

# The effect of competence, independence and discipline on performance with job satisfaction as an intervening variable in the internal government supervisory apparatus (APIP) of the regional inspectorate throughout the Riau Islands Province

Auzar<sup>1</sup>, Ngaliman<sup>2</sup>, Muammar Khaddafi<sup>3</sup>

Universitas Batam, Indonesia<sup>1-3</sup>

[ngaliman@univbatam.ac.id](mailto:ngaliman@univbatam.ac.id)



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## Abstract

**Purpose:** The aim of this research is to determine the influence of Competency, Independence and Discipline on Job Satisfaction and Performance, the influence of Job Satisfaction on Performance, the influence of Competency, Independence and Discipline on Performance with Job Satisfaction as an intervening variable in the APIP Regional Inspectorate in the Riau Islands Province.

**Research Methodology:** Data collection techniques are through questionnaires, observation and documentation, with data analysis techniques using path analysis and hypothesis testing.

**Results:** The research results show that: Competence (X1) Independence (X2) and Discipline (X3) have a direct and significant influence on Job Satisfaction (Z) and Performance. Job Satisfaction has a direct influence on Performance, and Competence (X1) Independence (X2 and Discipline (X3) ) has an indirect and significant indirect influence on Performance (Y) with Job Satisfaction (Z) as an intervening variable in APIP Regional Inspectorates throughout Riau Islands Province.

**Keywords:** *Competence, Independence, Discipline, Job Satisfaction, Performance*

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## 1. Introduction

Internal government supervision is an important management function in government administration. Through internal supervision, it can be known whether a government agency has carried out activities in accordance with its duties and functions effectively and efficiently, as well as in accordance with plans, policies that have been set, and provisions. In addition, internal supervision of the administration of government is needed to encourage the realization of *good governance* and *clean government* and support the implementation of government that is effective, efficient, transparent, accountable and clean and free from corruption, collusion, and nepotism. Therefore, realizing good governance is a must for the government, the community and the House of Representatives as stakeholders in a country (Rahman & Shanjabini, 2022).

Supervision of the implementation of local government is carried out in stages starting from the district/city level, provincial level and department level. The Inspectorate conducts special inspections

and supervision on Regional Apparatus Organizations (OPD) in each Regency/City and Province. The internal supervision is carried out by the Government Internal Supervision Apparatus (APIP) consisting of Auditors and Regional Government Affairs Implementation Officers (PPUPD) contained in the Government Internal Control System (SPIP) which consists of audits, reviews, evaluations, monitoring and other supervisory activities. APIP in carrying out its duties and functions, in addition to providing recommendations, also reports its work results in the form of audit reports based on the audit standards of the government's internal supervisory apparatus. APIP performance is reported in the form of Recommendations and reports (Hamzah, Gozali, Annisa, & Pratiwi, 2022).

Therefore, the success or failure of an organization in achieving its goals depends on the success of the individual or employee in the organization itself in carrying out their duties through job satisfaction felt by each employee from the work results or performance achieved by the organization. Employee performance in carrying out their functions does not stand alone but is related to job satisfaction felt by employees.

Job satisfaction for an employee is a very important factor because the satisfaction obtained will also determine a positive attitude towards work. The squeeze of satisfaction in work can have a positive impact on behavior, such as the level of discipline and work morale that tends to increase. High job satisfaction is expected to make APIP more loyal to the organization, more motivated at work, happy at work, and in turn will increase productivity. Dissatisfied APIPs tend to shy away from duties and responsibilities, which will interfere with the process of achieving organizational goals. Dissatisfied APIPs often avoid work and are more likely to resign. Satisfied APIPs have better health, longer life, and job satisfaction will be taken out of the organization.

This study determines job satisfaction as an intervening variable between the influence of competence on performance, where job satisfaction is basically something individual in the same aspect. Each individual has a different level of satisfaction according to the value system that applies to him.

APIP carries out its duties with full awareness and can develop its energy and mind as much as possible, then the organization's goals will be realized, so that this can provide job satisfaction for employees.

The importance of competency, independence and discipline, so the researcher determined the research object at APIP (Government Internal Supervisory Apparatus) Regional Inspectorate throughout the Riau Islands province, as an agency that has a function in supervising the performance of local government, so high work performance is required. The performance of employees of the Regional Inspectorate of the Riau Islands province as internal supervisors is important, because it supervises the implementation of the duties of the Blood Device Organization (OPD) in the Regency/City, including determining whether the procedures set by the top management (Governor) have been complied with and running according to the plan, determining whether or not the maintenance of regional wealth is good, determining the efficiency and effectiveness of local government procedures and activities, and no less important is to determine the reliability of information produced by various Units/Work Units as an integral part of the Regional Government organization. All the implementation of the work is realized in the output in the form of a Supervision Result Report (Khong & Huynh, 2022).

Meanwhile, the other 6 (six) Regional Governments obtained a score of  $2.00 \leq$  a score of  $< 3.00$  with the category "2" (Developing). This shows that the organization has been able to formulate its performance well according to the mandate, tasks and functions of the organization, and has formulated quality performance indicators and targets. However, the organization has not developed a performance achievement strategy in the form of effective programs and activities in an effort to achieve these performance targets. There has been the implementation of control, but it is limited to fulfillment in the form of control communication to related parties.

One of the things to be achieved is to prevent irregularities in the implementation of local government management. Then another function is to carry out supervision, examination, assessment and

investigation on two principles, namely: the Provincial Regional Inspectorate as a vertical manifestation, and the Regent as a source of task receipt, so that to support the implementation of APIP personnel to carry out their vision, namely: Realizing Good Government, Professional Supervision and Obeying the Principles of Government Agency Accountability Reports, high performance from each APIP is needed. However, the problem that occurs is that APIP's performance is not optimal, which is caused by the lack of job satisfaction felt by employees, lack of competence, independence and discipline of employees in carrying out daily work activities. This can be seen from the corruption cases handled by Law Enforcement Officers that are reported directly by the community.

Therefore, to overcome the problems that exist in the APIP of the Regional Inspectorate in the Riau Islands Province, the researcher is interested in raising this theme by choosing the title of the research, namely: "The Effect of Competence, Independence and Discipline on Performance with Job Satisfaction as an Intervening Variable in the Internal Supervisory Apparatus (APIP) of the Regional Inspectorate of the Riau Islands Province".

## 2. Literature Review

### 2.1 Performance

According to Kasmir (2016) Performance is the result of performance and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period. (Torang, 2014) "Performance is the quantity or quality of the work of individuals or groups in an organization in carrying out the main tasks and functions that are guided by norms, operational standards, procedures, criteria and measures that have been set or applied in the organization.

Prawirosentono and Primasari (Sellang & Darman, 2017) who are more likely to use the word *performance* in explaining the word performance interpret *performance* as the results that can be obtained by a person or a group of people in an organization, in accordance with their responsibilities in order to achieve the goals of the organization in accordance with applicable rules, ethics, and norms.

Afandi (2018) stated that performance is the result of work that can be achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not in violation of the law and not contrary to morals and ethics.

Wibowo (2016), said that performance is about doing work and the results achieved from that work. Performance is about what is done and how to do it. Wirawan (2015) said that performance is the output produced by the functions or indicators of a job or a profession in a certain time.

Based on the opinions of the experts who are synthesized , performance is the result of individual or group work in achieving organizational goals in accordance with the time period that has been set by the organization. Then performance is also very important because if the performance of the employees is not good or good, then the organization's goals will not be on target or not in accordance with the goals.

Performance is a performance or performance. Performance can also be interpreted as work achievement or work implementation or work performance. According to Suwatno and Priansa (2018) said that work assessment or achievement is a success produced by a person in carrying out a job. Based on this, performance or work achievement is the result achieved by a person according to the applicable measure, in a certain period of time regarding work and his behavior and actions.

The level of success of a person in completing his work is called the term "*Level of performance*" or level of performance. Employees who have a high level of performance are employees whose work productivity is high, and vice versa, employees who have a performance level that is not in accordance with the set standards, then the employee is an unproductive employee. Performance appraisal is one of the important tasks for a company to find out the level of performance of its employees. However, the

implementation of objective performance appraisal is not a simple task and process, considering that every method used in an objective performance appraisal is not a simple task and process, considering that every method used in performance appraisal contains an appraisal bias. This bias in the assessment bias produces assessment results that are not careful and not on target for the company. Meanwhile, on the other hand, the company must obtain adequate information related to the performance of its employees, as a consideration for the company's strategic decisions, both related to the company's general policies, and related to human resource development policies (Kartika & Medlimo, 2023).

## **2.2 Job satisfaction**

Satisfaction comes from the Latin word *satis* which means enough or enough and *facio* which means to do or do, so satisfaction can be interpreted as an effort to meet the needs of something or make something adequate. A satisfaction can also be defined as the perception of something that has met one's expectations. Therefore, a person will not be satisfied if he has the perception that his expectations have not been met. A person will feel satisfied if his perception is the same or greater than expected.

Job satisfaction is an individual's emotional state, where the state is pleasant or unpleasant according to the employee's own side and view. A person's job satisfaction is an expression of a psychological phenomenon towards the work he or she does based on the perception of the various dimensions of the work environment, tasks performed, colleagues, work environment and job compensation. Job satisfaction reflects a person's feelings towards their job. Stephen, Robbins, and Judge (2016), said that job satisfaction refers to an individual's general attitude towards his or her job.

Afandi (2018) said that job satisfaction is an effectiveness or emotional response to various aspects of work. A set of employees' feelings about whether or not their job is enjoyable. A person's general attitude toward work that shows the difference between the amount of awards a job receives and the amount they believe they should receive.

Job satisfaction is a fairly interesting and important issue, because it has proven to be of great benefit to both the interests of individuals, industry, and society. The importance of job satisfaction for individuals is research on the causes and sources of job satisfaction that allows efforts to increase one's happiness in life. The importance of job satisfaction for the industry is that research on job satisfaction is carried out in the context of efforts to increase production and reduce costs through improving the attitudes and behaviors of its employees. The importance of job satisfaction for the community is that the community will enjoy the results of the maximum capacity of industry and the increase in human value in the context of work (Afrin, Sehreen, Polas, & Sharin, 2020).

## **2.3 Competence**

Competence comes from the word competence which means competence, ability and authority. As for the etymology method, competence is defined as the behavioral demonstration of expertise or excellence of a leader or staff who has good skills and behavior.

Competence is often equated with the ability to do something and mutually influence all aspects of the organization. Without having good competence, an organization will not run smoothly when it wants to achieve its goals. Some of the definitions of competence according to experts are as follows.

According to Sudaryo, Aribowo, and Sofiati (2018) states that competence is the ability to carry out or perform a job or task based on skills and knowledge, and is supported by a work attitude that is required by being characterized by professionalism in a certain field as something important or as a superiority. Competence is also a person's ability to produce satisfactory levels in the workplace, transfer and apply his skills and knowledge in new situations, and increase the agreed benefits. Based on the opinions of the experts who are synthesized, competence is an individual characteristic that includes knowledge, skills, and behaviors that result in effective work to achieve organizational goals. Zainal, Ramly, Mutis, and Arafah (2018) said that competency is a fundamental characteristic that a person possesses that

directly affects or can describe, excellent performance. In other words, competence is what outstanding performers do more often in more situations with better results, than what average *performers do*.

According to Sudarmanto (2015) Competence is about the problem of whether or not a person's competence can be improved or improved. This question is quite important considering that all organizations certainly want their human resources to have superior and reliable competencies, so that they can boost organizational performance.

Competencies are a set of knowledge, skills, and attitudes that are interrelated that affect most positions (roles or responsibilities), correlate with performance in the position, and can be measured by acceptable standards, and can be improved through training and development efforts.

## **2.4 Independence**

According to Mulyadi (2014) Independence can be interpreted as a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there is honesty in the auditor in considering the facts and there is an objective and impartial consideration in the auditor in formulating and expressing his opinion.

According to Azis (2021) auditor independence is an attitude that is not taking sides with anyone in any circumstance whether appearance or fact. Independence in appearance is that the auditor has no relationship with the client to avoid any conflict of interest. Meanwhile, independence in facts is an auditor's objective attitude.

According to Nasution, Ramadhan, and Barus (2019) states that independence is the ability to act objectively and with integrity. In this context, only someone who is honest and highly intellectual is capable of doing this attitude. According to Fitrawansyah (2014) independence is as follows: "Independence means freedom from influence both on the management responsible for the preparation of the report and on the users of the report."

D. Mulyadi (2015) independence is: "A mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means honesty in the auditor in considering the facts and objective and impartial consideration in the auditor in formulating and expressing his opinion".

## **2.5 Disciplin**

According to Singodimedjo in Sutrisno (2019) states that: Discipline is an attitude of willingness and willingness of a person to obey and obey the norms and regulations that apply around him. Good employee discipline will accelerate the company's goals, while declining discipline will become a hindrance and slow down the achievement of the company's goals.

According to Simamora (2015), discipline is a procedure that corrects or punishes subordinates for violating rules or procedures. Regarding inappropriate employee behavior, messing up or their performance is unacceptable to the organization.

Sulistiyani and Rosidah (2018) stated that discipline is a procedure that corrects or punishes subordinates for violating rules or procedures, discipline is a form of employee self-control and orderly implementation and shows the level of seriousness of the work team in an organization.

Hamali and Seda (2015) stated that work discipline is a force that develops in the body of employees and causes employees to be able to voluntarily adjust to regulatory decisions, and high values of work and behavior.

Agustini and Dewi (2019) "work discipline is also the willingness and obedience to behave in accordance with the regulations in the agency concerned". Rizki and Suprajang (2017) "work discipline

has several components such as attendance, obedience to work regulations, obedience to work standards, high level of vigilance, and ethical work".

Indiscipline and discipline can be a role model for others. If the work environment is all disciplined, then an employee will be disciplined, but if the organization's work environment is not disciplined, then an employee will also be undisciplined. For this reason, it is very difficult for a work environment that is not disciplined but wants to apply employee discipline, because a work environment that is not disciplined but wants to apply employee discipline, because the work environment will be a role model for employees.

So it can be concluded that employee discipline is a person's behavior that is in accordance with existing rules and work procedures or discipline is an attitude, behavior, and deed that is in accordance with the regulations of the organization, both written and unwritten.

Sinambela in Akbar and Slamet (2017) "work discipline is a person's ability to work regularly, persistently and work in accordance with applicable rules by not violating the rules that have been set". From the explanation above, conclusions can be drawn about work discipline which means the attitude and behavior that must be carried out by each employee in accordance with the regulations that have been set by the canto.

Fahmi (2016) stated that discipline is the level of compliance and obedience to the applicable rules and is willing to receive sanctions or punishments if they violate the rules set out in the discipline. Based on the opinions of experts synthesized, employee discipline is a dynamic behavior, not something static. This means that employee discipline can change from high discipline to low discipline and vice versa. These changes are influenced by many internal and external environmental factors. To understand, measure, and take disciplinary action.

## **2.6 Hypothesis Development**

Based on the description and theory mentioned above, the relationship between the variables of competence, discipline and employee performance through employee job satisfaction at APIP Inspectorate throughout the Riau Islands Province can be seen through the description below:

### **2.6.1 The effect of competence on job satisfaction**

One of the things that forms the best performance is ability which can also be interpreted as competence. Competencies can be defined as talents that are necessary to improve basic abilities and to improve performance to a higher level. Edison, Anwar, and Komar (2017) stated that competence is the ability of individuals to carry out a job correctly and have advantages based on things related to *knowledge*, skills, and attitudes. The determination of the required competencies will certainly be able to be used as a basis for evaluating employee work performance. A person's competence is the basis of an individual that is related to effective and superior performance in a job.

An employee who has high competence such as knowledge, skills, abilities, and attitudes that are in accordance with the position he or she holds is always encouraged to work effectively, efficiently and productively. This happens because with the competence possessed by the employee concerned, he is more able to carry out the tasks assigned to him, because the success of an organization is influenced by the resources in the organization, both human and financial resources. Mirazona (2015) The results of the study show that competence, organizational culture and work ethic simultaneously or partially affect employee performance.

### **2.6.2 The effect of independence on job satisfaction**

Independence is the main basis of public trust in assessing the quality of audit services, independence is a very important thing. The independence of public accountants has two aspects, namely: a) Independence in fact, b) Independence appearance. Meanwhile, Andini, Andika, and Pranaditya (2021) That Independence has a significant effect on auditor job satisfaction, meaning that the higher the

independence, the higher the performance will increase (H2 accepted). Independence is the attitude of an auditor who is impartial, has no personal interests and is not easily influenced by interested parties in providing professional services as an auditor, and upholds honesty.

### *2.6.3 The effect of discipline on job satisfaction*

Discipline is a person's awareness and willingness to obey all organizational regulations and applicable social norms. According to Hasibuan and Silvya (2019). Various rules or norms set by a company have a very important role in creating discipline so that employees can comply with and implement these regulations. The rules or norms are usually followed by sanctions given in the event of violations. These sanctions can be in the form of verbal/written reprimands, suspensions, demotion or even dismissal depending on the magnitude of the violation committed by the employee. It is intended that employees work with discipline and take responsibility for their work. If employees have high work discipline, it is hoped that they will be able to complete tasks quickly and appropriately so that job satisfaction arises.

The results of a study conducted by Lumentut and Dotulong (2015) showed that work discipline did not have a significant effect on job satisfaction at PT Bank Sulut Airmadidi branch.

### *2.6.4 The effect of competence on performance*

Competence is said to be one of the factors that affect the performance of an employee. The higher the competence that an employee has, the employee's performance will increase. The performance of an employee can be seen from the competencies he has, therefore it is expected that employees have competencies related to their duties and job responsibilities so that they can produce maximum performance at their place of duty. Employee competency factors, which include the suitability of knowledge and skills in the implementation of duties, will have an impact on employee performance as a manifestation of their achievements. The higher the suitability of a person's competence in his field of duty, the higher the level of employee performance. Competent employees usually have a relatively stable attitude and work ability when facing situations in the workplace which is formed from the synergy between their character, self-concept, internal motivation, and contextual knowledge capacity so that they can quickly overcome the work problems they face, do their work calmly and confidently and openly improve their quality.

Sedarmayanti (2017), competence is a fundamental characteristic that a civil servant possesses in the form of knowledge, skills, and behavioral attitudes necessary in the implementation of his or her duties so that the civil servant can carry out his duties professionally, effectively and efficiently.

Moheriono (2014), stated that competence has a causality relationship if it is associated with the performance of an employee, as well as competencies consisting of: motive, trait, self concept, skill, and knowledge that can predict a person's behavior, so that in the end it can predict the person's performance. Rostarina (2016) found that employee competence has a significant effect on employee performance at the Health Training Center of the West Java Provincial Health Office.

### *2.6.5 The Effect of Independence on Performance*

Andini et al. (2021) That Independence has a significant effect on auditor performance, meaning that the higher the independence, the higher the performance, the more independence is the attitude of an auditor who is impartial, has no personal interests and is not easily influenced by interested parties in providing professional services as an auditor, and upholds honesty. So that if the auditor has high independence, the performance will be better. In relation to Auditor Performance, an auditor who has a highly independent attitude in conducting an audit, the results of the audit will be in accordance with the existing facts so that the Auditor's Performance is expected to be better. Auditors who uphold their independence will not be affected and will not be influenced by various forces that come from outside the auditor in considering the facts he finds in the audit. The public will be able to assess the extent to which auditors have worked in accordance with the ethical standards set by their profession.

### *2.6.6 The Effect of Discipline on Employee Performance*

Discipline is the most important MSDM operative because the better the employee's discipline, the higher the work performance that can be achieved. Without good employee discipline, it is difficult for organizations and agencies to achieve optimal results. Thus, good discipline is highly expected by the agency, so that employee performance can be in accordance with what the agency expects. research on the influence of work discipline on performance was carried out by Sidanti (2015), which resulted in research showing that discipline variables simultaneously have a positive and significant effect on employee performance.

#### *2.6.7 The effect of job satisfaction on performance*

Job Satisfaction is a pleasant psychological condition that can be felt by employees or employees (Workers) in a work environment for their role in the organization and their needs are well met. According to Mathis and Jackson (2010) although job satisfaction is interesting and important, the most basic thing is the influence of job satisfaction on the organization which will affect employee performance. Thus, it can be concluded that job satisfaction affects performance, namely the high and low level of employee job satisfaction which is felt will affect employee performance. If job satisfaction is achieved, what will happen is that the employee's performance over the organization or company is high.

#### *2.6.8 The influence of competence on performance through job satisfaction*

Job satisfaction is basically something that is individual in the same aspect. Each individual has a different level of satisfaction according to the value system that applies to him. The higher the assessment of the work that is perceived in accordance with the individual's competence, the higher the satisfaction with the work so that it has an impact on employee performance, Zainal et al. (2018). Therefore, the competencies possessed by employees are very important in achieving to give their best in order to get their own satisfaction in doing their work.

Yulianto (2018) states that employees who have competence have a significant effect on performance, both directly and indirectly, through employee job satisfaction at the Sukamandi Apparatus Education and Training Center. This shows that when the competencies possessed by employees improve, the performance of employees will also be better, which will have an impact on employee job satisfaction.

#### *2.6.9 The influence of independence on performance through job satisfaction*

Independence is the attitude of the auditor who is impartial, has no personal interests, and is not easily influenced by interested parties in providing opinions or conclusions, so that the opinions or conclusions given are based on high integrity and objectivity. Independence also means honesty in the auditor in considering the facts and objective and impartial considerations in the auditor.

When an auditor is satisfied in auditing, an auditor will automatically be independent. This is in line with the discrepancy theory, namely if what you get turns out to be greater than you want, then people will be more satisfied even if there is a gap from other parties when the auditor gives an opinion statement in the financial statements.

#### *2.6.10 The effect of discipline on performance through job satisfaction*

Work discipline can be seen as a great benefit, both for the interests of the organization and for employees. For organizations, the existence of work discipline will ensure the maintenance of order and the smooth implementation of tasks, so that optimal results are obtained. As for employees, a pleasant atmosphere will be obtained so that it will add enthusiasm in carrying out their work. Thus, employees can carry out their duties with full awareness and can develop their energy and mind as much as possible for the realization of organizational goals.

Hasibuan and Silvya (2019) stated that discipline is a person's awareness and willingness to obey all company regulations and applicable social norms. From the above definition, the researcher argues that discipline is a management activity to increase the awareness and willingness of an employee to obey company regulations and applicable social norms. Afandi (2021) stated that performance is the result

of work that can be achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not in violation of the law and not contrary to morals and ethics.

The results of a study conducted by Muamar (2017) where the research findings that job satisfaction can mediate the influence between work discipline on employee performance at the Central Sulawesi Provincial Manpower and Transmigration Office.

Referring to the descriptions that have been put forward and several theoretical concepts and results of previous research or empirical evidence that shows the relationship and relationship between the variables used in this study, a model of the conceptual framework of the research is formed, which can be seen in figure 1 as follow:

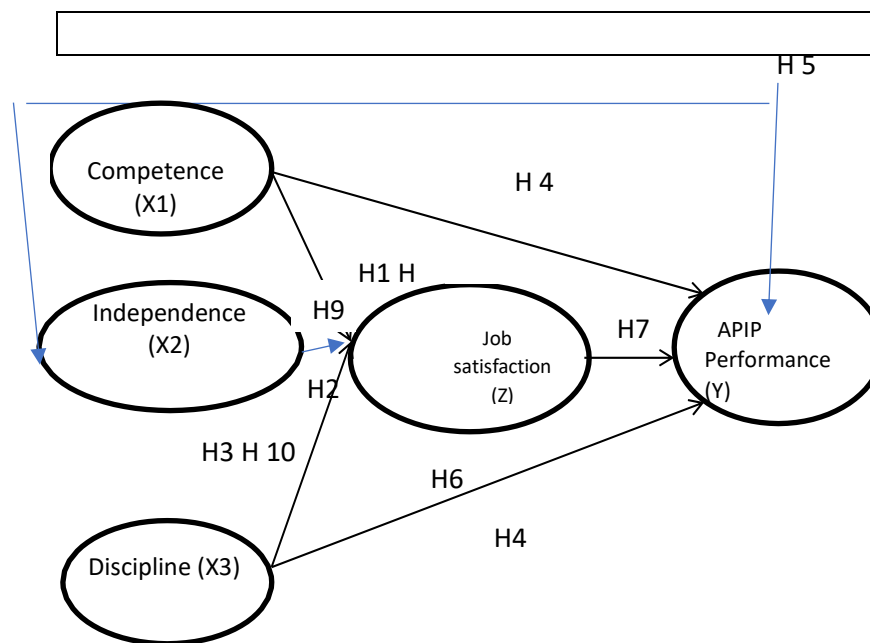


Figure 1. Research Model

H1: Competence has a direct and significant effect on employee job satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.

H2: Independence has a direct and significant effect on employee job satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.

H3: Discipline has a direct and significant effect on employee job satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.

H4: Competence has a direct and significant effect on the performance of APIP Regional Inspectorates throughout the Riau Islands Province.

H5: Independence has a direct and significant effect on the performance of the APIP Regional Inspectorate in the Riau Islands Province.

H6: Discipline has a direct and significant effect on the performance of the APIP Regional Inspectorate in Riau Islands Province.

H7: Job satisfaction has a direct and significant effect on the performance of APIP Regional Inspectorates throughout the Riau Islands Province.

H8: Competence has an indirect and significant effect on performance through employee job satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.

H9: Independence has an indirect and significant effect on performance through employee job satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.

H10: Discipline has an indirect and significant effect on performance through supervisor job satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.

### 3. Research Methodology

#### 3.1 Operational definition of variables

Table 1. Operational definition of variables

Variable	Operational Definition	Indicators	Measurement Scale
Research			
Performance (Y)	It is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period. Increasing individual performance is likely to also increase company performance because the two have a close relationship	1. Quantity Quality Time Cost suppression Relationship Between Employees (Kasmir, 2016)	Likert Scale with score weights 5 = strongly agree, 4 = agree, 3 = neutral, 2 = disagree, 1 = strongly disagree
Employee job satisfaction (Z)	Job satisfaction is a series of feelings of pleasure or displeasure and emotions of a worker related to his work so that it is not an employee's assessment of whether or not he feels happy or not about work.	Work Salary Promotion. Supervisor Co workers Afandi (2018)	Likert Scale with score weights strongly agree, 4 = agree, 3 = neutral, 2 = disagree, 1 = strongly disagree.
Competencies (x1)	Competence as the ability to perform or perform a job or task based on skills and knowledge	Motif Characteristic Self-concept Knowledge Skills Rahmat and Basalamah (2019)	Likert Scale with score weights strongly agree, 4 = agree, 3 = neutral, 2 = disagree, 1 = strongly disagree.

Independence (X2)	A mental attitude that APIP must have without being influenced by any party in conducting audits, reporting findings, and giving opinions without pressure from other parties.	Length of relationship with clients (auditee tenure)	Likert Scale with score weights
		Pressure from Clients	5 = strongly agree,
		Review from fellow auditors (Peer Review)	4 = agree,
		Non-Audit Services	3 = neutral,
		Harjanto and ZULAIKHA (2014)	2 = disagree,
			= strongly disagree.
Discipline (X3)	Discipline is a person's awareness and willingness to obey all company regulations and applicable social norms.	Regulatory compliance	Likert Scale with score weights
		Effective at work	strongly agree,
		Timely attendance	4 = agree,
		Completing Work on time	3 = neutral,
		Work according to procedures	2 = disagree,
		Simamora (2014)	= strongly disagree.

Source: Research Plan, 2024

#### 4. Result and Discussion

Table 2 about the return of questionnaires, it can be seen that the number of questionnaires that returned and can be processed is 121 (100%). Based on the data obtained from the distribution of the questionnaire, personal data or characteristics of respondents were obtained based on, Gender, Age, Education, Period of Service, and Position. The following are the characteristics of respondents based on:

Table 2. Characteristics Of Respondents

Gender	Sum	Percentage
Man	52	43%
Woman	69	57%
Total	121	100%
Age (yrs)	Number (Org)	Percentage
20-30	9	7,4%
30-40	40	33,1%
40-50	58	47,9%
>50	14	11,6%
Total	121	100%
Education Level	Sum	Percentage
D.1/D.3	12	9,9%
S1	84	69,4%
S2	25	20,7%

Total	121	100%
Working Period	Sum	Percentage
< 5 Years	21	17,4%
5- 10 Years	25	20,7%
10-20 Years	54	44,6%
20-30 Years	14	11,6%
>30 Years	7	5,8%
Total	121	100%
APIP	Sum	Percentage
Auditor	87	71,9%
PP2UPD	34	28,1%
Total	121	100%

Source: Primary Data in 2024

Based on table 4.7 above, it can be known that APIP Respondents of Regional Inspectorate Employees of Riau Islands Province taken as respondents showed that 87 Auditor respondents or 71.9%, respondents and PP2UPD respondents were 34 people or 28.1%.

#### **4.1 Hypothesis Testing**

##### **4.1.1 Measurement Model (Outer Model)**

The measurement model (*outer model*) aims to evaluate the construct variables being studied, validity (accuracy), and profitability (reliability) of a variable. It can be seen in the following figure 2:

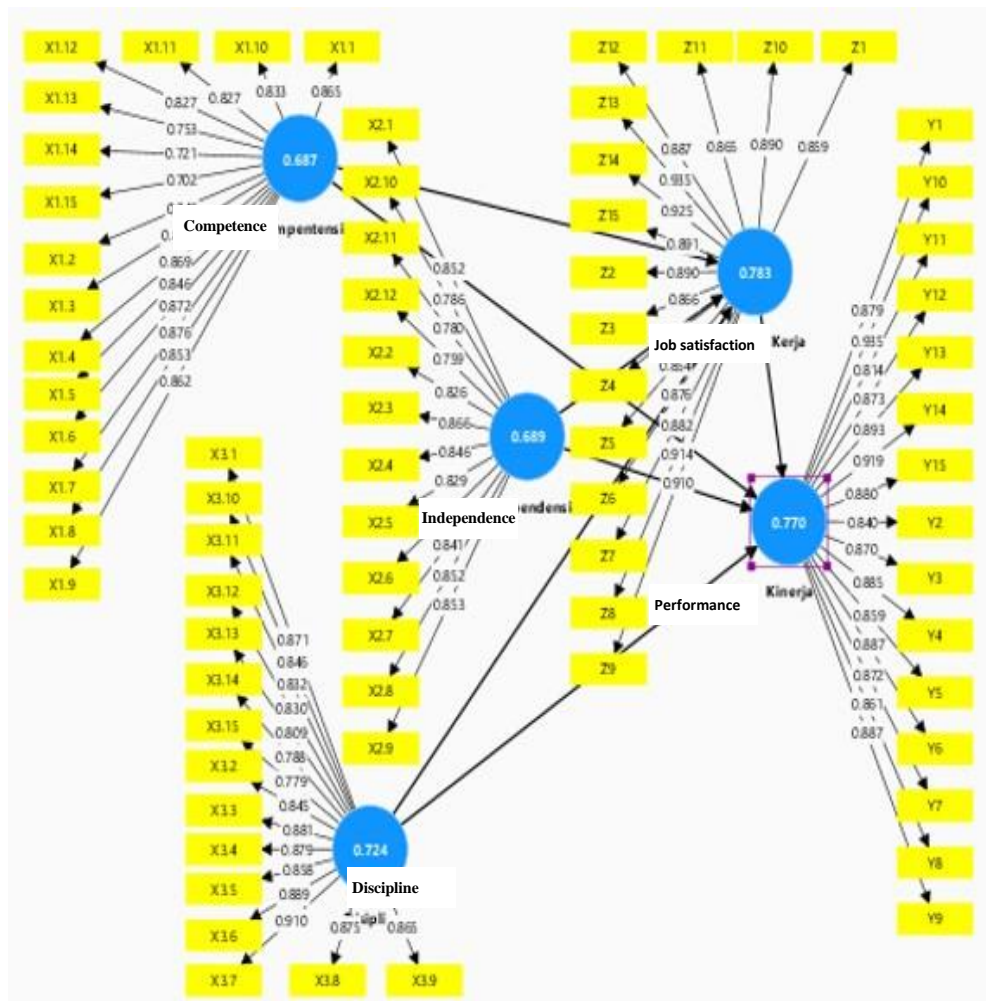


Figure 2. Exterior model view, 2024  
Source: Processed Image of SmartPLS Algorithm in 2024.

The evaluation of the research model is a PLS-based SEM analysis consisting of 3 components, namely structural model evaluation, measurement model evaluation and weighting scheme. In this study, the evaluation of the structural model or commonly known as the outer model and inner model will be described. In assessing the structural model, several tests were used consisting of convergent validity test, crime validity test, composite reliability value and AVE.

#### 4.1.2 Convergent Validity Test

The convergent validity test is used to see the extent to which a measurement is positively correlated with an alternative measurement of the same construct. To see whether an indicator of a construct variable is valid or not, it is seen from the outer loading value. If the *outer loading value* > 0.700, then an indicator is declared vailid, and if the *outer loading value* < 0.700, then an indicator is declared not vailid The Convergent Validity Test can be seen in Table 2 below.

Table 3. Convergent Validity

Variable s	Competenc ies (x1)	ndependenc (X2)	Disciplin e (X3)	Job Satisfaction (Z)	Perform ance (Y)	Conclusion
X1.1	0,853					Valid
X1.10	0,793					Valid
X1.11	0,797					Valid

X1.12	0,801					Valid
X1.13	0,842					Valid
X1.14	0,775					Valid
X1.15	0,861					Valid
X1.2	0,847					Valid
X1.3	0,860					Valid
X1.4	0,872					Valid
X1.5	0,856					Valid
X1.6	0,852					Valid
X1.7	0,854					Valid
X1.8	0,823					Valid
X1.9	0,803					Valid
X2.1		0,855				Valid
X2.10		0,823				Valid
X2.11		0,733				Valid
X2.12		0,768				Valid
X2.2		0,849				Valid
X2.3		0,859				Valid
X2.4		0,880				Valid
X2.5		0,903				Valid
X2.6		0,914				Valid
X2.7		0,907				Valid
X2.8		0,904				Valid
X2.9		0,888				Valid
X3.1			0,848			Valid
X3.10			0,841			Valid
X3.11			0,851			Valid
X3.12			0,852			Valid
X3.13			0,804			Valid
X3.14			0,731			Valid
X3.15			0,786			Valid
X3.2			0,846			Valid
X3.3			0,849			Valid
X3.4			0,825			Valid
X3.5			0,824			Valid
X3.6			0,849			Valid
X3.7			0,863			Valid
X3.8			0,863			Valid
X3.9			0,857			Valid
Z1				0,879		Valid
Z10				0,878		Valid
Z11				0,840		Valid

Z12				0,817		Valid
Z13				0,764		Valid
Z14				0,706		Valid
Z15				0,750		Valid
Z2				0,908		Valid
Z3				0,888		Valid
Z4				0,845		Valid
Z5				0,791		Valid
Z6				0,827		Valid
Z7				0,820		Valid
Z8				0,828		Valid
Z9				0,898		Valid
Y1					0,878	Valid
Y10					0,935	Valid
Y11					0,815	Valid
Y12					0,874	Valid
Y13					0,893	Valid
Y14					0,918	Valid
Y15					0,880	Valid
Y2					0,840	Valid
Y3					0,870	Valid
Y4					0,886	Valid
Y5					0,859	Valid
Y6					0,887	Valid
Y7					0,872	Valid
Y8					0,861	Valid
Y9					0,887	Valid

Source : Primary data on SmartPLS Algorithm Processing in 2024

#### 4.1.3 Discrimination Validity Test

The Validity Test of discrimination aims to assess whether an indicator of a construct variable is valid or not, namely by looking at the Value of *Heterotrait - Monotrait Ratio Of Corelation* (HTMT) < 0.90, then the variable has a good validity of discrimination (valid) (Hair, Hult, Ringle, & Sarstedt, 2014) The Validity Test can be seen in Table 3 below:

Table 4. Validity of Discrimination

Variable	Discipline (X3)	Independence (X2)	Job Satisfaction (Z)	Performance (Y)	Competencies (x1)
Discipline (X3)					
Independence (X2)	0,267				
Job Satisfaction (Z)	0,543	0,551			
Performance (Y)	0,885	0,206	0,612		

<b>Competencies (x1)</b>	0,400	0,710	0,405	0,365	
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Source : Primary data on SmartPLS Algorithm Processing in 2024

Based on the table above, the results of the correlation of the Competency variable (X1) with the correlation value of all variables were declared valid.

#### 4.1.4 Composite Reliability and AVE Value

The outer model can also be measured by assessing convergent validity and discriminant validity by looking at the reliability of the construct or latent variables measured by the composite reliability value. The construct is declared reliable if the composite reliability has a value of  $>0.7$ , then the construct is declared reliable. The output results of SmartPLS for composite reliability values can be shown in Table 4 below:

Table 5. Internal Consistency Analysis

Variable	Cronbach's Alpha	Composite reliability (rho_A)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
<b>Competencies (x1)</b>	0,968	0,969	0,971	0,694
<b>Indemnity (X.2)</b>	0,967	0,971	0,971	0,737
<b>Discipline (X.3)</b>	0,968	0,969	0,975	0,694
<b>Job Satisfaction (Z)</b>	0,968	0,969	0,982	0,691
<b>Performance (Y)</b>	0,979	0,979	0,980	0,770

Source: Primary data on SmartPLS Algorithm Processing in 2024

Based on the internal consistency analysis data in the table above, it was obtained that all constructs have good reliability in accordance with the minimum value limit that has been required. The model has better discriminant validity, having a good AVE value is required to have a value greater than 0.50.

#### 4.1.5 R Square

The value of the determination coefficient is displayed to determine the influence of independent variables on dependent variables The determination coefficient (R Square) aims to evaluate the accuracy of the prediction of a variable can be seen in Table 5 below:

Table 6. R Square Values

Variable	R Square	Adjusted R Square
Job Satisfaction (Z)	0,820	0,815
Performance (Y)	0,854	0,849

Source: Primary data on SmartPLS Algorithm Processing in 2024

#### 4.1.6 Inner Model Testing

This test is to determine the path coefficient of the structural model, the purpose of which is to test the significance of all relationships or hypothesis testing. The Inner Model test can be seen in figure 4.2 below:

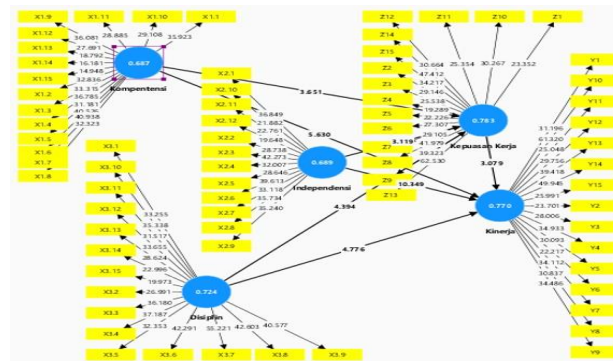
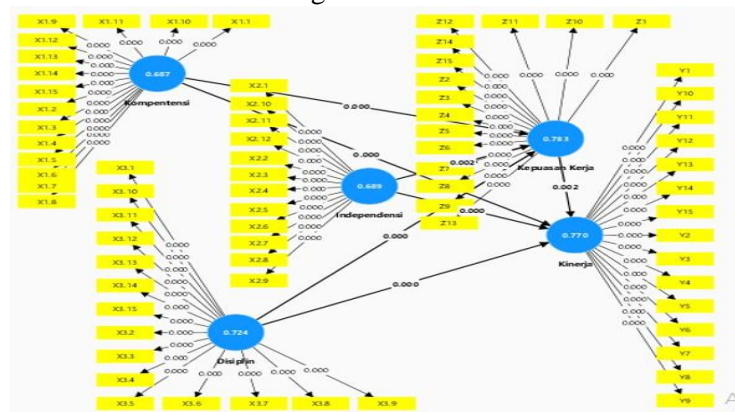


Image : T Statistics



P Values Image

Figure 3. Inner display of the model, 2024

Source: SmartPLS Bootstrapping Processed Image in 2024

## 4.2 Direct Impact Testing

Testing the direct influence hypothesis aims to prove the hypotheses of the influence of one variable on other variables directly (without intermediaries). If the value of the path coefficient is positive, it indicates that the increase in the value of one variable is followed by the increase in the value of other variables. If the value of the path coefficient is negative, it indicates that the increase in the value of one variable is followed by the decrease in the value of another variable. If the P-Value is  $< \text{Alpha } (0.05)$ , then  $H_0$  is accepted (the influence of one variable with other variables is significant). If the P-Value is  $> \text{Alpha } (0.05)$ , then  $H_0$  is rejected (the influence of one variable with another variable is insignificant):

Table 7. Direct Influence Hypothesis

Variable	Original sample (O)	Average sample (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Result
Competence -> Job Satisfaction	0,358	0,358	0,055	6,464	0,000	Ho. Accepted
Independence -> Job Satisfaction	0,491	0,494	0,055	8,888	0,000	Ho. Accepted

Discipline -> Job Satisfaction	0,788	0,792	0,068	11,630	0,000	Ho. Accepted
Competencies -> Performance	0,356	0,369	0,072	4,940	0,000	Ho. Accepted
Independence -> Performance	0,303	0,311	0,078	3,900	0,000	Ho. Accepted
Discipline -> Performance	0,243	0,222	0,113	2,155	0,031	Ho. Accepted
Job Satisfaction -> Performance	0,771	0,796	0,114	6,763	0,000	Ho. Accepted

Source: Primary data on SmartPLS Bootstrapping in 2024

Based on the results of the data processing above with the following results:

1. Hypothesis 1 states that the direct influence of the Competency variable (X1) on the Job Satisfaction variable (Z) has a t-statistical path coefficient of 6.464 (positive)  $> 1.96$ , then it can be concluded that the Competency variable (X1) has a direct influence on the Job Satisfaction variable (Z). The influence of the Competency variable (X1) on Job Satisfaction (Z) has a P-Value of  $0.000 < 0.05$ , so it can be stated that the influence between Competency (X1) on Job Satisfaction (Z) is significant, so **Hypothesis 1 is accepted.**
2. Hypothesis 2 states that the direct influence of the Independence variable (X2) on the Job Satisfaction variable (Z) has a t-statistical path coefficient of 8.888 (positive)  $> 1.96$ , then it can be concluded that the Independence variable (X2) has a direct influence on the Job Satisfaction variable (Z). The influence of the Independence variable (X2) on Job Satisfaction (Z) has a P-Values of  $0.000 < 0.05$ , so it can be stated that the influence between Independence (X2) on Job Satisfaction (Z) is significant, so **Hypothesis 2 is accepted.**
3. Hypothesis 3 states that the direct influence of the Discipline variable (X3) on the Job Satisfaction variable (Z) has a t-statistical path coefficient of 11.630 (positive)  $> 1.96$ , then it can be concluded that the Discipline variable (X3) has a direct influence on the Job Satisfaction variable (Z). The influence of the Discipline variable (X3) on Job Satisfaction (Z) has a P-Value of  $0.000 < 0.05$ , so it can be stated that the influence between Discipline (X3) on Job Satisfaction (Z) is significant, so **Hypothesis 3 is accepted.**
4. Hypothesis 4 states that the direct influence of the Competency variable (X1) on the Performance variable (Y) has a t-statistical path coefficient of 4.940 (positive)  $> 1.96$ , then it can be concluded that the Competency variable (X1) has a direct influence on the Performance variable (Y). The influence of the Competency variable (X1) on Performance (Y) has a P-Value of  $0.000 < 0.05$ , so it can be stated that the influence between Competency (X1) on Performance (Y) is significant, so **Hypothesis 4 is accepted.**
5. Hypothesis 5 states that the direct influence of the Independence variable (X2) on the Performance variable (Y) has a t-statistical path coefficient of 3.900 (positive)  $> 1.96$ , then it can be concluded that the Independence variable (X2) has a direct influence on the Performance variable (Y). The influence of the Independence variable (X2) on Performance (Y) has a P-Value of  $0.000 < 0.05$ , so it can be stated that the influence between Independence (X2) on Performance (Y) is significant, so **Hypothesis 5 is accepted.**
6. Hypothesis 6 Stating that the direct influence of the Discipline variable (X3) on the Performance variable (Y) has a t-statistical path coefficient of 2.155 (positive)  $> 1.96$ , then it can be concluded that the Discipline variable (X3) has a direct influence on the Performance variable (Y). The influence of the Performance variable (X3) on Performance (Y) has a P-Value of  $0.031 < 0.05$ , so it

can be stated that the influence between Discipline (X3) on Performance (Y) is significant, so **Hypothesis 6 is accepted.**

7. Hypothesis 7 Stating that the direct influence of the Job Satisfaction variable (Z) on the Performance variable (Z) has a t-statistical path coefficient of 6.763 (positive) > 1.96, then it can be concluded that the Job Satisfaction variable (Z) has a direct influence on the Performance variable (Y). The influence of the variable Job Satisfaction (Z) on Performance (Y) has a P-Values of  $0.000 < 0.05$ , so it can be stated that the effect between Job Satisfaction (Z) on Performance (Y) is significant, so **Hypothesis 7 is accepted.**

#### 4.3 Indirect Influence Testing

Testing the indirect influence hypothesis aims to prove the hypotheses of the influence of a variable on other variables indirectly (through intermediaries). If the correlation value of indirect influence > the coefficient of direct influence, then the intervening variable mediates the relationship between one variable and another, then  $H_0$  is accepted. Conversely, if the correlation value of indirect influence < the coefficient of direct influence, then the intervening variable does not mediate the relationship between one variable and another, then  $H_0$  is rejected can be seen in table 7 below:

Table 8. Indirect Influence Hypothesis

Variable	Original sample (O)	Average sample (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Result
Competence -> Job Satisfaction -> Performance	0,276	0,285	0,057	4,952	0,000	Ho accepted
Independence -> Job Satisfaction -> Performance	0,379	0,391	0,057	6,637	0,000	Ho accepted
Discipline -> Job Satisfaction -> Performance	0,608	0,630	0,106	5,721	0,000	Ho accepted

Source: Primary data on SmartPLS Bootstrapping in 2024

Based on the table above:

1. Hypothesis 8 Stating that the value of the coefficient of indirect influence of the Competency variable (X1) on Performance (Y) through Job Satisfaction (Z) has a t-statistical path coefficient of 4.952 (positive) > 4.940 (direct t-statistic) > 1.96, thus it can be stated that Competency (X1) has an indirect effect on Performance (Y) through Job Satisfaction (Z). The influence of the Competency variable (X1) on Performance (Y) Through Job Satisfaction (Z) has a P-Value of  $0.000 < 0.05$ , so it can be stated that the influence between Competency (X1) on Performance (Y) Through Job Satisfaction (Z) is significant. so **Hypothesis 8 is accepted.**
2. Hypothesis 9 Stating that the value of the coefficient of indirect influence of the Independence variable (X2) on Performance (Y) through Job Satisfaction (Z), has a t-statistical path coefficient of 6.637 (positive) > 3.900 (direct t-statistic) > 1.96, thus it can be stated that Independence (X2) has an indirect effect on Performance (Y) through Job Satisfaction (Z). The influence of the Independence variable (X2) on Performance (Y) Through Job Satisfaction (Z) has a P-Values of  $0.000 < 0.05$ , so it can be stated that the influence between Independence (X2) on Performance (Y) Through Job Satisfaction (Z) is significant. so **Hypothesis 9 is accepted.**
3. Hypothesis 10 Stating that the value of the coefficient of indirect influence of the Discipline variable

(X3) on Performance (Y) through Job Satisfaction (Z) has a t-statistical path coefficient of 5.721 (positive) > 2.155 (direct t-statistic) > 1.96, thus it can be stated that Discipline (X3) indirectly affects Performance (Y) through Job Satisfaction (Z). The influence of the Discipline variable (X3) on Performance (Y) Through Job Satisfaction (Z) has a P-Value of  $0.000 < 0.05$ , so it can be stated that the influence between Discipline (X3) on Performance (Y) Through Job Satisfaction (Z) is significant. so **Hypothesis 10 is accepted.**

## 5. Conclusion

### 5.1. Conclusion

ased on the results of hypothesis testing in this study, it can be concluded as follows.

1. Competence (X1) has a direct and significant influence on Job Satisfaction (Z), so Hypothesis 1 is accepted. This means that the higher the Competence that APIP has, the higher the Job Satisfaction at APIP Regional Inspectorates throughout the Riau Islands Province.
2. Independence (X2) has a direct and significant influence on Job Satisfaction (Z), so Hypothesis 2 is accepted, meaning that the higher the level of Independence possessed by an APIP, the higher the Job Satisfaction at the APIP Regional Inspectorate of Riau Islands Province
3. Discipline (X3) has a direct and significant influence on Job Satisfaction (Z), so Hypothesis 3 is accepted, meaning that the higher the level of Discipline possessed by an APIP, the higher the Job Satisfaction in the APIP Regional Inspectorate of Riau Islands Province.
4. Competence (X1) has a direct and significant influence on Performance (Y), so Hypothesis 4 is accepted, meaning that the higher the level of Competence possessed by an APIP, the higher the Performance at the APIP Regional Inspectorate of Riau Islands Province.
5. Independence (X2) has a direct and significant influence on Performance (Y) in the Regional Inspectorate of the Riau Islands Province, so Hypothesis 5 is accepted, meaning that the higher the level of Independence possessed by an APIP, the higher the Performance of the APIP Regional Inspectorate of the Riau Islands Province.
6. Discipline (X3) has a direct influence and on Performance (Y), so Hypothesis 6 is accepted, meaning that the higher the level of Discipline possessed by an APIP, the higher the Performance at the APIP Regional Inspectorate of Riau Islands Province.
7. Job Satisfaction (Z) has a direct and significant influence on Performance (Y) so Hypothesis 7 is accepted, meaning that the higher the level of Job Satisfaction owned by an APIP, the higher the Performance at the APIP Regional Inspectorate of Riau Islands Province.
8. Competence (X1) has an indirect and significant influence on Performance (Y) with Job Satisfaction (Z) as an intervening variable so Hypothesis 8 is accepted This means that the higher the competence possessed by APIP, the more the performance of APIP itself will increase followed by the increase in job satisfaction felt by APIP related to APIP Inspxxx, Regional Exetorate of Riau Islands Province.
9. Independence (X2) ) has an indirect and significant influence on Performance (Y) with Job Satisfaction (Z) as an intervening variable so Hypothesis 9 is accepted, meaning that the higher the level of Independence of an APIP, the more the performance of APIP itself will increase followed by an increase in job satisfaction felt by APIP related to APIP Regional Inspectorates throughout the Riau Islands Province.
10. Discipline (X3) ) has a direct and significant influence on Performance (Y) with Job Satisfaction (Z) as an intervening variable so Hypothesis 10 is accepted, meaning that the higher the level of APIP Discipline, the more the performance of APIP itself will increase by following a review of the increase in job satisfaction felt by the APIP concerned at the APIP Regional Inspectorate of Riau Islands Province.

### 5.2 Suggestion

Regarding the results of the research, the following suggestions can be submitted:

1. There is a need to improve APIP Competency in order to be able to increase employee initiative in completing work, this is done by providing skills to APIP to participate in Seminars, Training and Self-Office Training at APIP at the Se Inspectorate of Riau Islands Province.
2. APIP in Riau Islands Province Needs to Increase Independence in order to increase Confidence,

- Institutions and to gain trust from the Community in the Performance produced by APIP.
3. APIP Se\_Provinsi Riau Islands needs to make efforts to improve Discipline and establish good cooperation with colleagues in carrying out the work given to APIP, so that it is expected to produce high and timely work effectiveness as an Apip employee.
  4. There is a need to increase job satisfaction for Apip employees in the implementation of achievements, namely by paying attention to job placement in accordance with their areas of competence and providing APIP opportunities for career development while working.

### 5.3 Research Limitations

The limitations of this study are as follows

1. This study uses a survey method through a questionnaire and is not accompanied by direct interviews, so that the conclusions drawn are only based on data collected through the use of written instruments.
2. This study only uses several variables, namely Competence, Independence, Discipline, Job Satisfaction, and Performance. Meanwhile, there are many other behavioral variables that can be researched such as work ethic, leadership style, integrity and so on.
3. The respondents in this study only include APIP at the Riau Islands Provincial Inspectorate, do not include independent auditors who provide audit services to the general public and BPKP auditors are not included in this study.
4. The busyness of APIP with APIP is limited so that it does not return the questionnaire even though it is repeatedly asked and takes a long time to return the questionnaire.

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