



THE EFFECT OF COMPETENCE AND MOTIVATION ON ORGANIZATIONAL COMMITMENTS AND ITS IMPLICATIONS ON EMPLOYEE PERFORMANCE

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Abstract: The purpose of this study is to find out and explain the effect of competence and motivation on organizational commitment and its implications for employee performance, which in this case is the performance of the PBC Audit Functional Officer at the Directorate General of Customs and Excise, Ministry of Finance of the Republic of Indonesia. The research method uses a quantitative approach, which became the population in this study were 318 PBC Audit Functional Officers of the Directorate General of Customs and Excise. The selection of sample is done by simple random sampling technique (Slovin 10% error tolerance), so that 77 respondents are determined. Data collection techniques that used are interviews and questionnaire instruments. The questionnaire survey instrument was randomly delivered to the PBC Audit Functional Officer at the Directorate General of Customs and Excise. The data is analyzed using structural equation modeling (SEM) with the Smart PLS 3.0 software program. This study revealed that competence, motivation and commitment organizational had a significant positive effect on employee performance, both partially and simultaneously. Besides that, organizational commitment variable does not mediate competence and motivation variables on employee performance.

Keywords: Competence, motivation, organizational commitments, and employee performance

INTRODUCTION

With the enactment of the globalization era and free trade, competition between countries in the field of economy and trade between countries has become tighter. One of the applications of free trade today is the ASEAN Free Trade Area (AFTA) which is a form of agreement from ASEAN

countries to establish a free trade area in order to improve economic competitiveness in the ASEAN region and has been started since December 2015.

The government has a role in encouraging and improving the national economy to be able to compete in global markets. In carrying out this role, the government must improve the ability and competence of human resources (HR) of Indonesia continuously to strive to be able to support and work professionally, so that it can win competition with other ASEAN countries. In addition, the government must also develop human resources (HR) that can work professionally and provide the best service to the community so that created better economic growth.

DJBC's contribution in encouraging the growth of national economy is expected to increase the ease of doing business in Indonesia, the smooth flow of trade between countries, and the ease of licensing in supporting industries related to supply chain activities of trade flows between countries. Other than that, DJBC's other contribution is to safeguard state finances through receiving import duties, export duties and excise. In carrying out this function, among others, it is carried out with audit activities in the field of customs which in this case is carried out by the Audit Customs and Excise Functional Officer.

The Civil Servants Law was drafted to make them work as professionals in the government effectively and efficiently and provide quality services to the community. In order to create professional employees, DJBC is faced with problems including considerations in the placement of officials according to occupational competency standards, patterns of career development that do not yet exist and the implementation of education and training programs that are not yet fully in line with the objectives. DJBC is demanded to be a professional, credible, transparent and accountable of fiscal manager. To realize that, DJBC must be supported by employees who have high performance. The performance of PBC Audit functional officials can be seen from the ability to complete work, in this case the completion of work is given a credit score and from the quality of work completion based on established standards.

Based on data sources in the field, it is known that the percentage of PBC Audit credit figures that were not achieved was quite large with an average annual rate of 41.5%, even in the second semester of 2017, there was a significant increase to 63 percent. Though the achievement of the credit score is a benchmark performance of functional officials. Meanwhile the results of evaluating the completion of the audit report from 2017 to 2018 can be seen the majority of employees in completing the audit report is not according to the standard. There are still many employees who complete the audit report more than 90 days. This illustrates that there are still problems with employee performance in this case not being able to complete the audit report on time.

These things indicate that there is still a need for improvement to be done by PBC Audit Functional Officers of the Directorate General of Customs and Excise to achieve better employee performance.

LITERATURE REVIEW

A. Competence

Competence is an individual characteristic that underlies a person's performance or behavior at office. According to Muhammad Busro (2018: 26), competence is everything whose a person has in the term of knowledges, skills and other internal factors of an individual to be able to do a job based on their knowledges and skills. Thus, competence shows the skills or knowledge is detailed by professionalism in a particular field as something that is most important, as superior in that field.

According to Spencer & Spencer (Muhammad Busro 2018: 26), competence is an underlying characteristic of a person that related to the effectiveness of individual performance in his work or basic characteristics of individuals who have a causal relationship with the criteria used as an effective reference or excellent performance in the workplace.

While Michael Zwell (2007:5) provides five competency categories consisting of:

1. Task achievement is a competency category related to good performance.
2. Relationship is a competency category that relates to communication and works well with others and satisfies their needs.

3. Personal attribute is an individual's intrinsic competence and connects how people think, feel, learn and develop
4. Managerial is a competency specifically related to managing, supervising and developing people.
5. Leadership is a competency related to leading an organization and people to achieve the goals, vision, and goals of the organization

B. Motivation

Muhammad Busro (2018: 51) defines motivation as the mobilizer from within individuals to carry out certain activities in achieving goals. By providing the right motivation, employees will be encouraged to do everything possible in carrying out their duties.

Buhler, (in Ihsanuddin, 2016: 11) gives an opinion about the importance of motivation as follows: "Motivation is basically a process that determines how much effort will be devoted to carrying out work".

David McClelland in 1961 in his book entitled "The Achieving Society" said that human motivation is classified into 3 (three) main needs, namely:

1. Need for Achievement (n-Ach) is the human desire to do something better than before.
2. Need for Power (n-Pow) is the need to be stronger, more influential on others.
3. Need for affiliation (n-Aff) is the need to like, develop, or maintain friendships with others.

C. Organizational Commitment

Organizational commitment is one aspect that affects employee behavior in organizing. Allen and Mayer (in Mekta, 2017) stated that organizational commitment is a psychological construct that is characteristic of the relationship of organizational members with their organizations and has implications for individual decisions to continue membership in organization. Members who have a commitment to the organization will be more able to survive as part of the organization. According to Robbins and Judge (Honowati, 2016) states that commitment is a condition where an employee sides with a particular organization and its goals and intends to maintain membership in that organization.

D. Employee Performance

Muhammad Busro (2018: 87) said that performance is a performance both quantity and quality achieved by a person during a certain period, usually within one year.

Dessler (2011: 41) stated that performance is work performance, which is a comparison between work results and established standards. Whereas Mathis and Jackson (2001: 65) stated Performance is what employees do or don't do. (Muhammad Busro, 2018: 89)

Based on this understanding it can be concluded that performance is the result of someone's work in an organization where its success can be assessed through the timeliness of completion of work, the amount of work completed (quantity) and the quality of work results.

E. Framework

The results of previous studies by Ari Setiadi et al. (2016) and Fakhrol Rozi (2017) show that competence has a positive effect on organizational commitment. Research is conducted by Ahmed Bin Ali Said et al. (2017), the results of the study suggest that there is a significant influence between motivation on organizational commitment. While research

conducted by Fakhrol Rozi (2017), Murgianto et al. (2016) and Wahyu Yulianto (2017) gave results that competence has a positive and significant impact on employee performance. The results of research conducted by Randy and Aima (2019), Aprilynn Clarissa (2018), Ramona Octaviannand (2017), Ahmed bin Ali Said et al. (2017), all of them showed a significant influence between motivation on employee performance. While research conducted by Aprilynn Clarissa (2018), Ahmed bin Ali Said et al. (2017), Fakhrol Rozi (2017) all show that organizational commitment influences employee performance.

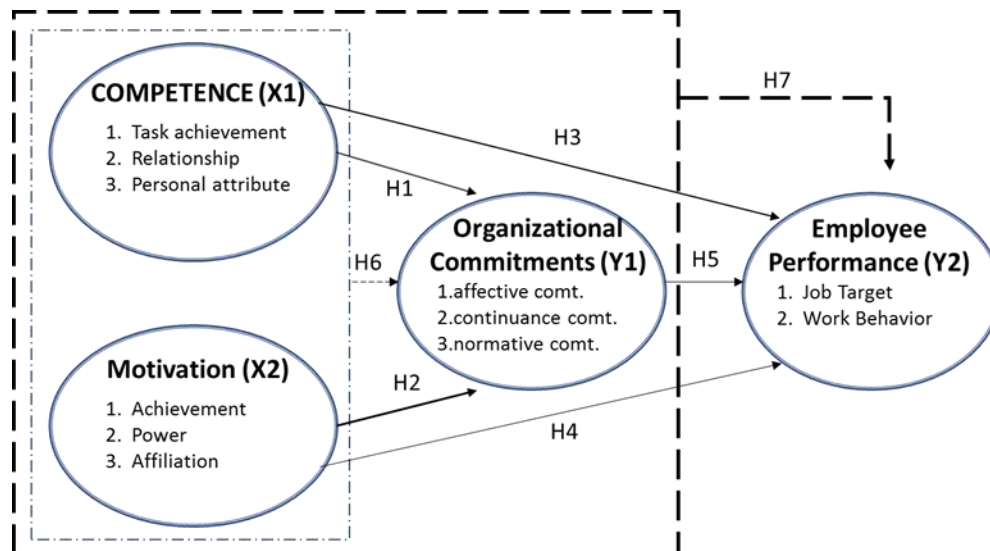


Figure 1. Framework

RESEARCH METHODS

This research is a type of descriptive statistical research using survey methods and is designed with the aim to be able to understand, explain and analyze the correlation between independent variables to the dependent variable which in the study will be analyzed using relevant statistical analysis to test hypotheses. As independent variables in this study are competence (X1) and motivation (X2), while the dependent variable is organizational commitment (Y1) and employee performance (Y2). The following is an operational definition of the variables used in this study:

Table 1. Variable Measurement (X1, X2)

Variable	Dimension	Indicator	No. Item
Competence (X1) Michael Zwell (2007)	1) Task achievement	a) orientation to results	1
		b) innovation	2
		c) care about quality	3
		d) continuous improvement	4
		e) technical expertise	5
	2) Relationship	a) cooperation	6
		b) service orientation	7
		c) build relationships	8

Variable	Dimension	Indicator	No. Item
Motivation (X2) David McClelland (1961)	3) Personal attribute	a) integrity and honesty	9
		b) self development	10
		c) analytical thinking	11
	1) Achievement	a) develop potential	12
		b) improve work performance	13
		c) responsible for solving problems	14
	2) Power	a) achieve success	15
		b) position increases morale	16
		c) socializing with coworkers	17
	3) Affiliation	a) sense of belonging	18
		b) sense of importance	19
		c) sense of achievement	20
		d) sense of participation	21

Table 2. Variable Measurement (Y1, Y2)

Variable	Dimension	Indicator	Item Number
Organizational Commitment (Y1) Alen and Mayer (1993)	1) affective commitment	a) Emotional	22
		b) Identification	23
		c) Employee involvement in the organization	24
	2) continuance commitment	a) Losses when leaving the organization	25
		b) Employees need organization	26
	3) normative commitment	a) Social Reward	27
		b) Organizational reward	28
Employee Performance (Y2) PP 46 Tahun 2011 & Perka BKN 1/2013	1) Employee work goals	a) Quantity of work results	29
		b) the quality of the work	30
		c) accuracy of completion of work	31
		d) cost efficiency	32
	2) Work behavior	a) service orientation	33
		b) integrity	34

c) commitment	35
d) discipline	36
e) cooperation	37

Population and sample

The population is determined and restricted to PBC Auditor Functional Officers in the DJBC environment, amounting to 318 (three hundred eighteen) people based on staffing data in October 2018. In this study the author uses the Slovin formula. This study uses a percentage of leeway of 10%, so as to establish a research sample with the Slovin formula, with the following calculation:

$$n = \frac{318}{1 + 318(0,1)^2}$$

$$n = 76,07656 \text{ set to } 77$$

From the calculation, a total sample of 77 respondents was obtained

Method of Analysis

This research uses Partial Least Square (PLS) analysis technique, a variant-based Structural Equation Model (SEM) analysis that can simultaneously test measurement models as well as structural model testing using help of SmartPLS software.

FINDINGS AND DISCUSSION

This research was conducted through 2 (two) test models, namely the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model).

Evaluation of measurement models (outer models)

Evaluation of the measurement model is carried out to determine validity and reliability that connects the indicator with its latent variable. This evaluation includes testing of convergent validity and discriminant validity testing. For testing the validity, the results of the calculation of the measurement model with SEM PLS version 3.0 with the loading factor value used in this study is > 0.5. The results of factor loading values for variable indicators in this study can be seen in Figure 2.

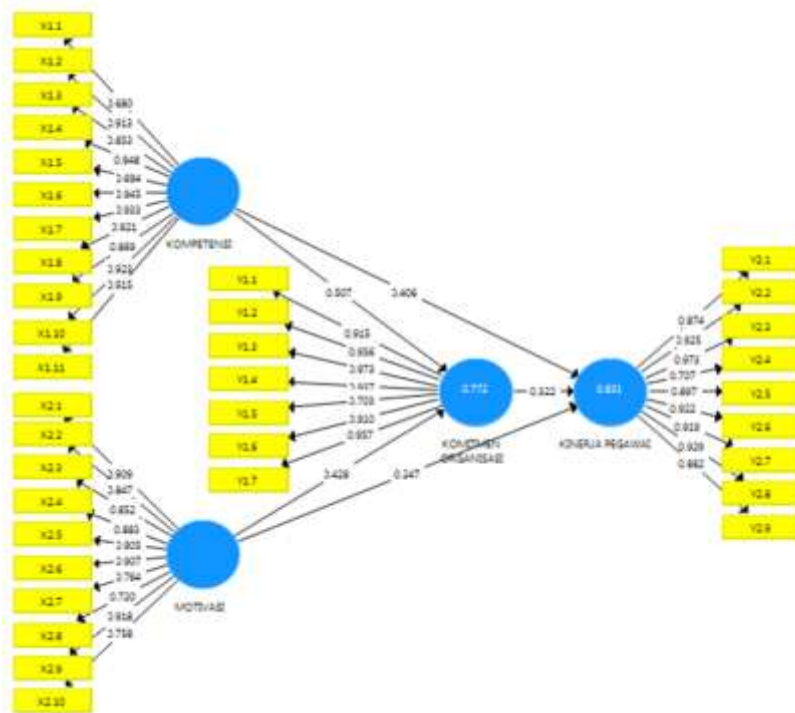


Figure. 2 Outer Model Results

Based on Figure 2, it can be seen that the indicators of these variables with a loading factor value >0.5 are valid and can be used. Next it is done by looking at the value of Average Variance Extracted (AVE). AVE value is said to be good if it has a value greater than 0.5. The results of research on the AVE value can be seen in Table 5

Table 3. Value of Average Variance Extracted (AVE) Variable

Variable	Average Variance Extracted (AVE)
Competence	0.749
Motivation	0.681
Organizational Commitment	0.805
Employee Performance	0.777

It can be seen that the AVE value of all research variables has a value > 0.5 , which means that the manifest variable representation of the latent construct is quite good. The construct reliability test is done by looking at the value of composite reliability which is stated as reliable value >0.7 . And see the value of Cronbach's alpha which is declared reliable if the value is >0.6 . The output from the outer model can be seen in Table 3.

Table 4. Cronbach's Coefficient Alpha and Composite Reability (CR) Value

Variable	Cronbach's Coefficient Alpha	Composite Reability (CR)
Competence	0.969	0.970
Motivation	0.956	0.954
Organizational	0.964	0.966

Commitment

Employee Performance

0.968

0.969

As per Table 4 it is known that the Cronbach's Coefficient Alpha value >0.6 and Composite Reliability (CR) value >0.7 so that all variables are declared reliable and it can be concluded that the research model has met the composite reliability.

Evaluation of structural models (inner model)

This evaluation is done by evaluating the value of the path coefficient (path coefficient), the value of R^2 , effect size f^2 , Goodness of Fit Index (GoF), and predictive relevance (Q^2).

Evaluation of the value of the path coefficient can be seen in Table 5.

Table 5. The Effect of Partial Variables

	Original Sample (O)	T Statistic (O/STDEV)	P Values
Competence (X1) \rightarrow Org. Commitment (Y1)	0.507	6.424	0.000
Competence (X1) \rightarrow Emp. Performance (Y2)	0.406	3.895	0.000
Motivation (X2) \rightarrow Org. Commitment (Y1)	0.428	5.002	0.000
Motivation (X2) \rightarrow Emp. Performance (Y2)	0.247	2.464	0.014
Org. Commitment (Y1) \rightarrow Emp. Performance (Y2)	0.322	2.796	0.005

Based on Figure 2 and Table 5, the structural equation of the study is 1.) Organizational Commitment (Y1) = $0.507 x_1 + 0.428 x_2$, and 2.) Employee Performance (Y2) = $0.406 x_3 + 0.247 x_4 + 0.322 \beta$

From this equation can be concluded as follows:

Competence has an effect of 0.507 on Organizational Commitment with a T-Statistic value of 6,424 and P-Values of 0,000.

Competence has an effect of 0.406 on employee performance with a T-Statistic value of 3,895 and P-Values of 0,000.

Motivation has an effect of 0.428 on organizational commitment with a T-Statistic value of 5.002 and P-Values of 0.000.

Motivation has an effect of 0.247 on employee performance with a T-Statistic value of 2.464 and P-Values of 0.014.

Organizational commitment has an effect of 0.322 on employee performance with a T-Statistic value of 2.796 and P-Values of 0.005.

Evaluate the value of R^2 . The results showed the values of R-squares 0.722 and 0.831 can be concluded that the structural model is very good. This value means that 72.2% of organizational commitment variables (Y1) can be influenced by competency variables (X1) and motivation variables (X2) and 83.1% employee performance variables (Y2) can be influenced by competency variables (X1) and motivation variables (X2) and organizational commitment variable (Y1).

While the calculated R^2 and F values can be seen from the following calculations:

$$R^2 = 0,722 \text{ (OC)}$$

$$F \text{ statistic} = \frac{\frac{R^2}{(k-1)}}{1-R^2/(n-k)}$$

$$F \text{ statistic} = \frac{\frac{0.722}{(4-1)}}{1-0.722/(77-4)}$$

$$F \text{ statistic} = 0.257 / 0.0031$$

$$F \text{ statistic} = 82.39$$

$$R^2 = 0,831 \text{ (EP)}$$

$$F \text{ statistic} = \frac{\frac{R^2}{(k-1)}}{1-R^2/(n-k)}$$

$$F \text{ statistic} = \frac{\frac{0.831}{(4-1)}}{1-0.831/(77-4)}$$

$$F \text{ statistic} = 0.277 / 0.0023$$

$$F \text{ statistic} = 119.65$$

The calculated F value in this study is 82.39 and 119.65 the F table value on alpha 0.1 is 2.16. It can be seen that $f_{\text{arithmetic}} > f_{\text{Table}}$ (2.16). The results of the effect size (f^2 square) value with Smart PLS version 3.0 can be seen in Table 6.

Table. 6 The results of the effect size value f^2

Variable	Value f^2	Information
Competence (X1) → Org. Commitment (Y1)	0.472	strong
Motivation (X2) → Org. Commitment (Y1)	0.336	strong
Competence (X1) → Emp. Performance (Y2)	0.278	moderate
Motivation (X2) → Emp. Performance (Y2)	0.113	weak
Org. Commitment (Y1) → Emp. Performance (Y2)	0.140	weak

Goodness of Fit Index (GoF) test results:

$$\text{GoF} = \sqrt{\text{AVE} \times R^2}$$

$$\text{GoF} = \sqrt{0.753 \times 0.321}$$

$$\text{GoF} = \sqrt{0.242}$$

$$\text{GoF} = 0.492$$

$$\text{AVE} = (0.749 + 0.681 + 0.805 + 0.777) / 4 = 0.753$$

$$R^2_{\text{square}} = (0.772 \times 0.831) / 2 = 0.321$$

Based on these results it can be concluded that the combined performance of the measurement model (outer model) and structural model (inner model) as a whole is quite good because the Goodness of Fit Index (GoF) value is more than 0.36 (large scale GoF).

Predictive Relevance Testing (Q2)

$$Q^2 = 1 - (1 - R^2_1)(1 - R^2_2)$$

$$Q^2 = 1 - (1 - 0.772)(1 - 0.831)$$

$$Q^2 = 1 - (0.228)(0.169)$$

$$Q^2 = 1 - 0.0385$$

$$Q^2 = 0.962$$

Based on the above calculation it can be concluded that this model has a good predictive relevance because the value of $Q^2 = 0.962$ is greater than 0 meaning that the endogenous latent variable has a predictive relevance (Q^2) value greater than 0 (zero) so that the exogenous latent variable is able to predict its endogenous variable namely employee performance.

Table 7. The Effects of Simultaneous Variables

	R square	F statistic	F table	Conclusion
(Competence, Motivation) → Org. Commitment	0.772	82.39	2.16	F statistic > F table (H6 accepted)
(Competence, Motivation, Org. Commitment) → Emp. Performance	0.831	119.65	2.16	F statistic > F table (H7 accepted)

Tabel 8. Indirect Effect of Variable Independent on Dependent Variables

	Original Sample (O)	T Statistic (O/STDEV)	P Values
Competence → Org. Commitment → Emp. Performance	0.163	2.583	0.010
Motivation → Org. Commitment → Emp. Performance	0.138	2.461	0.014

The results of testing the hypothesis in this study are as follows: (1) Competence has a significant positive effect on organizational commitment, the path coefficient value is 0.507 and t arithmetic $6.424 > t$ Table 1.229, p is $0.000 < 0.1$, then H1 is accepted and H0 is rejected; (2) Motivation has a significant positive effect on organizational commitment, path coefficient values are 0.428 and t arithmetic $5.002 > t$ Table 1.229 with a p value of $0.000 < 0.1$, then H2 is accepted and H0 is rejected; (3) Competence has a significant positive effect on employee performance, the path coefficient value is 0.408 and t arithmetic $(3.895) > t$ Table (1.293) with p of $0.000 < 0.1$, thus H3 is accepted and H0 is rejected; (4) Motivation has a significant positive effect on employee performance, the path coefficient value is 0.247 and t arithmetic $(2.464) > t$ Table (1,293) with p of $0.014 < 0.1$, then H4 is accepted and H0 is rejected; (5) Organizational commitment significantly positive effect on employee performance, the value of the path coefficient of 0.322 and t arithmetic $(2.796) > t$ Table (1.293) with p of 0.005, thus H5 is accepted ($p < 0.1$) and H0 is rejected, (6) Competence and Motivation have a significant positive effect on organizational commitment, value (R2) is 0.772 with a statistical value of $82.39 > f$ -Table (2.16), then H6 is accepted and H0 is rejected; (7) Competence, Motivation, Organizational commitment have a significant positive effect on employee performance, R2 value is 0.831 with a statistical value of $119.65 > f$ Table (2.16), then H7 is accepted and H0 is rejected; (8) Organizational commitment does not mediate Competence on Employee Performance, direct effect $0.165 >$ indirect effect 0.163 and t statistik $(3.895) > t$ Table (1,293) with p of 0,000 then H8 is rejected and H0 is accepted; (9) Organizational commitment mediates Competence and Motivation on Employee Performance, direct effect $0.061 <$ indirect effect 0.138 and t statistik $(2,464) > t$ Table (1,293) with p of 0.014 then H9 is accepted and H0 is rejected.

Table 9. Correlation Variable Dimensions Matrix

Variable	Dimention	Organizational Commitment (Y1)			Employee Performance (Y2)	
		Y1.1	Y1.2	Y1.3	Y2.1	Y2.2
Competence (X1)	Task achievement	-0.181	-0.249	0.125	-0.259	-0.332
	Relationship	0.663	0.247	0.309	0.458	0.480
	Personal attribute	0.003	0.249	-0.054	0.311	0.374
Motivation (X2)	Achievement	-0.234	0.035	-0.400	0.078	-0.067
	Power	0.108	-0.210	0.278	0.030	0.099
	Affiliation	0.576	0.863	0.559	0.396	0.443

Table 10. Dimensional Correlation Matrix of Endogenous Variables

Variable	Dimention	Employee Performance (Y2)	
		Y2.1	Y2.2
Organizational Commitment (Y1)	affective commitment	0.391	0.684
	continuance commitment	0.306	0.224
	normative commitment	0.184	0.015

Correlation Analysis Between Dimensions

From Table 9 and Table 10 above it can be concluded as follows:

1. On the variable of competence to the variable organizational commitment, the highest correlation dimension is the relationship to the dimensions of affective commitment that is equal to 0.663.
2. On the competency variable on employee performance variables, the highest correlation dimension is the relationship dimension to the dimensions of work behavior, which is equal to 0.480.
3. On the motivation variable on organizational commitment variable, the highest correlation dimension is the influence of the affiliation dimension on the dimension of ongoing commitment, amounting to 0.863.
4. On the motivation variable on employee performance variables, the highest correlation dimension is the affiliation dimension to the dimensions of work behavior, amounting to 0.443.
5. On the variable organizational commitment to employee performance variables, the highest correlation dimension is the dimension of affective commitment to the dimensions of work behavior, amounting to 0.684.

Effect of Competence on Organizational Commitment (H1)

The results of the study indicate that competence has a positive and significant effect on organizational commitment. These results are consistent with previous research conducted by Ari Setiadi et al. (2016) and Fakhrol Rozi (2017).

Based on the correlation between dimensions of the variables produced the relationship dimension has the strongest influence on organizational commitment. This relationship dimension competency includes; cooperation, service orientation, interpersonal care, organizational intelligence, building relationships, conflict resolution, attention to communication and cross-cultural sensitivity. Management can make the relationship dimension a major competency that must be developed to increase organizational commitment.

Effect of Motivational Effects on Organizational Commitment (H2)

The results showed that motivation had a positive and significant effect on organizational commitment. these results are consistent with the results of research conducted by Ahmed Bin Ali Said et al. (2017). Based on the correlation between the dimensions of the variables produced dimensions of affiliation has the strongest influence on employee commitment.

The need for affiliation (need for affiliation) is the need to like, develop, or maintain friendships with others. In line with this, organizational management should pay attention to the relationship between the organization's acceptance of employees and good relations between employees.

Effect of Motivation on Employee Performance (H4)

The results showed that motivation had a positive and significant effect on employee performance. these results are consistent with the results of research conducted by Randy and Aima (2019), Aprilynn Clarissa (2018), Ramona Octaviannand (2017), Ahmed bin Ali Said et al. (2017). Based on the correlation between the dimensions of the variables produced affiliation dimensions have the most powerful influence on employee performance. This shows that the DJBC agency needs to excel and

the need for employee self-actualization is better. Employees need a more conducive relationship atmosphere between employees.

Therefore DJBC leaders need to pay attention to meeting the needs in terms of building relationships between employees.

Effect of Organizational Commitment on Employee Performance (H5)

The results showed organizational commitment had a positive and significant effect on employee performance. these results are consistent with the results of research conducted by Aprilynn Clarissa (2018) and Ahmed bin Ali Said et al. (2017). Based on the correlation between dimensions of variables produced dimensions of affective commitment have the strongest influence on employee performance. Affective commitment is an attachment to the organization on the basis of emotional ties not because of high salaries or moral ties for certain reasons. The indicator is that employees want to be part of the organization because of emotional ties or feel they have the same values as the organization. Leaders grow affective commitment through the internalization of the organization's vision and mission continuously.

Effect of Competence and Motivation on Organizational Commitment (H6)

The results showed that competence and motivation had a positive and significant effect on organizational commitment. This influence can be seen from the R² value of 0.772 which means that organizational commitment is influenced by the competence and motivation of 77.2%, the rest is influenced by other variables. These results are consistent with the assumption that there is a link between competency and motivation variables jointly (simultaneously) on organizational commitment.

Effect of Competence, Motivation, and Organizational Commitment on Employee Performance (H7)

The results showed competency, motivation and organizational commitment had a positive and significant effect on employee performance. This influence can be seen from the R² value of 0.831, which means that employee performance is influenced by the competence, motivation and organizational commitment of 83.1% and the rest is influenced by other variables.

These results are consistent with the assumption that there is a link between variables of competency, motivation and organizational commitment together (simultaneously) on employee performance.

Organizational Commitment Mediates Competence in Employee Performance (H8)

The results show that organizational commitment does not mediate competence on employee performance. That is because the direct effect of competence on employee performance is greater when compared to its indirect effect. The research results are not in accordance with the results of research conducted by Fakhrul Rozi (2017).

Organizational Commitment Mediates Motivation Toward Employee Performance (H9)

The results show that organizational commitment mediates motivation on employee performance. That is because the direct effect of competence on employee performance is smaller when compared to its indirect effect. The results of the study are in accordance with the results of research conducted by Agustina Rasentalu et al. (2017).

Based on the research results above, it can be seen that the effect of competence on employee performance is more significant than the effect of motivation on employee performance. This is indicated by the value of the competency loading factor which is higher than motivation, besides the effect of competence on employee performance without the need to mediate by organizational commitment. DJBC needs to make the strategy to improve employee competency more emphasized than to increase motivation in achieving the best performance. Although an increase in employee motivation is still needed.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of the research and discussion above, the following conclusions: (1) Competence has a significant positive effect on organizational commitment, with the relationship dimension being the strongest influence. (2) Motivation has a significant positive effect on organizational commitment, with the dimensions of affiliation having the strongest influence. (3) Competence has a significant positive effect on employee performance, with the relationship dimension being the strongest influence. (4) Motivation has a significant positive effect on employee performance, with the affiliate dimension being the strongest influence. (5) Organizational commitment as a mediator in this study has a significant effect on employee performance, with the most influential dimensions of affective commitment. (6) Competence and motivation together have a significant positive effect on organizational commitment. (7) Competency, motivation and organizational commitment simultaneously have a positive and significant impact on employee performance. (8) Organizational commitment does not mediate competence on employee performance. (9) Organizational commitment mediates motivation on employee performance.

Suggestions for DJBC Agencies

In the competency variable it is found that the relationship dimension is the biggest and the most significant influence on organizational commitment and employee performance. This shows that employee competencies related to communication and working well with others have a strong influence in increasing employee organizational commitment and performance. DJBC's leadership in conducting competency development programs emphasizes enhancing collaboration, service orientation, interpersonal care, organizational intelligence, building relationships, conflict resolution, attention to communication and cross-cultural sensitivity. Activities that can be carried out include: Capacity Building, FGD, Workshop, Workshop.

In the motivation variable it was found that the dimensions of affiliation had the highest influence on the variables of organizational commitment and employee performance. the need for affiliation is the need to like, develop, or maintain friendships with others. DJBC must create a work environment that can establish excellent relationships and cooperation. Forms of activities that can be done among other things: assignments to different Teams, more intense interaction between superiors and subordinates and more flexible education through informal meetings, outbound activities involving all employees.

In the correlation of organizational commitment variables produced the highest dimensions of affective commitment have a positive effect on employee performance variables. This means that the organizational commitment improvement program to achieve the best performance carried out by DJBC must be in the form of activities that can foster attachment to the organization on the basis of emotional ties. The indicator is that employees want to be part of the organization because of emotional ties or feel they have the same values as the organization. Activities that can be carried out include: internalizing the Ministry of Finance's values, strengthening the application of the Basic Attitudes of the DJBC Employees, establishing role models, Coaching and Mentoring by superiors to subordinates.

Suggestions for Future Researchers

The author hopes that further research can take different research objects from functional officials within the DJBC environment and dig deeper into the variables that affect employee performance with a wider range of samples. The results found in the form of organizational commitment does not mediate employee performance opens up the possibility of the influence of other variables as a mediator that can affect employee performance.

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