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# The Influence of Work Ethics, Professionalism and Human Capital on the Performance of Employees of the Regional Revenue Agency Batu City

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**Abstract:** This study aims to analyze the influence of work ethics, professionalism and human capital on employee performance at the Palu City Regional Revenue Agency. The study used a quantitative method with a sample of 66 respondents who were employees of the Palu City Regional Revenue Agency. Data collection was carried out through a questionnaire using a Likert scale. Data analysis using multiple linear regression with the help of the SPSS 23.0 program. The results of the study showed that work ethics, professionalism and human capital significantly affected employee performance with an F-count value of 69,843 and a sgnification level of 0.000. The adjusted R-Square value of 0.761 shows that 76.10% of the variation in employee performance can be explained by these three independent variables. Partially, work ethics had a positive and significant effect with a regression coefficient of 0.344 (Sig. 0.029). Professionalism has a positive and significant effect with a regression coefficient of 0.370 (sig. 0.037) and human capital has a positive and significant effect with a regression coefficient of 0.402 (sig. 0.000).

**Keywords:** Work Ethics; Professionalism; Human Capital; Employee Performance

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## PENDAHULUAN

In the context of the digital era and the industrial revolution 4.0, organizational challenges are increasingly complex. Digital transformation changes the way employees work and competency demands, so that work ethics, professionalism, and Human Capital need to be adapted to face these challenges. Cases of ethical violations, decrease Professionalism, and the competency gap demonstrates the importance of an in-depth study of these factors. In addition, the increasing public demands for service quality, transparency, and organizational accountability affirm the urgency of this research.

Work ethics is a set of moral values and principles that serve as guidelines for employees at work. Employees with a good work ethic tend to show time discipline, responsibility for tasks, and uphold honesty (Benedicto, H., & Caelian, M., 2021). On the contrary, weak work ethics can trigger abuse of authority and counterproductive behavior. In modern organizations, the complexity of challenges and moral dilemmas further emphasizes the importance of work ethics in supporting employee performance.

Professionalism reflects a commitment to professional standards, competencies, and Excellence in work. Professional employees not only have technical expertise but are also committed to continuous self-development. Professionalism encourages employees to work according to high standards, provide the best service, and prioritize professional ethics. However, challenges such as resistance to change and the tendency to procrastinate are still obstacles to improving professionalism in the public sector.

Professionalism is another important dimension that affects employee performance. Professionalism reflects attitudes and behaviors that demonstrate commitment to professional standards, competencies, and Excellence in work. Professional employees not only have adequate technical expertise, but also have a commitment to continue to develop themselves and provide the best service in accordance with their professional standards (Morrow, P., & Goetz, J., 1988). Professionalism has a positive correlation with employee performance in the public sector. Professionalism encourages employees to work with high standards, develop competencies continuously, and prioritize professional ethics in every action. This is in line with the increasing demands of the public for service quality and organizational performance.

Professionalism in work is also still a big challenge. It is not uncommon to find ASN who procrastinate or provide services that are not optimal to the community (Dwiyanto, 2006; Sedarmayanti, 2017). Some employees seem to be more busy with personal activities such as playing on the phone or chatting with colleagues than completing tasks for which they are responsible. This is exacerbated by an attitude resistant to change and innovation that should be able to improve the quality of service.

Human Capital It is a strategic asset that includes the knowledge, skills, experience, and capabilities of employees that can be leveraged to create value for the organization. Investment in education, training, and competency development is key in improving employee and organizational performance. Organizations with Human Capital Strong tend to be more innovative, adaptive, and capable of achieving superior performance. Human capital development also includes soft skills, leadership skills, and adaptation to change.

Even though Human Capital Strong can drive innovation and adaptation in organizations, the achievement is not always easy. Development implementation Human Capital in every organization, including in the Palu City Bapenda, often faces various challenges. One of the main challenges is the gap between the competencies possessed by employees and the needs of the organization in dealing with work dynamics. If not addressed, this gap can hinder efforts to improve organizational performance, especially in providing optimal public services and supporting the achievement of regional revenue targets. Therefore, it is important to evaluate the factors that cause the gap and look for the right solutions in the HR development strategy. There is still a gap between the competency needs of employees and the quality of human resources available at the Palu City Bapenda.

## METHOD

The analysis used in this study is a multiple regression analysis model. Regression analysis is used to find out how much influence independent variables have on dependent variables. SPSS for windows version 23.0 will be used in managing the data of this research. The linear regression calculation also aims to see the tendency of the relationship between the free variable and the bound variable. In this study, the dependent variable is employee performance while the independent variable is work ethics, professional and human capital, if included in multiple linear regression, the following equation will be obtained:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$

Where:

$Y$ = Employee Performance
$X1$ = Work Ethics
$X2$ = Professionalism
$X3$ = Human Capital
$\alpha$ = Constant (Intercept)
$\beta 1$ = Work Ethics regression coefficient
$\beta 2$ = Professionalism regression coefficient
$\beta 3$ = Human Capital regression coefficient
$e$ = error

The researcher used the help of the SPSS 23 program. With the guidelines for decision-making from the theory of Santoso (2001). After the model is free from the classical assumption test, followed by Statistical Testing (Goodness of Fit) Statistical justification is a test of giving goodness of fit model. Which concerns the accuracy of the sample regression function in estimating its actual value by looking at its Goodness of Fit. Statistically, at least this can be measured from the value of the determination coefficient (R2), the statistical value of F and the statistical value of t (Ghozali, 2006).

## RESULT

Multiple Linear Regression is one of the Parametric statistical tools with the function of analyzing and explaining the relationship between two or more research factors with different names, through observation on several observation results in various fields of activity. In this study, the Multiple Linear Regression Parametric Statistics analysis tool was used to determine the influence of independent variables (X1, X2, and X3) on dependent variables (Y). In the context of this study, Multiple Linear Regression was used to measure the influence of work ethics (X1), professionalism (X2), and Human Capital (X3), on the Performance of Employees at the Palu City Regional Revenue Agency. According to the results of the Multiple Linear Regression analysis using the help of the SPSS For Wind Release 23.0 computer, the results of the study were obtained from 66 respondents with the alleged influence of the three independent variables (work ethics, professionalism and Human Capital) on the performance of employees at the Palu City Regional Revenue Agency can be found the results of the calculation as follows:

**Table 1** Multiple Regression Calculation Results

| Dependent Variable Y = Employee Performance | | | | |
|---|---|---|---|---|
| Variable | Coefficient Regression | Standard Error | t | Sig |
| C = Constant | 0,369 | 4,692 | 0,079 | 0,938 |
| X1 = Work Ethic | 0,344 | 0,154 | 2,238 | 0,029 |
| X2 = Professionalism | 0,370 | 0,079 | 2,134 | 0,037 |
| X3 = *Human Capital* | 0,402 | 0,078 | 5,171 | 0,000 |
| R- | = 0.878 F-Stats = 69.843 | | | |
| $R-_{Square}$ | = 0.772 Sig. F = 0.000 | | | |
| Adjusted $R-_{Square}$ | = 0.761 | | | |

Source: Regression Results

The regression model obtained from the table above is:

Y = 0.369 + 0.344X1 + 0.370X2 + 0.402X3

The above equation shows that the independent variables analyzed in the form of variables (X1, X2, and X3) affect the dependent variable (Y) of the employee performance regression analysis model at the Palu City Regional Revenue Agency can be seen as follows:

From the above equation it can be explained:

For a constant value of 0.369, it means that the performance of employees at the Palu City Regional Revenue Agency before the existence of independent variables (work ethics, professionalism and human capital) is 0.369.

Work ethics (X1) with a regression coefficient of 0.344 means that there is a positive influence between work ethics and employee performance. This means that the better the work ethics at the Palu City Regional Revenue Agency, the better the performance of employees.

Professionalism (X2) with a regression coefficient of 0.370 means that there is a positive influence between professionalism and employee performance. This means that the better the work facilities at the Palu City Regional Revenue Agency, the better the performance.

Human capital (X3) with a regression coefficient of 0.402 means that there is a negative influence between human capital and employee performance. This means that the higher the human capital given to employees, the lower the performance of employees at the Palu City Regional Revenue Agency.

**First Hypothesis Testing**

Simultaneous testing is a test to find out whether the independent variable (X) being studied has an influence on the dependent variable (Y) meaning all independent variables, namely work ethics (X1), professionalism (X2) and Human Capital (X3) with the dependent variable of employee performance at the Palu City Regional Revenue Agency, namely based on table 1 of the calculation results, obtained Fcal = 69.843 at the real level ά = 0.05 or sig < 0.05. From the table it shows that the significance value = 0.000. Thus, it can be stated that together (simultaneously) the free variables have a significant influence on the non-free variables. Thus, the first hypothesis that states that: "work ethics, professionalism and Human Capital has a significant positive effect on the performance of employees at the Palu City Regional Revenue Agency" based on the results of the F-Test, it turned out to be proven.

**Testing the Second, Third, and Fourth Hypotheses**

The partial test is intended to see the effect of each independent variable on its non-free variable, as follows:

**Work Ethic (X1)**

For the work ethics variable, the calculation results showed that the regression coefficient value was 0.344, while the significance level was 0.029. Thus, the sig value < 0.05 at the 95% confidence level. So, it can be stated that the diversity of work ethics has an effect and is significant on the performance of employees at the Palu City Regional Revenue Agency. With this in mind, the second hypothesis that states that "work ethics has a significant effect on employee performance at the Palu City Regional Revenue Agency" based on the results of the t-test is proven.

**Professionalism (X2)**

For the professionalism variable, the calculation results showed that the regression coefficient value was 0.370, while the significance level was 0.037. Thus, the sig value < 0.05 at the 95% confidence level. So, it can be stated that the variety of professionalism has an effect and is significant on employee performance. With the third hypothesis that states "professionalism has a significant effect on employee performance at the Palu City Regional Revenue Agency" based on the results of the t-test, it turned out to be proven.

**Human Capital (X3)**

For the variable Human Capital, the results of the calculation show that the value of the regression coefficient is 0.402, while the significance level is 0.000. Thus, the sig value < 0.05 at the 95% confidence level. So, it can be stated that varaibel Human Capital affect and significantly affect the performance of employees at the Palu City Regional Revenue Agency. With the fourth hypothesis which states "Human Capital has a significant effect on the performance of employees at the Palu City Regional Revenue Agency" based on the results of the t-test turned out to be proven.

**Cohesion Determination**

Meanwhile, the determination test (model reliability) shows the value of Adjusted R-Square = 0.761 or = 76.10%. This means that 23.90% of the dependent variables are influenced by the three independent variables, the rest of the dependent variables are influenced by other variables that are not studied (motivation, work culture, leadership, work environment, etc.). Furthermore, the value of R = 0.878, meaning that the relationship between dependent and independent variables is in the strong category.

**DISCUSSION**

Based on the results of the hypothesis testing that has been carried out, then there will be a discussion of the results of the analysis on the influence of work ethics, professionalism and Human Capital on the performance of employees at the Palu City Regional Revenue Agency Office.

**The Influence of Work Ethics, Professionalism, and Human Capital on Employee Performance**

Based on the results of the simultaneous tests that have been carried out, the variables of work ethics (X1), professionalism (X2), and human capital (X3) show a significant influence on the dependent variable, namely the performance of employees at the Palu City Regional Revenue Agency. From the results of the calculation, the Fcal value of 69.843 was obtained at the real level of $\alpha = 0.05$, where the resulting significance value was less than 0.05. This shows that simultaneously, the three independent variables have a strong relationship in improving or affecting overall employee performance.

These results indicate that work ethics has an important role in improving employee performance. Work ethics includes aspects of discipline, responsibility, honesty, and dedication in carrying out the assigned tasks. Employees who have a high work ethic tend to be more productive and able to work with better standards, so that their contribution to the organization is more optimal. In addition to work ethics, professionalism is also a crucial factor in influencing employee performance. Professionalism in this context can be interpreted as the ability of employees to carry out their duties with high competence, uphold professional code of ethics, and have a commitment to their duties and responsibilities.

Professional employees will show a more consistent attitude in achieving organizational goals and objectives, so that they can increase overall work effectiveness. Human capital has also been proven to have a significant influence on employee performance. The concept of human capital refers to the knowledge, skills, experience, and intellectual capacity possessed by employees in carrying out their duties. The higher the quality of human capital in an organization, the better the performance of employees produced, because they have better ability to complete work efficiently and innovatively.

The results of this simultaneous test confirm that work ethics, professionalism, and human capital are interrelated in forming optimal employee performance. These three factors cannot be separated from each other, because good employee performance can only be achieved if employees have a strong work ethic, high professionalism, and adequate competence and knowledge. Therefore, organizations need to develop effective strategies to improve all three aspects simultaneously.

In the context of the Palu City Regional Revenue Agency, improving employee performance is a very important aspect, considering the role of this agency in managing regional revenue. With a good work ethic, employees will work more disciplined and responsible in carrying out their duties. With high professionalism, they will be more competent in managing various aspects of work systematically and efficiently. Meanwhile, increasing human capital will allow employees to adapt to changes and face challenges in the world of work better. The implications of these findings also provide an idea that organizations need to adopt policies that support the improvement of these three variables. For example, by providing work ethics and integrity training, conducting professionalism enhancement programs through technical training and certification, and increasing investment in human capital development through education and ongoing training. In addition, the results of this simultaneous test can also be used as a basis for organizational leaders in making strategic decisions related to human resource management. By understanding that work ethics, professionalism, and human capital contribute significantly to employee performance, policies that are oriented towards improving these aspects can become a priority in organizational management.

The results of this study strengthen the understanding of the importance of work ethics, professionalism, and human capital in supporting organizational effectiveness. For the Palu City Regional Revenue Agency, the success in improving employee performance through strengthening these three aspects will have a direct impact on improving public services and achieving more optimal regional revenue targets. Overall, the results of this simultaneous test prove that in the context of government organizations, work ethics, professionalism, and human capital are not only stand-alone factors, but are mutually supportive elements in improving employee performance. Therefore, there is a need for a comprehensive and sustainable strategy to ensure that these three variables continue to evolve so that they can have a significant positive impact on the organization and society at large. With a high level of education and qualified work experience, employees are not only able to carry out administrative tasks, but also contribute to innovation and strategic decision-making. Therefore, the integration between work ethics, professionalism, and Human Capital plays an important role in improving the effectiveness and efficiency of employee performance, which ultimately has a direct impact on the achievement of institutional targets in managing regional revenues optimally.

Previous research has also supported these results. Riwukore et al. (2022) found that work ethics and professionalism have a positive and significant effect on the performance of internal auditors at the Kupang City Inspectorate Agency. This research emphasizes the importance of applying work ethics and professional attitudes in improving employee performance. In addition, research by Ningsih, et al. (2022) shows that work ethics and work professionalism simultaneously have a significant effect on employee performance at the Lowokwaru District Office, Malang. These results indicate that improving work ethics and professionalism can improve overall employee performance.

About Human Capital, research by Arifin et al. (2022) revealed that human capital, work environment, and organizational commitment simultaneously have a positive and significant effect on employee performance at the Polewali Mandar Regency Regional Secretariat. However, partially, human capital and organizational commitment have a negative effect, while the work environment has a positive effect on employee performance. Furthermore, a study by Wulandari et al. (2022) found that individual capability and individual motivation as components of human capital have a positive and significant effect on the performance of auditors at Public Accounting Firms in Yogyakarta. This shows that improving individual abilities and motivation can improve employee performance.

**The Influence of Work Ethics on Employee Performance**

Based on the results of multiple regression calculations on the work ethics variable with a regression coefficient of 0.344 and a significant level of 0.029. Work ethics is one of the important factors that affect employee performance in an organization, including in the Regional Revenue Agency. Work ethics reflect values such as discipline, responsibility, honesty, and dedication to the tasks undertaken. Employees who have a good work ethic tend to be more productive, because they work with full commitment and compliance with established rules and procedures. This contributes to the achievement of the organization's target in optimizing regional revenue.

Within the Palu City Regional Revenue Agency, high work ethics play a very important role in ensuring that every employee carries out their duties professionally and transparently. Given that this institution is responsible for tax revenues and other revenues for the region, employee integrity is a crucial factor in building public trust. Employees who uphold work ethics will avoid corrupt practices, abuse of authority, and manipulative actions that can harm the state and society. Thus, organizations can operate more efficiently and accountably. In addition, work ethics also affect the work culture and organizational climate. Employees who have a high ethical awareness will create a more harmonious, mutually respectful, and performance-oriented work environment. Leadership that instills ethical values in the organization can encourage employee motivation to work responsibly and increase their loyalty to the agency. With a positive work environment, employees will be more enthusiastic in carrying out their duties, so that overall productivity can increase.

The influence of work ethics on employee performance at the Palu City Regional Revenue Agency is very significant. Good work ethics not only support the achievement of organizational targets, but also create a more transparent and responsible work system. Therefore, there needs to be a consistent effort in building ethical awareness through training, clear internal policies, and examples from leaders in the organization. Thus, employees can work professionally, so that it has a positive impact on public services and regional revenue optimization. In addition, the gender balance in the office, with a relatively equal composition of male (51.5%) and female (48.5%) employees, reflects an inclusive and ethical work culture, which contributes to a healthy and harmonious work environment. When employees work in an environment that instills ethical values, they tend to show high loyalty, consistent morale, and concern for the quality of public services. Work ethics is also closely related to job satisfaction and motivation, which will increase accountability and the achievement of performance targets. Therefore, strengthening work ethics through training, coaching, and a positive organizational culture is needed to support the improvement of employee performance in government agencies such as the Palu City Regional Revenue Agency.

Based on various studies, work ethics has been proven to have a significant influence on employee performance in the public sector, including in the local government environment. A study conducted by Ridwan

(2013) shows that work ethics, especially in an Islamic perspective, plays an important role in shaping the professional behavior of employees and increasing their productivity in the organization. In addition, Aira (2017) emphasized that work ethics contributes to improving managerial performance in the Regional Apparatus Work Unit (SKPD), where employees who uphold the values of integrity and responsibility are better able to work professionally and efficiently. These findings further strengthen the argument that work ethics is a fundamental factor in creating a productive, transparent, and accountable work environment, so it needs to be consistently instilled in organizational policies and employee work culture in local governments.

**The Influence of Professionalism on Employee Performance**

Professionalism is the main factor that contributes to improving employee performance at the Palu City Regional Revenue Agency. Based on the results of multiple regression analysis, the professionalism variable has a regression coefficient of 0.370 with a significance level of 0.037. This coefficient value shows that professionalism has a positive influence on employee performance, meaning that the higher the level of employee professionalism, the better their performance. The significance level of 0.037 which is smaller than 0.05 confirms that the influence of professionalism on employee performance is significant, so this factor is one of the important aspects in improving work effectiveness and efficiency at the Palu City Regional Revenue Agency.

The Palu City Regional Revenue Agency, professionalism covers various aspects such as technical expertise, understanding of tax regulations, and the ability to manage data and public services. Employees who have high professionalism will be more competent in carrying out their duties, including in processing and verifying tax data, providing services to taxpayers, and enforcing regulations fairly and transparently. With high competence, they can work more accurately and efficiently, so that they can increase the effectiveness of regional revenue management. In addition, professionalism also reflects a responsible and service-oriented work attitude. Within the scope of the Palu City Regional Revenue Agency, professional employees not only understand tax rules, but are also able to provide education and guidance to the public regarding their tax obligations. With a professional approach, employees can build public trust, thereby increasing taxpayer compliance. As a result, regional revenues become more optimal because the community is more cooperative in fulfilling their tax obligations.

Professionalism is also closely related to integrity and work ethics, which are crucial in institutions related to public financial management. Employees who uphold professionalism will work responsibly, avoid manipulative actions, and ensure that every tax administration process runs transparently. Thus, the risk of leakage of regional revenue due to corrupt practices or abuse of authority can be minimized. Furthermore, the professionalism of employees also contributes to the effectiveness of inter-division coordination at the Palu City Regional Revenue Agency. In handling the administrative process and recording regional revenue, good cooperation is needed between various divisions such as tax services, verification, and collection. Professional employees will be able to work in teams with effective communication, ensuring that every stage of work is done correctly and on time. Thus, the process of managing regional revenue becomes more efficient and the results are maximized.

Overall, the regression results that show the significant influence of professionalism on employee performance confirm that improving professionalism must be the main focus in human resource development at the Palu City Regional Revenue Agency. Efforts such as continuous training, increasing understanding of tax regulations, and strengthening work ethics values are needed so that employees can work more effectively and contribute to optimizing regional revenue. With high professionalism, not only individual performance improves, but also the quality of public services as well as the overall financial stability of the region. Research has shown that professionalism has a significant influence on employee performance. A study by Julindrastuti and Karyadi (2021) found that professionalism and organizational climate positively and significantly affect employee performance. Similarly, research by Khairul et al. (2024) shows that work professionalism and career development simultaneously have a significant effect on employee performance. In addition, Rumimpunu et al. (2018) in a study found that professionalism, competence, and work discipline together have a significant effect on employee performance. These findings confirm that improving professionalism is a key factor in improving employee performance in various organizations.

**The Influence of Human Capital on Employee Performance**

Human Capital or human capital is an important asset in improving employee performance at the Palu City Regional Revenue Agency. Based on the results of multiple regression analysis, the Human Capital has a regression coefficient of 0.402 with a significance level of 0.000. This coefficient value shows that human capital has a considerable positive influence on employee performance, meaning that the higher the quality of human capital in an organization, the better the employee performance. A significance level of 0.000 that is smaller than 0.05 confirms that the influence of Human Capital employee performance is very significant. This indicates that investment in human resource development is a crucial factor in increasing work effectiveness at the Regional Revenue Agency.

Palu City Regional Revenue Agency, Human Capital It covers various aspects such as education, skills, experience, and the ability of employees to understand tax regulations and regional financial administration. Employees who have a level of Human Capital who are more capable of carrying out strategic tasks, such as managing tax information systems, analyzing regional revenue data, and providing effective services to the community. With adequate knowledge and skills, employees can work more efficiently, minimize administrative errors, and ensure that regional revenues can be managed optimally. In addition, increasing human capital also has an impact on employees' ability to adapt to new technological developments and policies. In the current era of digitalization, the tax administration system and regional revenue management are increasingly dependent on information technology. Employees who have Human Capital will be faster to adapt to digital systems, such as E-tax, e-levy, and an online-based tax service application. Thus, operational effectiveness at the Regional Revenue Agency can increase, as well as public services become faster and more transparent.

Stuttgar Capital also influences creativity and innovation in task completion. Employees who have a high level of human capital tend to be more proactive in finding solutions to problems that arise in the field of taxation and regional finance. For example, they can propose new strategies to increase taxpayer awareness and compliance through more effective education and socialization. In addition, they can provide more accurate data-driven policy recommendations to improve efficiency in regional tax collection and levies. Not only does it affect individual productivity, human capital also plays a role in creating a collaborative and professional work environment. Employees who have good communication skills and a broad understanding of tax regulations can work with various parties, both internal and external, such as taxpayers, local governments, and other related agencies. Good coordination in the organization will support the smooth administration and increase public trust in the Palu City Regional Revenue Agency.

Further Human Capital High correlates with employee loyalty and commitment to the organization. Employees who feel valued and get the opportunity to develop their skills and knowledge tend to have higher motivation at work. Therefore, investment in human resource development through training, further education, and the provision of performance-based incentives is needed to maintain the quality and morale of employees at the Palu City Regional Revenue Agency.

Overall, the results of the analysis showed a significant influence Human Capital on employee performance emphasized that increasing the capacity of human resources must be a top priority in the management strategy of the Palu City Regional Revenue Agency. By improving quality Human Capital, whether through education, training, or technology-based skills development, organizations can ensure that employees work more professionally, innovatively, and effectively. Thus, not only the performance of individuals is improved, but also the quality of public services and the effectiveness of overall regional revenue management. Research has shown that Human Capital has a significant effect on employee performance. A study by Kahar et al. (2022) found that Human Capital, work culture, and work discipline simultaneously affect employee performance, with work discipline as the dominant factor. Similarly, research by Deddy and Rahim (2021) showed that Human Capital and job satisfaction together affects employee performance by 56.6%.

## CONCLUSION

The results of the study show that work ethics, professionalism, and human capital simultaneously have a significant effect on the performance of employees of the Palu City Regional Revenue Agency with an F-count value of 69,843 and a significance level of 0.000.

The Adjusted R-Square value of 0.761 shows that 76.10% of the variation in employee performance can be explained by the three independent variables, while 23.90% is explained by other variables that are not studied.

Work ethics had a positive and significant effect on employee performance with a regression coefficient of 0.344 and a significance level of 0.029.

Professionalism has a positive and significant effect on employee performance with a regression coefficient of 0.370 and a significance level of 0.037.

Human capital has a positive and significant effect on employee performance with a regression coefficient of 0.402 and a significance level of 0.000.

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