on the data presented in Figure 4 above, it is observed that all indicators meet the criteria for Convergent Validity, as all seven indicators of the research variable have outer loading values greater than 0.7. Therefore, all indicators are deemed suitable or valid for further analysis.

Employee Performance Variable

An indicator is considered to meet the Convergent Validity criteria in the good category if the outer loading value is greater than 0.7. The following data shows that none of the indicators for the variable have an outer loading value below 0.7. Therefore, all indicators are deemed suitable or valid for further analysis.

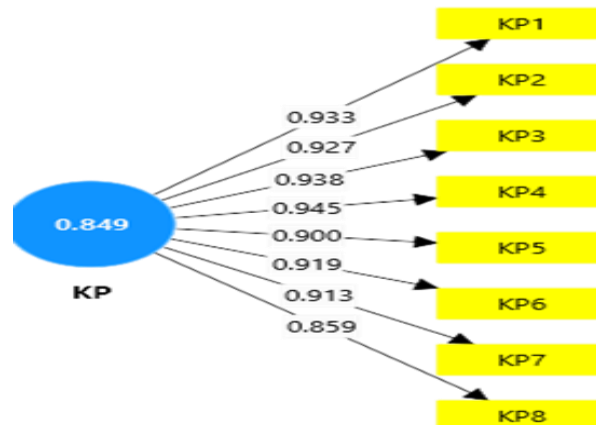


Figure 5: Outer Loading Results for Employee Performance

Source: Primary Data Processed, 2024

Discriminant Validity

This section will describe the results of the Discriminant Validity test. The Discriminant Validity test uses cross-loading values. An indicator is considered to meet Discriminant Validity if the cross-loading value of the indicator within its variable is the highest compared to other variables (Gozali, 2015)

Table 5: Composite Reliability and Average Variance Extracted (AVE) Values

Dimension	Composite reliability (rho_c)	Average variance extracted (AVE)
KP	0.977	0.841
LD.1.	0.925	0.860
LD.2.	0.958	0.919
LD.3.	0.834	0.716
LD.4.	0.800	0.574
LD.5.	0.949	0.903
LD.6.	0.862	0.759
LD.7.	0.907	0.830
LD.8.	0.952	0.908
PKB.1.	0.864	0.679
PKB.2.	0.957	0.882
PKB.3.	0.948	0.901
PKB.4.	0.789	0.652
PKB.5.	0.986	0.958
PKB.6.	0.852	0.744
PKB.7.	0.816	0.690
TPP.1.	0.900	0.819
TPP.2.	0.859	0.673

Source: Primary Data Processed, 2024

Based on the data presented in Table 5 above, it can be seen that the Composite Reliability values for all research variables are greater than 0.6. This result indicates that each variable has met the Composite Reliability criterion, and it can be concluded that all variables show a high level of reliability.

Inner Model Scheme of Partial Least Square (PLS)

In this study, hypothesis testing was conducted using the Partial Least Square (PLS) analysis technique with the SmartPLS 3.0 software. Below is the schematic representation of the PLS Inner Model that was tested:

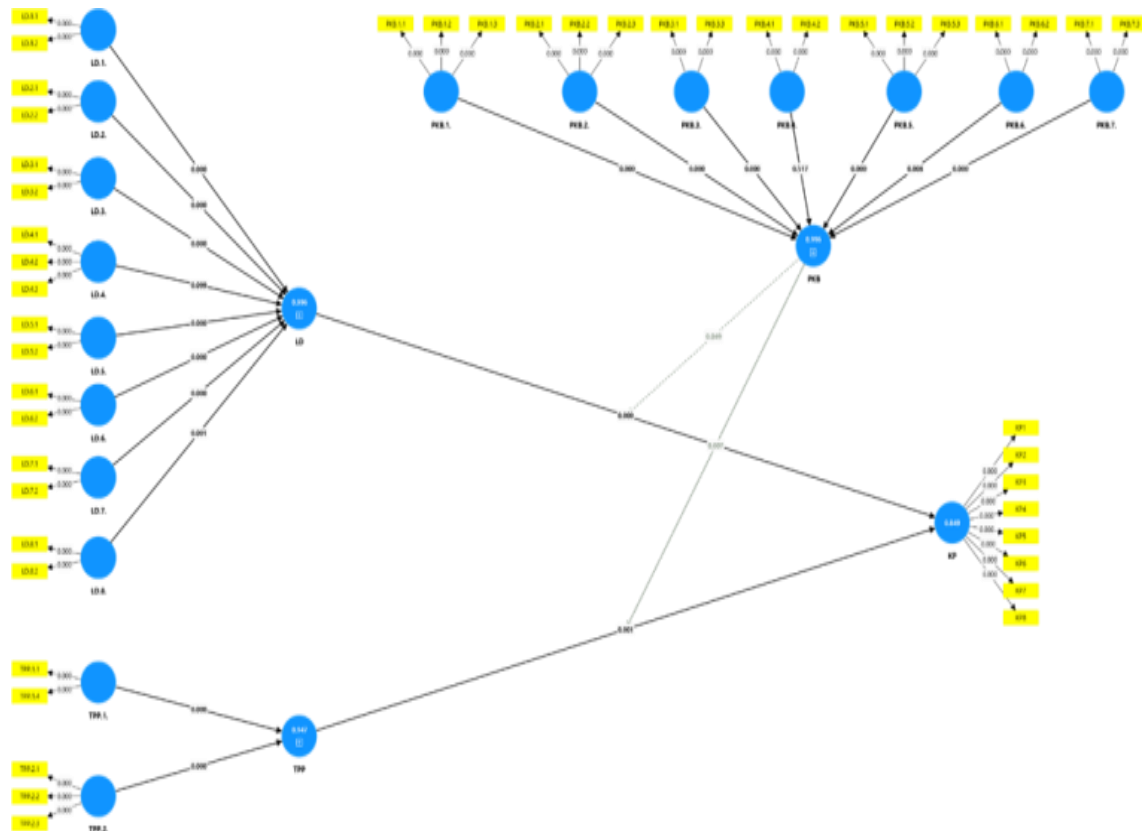


Figure 6: Inner Model Results

Source: Primary Data Processed, 2024

Path Coefficient Test

The evaluation of path coefficients is used to show the strength of the effect or influence of independent variables on dependent variables. Meanwhile, the Coefficient of Determination (R-squared) is used to measure how much the endogenous variable is affected by other variables. According to Chin and Newsted (1999), an R^2 value greater than 0.67 for endogenous latent variables in a structural model indicates that the effect of exogenous variables (which have an effect) on endogenous variables (which are affect) is categorized as good. If the result is between 0.33 – 0.67, it is categorized as moderate, and if the result is between 0.19 – 0.33, it is categorized as weak (Gozali, 2015).

Based on the inner model scheme displayed in the figure above, it can be explained that the Path Coefficient values in this study, from largest to smallest, are shown in the table below:

Table 6: Path Coefficient Values

Ranking	Effect	Path Coefficients
1	LD → KP	0.265
2	TPP → KP	0.173
4	PKB x LD → KP	0.107
3	PKB x TPP → KP	0.133

Source: Primary Data after Processing 2024

Explanation:

LD : Digital Literacy

KP : Employee Performance

PKB : AKHLAK-Based Work Behavior

TPP : Additional Income for Employees

Based on Table 6. above, it can be seen that the Path Coefficients are ranked from the highest to the lowest effect. The effect of Digital Literacy on Employee Performance has the highest Path Coefficient value of 0.265. The second-highest effect is Additional Income for Employees (TPP) on Employee Performance, with a Path Coefficient value of 0.173. The lowest effect is AKHLAK-Based Work Behavior on Employee Performance through Digital

Table 7: R-Square Test

Variable	Direction	Variable	R Square
Digital Literacy	>	Employee Performance	0,849
Additional Income for Employees (TPP)			
AKHLAK-Based Work Behavior			

Source: Primary Data after Processing 2024

Based on Table 7 above, the R-Square test results show that the effect of the Digital Literacy, TPP, and AKHLAK variables on Employee Performance is 0.849. This result indicates that 84.9% of the variance in employee performance can be explained by the variables Digital Literacy, TPP, and AKHLAK, leaving 15.1% to be explained by other variables not yet studied, such as Work Climate, Leadership Style, or Work Culture.

Hypothesis Testing

Based on the data processing conducted, the results can be used to answer the hypotheses in this study. Hypothesis testing in this study is performed by examining the T-statistics and P-values. The research hypothesis is accepted if the P-Value is less than 0.05 (Gozali, 2015). Below are the results of the hypothesis tests obtained in this study through the inner model.

Table 8: Hypothesis Testing

Hypothesis	Path-C	T-statistics	P-Values	Description
H1 LD → KP	0.265	3.767	0.000	Significant
H2 TPP → KP	0.173	3.200	0.001	Significant
H3 PKB x LD → KP	0.107	1.966	0.049	Significant
H4 PKB x TPP → KP	0.133	2.703	0.007	Significant

Source: Primary Data after Processing 2024

Explanation:

LD : Digital Literacy

KP : Employee Performance

PKB : AKHLAK-Based Work Behavior

TPP : Additional Income for Employees

Based on Table 8 above, this study includes four hypotheses. The results of these hypotheses are as follows:

Hypothesis Testing 1: The Effect of Digital Literacy on Employee Performance

The results of the first hypothesis test show that the effect of the digital literacy variable on employee performance has a P-value of 0.00. Since the P-value is less than Alpha = 0.050, the first hypothesis is accepted. This indicates that Digital Literacy has a significant effect on Employee Performance.

Hypothesis Testing 2: The Effect of Additional Income for Employees on Employee Performance

The results of the second hypothesis test show that the effect of additional income for employees on employee performance has a P-value of (Alpha = 0.001). Since the P-value is less than Alpha = 0.050, this result indicates a significant effect between additional income for employees and employee performance, thus the second hypothesis is accepted.

Hypothesis Testing 3: AKHLAK-Based Work Behavior Moderates the Effect Between Digital Literacy and Employee Performance

The results of the third hypothesis test show that the effect of AKHLAK-Based Work Behavior can moderate the effect between digital literacy and employee performance, with a P-value of 0.049. Since the P-value is less than 0.050, this indicates a significant moderation effect of AKHLAK-Based Work Behavior on the relationship between digital literacy and employee performance, and therefore, the third hypothesis is accepted.

Hypothesis Testing 4: AKHLAK-Based Work Behavior Moderates the Effect Between TPP and Employee Performance

The results of the fourth hypothesis test show that AKHLAK-Based Work Behavior can moderate the effect between TPP and employee performance, with a P-value of 0.007. Since the P-value is less than 0.050, this indicates a significant moderation effect of AKHLAK-Based Work Behavior on the relationship between TPP and employee performance, and therefore, the fourth hypothesis is accepted.

Discussion

Based on the research framework, empirical data, and analysis of the research results, the following can be explained:

1. The Effect of Digital Literacy on Employee Performance

The empirical study shows that digital literacy significantly affects employee performance. This finding indicates that digital literacy has become one of the key competencies required in almost all sectors, including government. Digital literacy,

which includes the ability to use information and communication technology effectively, plays a crucial role in improving employee performance.

Based on the explanation above, it can be concluded that employees with good digital literacy skills tend to work more efficiently, adapt quickly to technological changes, and manage information more effectively. This ability not only supports the improvement of individual productivity but also enhances administrative processes, communication, and decision-making in the government environment of Tojo Una-Una Regency.

2. The Effect of Additional Income for Employees (TPP) on Employee Performance

The empirical study shows that Additional Income for Employees (TPP) significantly affects Employee Performance. This indicates that, in efforts to improve the efficiency and effectiveness of government employees' performance, additional income factors often receive significant attention. Additional income, including performance allowances, bonuses, or special incentives, plays a significant role in motivating employees to achieve better work results and meet predetermined targets.

Based on the findings above, it can be concluded that in efforts to improve the efficiency and effectiveness of government employees' performance, additional income becomes one of the key elements that receive significant attention. Additional income, including performance allowances, bonuses, or special incentives, plays a significant role in motivating employees to achieve better work results and meet predetermined targets. In the government sector, where budget management and resource planning are crucial, additional income not only serves as a form of recognition for employees' dedication but also as a strategic tool that is believed to drive increased productivity and performance of employees in Tojo Una-Una Regency.

3. AKHLAK-Based Work Behavior Moderates the Effect Between Digital Literacy and Employee Performance

The empirical study shows that AKHLAK-Based Work Behavior can moderate the effect between digital literacy and employee performance. This finding indicates that in the digital era, where digital literacy has become one of the key competencies for employees in various sectors, including government, digital literacy encompasses skills in using information and communication technology to enhance productivity and work efficiency. However, in addition to technical skills, AKHLAK-Based Work Behavior plays a crucial role in determining employee performance.

Based on the research and theories discussed, it can be concluded that AKHLAK-Based Work Behavior plays an important role in moderating the effect between digital literacy and employee performance. Digital literacy, which includes skills in using information and communication technology, has great potential to enhance employee performance. However, the effectiveness of using these skills does not solely depend on technical ability but is also affected by the effect of AKHLAK-Based Work Behavior shown by the employees.

AKHLAK-Based Work Behavior, including commitment, proactivity in service, collaboration, and adaptability, can serve as a significant moderating factor. Employees who possess strong AKHLAK-Based Work Behavior tend to use their digital skills more productively and effectively. Likewise, organizational commitment

and collaborative behavior can enhance the use of digital technology to improve individual and team performance. Therefore, organizations that aim to maximize the benefits of digital literacy should implement training programs to improve digital skills and encourage changes in AKHLAK-Based Work Behavior that can ultimately enhance overall employee performance in Tojo Una-Una Regency.

Based on the explanation above, it can be concluded that AKHLAK-Based Work Behavior affects the strength or direction of the relationship between Additional Income for Employees (TPP) and employee performance. Employees who show good AKHLAK-Based Work Behavior tend to use incentives and bonuses more effectively, thus improving their performance. Additionally, high AKHLAK-Based Work Behavior can strengthen the positive relationship between receiving incentives and bonuses and employee performance. Employees with good work ethics may feel more motivated and responsible, making them more committed to achieving higher performance when they receive incentives and bonuses.

4. CONCLUSION AND SUGGESTIONS

Conclusions

Based on the results of the research and discussion, the following conclusions can be drawn:

- 1) Digital Literacy significantly affects Employee Performance in the Tojo Una-Una Regency government.
- 2) Additional Income for Employees (TPP) significantly affects Employee Performance in the Tojo Una-Una Regency government.
- 3) AKHLAK-Based Work Behavior moderates the significant effect between Digital Literacy and Employee Performance in the Tojo Una-Una Regency government.
- 4) AKHLAK-Based Work Behavior moderates the significant effect between Additional Income for Employees (TPP) and Employee Performance in the Tojo Una-Una Regency government.

Suggestions

Based on the conclusions obtained, the following suggestions can be made:

- 1) Enhance digital literacy skills, especially regarding security when using digital technology.
- 2) Reconsider the amount of TPP allocation, as it may be ineffective if based solely on work discipline, without considering work productivity.
- 3) Improve capabilities and skills in using information technology, focusing on training programs to enhance digital skills across all levels of government employees.

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