

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

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Abstract

Purpose: This study aimed to analyze the influence of competence, independence, and discipline on job satisfaction and employee performance, the effect of job satisfaction on performance, and the indirect influence of competence, independence, and discipline on performance through job satisfaction as an intervening variable at the APIP Regional Inspectorates in Riau Islands Province.

Research methodology: Data were collected through questionnaires, observations, and documentation. The sample consisted of APIP employees from Regional Inspectorates across the Riau Islands Province. Data were analyzed using path analysis and hypothesis testing to examine the direct and indirect relationships among the variables.

Results: The findings revealed that competence, independence, and discipline significantly enhanced job satisfaction and performance, with job satisfaction directly influencing performance and mediating their indirect effects, thereby strengthening overall employee outcomes.

Conclusions: Competence, independence, and discipline drive job satisfaction and performance, while job satisfaction directly impacts and mediates performance.

Limitations: This study is limited to the APIP Regional Inspectorates in the Riau Islands Province; therefore, generalization to other regions or institutions should be approached with caution.

Contribution: This study provides empirical evidence for policymakers and management in government institutions, highlighting the importance of competence, independence, and discipline in enhancing job satisfaction and performance, with job satisfaction serving as a strategic mediating factor.

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

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1. Introduction

Internal government supervision is an important management function in government administrations. Through internal supervision, it can be determined 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, 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 (Kamara, 2023; Middin, Nirwana, & Haliah, 2024; Rahman & Shanjabin, 2022; Surya, Ritonga, & Batubara, 2025; Wasdi, 2023).

The supervision of local government implementation is carried out in stages, starting from the district/city level, provincial level, and department level. The Inspectorate conducts special inspections and supervision of Regional Apparatus Organizations (OPD) in each Regency/City and Province. 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. In carrying out its duties and functions, in addition to providing recommendations, APIP 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; Metalia, Zarkasyi, & Sugarman, 2020; Wulandari, Muhammad, Masruddin, & Masdar, 2024).

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 the 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 (Ate, 2025; Ermalinda & Benu, 2025; Febrianto, 2025; Sifa & Rapo, 2025).

Job satisfaction is a very important factor for employees 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, which tends to increase. High job satisfaction is expected to make APIP more loyal to the organization, more motivated and happy at work, and in turn, increase productivity. Dissatisfied APIPs tend to shy away from duties and responsibilities, which interferes with the process of achieving organizational goals. Dissatisfied APIPs often avoid work and are more likely to resign from their positions. Satisfied APIPs have better health, longer life, and job satisfaction will be taken out of the organization (Alam & Asim, 2019; Husna & Lisdiono, 2025; Leider, Harper, Shon, Sellers, & Castrucci, 2016).

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

The importance of competency, independence, and discipline led the researcher to determine the research object at the Government Internal Supervisory Apparatus (APIP) Regional Inspectorate throughout the Riau Islands Province, as an agency that has a function in supervising the performance of the 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 run 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 determining the reliability of information produced by various Units/Work Units as an integral part of the Regional Government organization. All the implementations of the work are realized in the output in the form of a Supervision Result Report (Khong & Huynh, 2022; Putra & Hariri, 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 to achieve these performance targets. Control has been implemented, 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. 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, 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 and 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, 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) stated that performance is about doing work and the results achieved from that work. Performance is about what is done and how it is done. Wirawan (2015) stated that performance is the output produced by the functions or indicators of a job or profession in a certain time. Based on the opinions of the experts who were 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. Performance is also very important because if the performance of the employees is not good, then the organization's goals will not be on target or in accordance with the goals.

Performance is a performance or a performance. Performance can also be interpreted as work achievement, implementation, or performance. According to Suwatno and Priansa (2018), 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, 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 with a high level of performance are those whose work productivity is high, and vice versa; employees with a performance level that is not in accordance with the set standards are unproductive employees. Performance appraisal is an important task for a company to determine 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 produces 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. Satisfaction can also be defined as the perception of something that meets one's expectations. Therefore, a person will not be satisfied if they perceive that their expectations have not been met. A person will feel satisfied if their perception is the same or greater than expected.

Job satisfaction is an individual's emotional state, which can be pleasant or unpleasant according to the employee's own perspective. 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 number of awards a job receives and the number they believe they should receive.

Job satisfaction is an interesting and important issue because it has proven to be of great benefit to 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 happiness in life. The importance of job satisfaction in the industry is that research on job satisfaction is carried out in the context of efforts to increase production and reduce costs by improving the attitudes and behaviors of 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 etiology method, competence is defined as the behavioral dementia of expertise or excellence of a leader or staff member who has good skills and behavior.

Competence is often equated with the ability to do something and mutually influences all aspects of an organization. Without good competence, an organization will not run smoothly when it wants to achieve its goals. Some 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 their skills and knowledge in new situations, and increase the agreed benefits. Based on the opinions of the experts who were 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) stated 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. This question is important because all organizations want their human resources to have superior and reliable competencies to boost organizational performance.

Competencies are a set of interrelated knowledge, skills, and attitudes that affect most positions (roles or responsibilities), correlate with performance in the position, 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, and not dependent on others. Independence also means that the auditor is honest in considering the facts and that there is objective and impartial consideration in the auditor in formulating and expressing his opinion. According to Azis (2021), auditor independence is an attitude that does not take sides with anyone in any circumstance, whether appearance or fact. Independence in appearance means that the auditor has no relationship with the client to avoid any conflict of interest. Meanwhile, independence in fact 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 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 their opinion".

2.5 Disciplin

According to Singodimedjo in Sutrisno (2019), 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 accelerates the company's goals, while declining discipline becomes a hindrance and slows 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 poor 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; it 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 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) stated that "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 serve as role models for others. If the work environment is 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.

2.6 Hypothesis Development

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 performance at 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 job performance.

An employee with high competence, such as knowledge, skills, abilities, and attitudes that are in accordance with the position they hold, is always encouraged to work effectively, efficiently, and productively. This happens because the employee is more competent to carry out the tasks assigned to him, as the success of an organization is influenced by the resources in the organization, both human and financial. 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: a) independence in fact and 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, 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 the applicable social norms. According to Hasibuan and Silvy (2019), various rules or norms set by a company play a very important role in creating discipline so that employees can comply with and implement these regulations. Rules or norms are usually followed by sanctions 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, they will be able to complete tasks quickly and appropriately, resulting in job satisfaction.

The results of a study conducted by Lumentut and Dotulong (2015) showed that work discipline did not significantly affect 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 employee performance. The higher the employee's competence, the better the employee's performance. The performance of an employee can be seen from the competencies they have; 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, impact employee performance as a manifestation of their achievements. The higher the suitability of a person's competence in their 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 by the synergy between their character, self-concept, internal motivation, and contextual knowledge capacity. This enables them to quickly overcome the work problems they face, do their work calmly and confidently, and improve their quality openly.

According to 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.

Moehariono (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, is not easily influenced by interested parties in providing professional services as an auditor, and upholds honesty. Therefore, if the auditor has high independence, the performance will be better. In relation to Auditor Performance, an auditor with a highly independent attitude in conducting an audit will have results that are 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 or influenced by various forces that come from outside the auditor in considering the facts they find in the audit. The public will be able to assess the extent to which auditors work 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. 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 the agency's expectations. Sidanti (2015) researched the influence of work discipline on performance and found 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 levels of employee job satisfaction 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 an individual aspect. Each individual has a different level of satisfaction according to the value system that applies to them. The higher the assessment of the work that is perceived in accordance with the individual's competence, the higher the satisfaction with the work, which has an impact on employee performance (Zainal et al., 2018). Therefore, the competencies possessed by employees are very important in achieving their best performance to obtain satisfaction in doing their work.

Yulianto (2018) states that employees with 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 an auditor who is impartial, has no personal interests, and is not easily influenced by interested parties in providing opinions or conclusions; thus, 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 of the auditor.

When an auditor is satisfied with the audit, they 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 for both the interests of the organization and employees. For organizations, the existence of work discipline ensures the maintenance of order and the smooth implementation of tasks, so that optimal results are obtained. 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 develop their energy and minds as much as possible to realize 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 employees 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) found that job satisfaction can mediate the influence of 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, as shown in figure 1.

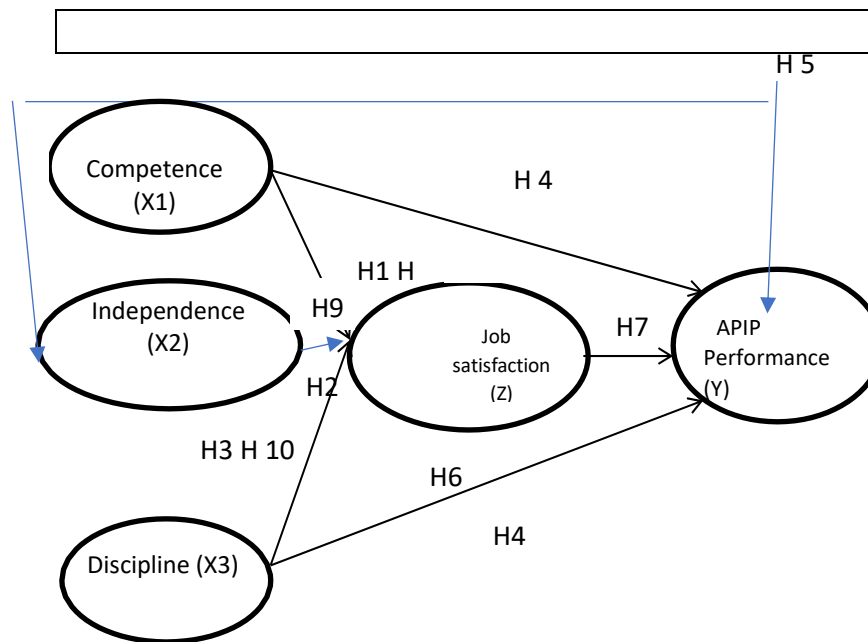


Figure 1. Research Model

- H1: Competence has a direct and significant effect on employee job satisfaction at APIP Regional Inspectorates in the Riau Islands Province.
- H2: Independence has a direct and significant effect on employee job satisfaction at APIP Regional Inspectorates in the Riau Islands Province.
- H3: Discipline has a direct and significant effect on employee job satisfaction at the APIP Regional Inspectorates throughout the Riau Islands Province.
- H4: Competence has a direct and significant effect on the performance of the APIP Regional Inspectorates in 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 the Riau Islands Province.
- H7: Job satisfaction has a direct and significant effect on the performance of APIP Regional Inspectorates in the Riau Islands Province.
- H8: Competence has an indirect and significant effect on performance through employee job satisfaction at APIP Regional Inspectorates in the Riau Islands Province.
- H9: Independence has an indirect and significant effect on performance through employee job satisfaction at the APIP Regional Inspectorates throughout the Riau Islands Province.
- H10: Discipline has an indirect and significant effect on performance through supervisor job satisfaction at the APIP Regional Inspectorates throughout the Riau Islands Province.

3. Research methodology

3.1 Operational definition of variables

Table 1. Operational definition of variables

Variabel Research	Operational Definition	Indicators	Measurement Scale
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	1. Quantity	Likert Scale with score weights 5 = strongly agree, 4 = agree, 3 = neutral, 2 = disagree, 1 = strongly disagree
		2. Quality	
		3. Time	
		4. Cost suppression	
		5. Relationship Between Employees (Kasmir, 2016)	

	also increase company performance because the two have a close relationship		
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.	1. Work 2. Salary 3. Promotion. 4. Supervisor 5. Co workers Afandi (2018)	Likert Scale with score weights 5 = 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	1. Motif 2. Characteristic 3. Self-concept 4. Knowledge 5. Skills (Rahmat and Basalamah (2019)	Likert Scale with score weights 5 = 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 (audite tenure) 2. Pressure from Clients 3. Review from fellow auditors (Peer Review) 4. Non-Audit Services (Harjanto and ZULAIKHA (2014)	Likert Scale with score weights 5 = strongly agree, 4 = agree, 3 = neutral, 2 = disagree,
Discipline (X3)	Discipline is a person's awareness and willingness to obey all company regulations and applicable social norms.	Regulatory compliance 2. Effective 3. Timely attendance 4. Completing Work on time 5. Work according to procedures Simamora (2014)	Likert Scale with score weights 5 = strongly agree, 4 = agree, 3 = neutral, 2 = disagree, 1 = strongly disagree

Source: Research Plan, 2024

6. 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 the respondents:

Table 2. Characteristics Of Respondents

Gender	Sum	Percentage
Man	52	43%
Woman	69	57%
Total	121	100%

Man	52	43%
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 2, the APIP Respondents of Regional Inspectorate Employees of Riau Islands Province taken as respondents showed that there were 87 Auditor respondents or 71.9%, and 34 PP2UPD respondents 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. This is shown in Figure 2.

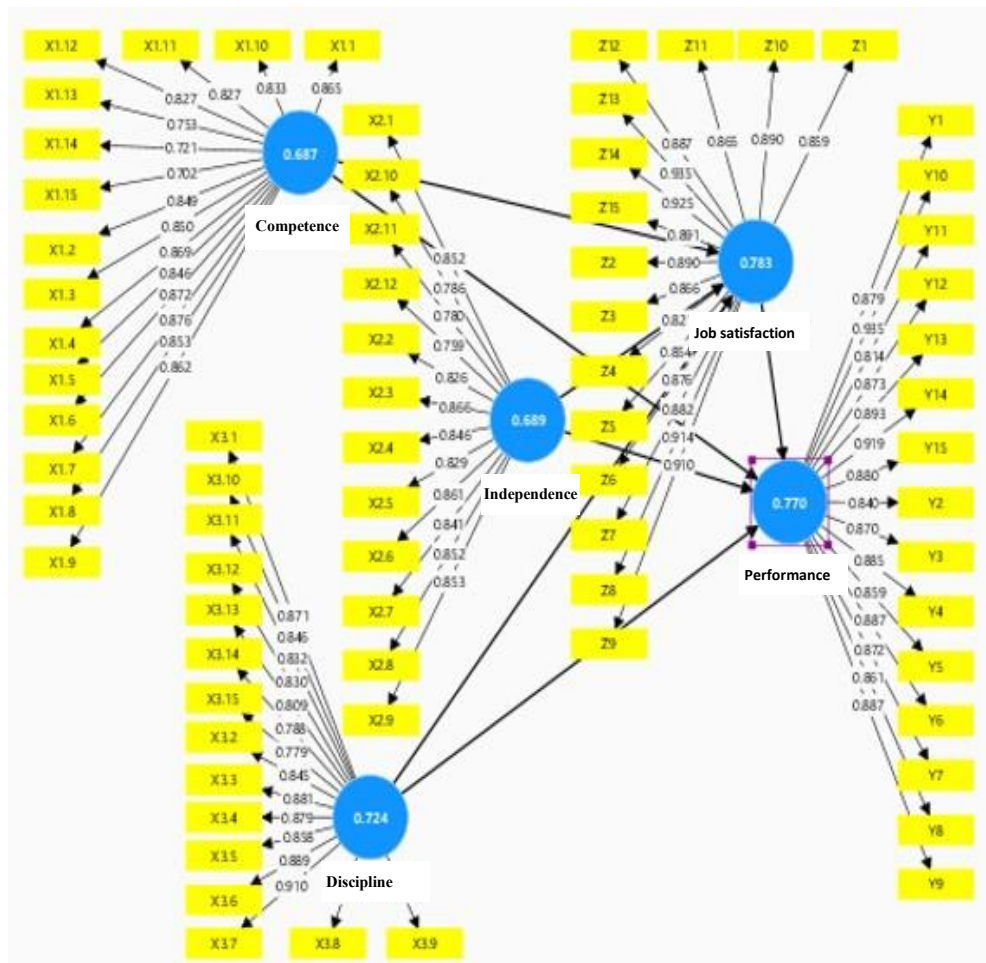


Figure 2. Exterior model view, 2024

Source: Processed Image of SmartPLS Algorithmr in (2024)

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

4.1.2 Convergent Validity Test

The convergent validity test was used to determine the extent to which a measurement was positively correlated with an alternative measurement of the same construct. To determine whether an indicator of a construct variable is valid, it is observed from the outer loading value. If the *outer loading value* > 0.700 , then an indicator is declared valid, and if the *outer loading value* < 0.700 , then an indicator is declared invalid. The Convergent Validity Test results are presented in Table 2.

Table 2. Convergent Validity

Variables	Competencies (x1)	Independence (X2)	Discipline (X3)	Job Satisfaction (Z)	Performance (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 by looking at the value of the *heterotrait-monotrait ratio of correlation* (HTMT) < 0.90; if so, the variable has good validity of discrimination (valid) (Hair, Hult, Ringle, & Sarstedt, 2014). The Validity Test results are presented in Table 3.

Table 3. 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		
Competencies (x1)	0,400	0,710	0,405	0,365	

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 examining 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 the composite reliability values are shown in Table 4.

Table 4. Internal Consistency Analysis

Variable	Cronbach's Alpha	Composite reliability (rho_A)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
Competencies (x1)	0,968	0,969	0,971	0,694
Indemnity (X.2)	0,967	0,971	0,971	0,737
Discipline (X.3)	0,968	0,969	0,975	0,694
Job Satisfaction (Z)	0,968	0,969	0,982	0,691
Performance (Y)	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, all constructs have good reliability in accordance with the minimum value limit required. The model has better discriminant validity, and a good AVE value is required to be 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, as shown in Table 5 below:

Table 5. 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 determines the path coefficient of the structural model, which tests the significance of all relationships or hypothesis testing. The Inner Model test is shown in figure 4.2 below.

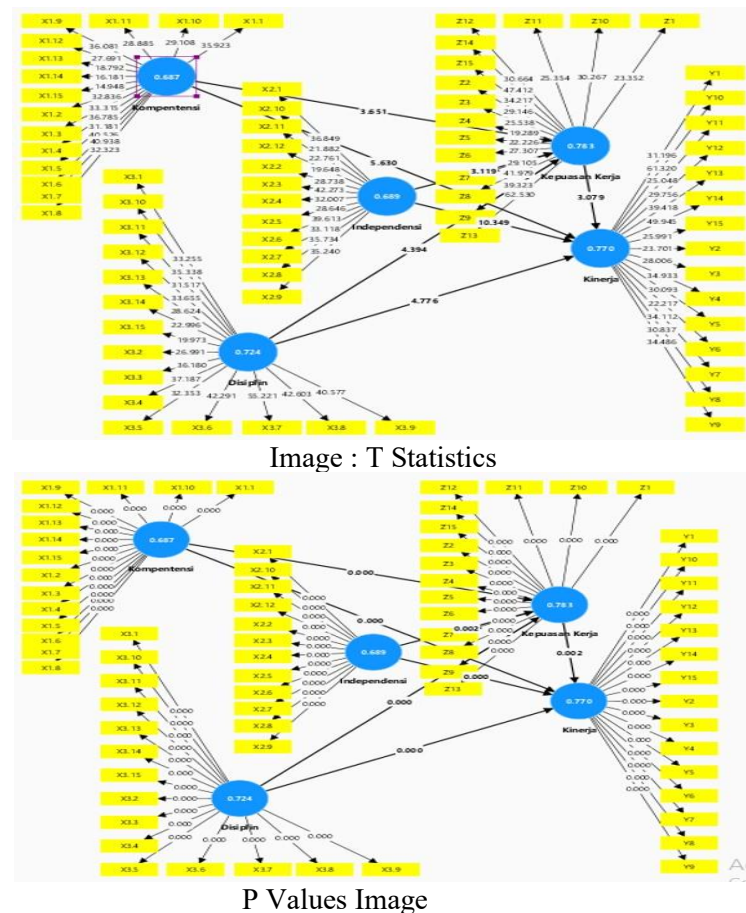


Figure 3. Inner display of the model, 2024
Source: SmartPLS Bootstrapping Processed Image in (2024)

4.2 Direct Impact Testing

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

Table 6. Direct Influence Hypothesis

Variable	Original	Average	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, the following results were obtained:

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; therefore, it can be stated that the influence of competency (X1) on Job Satisfaction (Z) is significant; thus, **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 independence (X2) on Job Satisfaction (Z) has a p-value of 0.000 < 0.05; therefore, it can be stated that the influence of 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; therefore, it can be stated that the influence of 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 independence (X2) on performance (Y) has a p-value of 0.000 < 0.05; therefore, it can be stated that the influence of independence (X2) on performance (Y) was significant. **Thus, 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 states 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-value of $0.000 < 0.05$; therefore, 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 influence of a variable on other variables indirectly (through intermediaries). If the correlation value of indirect influence is greater than the coefficient of direct influence, then the intervening variable mediates the relationship between one variable and another, and 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, as shown in Table 7 below:

Table 7. 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 states 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 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 states 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 independence (X2) on performance (Y) Through Job Satisfaction (Z) has a p-value of $0.000 < 0.05$, so it can be stated that the influence of independence (X2) on performance (Y) Through Job Satisfaction (Z) is significant. so **Hypothesis 9 is accepted.**
3. Hypothesis 10 states that the value of the coefficient of indirect influence of Discipline (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 $0.000 < 0.05$; therefore, it can be stated that the influence of discipline (X3) on performance (Y) Through Job Satisfaction (Z) is

significant. so **Hypothesis 10 is accepted.**

5. Conclusion

5.1. Conclusion

Based on the results of the hypothesis testing in this study, the following conclusions can be drawn:

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, 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); therefore, 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); therefore, 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; therefore, 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 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); therefore, Hypothesis 7 is accepted, meaning that the higher the level of Job Satisfaction of 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; therefore, 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 an 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; therefore, 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; therefore, 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

The following suggestions can be made based on the results of this study:

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 to increase Confidence, Institutions, and 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 used a survey method through a questionnaire and was not accompanied by direct interviews; therefore, 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, and integrity.
3. The respondents in this study only include APIP at the Riau Islands Provincial Inspectorate and do not include independent auditors who provide audit services to the general public. 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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