

TPP AND CAREER DEVELOPMENT EFFECTS ON WORK BEHAVIOR THROUGH JOB SATISFACTION AT BKPSDM NATUNA

Mahesa Wirajati Anggoro^{1*}

Harianus²

Ahmad Shalahudin³

Ilzar Daud⁴

Sulistiowati⁵

Nurul Komari⁶

^{1,2,3,4,5,6} Universitas Tanjungpura, Pontianak, Indonesia

mahesawirajati04@gmail.com*

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Abstract:

Purpose – This study examines the effects of Employee Additional Income (TPP) and Career Development on Work Behavior through Job Satisfaction at BKPSDM Natuna. The study aims to explain how financial and non-financial factors influence employee behavior in the public sector.

Methods – This study used a quantitative approach with PLS-SEM. Data from 51 respondents were collected through structured questionnaires using a census sampling technique and analyzed with SmartPLS to examine direct and indirect relationships among variables.

Findings – The results reveal that TPP and Career Development significantly influence Job Satisfaction, while Job Satisfaction has the strongest effect on Work Behavior ($\beta = 0.791$). In addition, Job Satisfaction significantly mediates the effects of TPP and Career Development on Work Behavior.

Research Implications – Although limited by its cross-sectional design and specific organizational context, this study provides practical implications for strengthening human resource management strategies to improve employee work behavior and organizational performance.

Originality – This study emphasizes the important mediating role of Job Satisfaction, showing that indirect effects are stronger than direct effects in influencing Work Behavior.

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INTRODUCTION

The work behavior of civil servants (Aparatur Sipil Negara/ASN) is an important determinant of public sector organizational effectiveness, particularly in achieving performance targets and delivering quality public services. In the context of bureaucratic reform in Indonesia, ASN are expected to demonstrate professional, ethical, adaptive, and service-oriented behavior. These expectations are reflected in the BerAKHLAK core values, consisting of service-oriented, accountable, competent,

harmonious, loyal, adaptive, and collaborative behavior. In this study, work behavior is operationalized using BerAKHLAK-based indicators because these values represent the behavioral standards expected from ASN in public organizations (Robbins & Judge, 2019).

However, the implementation of BerAKHLAK values remains challenging in regional governments. The 2024 BerAKHLAK Index Report in Natuna Regency recorded an overall score of 60.4%, categorized as “moderately healthy,” while the adaptive dimension scored only 35%, categorized as “unhealthy.” This condition indicates limited adaptability, innovation, and responsiveness among ASN in facing organizational change. From a human resource management perspective, adaptive behavior is increasingly important because public organizations operate under fiscal pressure, policy reform, and organizational uncertainty. The detailed implementation of BerAKHLAK values in Natuna Regency is presented in Table 1.

Table 1. BerAKHLAK Index Report 2024

BerAKHLAK Values	Index Range	Percentage	Category
Service-Oriented	Healthy = 75%–100% Moderately Healthy = 50%–74.9% Unhealthy = 25%–49.9% Very Unhealthy = 0%–24.9%	56.30%	Moderately Healthy (B)
Accountable		75.20%	Healthy (A)
Competent		50.10%	Moderately Healthy (B)
Harmonious		67.60%	Moderately Healthy (B)
Loyal		67.60%	Moderately Healthy (B)
Adaptive		35.00%	Unhealthy (C)
Collaborative		71.10%	Moderately Healthy (B)
BerAKHLAK Implementation Index		60.40%	Moderately Healthy (B)

Source: Natuna Regency Government (processed data)

Table 1 shows that the adaptive dimension has the lowest score among all BerAKHLAK indicators. This finding suggests that ASN in Natuna Regency still face difficulties in responding to organizational changes, encouraging innovation, and demonstrating flexibility in dynamic working conditions. Consequently, strengthening adaptive and collaborative behavior becomes essential in supporting bureaucratic reform and improving organizational performance..

Previous studies have shown that employee behavior is influenced by both financial and non-financial factors. From the financial perspective, Additional Employee Income (Tambahan Penghasilan Pegawai/TPP) functions as a compensation mechanism intended to improve employee welfare, motivation, and

performance ([Hasibuan, 2019](#)). However, fiscal-efficiency policies have created new challenges for local governments. The implementation of Presidential Instruction No. 1 of 2025 concerning budget efficiency, together with regional expenditure adjustments and personnel expenditure limitations under Law No. 1 of 2022 concerning Financial Relations between Central and Regional Governments, has encouraged local governments to rationalize personnel spending, including reductions in TPP ([Instruksi Presiden \(Inpres\) Nomor 1 Tahun 2025](#)). In Natuna Regency, these conditions resulted in a 30% reduction in TPP, which may affect employees' job satisfaction and work behavior. According to Herzberg's Two-Factor Theory, compensation is categorized as a hygiene factor that may influence employee dissatisfaction and morale when reduced ([Herzberg, 2001](#)).

Besides financial factors, career development also plays an important role in shaping employee behavior. Career development enables employees to improve competencies, strengthen organizational commitment, and achieve career advancement ([Mondy, 2016](#)). Nevertheless, career development opportunities for ASN in regional governments are often constrained by budget limitations, limited training opportunities, and administrative procedures. Such limitations may reduce employee satisfaction and weaken adaptive and collaborative behavior aligned with BerAKHLAK values. Previous studies have confirmed that career development positively influences employee behavior and organizational outcomes ([Iskamto, 2022](#); [Herliza et al., 2023](#); [Nurcahyo, 2025](#)).

Job satisfaction represents an important psychological mechanism linking compensation and career development with employee behavior. Employees with higher job satisfaction tend to demonstrate positive behaviors such as discipline, commitment, adaptability, and productivity ([Robbins & Judge, 2019](#)). Previous studies have also confirmed that job satisfaction mediates the relationship between compensation, career development, and employee outcomes ([Pauline et al., 2023](#); [Bako & Siregar, 2025](#)). However, most previous research has focused primarily on employee performance rather than BerAKHLAK-based work behavior and has generally been conducted under stable organizational conditions instead of fiscal-efficiency situations.

Accordingly, this study aims to analyze the effects of Additional Employee Income (TPP) and career development on ASN work behavior through job satisfaction at BKPSDM Natuna. Specifically, the study investigates how fiscal-efficiency conditions and career development opportunities influence BerAKHLAK-based work behavior among civil servants. By addressing the limited evidence on employee behavioral responses under fiscal constraints in local government organizations, this study seeks to enrich the public sector human resource management literature and provide empirical insights for developing compensation, career development, and employee satisfaction policies that support organizational effectiveness.

THEORETICAL REVIEW

Grand Theory: Organizational Behavior Theory

This study is grounded in Organizational Behavior Theory, particularly the framework developed by Stephen [Robbins and Timothy Judge \(2019\)](#), which explains that employee behavior is influenced by the interaction between organizational systems, individual motivation, and psychological conditions. Organizational

behavior emphasizes that employees' attitudes and actions are shaped not only by financial rewards but also by perceptions of fairness, career opportunities, organizational support, and emotional satisfaction. Within this framework, compensation and career development are considered organizational factors that influence employees' psychological responses, particularly job satisfaction, which subsequently determines work behavior.

In the context of Indonesian public organizations, Organizational Behavior Theory becomes highly relevant because ASN work behavior is formally regulated through bureaucratic reform values represented by BerAKHLAK. Therefore, this study positions Job Satisfaction as the psychological mechanism linking organizational policies (TPP and Career Development) with ASN Work Behavior.

Work Behavior

According to [Robbins & Judge \(2019\)](#), work behavior refers to employees' observable actions, attitudes, commitment, and responses that influence organizational effectiveness. Work behavior is affected by motivation, organizational climate, leadership, compensation systems, and psychological satisfaction. Positive work behavior is reflected through discipline, responsibility, commitment, adaptability, and collaboration.

This study operationalizes Work Behavior using BerAKHLAK-based indicators, namely service orientation, accountability, competence, harmony, loyalty, adaptability, and collaboration. These indicators represent the behavioral standards expected from ASN within the bureaucratic reform agenda in Indonesia. In the context of BKPSDM Natuna Regency, work behavior becomes particularly important because ASN are expected to maintain professionalism and adaptive capacity despite fiscal limitations and administrative challenges associated with geographically peripheral regions.

From the perspective of Organizational Behavior Theory, positive work behavior emerges when employees perceive organizational support, fairness, and opportunities for growth. Thus, work behavior is not solely determined by rules and supervision but also by employees' psychological attachment to the organization.

TPP

According to [Dessler, 2020](#), compensation includes financial and non-financial rewards provided to employees in return for their contributions to the organization. In the Indonesian public sector, TPP functions as a financial incentive intended to improve employee welfare, motivation, and performance. TPP as additional income provided to ASN based on workload, job performance, working conditions, professional scarcity, and regional financial capacity ([KEMENDAGRI, 2023](#)). Based on Herzberg's Two-Factor Theory, compensation acts as a hygiene factor that prevents dissatisfaction. Therefore, fair and proportional TPP is expected to improve job satisfaction and encourage positive work behavior.

Career Development.

According to [Rachmad \(2022\)](#), career development is a continuous process involving competency improvement, learning, adaptation, and career planning to achieve long-term professional growth. This study adopts Social Cognitive Career

Theory (SCCT) developed by [Lent & Brown \(2020\)](#), which emphasizes that career behavior is influenced by self-efficacy, outcome expectations, and career goals. Employees who perceive stronger career opportunities tend to demonstrate greater confidence, adaptability, and organizational commitment. Therefore, career development is expected to strengthen employee satisfaction and improve work behavior.

Job Satisfaction

[Robbins and Judge \(2019\)](#) define job satisfaction as a positive emotional state resulting from employees' evaluation of their work characteristics. Similarly, [Cavanagh et al \(2020\)](#) explain that job satisfaction reflects employees' emotional responses toward compensation, supervision, career opportunities, and working conditions. In organizational behavior theory, satisfied employees are more likely to demonstrate positive organizational behavior such as discipline, loyalty, responsibility, and adaptability. Therefore, job satisfaction is positioned as a mediating variable linking compensation and career development with ASN work behavior.

Hypothesis

In human resource management, compensation is a strategic tool used to enhance employee welfare and satisfaction. According to [Dessler \(2020\)](#), fair and competitive compensation creates a perception of equity, which leads to higher job satisfaction. Herzberg's Two-Factor Theory classifies compensation as a hygiene factor. Although it does not directly increase motivation, it plays a critical role in preventing job dissatisfaction. Therefore, adequate TPP helps maintain psychological stability and reduces dissatisfaction among employees. In the context of ASN, TPP serves as an essential component of income beyond base salary. When TPP is distributed proportionally based on workload and performance, employees feel valued, which enhances job satisfaction. Conversely, unfair or reduced TPP may lead to dissatisfaction. Empirical studies by [Basuki et al., \(2025\)](#) and [Dwipayana et al., \(2023\)](#) confirm that TPP significantly influences job satisfaction.

H1: Employee Additional Income (TPP) has a positive effect on job satisfaction.

Career development is a continuous process that enables individuals to improve competencies and achieve higher career levels. [Rachmad \(2022\)](#) defines career development as a dynamic and lifelong process involving learning, adaptation, and strategic planning. From a motivational perspective, career development fulfills higher-level needs such as self-actualization. When organizations provide training, promotion opportunities, and educational support, employees feel recognized and secure about their future, leading to higher job satisfaction. On the other hand, limited career development opportunities may cause stagnation and reduce job satisfaction, as employees feel their growth is restricted. Previous studies by [Febrianti et al. \(2020\)](#) and [Marina et al. \(2023\)](#) indicate a positive relationship between career development and job satisfaction.

H2: Career development has a positive effect on job satisfaction.

Work behavior reflects employees' attitudes, motivation, and commitment in performing their tasks. According to [Robbins and Judge \(2019\)](#), motivation is a key determinant of work behavior, and compensation is a major factor influencing motivation. TPP, as a form of financial compensation, encourages employees to

exhibit positive work behaviors such as discipline, responsibility, and productivity. Employees who feel financially rewarded are more likely to demonstrate higher commitment. Conversely, inadequate or unfair compensation may lead to negative behaviors, including absenteeism and low performance. Empirical evidence from [Mukti et al., \(2023\)](#), [Gustini \(2023\)](#), and [Elvianaa & Febriana \(2021\)](#) supports the significant influence of TPP on employee performance, which represents work behavior.

H3: TPP has a positive effect on work behavior.

Career Development Theory (Lent) suggests that individuals with high self-efficacy and clear career goals tend to exhibit more positive work behaviors. Career development provides opportunities to enhance competence and professionalism. Employees with access to career growth opportunities are more likely to be innovative, adaptive, and committed, which translates into better work behavior. In contrast, limited career development may result in stagnant and less proactive work behavior. Studies by [Iskamto \(2022\)](#), [Herliza et al. \(2023\)](#) and [\(Nurcahyo, 2025\)](#) confirm the significant effect of career development on work behavior.

H4: Career development has a positive effect on work behavior.

In organizational behavior theory, job satisfaction acts as a mediating variable linking organizational factors to employee behavior. [Robbins and Judge \(2019\)](#) state that satisfied employees tend to demonstrate positive work behaviors. Adequate TPP increases job satisfaction, which in turn enhances work behavior. Thus, the effect of TPP on work behavior is both direct and indirect through job satisfaction. [Basuki et al. \(2025\)](#) found that job satisfaction mediates the relationship between compensation and employee performance.

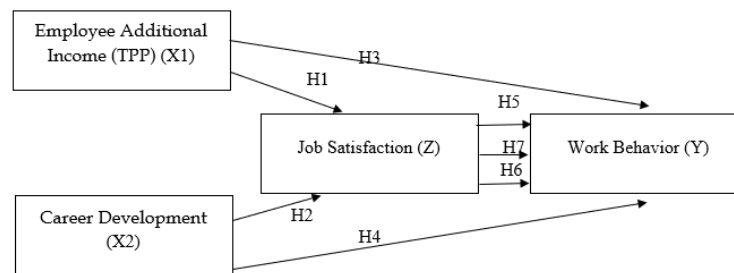
H5: Job satisfaction mediates the effect of TPP on work behavior.

Career development also indirectly influences work behavior through job satisfaction. Employees who experience career growth tend to feel more satisfied as their self-development needs are fulfilled. Higher job satisfaction then leads to more positive work behavior, such as increased loyalty, productivity, and organizational commitment. Empirical studies by [Febrianti et al. \(2020\)](#) and [Marina et al. \(2023\)](#) support the mediating role of job satisfaction in this relationship.

H6: Job satisfaction mediates the effect of Career development on work behavior.

Job satisfaction is a fundamental determinant of work behavior. [Robbins and Judge \(2019\)](#) highlight its strong relationship with outcomes such as productivity, organizational citizenship behavior (OCB), and turnover. Satisfied employees tend to exhibit positive behaviors such as discipline, loyalty, and responsibility. Conversely, dissatisfied employees may show negative behaviors, including absenteeism and reduced performance. Studies by [\(Pauline et al., 2023\)](#), [\(Bako & Siregar, 2025\)](#), and [\(Arifin, 2018\)](#) confirm this relationship.

H7: Job satisfaction has a positive effect on work behavior

Figure 1. Conceptual Framework of the Study

RESEARCH METHODS

This study employs an explanatory research design with a quantitative approach to examine the causal relationships among Employee Additional Income (TPP), Career Development, Job Satisfaction, and Work Behavior. The research was conducted at the Regional Civil Service and Human Resource Development Agency (BKPSDM) of Natuna Regency, Indonesia, from December 2025 to April 2026. The population consisted of 52 employees, and a census (saturated sampling) technique was applied. However, the Head of BKPSDM was excluded to minimize potential bias because the position is directly involved in personnel policy and organizational decision-making. Therefore, the final sample consisted of 51 respondents.

Data were collected through an online questionnaire administered via Google Forms using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The measurement instrument consisted of 50 indicators distributed across four constructs. Additional Employee Income (TPP) was measured using 12 indicators adapted from [KEMENDAGRI \(2023\)](#) NOMOR 14 TAHUN 2023, Career Development using 14 indicators adapted from [Robbins and Judge \(2019\)](#), Job Satisfaction using 10 indicators adapted from Celluci and De Vries (as cited in [Chhabra, 2018](#)), and Work Behavior using 14 indicators based on the BerAKHLAK framework developed by [National Civil Service Agency \(2022\)](#). The Work Behavior construct was operationalized through seven dimensions of BerAKHLAK values, namely service-oriented, accountable, competent, harmonious, loyal, adaptive, and collaborative behavior.

The instrument validity process included theoretical review and statistical testing. Convergent validity was evaluated using outer loading and Average Variance Extracted (AVE), while discriminant validity was assessed using the Fornell-Larcker criterion and cross-loading analysis. Reliability was measured using Cronbach's alpha and Composite Reliability.

Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM). PLS-SEM was selected because the study involved a relatively small sample size, multiple latent variables, and mediating relationships, while also emphasizing predictive analysis in an exploratory public-sector policy context. Hypothesis testing was performed using bootstrapping with a significance level of 5% ($\alpha = 0.05$).

RESULTS AND DISCUSSION

This section presents the results of the data analysis and provides a comprehensive discussion of the findings in relation to the proposed hypotheses and underlying theoretical framework. The analysis is conducted using Partial Least

Squares Structural Equation Modeling (PLS-SEM), which enables the evaluation of both the measurement model and the structural model. The measurement model assessment focuses on examining the validity and reliability of the constructs, while the structural model evaluation aims to test the hypothesized relationships among variables.

Furthermore, this section interprets the empirical findings by linking them with relevant theories and previous studies. The discussion highlights whether the results support or contradict existing literature, and provides logical explanations for the observed relationships. In addition, the implications of the findings for organizational practice, particularly in the context of public sector human resource management, are also elaborated.

Respondent Characteristics

Table 2. Respondent Characteristics

Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	28	54.9%
	Female	23	45.1%
	Total	51	100%
Age	< 25 years	5	9.8%
	25–30 years	12	23.5%
	31–35 years	14	27.5%
	36–40 years	10	19.6%
	> 40 years	10	19.6%
	Total	51	100%
Education Level	SMA/SMK	6	11.8%
	D1–D3	8	15.7%
	D4/S1	25	49.0%
	S2	11	21.6%
	S3	1	2.0%
	Total	51	100%
Years of Service	< 1 year	4	7.8%
	1–5 years	15	29.4%
	6–10 years	18	35.3%
	> 10 years	14	27.5%
	Total	51	100%
Job Position	Echelon I	1	2.0%
	Echelon II	10	19.6%
	Echelon III	40	78.4%
	Total	51	100%

Source: Author's computation

Based on Table 2, respondent characteristics are described by gender, age, education level, years of service, and job position. Male respondents slightly dominate (54.9%) compared to females (45.1%), indicating a relatively balanced distribution. Most respondents are in the productive age range, with the largest group aged 31–35 years (27.5%), followed by 25–30 years (23.5%). In terms of education, the majority hold a bachelor's degree (49.0%), followed by master's degrees (21.6%), indicating a generally well-educated workforce. Regarding work experience, most respondents

have 6–10 years of service (35.3%), followed by 1–5 years (29.4%) and more than 10 years (27.5%), reflecting adequate professional experience. In terms of position, the majority occupy Echelon III roles (78.4%), with fewer in higher managerial levels. Overall, the sample is dominated by employees of productive age, with sufficient education and work experience, supporting the reliability of the research data.

1. Outer Model Evaluation (Outer Model)

The outer model evaluation consisted of reflective measurement testing through validity and reliability assessments. Convergent validity was evaluated using outer loading values and Average Variance Extracted (AVE), while discriminant validity was assessed using the Fornell-Larcker criterion and cross-loading analysis. Reliability was evaluated using Cronbach's Alpha and Composite Reliability.

a. Convergent Validity Test

Convergent validity was conducted to determine whether the indicators associated with each latent construct were consistently understood by respondents. According [Hair et al., \(2022\)](#) indicators are considered valid if they have loading values greater than 0.50 and significant p-values (< 0.05).

Based on Table 3, all indicators demonstrated loading factors above 0.50 and p-values below 0.05, indicating that all indicators met the convergent validity requirement and no indicators were removed from the model

Table 3. Loading Factor Test

Construct		Loading Range	Highest Loading Indicator	Lowest Loading Indicator	P-Value
Employee Additional Income (TPP)		0.553 – 0.847	X1.1 (0.847)	X1.5 (0.553)	0.000
Career Development		0.558 – 0.899	X2.3 (0.899)	X2.8 (0.558)	0.000
Work Behavior		0.539 – 0.884	Y1.5 (0.884)	Y1.11 (0.539)	0.000
Job satisfaction		0.624 – 0.922	Z1.5 (0.922)	Z1.10 (0.624)	0.000

Source: Author's computation using SmartPLS

b. Discriminant Validity Test

Discriminant validity was assessed using the Fornell-Larcker criterion and cross-loading analysis to ensure that each construct was empirically distinct from other constructs.

1) Fornell-Larcker Criterion

Table 4. Fornell-Larcker Criterion

Variable		Job Satisfaction	Career Development	Work Behavior	TPP
Employee Additional Income (TPP)		0.767	0.767	0.750	0.754
Career Development		0.961	0.977	0.890	
Work Behavior		0.978	0.876		
Job satisfaction		0.887			

Source: Author's computation using SmartPLS

The results demonstrate that each construct satisfies the Fornell-Larcker criterion, indicating good discriminant validity.

2) Cross-Loading Test

Cross-loading analysis was conducted to confirm that each indicator loaded more strongly on its associated construct than on other constructs. The results demonstrated that all indicators had higher loadings on their intended constructs compared to cross-loadings on other variables, supporting discriminant validity.

Table 5. Cross-Loading Test

Construct	Loading Range	Highest Loading Indicators
Employee Additional Income (TPP)	0.553 – 0.847	X1.1 (0.847), X1.8 (0.845), X1.6 (0.831)
Career Development	0.558 – 0.899	X2.3 (0.899), X2.12 (0.846), X2.1 (0.839)
Work Behavior	0.539 – 0.884	Y1.5 (0.884), Y1.14 (0.849), Y1.3 (0.841)
Job satisfaction	0.624 – 0.922	Z1.5 (0.922), Z1.3 (0.857), Z1.4 (0.856)

Source: Author's computation using SmartPLS

c. Reliability Test

Reliability testing was conducted using Cronbach's alpha, composite reliability (CR), and Average Variance Extracted (AVE). According to [Garson \(2016\)](#), constructs are considered reliable when Cronbach's alpha exceeds 0.70, composite reliability exceeds 0.70, and AVE exceeds 0.50.

Table 6. Construct Reliability and Validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Job satisfaction	0.822	0.828	0.862	0.665
Career Development	0.950	0.963	0.956	0.607
Work Behavior	0.905	0.910	0.920	0.556
Employee Additional Income (TPP)	0.943	0.948	0.950	0.613

Source: Author's computation using SmartPLS

The evaluation of the measurement model was conducted to assess the reliability and validity of the constructs used in this study. This includes examining Cronbach's alpha, composite reliability, and average variance extracted (AVE).

Based on the results, all constructs demonstrate satisfactory levels of internal consistency reliability. The Cronbach's alpha values range from 0.822 to 0.950, exceeding the minimum threshold of 0.70, which indicates that all constructs are reliable. Specifically, Job Satisfaction has a Cronbach's alpha of 0.822, Career Development shows a value of 0.950, Work Behavior has 0.905, and Employee Additional Income records 0.943.

Furthermore, composite reliability values (rho_c) for all variables are above 0.70, ranging from 0.862 to 0.956. This confirms that the constructs have high internal consistency and are suitable for further analysis. Similarly, the rho_a values also exceed the recommended threshold, reinforcing the reliability of the measurement model.

In terms of convergent validity, the AVE values for all constructs are above the minimum requirement of 0.50, ranging from 0.556 to 0.665. Job Satisfaction has an AVE of 0.665, Career Development 0.607, Work Behavior 0.556, and TPP 0.613. These results indicate that each construct explains more than 50% of the variance of its indicators, confirming adequate convergent validity.

Overall, the results suggest that the measurement model meets the required criteria for reliability and convergent validity, and therefore is appropriate for proceeding to the structural model evaluation.

2. Structural Model Evaluation (Inner Model)

a. R-Square

Table 7. R Square

	R-square	R-square adjusted
Job Satisfaction	0.733	0.722
Work Behavior	0.622	0.597

Source: Author's computation using SmartPLS

The structural model in this study was evaluated using the coefficient of determination (R-square) to assess the explanatory power of the independent variables on the dependent variables.

Based on Table 7, the R-square value for Job Satisfaction is 0.733, with an adjusted R-square of 0.722. This indicates that 73.3% of the variance in Job Satisfaction can be explained by the independent variables, namely Employee Additional Income and Career Development, while the remaining 26.7% is influenced by other variables not included in the model. According to the classification criteria, this value can be considered strong, indicating that the model has substantial explanatory power in predicting job satisfaction.

Furthermore, the R-square value for Work Behavior is 0.622, with an adjusted R-square of 0.597. This means that 62.2% of the variance in Work Behavior is explained by Employee Additional Income, Career Development, and Job Satisfaction, while 37.8% is influenced by other factors outside the model. This value falls within the moderate to strong category, suggesting that the model is adequate in explaining variations in work behavior.

b. Q2 Predictive Relevance

Table 8. Q2 Predictive Relevance

	Q²predict	RMSE	MAE
Job Satisfaction	0.685	0.586	0.488
Work Behavior	0.554	0.706	0.546

Source: Author's computation using SmartPLS

The predictive relevance of the model was evaluated using the Q² (Q-square) statistic, which measures the model's ability to accurately predict the observed values of endogenous constructs. A Q² value greater than zero indicates that the model has predictive relevance.

Based on Table 8, the Q² value for Job Satisfaction (KK) is 0.685. This value is substantially above zero, indicating that the model has strong predictive relevance in explaining and predicting Job Satisfaction. Additionally, the Root Mean Square Error (RMSE) value is 0.586 and the Mean Absolute Error (MAE) is 0.488, suggesting that the prediction error is relatively low and acceptable.

Similarly, the Q^2 value for Work Behavior is 0.554, which also exceeds the threshold of zero and indicates good predictive relevance. The RMSE value of 0.706 and MAE of 0.546 further demonstrate that the model provides reasonably accurate predictions for Work Behavior, although the prediction error is slightly higher compared to Job Satisfaction.

Overall, the Q^2 results confirm that the structural model has adequate predictive relevance for both endogenous variables. This implies that the model is not only capable of explaining the relationships among variables but also has satisfactory predictive performance.

3. Hypothesis Testing Results

Table 9. Hypothesis Test

Variable	Original sample (O)	T statistics (O/STDEV)	P values
Job Satisfaction -> Work Behavior	0.791	13.730	0.000
Career Development -> Job Satisfaction	0.729	7.941	0.000
Career Development -> Work Behavior	0.185	3.139	0.002
Employee Additional Income (TPP) -> Job Satisfaction	0.519	4.839	0.000
Employee Additional Income (TPP) -> Work Behavior	0.109	2.566	0.010
Career Development -> Job Satisfaction -> Work Behavior	0.576	6.986	0.000
Employee Additional Income (TPP) -> Job Satisfaction -> Work Behavior	0.410	4.256	0.000

Source: Author's computation using SmartPLS

Hypothesis testing was conducted using the bootstrapping procedure in PLS-SEM with significance criteria of t-statistic > 1.96 and p-value < 0.05 . The results show that all proposed hypotheses are supported.

Employee Additional Income (TPP) has a significant positive effect on Job Satisfaction ($\beta = 0.519$; $t = 4.839$; $p = 0.000$), indicating that better compensation increases ASN job satisfaction. Career Development also significantly affects Job Satisfaction ($\beta = 0.729$; $t = 7.941$; $p = 0.000$), with a stronger effect compared to TPP.

Furthermore, Employee Additional Income (TPP) has a positive but relatively small direct effect on Work Behavior ($\beta = 0.109$; $t = 2.566$; $p = 0.010$), while Career Development also significantly influences Work Behavior ($\beta = 0.185$; $t = 3.139$; $p = 0.002$). These findings indicate that compensation and career opportunities contribute to ASN behavior, although the effects are not substantial directly.

The mediation analysis shows that Job Satisfaction significantly mediates the relationship between Employee Additional Income (TPP) and Work Behavior ($\beta = 0.410$; $t = 4.256$; $p = 0.000$), as well as between Career Development and Work Behavior

($\beta = 0.576$; $t = 6.986$; $p = 0.000$). In addition, Job Satisfaction has the strongest direct effect on Work Behavior ($\beta = 0.791$; $t = 13.730$; $p = 0.000$).

Overall, the findings confirm that Job Satisfaction is the key mechanism linking TPP and Career Development with ASN Work Behavior. The results provide empirical evidence that Employee Additional Income (TPP), Career Development, and Job Satisfaction significantly influence ASN Work Behavior at BKPSDM Natuna Regency. More importantly, the findings reveal that ASN work behavior is shaped not only by economic rewards but also by psychological and institutional factors. This finding supports Herzberg's Two-Factor Theory, Social Cognitive Career Theory (SCCT), and organizational behavior perspectives, which emphasize that employee behavior emerges from the interaction between organizational resources, individual perceptions, and workplace experiences. The findings are also consistent with previous studies conducted by [Basuki et al., \(2025\)](#), [Dwipayana et al., \(2023\)](#), [Febrianti et al., \(2020\)](#) and [Marina et al., \(2023\)](#), which highlighted the importance of compensation and career development in shaping employee attitudes and behavior.

The influence of TPP on Job Satisfaction confirms that compensation remains an important determinant of employee attitudes. For ASN in Natuna Regency, Employee Additional Income (TPP) functions as an additional source of financial security beyond basic salary. This result supports Herzberg's Two-Factor Theory, which identifies compensation as a hygiene factor that reduces dissatisfaction and promotes psychological stability. The finding is consistent with the studies of [Basuki et al. \(2025\)](#) and [Dwipayana et al. \(2023\)](#), who found that compensation significantly improves employee job satisfaction. Similar to those studies, ASN employees perceive TPP as a form of organizational recognition and fairness that contributes positively to their evaluation of work conditions.

However, the relatively small direct effect of TPP on Work Behavior suggests that financial incentives alone are insufficient to substantially influence employee behavior. This finding is consistent with [Robbins and Judge \(2019\)](#), who argue that compensation affects behavior through motivational and attitudinal mechanisms rather than through direct behavioral change alone. The result supports the findings of [Mukti et al., \(2023\)](#), [Gustini \(2023\)](#), and [Elvianaa And Febriana \(2021\)](#), which reported a significant relationship between compensation and employee performance. Nevertheless, the weaker direct effect found in this study indicates that ASN work behavior is influenced by broader psychological and institutional considerations beyond monetary rewards.

This interpretation is further supported by the stronger indirect effect of TPP on Work Behavior through Job Satisfaction. The mediation result confirms the findings of [Basuki et al. \(2025\)](#), who demonstrated that job satisfaction mediates the relationship between compensation and employee performance. The current study extends this evidence by showing that under fiscal-efficiency conditions, compensation remains relevant, but its influence on behavior operates primarily through employees' psychological satisfaction.

An important finding of this study is the apparent paradox between the reduction of TPP and the persistence of positive ASN work behavior. From a traditional economic perspective, a substantial reduction in compensation would be expected to weaken employee motivation and behavioral performance. Nevertheless,

ASN at BKPSDM Natuna continued to demonstrate positive work behavior despite the approximately 30% reduction in TPP resulting from fiscal-efficiency policies. This finding suggests that employee behavior in public sector organizations cannot be explained solely by financial incentives. The result therefore extends previous compensation-based studies by indicating that public sector employees may maintain positive behavior even when financial rewards decline, provided that other organizational and psychological factors remain supportive.

One possible explanation is the role of institutional values and professional identity within the Indonesian civil service system. ASN are expected to uphold the BerAKHLAK values of service orientation, accountability, competence, harmony, loyalty, adaptability, and collaboration regardless of changes in financial rewards. These values function as normative expectations that guide employee behavior beyond economic considerations. Consequently, ASN may continue to exhibit positive work behavior because such behavior is perceived as part of their professional responsibility and public service commitment.

Another explanation relates to the socioeconomic context of Natuna Regency. As a geographically peripheral region, employment opportunities with comparable levels of job security, career stability, and social status may be relatively limited. Under these circumstances, ASN may maintain positive work behavior not only because they are satisfied with their jobs but also because they recognize the long-term benefits associated with public sector employment. Therefore, positive work behavior may reflect both genuine job satisfaction and adaptive responses to local labor market conditions.

Career Development was found to exert a stronger influence on both Job Satisfaction and Work Behavior than TPP. This finding supports Career Development Theory and Social Cognitive Career Theory (SCCT), which suggest that professional growth opportunities enhance self-efficacy, future expectations, and positive work attitudes. The result is consistent with the studies of [Febrianti et al. \(2020\)](#) and [Marina et al. \(2023\)](#), which reported that career development significantly improves employee job satisfaction. Likewise, the findings support [Iskamto \(2022\)](#), [Herliza et al. \(2023\)](#) and [Nurcahyo, 2025](#), who found that career development positively influences employee performance and work behavior.

The stronger influence of career development compared with TPP indicates that ASN employees place considerable value on long-term professional growth. Career development provides opportunities to improve competencies, enhance professional capabilities, and achieve future career advancement. Such opportunities signal organizational support and investment in employees, thereby strengthening positive attitudes toward the organization. As a result, employees who perceive greater career development opportunities are more likely to experience higher job satisfaction and demonstrate constructive workplace behavior.

The stronger indirect effect of Career Development through Job Satisfaction further supports previous findings by [Febrianti et al. \(2020\)](#) and [Marina et al. \(2023\)](#), who identified job satisfaction as a key mechanism linking career development and employee outcomes. Employees who perceive fair opportunities for learning,

promotion, and competency development tend to feel valued by the organization and become more motivated to contribute positively. This finding is particularly relevant in the context of Natuna Regency, where strengthening employee capabilities and adaptability remains an important challenge.

Job Satisfaction emerged as the strongest determinant of ASN Work Behavior. This finding is consistent with [Robbins and Judge \(2019\)](#), who emphasize that satisfied employees tend to demonstrate higher productivity, stronger commitment, and more positive workplace behavior. The result also supports empirical findings reported by [Pauline et al. \(2023\)](#), [Bako and Siregar \(2025\)](#), and [Arifin \(2018\)](#), all of whom found that job satisfaction significantly influences employee performance and behavioral outcomes.

The strong effect of Job Satisfaction highlights the importance of psychological factors in shaping employee behavior within public sector organizations. Employees who are satisfied with compensation, career opportunities, organizational support, and workplace conditions are more likely to demonstrate behaviors consistent with BerAKHLAK values. Therefore, positive ASN behavior is not merely the result of financial rewards or career opportunities themselves but reflects employees' overall evaluation of their work experience.

The findings also provide insight into the relatively low adaptive dimension reported in the 2024 BerAKHLAK Index of Natuna Regency. Since career development significantly influences job satisfaction and work behavior, strengthening competency development programs may contribute to improving employees' adaptability and readiness to respond to organizational change. This finding is consistent with prior studies emphasizing the importance of continuous learning and competency enhancement in supporting adaptive work behavior.

CONCLUSION

This study investigates the effect of Employee Additional Income (TPP) and Career Development on ASN Work Behavior, with Job Satisfaction as a mediating variable, using the PLS-SEM approach. The results indicate that all proposed hypotheses are supported. Both Employee Additional Income (TPP) and Career Development have significant positive effects on Job Satisfaction and ASN Work Behavior. However, Career Development demonstrates a stronger influence on Job Satisfaction, suggesting that long-term professional growth is more influential for ASN compared to financial incentives alone.

The findings further show that the indirect effects of both Employee Additional Income and Career Development on Work Behavior through Job Satisfaction are stronger than their direct effects. This indicates that ASN Work Behavior is primarily shaped through psychological mechanisms, where Job Satisfaction plays a central mediating role.

In addition, ASN Work Behavior based on BerAKHLAK values – such as service orientation, accountability, competence, harmony, loyalty, adaptability, and collaboration – is influenced by both organizational and psychological factors. In the context of Natuna Regency, strengthening BerAKHLAK-based behavior requires not only fair compensation systems but also transparent career development structures and organizational efforts that enhance employee satisfaction.

From a practical perspective, BKPSDM Natuna is encouraged to strengthen employee satisfaction amid fiscal-efficiency policies. Improvements in transparency regarding TPP allocation, including clear information on calculation methods and performance indicators, are essential to maintain perceived fairness. Considering the relatively low adaptive behavior dimension of BerAKHLAK, low-cost development strategies such as online training, mentoring, job enrichment, and cross-unit collaboration should be prioritized. Continuous monitoring of employee satisfaction is also necessary to ensure timely responses to issues related to compensation, career development, and organizational support.

This study has several limitations. First, it relies on a cross-sectional design, which limits the ability to capture changes in behavior and satisfaction over time. Second, the study is geographically limited to ASN in Natuna Regency, which may restrict the generalizability of the findings to other regions with different institutional and fiscal conditions. Third, the study focuses only on two independent variables (Employee Additional Income and Career Development), meaning that other potentially influential factors such as organizational commitment, public service motivation, and organizational justice were not included. Lastly, the use of self-reported questionnaire data may introduce response bias due to subjective perceptions of respondents.

Future research is recommended to address these limitations by adopting longitudinal designs, expanding the geographical scope, incorporating additional explanatory variables, and applying qualitative approaches to gain deeper insight into ASN behavior in the context of fiscal efficiency and bureaucratic reform.

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