



The Influence of Competence and Work Motivation Through Organizational Commitment on the Performance of Local Government Fixed Asset Management Employees

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ABSTRACT: The phenomenon of performance that occurs in employees at the North Toraja Regional Financial and Asset Management Agency, there are several declines that cause employee performance to be ineffective. The effect of competence and work motivation through organizational commitment on the performance of local government fixed asset managers. In this study, researchers used a research design with associative research methods. The approach used in this research is a quantitative approach. The sample in this study was 72 employees who worked at the BPKAD of the North Toraja Regency Government, both civil servants and honorary employees. The data in this study were obtained by distributing questionnaires. The study used descriptive analysis method using SPSS for Windows and Amos 23 programs. The results showed that: 1) The better the competence of an employee in the DPKAD of North Toraja Regency, the more it will support improving performance, 2) The higher the level of motivation of employee performance in the DPKAD of Toraja Regency North in work, the greater the drive to perform better. 3) Employees at North Toraja Regency DPKAD who have good organizational commitment will further improve employee performance. 4) Organizational commitment can mediate the influence of competence on the performance of BPKAD employees in North Toraja Regency. 5) Organizational commitment can mediate the effect of work motivation on the performance of BPKAD employees in North Toraja Regency

KEYWORDS: Competence, Work Motivation, Organizational Commitment, Employee Performance.

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I. Introduction:-

The implementation of the principles of Good governance in Indonesia has been regulated in Law no. 32 of 2004 concerning the implementation of regional government. Providing information about the performance of local government employees to the public is a way to reduce asymmetric information in the public sector (Mahmudi, 2010: 8). Good governance is a manifestation of the acceptance of the importance of a set of regulations or good governance to regulate the relationships, functions and interests of various parties in business affairs and public services. The principles of good governance are very important in realizing good governance. Starting from the meaning of good governance, it is necessary to provide relevant information and describe the performance of the public sector which is very important in providing accountability for all activities to all interested parties.

Theoretically, good governance means that the management of power is based on applicable legal rules, transparent policy making, and accountability to the community (Kaloh, 2010:172). As a public sector organization, employees are required to have performance oriented to the interests of the community and encourage the government to always be responsive to the demands of the environment, by trying to provide the best service in a transparent and quality manner as well as a good division of tasks within the government. Employee performance that reflects on the principles of good governance can support the implementation of a democratic government and the public can have confidence in the performance of employees, that every employee performance that reflects the principles of good governance is expected to provide better public services to the community.

Organizational goals will be achieved through the positive performance of its employees, otherwise the organization will face obstacles in achieving goals when the performance of employees is not effective in the sense of not being able to meet the demands of the work desired by the organization. The success of the organization is strongly influenced by the performance of its employees. Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. So the definition of performance refers to the work achieved by individuals or groups of people in an organization based on a certain unit of time or measure. The phenomenon that occurs in the field shows that there are still many employees who lack discipline, this can be seen from many employees who often arrive late, as said by the head of the Regional Asset Financial Management Agency.

The phenomenon of performance that occurs in employees at the North Toraja Regional Financial and Asset Management Agency, there are several declines that cause employee performance to be ineffective, such as concern for paying official vehicle taxes that are due and not followed up, apparatus awareness of the use of official vehicles, is still lack of concern for the Management of Official Vehicle Ownership Letters by the relevant Regional Apparatus Work Units (SKPD), and For Land/Building (not all Government land has certificates), there are several regional asset management employees who still lack competence in recording assets owned by the government, this is what makes the author want to do research on the North Toraja Regional Financial and Asset Management Agency. The decline in employee performance at the North Toraja Regional Financial and Asset Management Agency is due to too much workload, causing saturation for employees with monotonous work routines, the only difference being that the number of jobs handled can be more or less. Decreased work motivation is often experienced by employees and triggers a decrease in employee performance.

Public trust in the performance of the North Toraja Regional Financial and Asset Management Agency, such as the management of regional goods obtained from central government grants to be recorded and reported to the Regional Revenue, Financial and Asset Management Agency (DPPKAD), so that the performance of the Toraja Regional Financial and Asset Management Agency This north needs to be known for its existence.

Research conducted by Nanang Suparman (2018) in his research found that asset management at the Department of Revenue, Financial Management and Regional Assets (DPPKAD) of West Seram Regency has not gone well, this can be seen from 4 aspects of asset management, namely: 1) Inventory assets that have not been running well because the regional goods census is hampered by asynchronous and incomplete data on almost every regional goods treasurer with data from the Regional Revenue, Financial Management and Assets Office (DPPKAD). 2) Legal audits that have not been carried out optimally due to the large number of regional goods that are obtained from central government grants are not recorded and reported to the Regional Revenue, Financial Management and Assets Office (DPPKAD).

Problems in asset management, especially in some of the subsystems within it, really need to be addressed. Optimizing asset management can be an action that can handle this, but optimizing regional asset management is a problem that is often found in some areas, as in the research conducted by Endah Wahyuningrum (2013) Analysis of Optimization of the Regional Asset Management Planning Process in the Salatiga City Government. The management of regional assets/goods in the Salatiga city government is not yet optimal. What affects the non-optimal management of assets in the city of Salatiga can be seen from legal issues, namely legal accountability, process accountability related to non-compliance with procedures in administering reports on regional property, resources Human Resources (HR) can be seen from the quality of employees who are not in accordance with the field of work and also the quantity of employees in the asset sector which is not proportional to the range of regional asset management, namely all assets owned by the Salatiga city government. while the budget problem is seen in the budget used for the maintenance of regional assets.

The three studies above are different from the research that will be carried out because the performance of the North Toraja Regional Financial and Asset Management Agency is considered to have not been effective in its implementation, the performance of the North Toraja Regional Financial and Asset Management Agency is considered not optimal in terms of technical implementation and employee routines, in this case indicated by motivation , organizational commitment and employee competence there. Each of these variables is very important to study because these variables are very supportive of employee job satisfaction in the office environment so that it can improve the performance of the North Toraja Regional Financial and Asset Management Agency to be optimal.

This indicates that there is a problem regarding employee performance. From some of these reasons, it is suspected that Competence, Motivation and Organizational Commitment play a significant role.

II. Literature Review:-

Motivation Theory

According to Herzberg (2014) stated that motivation are factors that are extrinsic in nature originating from outside the self that also determine a person's behavior in one's life. According to Robbins (2014), stated work motivation as a willingness to carry out high-level efforts to achieve organizational goals conditioned by the ability of efforts to meet certain individual needs.

According to Veithzal (2011), defining motivation is a series of attitudes and values that influence individuals to achieve specific things according to individual goals. These attitudes and values are invisible which give strength to encourage individuals to behave in achieving goals. According to Flippo (2010), defines "direction or motivation is essence, it is a skill in aligning employee or organization interest so that behavior result in achievement of employee want simultaneously with attainment or organizational objectives."

Competency Theory

According to Sudarmanto (2009) defines competence as knowledge of skills, abilities, or individual personal characteristics that directly affect job performance. Competence describes the knowledge base and performance standards required to successfully complete a job or hold a position.

According to the National Civil Service Agency (2003) competence is the ability and characteristics possessed by a civil servant in the form of knowledge, skills, and behavioral attitudes needed in carrying out their duties, so that civil servants can carry out their duties professionally, effectively, efficiently.

In terminology, competence is an attribute to attach quality or superior human resources. Attributes refer to certain characteristics to be able to carry out work effectively. Because the attributes consist of the requirements of knowledge, skills and expertise or certain characteristics. Some interpret competence commensurate with abilities and skills. There is another who interprets commensurate with skills, knowledge and highly educated.

Organizational Commitment Theory

Organizational commitment reflects the degree to which the individual identifies with the organization and is committed to its goals. Research shows that there is a significant and strong relationship between organizational commitment and satisfaction. Managers are advised to increase job satisfaction with a view to generating higher levels of commitment. Furthermore, according to Wibowo (2007), higher commitment can facilitate higher productivity. Carsten and Spector (2008) also say that the higher the organizational commitment, the more impact on employees who will stay in the organization and will always improve their performance.

Mathis and Jackson (2008) state that organizational commitment is a condition in which employees believe and are willing to accept the goals of the organization and will stay or will not leave the organization.

Grand Theory

Attribution theory is a theory that was first put forward by Kelley (1972-1973) in his theory explaining how people draw conclusions about "what is the cause" what is the basis for someone to do an action or decide to do something in different ways. certain. According to Robbins (2107), attribution theory states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally. Internally induced behavior is behavior that is believed to be under the individual's own personal control, while externally induced behavior is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation.

Definition and Measurement of Performance

According to Rivai (2008), the term performance comes from the word job performance or actual performance which means work performance or actual achievement achieved by someone in carrying out their duties and obligations. Meanwhile, according to Hasibuan (2014), performance is the embodiment of work carried out by employees which is usually used as a basis for evaluating employees or organizations. From a behavioral perspective, Mangkunegara (2004) explains that performance is explained as real behavior that is displayed by everyone as work performance produced by employees according to their role in the organization.

This is in line with what Moeheriono (2010) states that performance is the result of work that can be achieved by individuals or groups of people in an organization both quantitatively, in accordance with their respective authorities and responsibilities, in an effort to achieve the goals of the organization concerned in an overall manner. legal, does not violate the law and in accordance with morals or ethics. This statement is relevant to other expert statements, that performance refers to the level of achievement of the tasks that make up an employee's job.

Scope of Regional Assets

Basically, regional assets are economic terms and thus assets are something that has economic value. In general, assets are goods or anything that has economic value (economic value), commercial value (commercial value) or exchange value (exchange value) owned by business entities, agencies or individuals (individuals). The definition of assets basically also applies to assets controlled or owned by the state/region based on certain conditions. Assets are objects that consist of immovable and movable objects. The goods in question include immovable goods (land and or buildings) and movable goods, both tangible and intangible, which are included in the assets/wealth or assets of a company, business entity, institution or individual individual.

Asset Management

The word management in the KBBI means a process that provides oversight to all matters involved in implementing policies and achieving goals. In English the word management is translated into management which is then absorbed into Indonesian into management. According to Sugiama (2013) asset management is the science and art to guide wealth management which includes the process of planning asset needs, obtaining, taking an inventory, conducting legal audits, assessing, operating, maintaining, renewing or eliminating assets to transfer assets effectively and efficiently. Mardiasmo (2014) stated that there are three basic principles for managing regional assets, namely: first, proper planning; second, efficient and effective implementation/utilization; and third, monitoring.

III. Research Methods:

This study aims to analyze and explain the effect of competence and work motivation through organizational commitment on the performance of local government fixed asset managers. In this study, researchers used a research design with associative research methods. The approach used in this research is a quantitative approach. The sample in this study was 72 employees who worked at the BPKAD of the North Toraja Regency Government, both civil servants and honorary employees. The data in this study were obtained by distributing questionnaires. The study used descriptive analysis method using SPSS for Windows and Amos 23 programs. The variables in this study were Competence, Work Motivation, as the independent variable, Organizational Commitment as the intervening variable and Employee Performance as the dependent variable

IV. Results:-

Description of Research Results

Research Results Analysis

Tabel 1
Summary of F-Test Results Multiple Regression Analysis (Full Model Regression)

Variabel Regresi	Koefisien Regresi	R Square	F ratio	F table	Sig.
X1	0,358	0.858	136,878	2.64	0.000 ^b
X2	0,435				
X3	0,186				

Source: Processed Primary Data, 2022

In addition to the multiple linear regression equation above, there is a positive value for the regression coefficient of the independent variable X. A positive X coefficient value means that if there is a change in the X variable, it will cause a unidirectional change in the Y variable.

The Regression Coefficient of X1 (Competence) is 0.358, which means that if X1 (Competency) increases by one unit, it will have an effect on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency as much as the multiplier coefficient, assuming that other variables are held constant.

The Regression Coefficient of X2 (Work Motivation) is 0.435, which means that if X2 (Work Motivation) increases by one unit, it will have an effect on the performance of the Regional Financial & Asset Management Agency of North Toraja Regency as much as the multiplier coefficient, assuming that other variables are held constant.

The Regression Coefficient of X3 (Organizational Commitment) is 0.186, which means that if X3 (Organizational Commitment) increases by one unit, it will have an effect on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency as much as the multiplier coefficient, assuming that other variables are held constant.

The F statistical test or the simultaneous significance test basically shows whether all the independent

variables included in the model have an influence on the dependent variable. This F test is carried out by comparing Fcount with the value of Ftable at the real level = 0.05. The F test has a significant effect if Fcount is greater than Ftable or the probability of error is less than 5% ($P < 0.05$), namely $136,878 < 2,640$.

From the calculation results of the Full Model Regression analysis with the help of the SPSS program, it is found that Competence, Work Motivation, and Organizational Commitment have an influence on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency.

The magnitude of the influence (contribution) of the independent variable (X) together on the dependent variable (Y) can be seen from the magnitude of the multiple determinant coefficient (R²) of 0.852. The value of the coefficient of determination is between zero and one. If the R² obtained from the calculation results is greater (closer to 1), it can be said that the influence of the independent variable on the dependent variable is greater. Or in other words, if the value is close to one, it means that the independent variables provide almost all the information needed to predict the variation of the dependent variable. On the other hand, if the R² obtained from the calculation results is getting smaller (closer to 0), it can be said that the influence of the independent variable on the dependent variable is getting smaller. Or in other words, a small value of R² means that the ability of the independent variable to explain the variation of the dependent variable is very limited.

The t test is to test the significance or significance of the partial regression coefficient. Testing through the t test is to compare tcount with ttable at the real level = 0.05. The t-test has a significant effect if the calculation result of tcount is greater than ttable (tcount > ttable) or the probability of error is less than 5% ($p < 0.05$).

Tabel 2
Test Calculation Results - t

Variable	Koefisien Regresi	Sig.	Keterangan
X1	0.314	0.001	Signifikan
X2	0.441	0.000	Signifikan
X3	0.260	0.000	Signifikan

Source: *Processed Primary Data, 2022*

Table 2 shows the test of the independent variables described as follows:

1. Competency Variable (X1), Sig. $0.001 < 0.05$, it means that the competency variable (X1) has an effect on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency.
2. Work motivation variable (X2), Sig. $0.000 < 0.05$, it means that the work motivation variable (X2) has an effect on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency.
3. Organizational Commitment Variable (X3), Sig. $0.000 < 0.05$, it means that the variable of Organizational Commitment (X3) has an effect on the Performance of the Employees of the Regional Financial & Asset Management Agency of North Toraja Regency.

Based on the description of the interpretation above, it is known that the variables of Competence, Work Motivation, and Organizational Commitment affect the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency. Thus, the first, second, and third hypotheses of this study can be accepted as true.

Direct and Indirect Influence

In this study, job satisfaction variable acts as an intervening variable that mediates the indirect effect of competence, work motivation and organizational commitment variables on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency. The results of testing the direct and indirect effects in this study are as follows:

Tabel 3
Direct and Indirect Influence

Variable	Koefisien Beta	Direct	Indirect Influence			Total Indirect Influence	Total Direct
			X1	X2	X3		
X1	0,314	0,098		0,019	0,006	0,025	0,123
X2	0,441	0,194	0,019		0,013	0,032	0,226
X3	0,260	0,067	0,006	0,013		0,019	0,086
Total Effect							0,435

Source: *Processed Results AMOS 2022*

Based on the results of the analysis above, several things were obtained as follows:

- 1) The direct effect of competence on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency is 0.098, while the indirect effect mediated by organizational

commitment is 0.006. This indicates the role of the organizational commitment variable in mediating the influence of competence on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency. To test the significance of the role of organizational commitment in mediating competence on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency, the Sobel test can be carried out. In this test, the organizational commitment variable is stated to be significant in mediating the effect of competence on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency, if the p value of the Sobel test result <0.05 . Obtained a p value of 0.0001 with a standard smaller than the p value of <0.05 , it is concluded that the organizational commitment variable can significantly mediate the influence of competence on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency.

2) The direct effect of work motivation on the performance of the Regional Financial & Asset Management Agency of North Toraja Regency is 0.194, while the indirect effect mediated by organizational commitment is 0.013. This indicates the role of the organizational commitment variable in mediating the effect of work motivation on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency. To test the significance of the role of organizational commitment in mediating work motivation on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency, the Sobel test can be carried out. In this test, the organizational commitment variable is stated to be significant in mediating the effect of work motivation on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency, if the p value of the Sobel test result <0.05 . Obtained a p value of 0.000 with a standard smaller than the p value of <0.05 , it is concluded that the organizational commitment variable can significantly mediate the effect of work motivation on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency.

V. Discussion:

The Influence of Competence on Employee Performance at the Regional Financial & Asset Management Agency of North Toraja Regency

The results of the study provide evidence that competence has a significant positive effect on employee performance at the Regional Financial, Revenue and Asset Management Agency of North Toraja Regency. Positive regression coefficient value indicates that if competence increases; then employee performance increases.

The results of this study are relevant to previous research conducted by Gatot (2014) conducting research on "The Influence of Competence, Work Discipline, Education and Training, Career Patterns on the Performance of Land Office Employees in Gunungkidul Regency". The results showed that there was an influence of competence on the performance of the employees of the Land Office of Gunungkidul Regency.

The Effect of Motivation on Employee Performance at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency

The results of the study provide evidence that work motivation has a positive and significant effect on employee performance at the Regional Finance, Revenue and Asset Management Agency of North Toraja Regency. The positive regression coefficient value indicates that if the employee's motivation increases; then employee performance increases. The better or the increasing motivation given by the agency, it will increase employee motivation, so that it affects the higher performance to be achieved by employees of the Regional Financial, Revenue and Asset Management Agency of North Toraja Regency. Vice versa if the lower the motivation given by the agency, the lower the employee's motivation, so that it affects the lower the employee's performance.

The results of this study are reinforced by the theory put forward by Hasibuan (2006: 146) that one of the goals of motivation is to increase the work productivity of employees or employees which will then affect the performance itself. This research is also supported by previous research conducted by Niken Puspitasari in 2010. Niken research shows that there is a significant positive effect of motivation on employee performance.

The Effect of Organizational Commitment on employee performance at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency

The results of the study provide evidence that organizational commitment has a positive and significant effect on employee performance at the Regional Finance, Revenue and Asset Management Agency of North Toraja Regency. The positive regression coefficient value indicates that if the organizational commitment of employees increases; then employee performance increases. The better or the increasing organizational commitment given by the agency, it will increase employee commitment and loyalty, so that it affects the higher performance to be achieved by employees of the Regional Financial, Revenue and Asset Management Agency of North Toraja Regency. And vice versa if the lower the commitment of the agency's employees, the

lower the employee's loyalty, so that it affects the lower the employee's performance.

This is in line with research by Kalilago (2012) which concludes that organizational commitment has a significant effect on SKPD performance and Anandika (2011) also concludes that organizational commitment has a significant effect on regional financial management performance.

The influence of competence on employee performance at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency through organizational commitment

The results of the study provide evidence that competence on employee performance at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency through organizational commitment has a positive and significant effect on employee performance at the Regional Finance, Revenue and Asset Management Agency of North Toraja Regency. A good person's competence will provide a better commitment to work for the organization so that the impact of these competencies makes performance, especially for employees at the Regional Revenue, Financial and Asset Management Office, North Toraja Regency increase.

Employees who have good competence will carry out their duties well, so that financial management performance will increase (Safwan, 2014). From the results of the Sobel test, it can be seen that the organizational commitment variable can significantly mediate the influence of competence on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency. Good competence of an employee will improve employee performance and thus, the better the financial management performance and Regional Assets of North Toraja Regency.

This research is in line with Zulkifli Sultan (2020), with the results of research that organizational commitment can significantly mediate the influence of competence on the performance of election administrators, in this case the General Election Supervisory Body of Sulawesi Province and the General Election Commission of South Sulawesi Province.

The influence of motivation on employee performance at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency through organizational commitment

Bateman and Snell (1996) argue that motivation is a refreshing force, and directs one's work towards the achievement of goals. As a result, motivation is one of the most important and effective factors on job performance and a must to direct employees towards the main goals. Several existing motivation theories such as Maslow's Hierarchy theory, McGregor's X and Y theory, MC Clelland's theory, Herzberg's motivation theory and Clycton Alderter's ERG theory, these theories essentially describe motivation as a person's attitude in pushing himself to achieve predetermined goals.

In this study, the focus of motivation that needs to be possessed is how employees at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency are encouraged to work optimally, are responsible for their duties and functions so that the work carried out reaps a good assessment of the public that the performance of employees at the Department of Revenue, Financial Management and Regional Assets of North Toraja Regency are very good. What makes a person work optimally because it meets needs, what needs have been described by MC Clelland's theory. With the fulfillment of one's needs will trigger to maximize work, employees at the Regional Revenue, Financial and Asset Management Office of North Toraja Regency generally require achievement in this case responsibility for work results, the need for power in this case employees at the Regional Revenue, Financial and Asset Management Office. North Toraja Regency has an influence on other people. Thus, it is concluded that the organizational commitment variable can significantly mediate the effect of work motivation on the performance of the employees of the Regional Financial & Asset Management Agency of North Toraja Regency.

Several previous studies conducted the same research as this research and confirmed the results of this research which stated that motivation has an influence on employee performance through organizational commitment. research conducted by Dodik Jatmika (2018) the results of his research are p value $0.000 > 0.05$ and a coefficient value of 1.04 shows motivation is reflected in achievement awards and awards are given so that employees work in accordance with their abilities and employees work with feelings of responsibility and can encourage employees to complete workload given by the company. In addition, research conducted by Lidia Lusri and Hotlan Siagian (2017) who conducted research on the effect of work motivation on employee performance through job satisfaction as a mediating variable on employees of PT. Borwita Citra Prima Surabaya and the results of the study show that job satisfaction acts as a mediating variable between work motivation and employee performance with a total coefficient of 0.639.

VI. Conclusion:

Based on the results of the research and discussion above, it can be concluded:

1. The better the competence of an employee at the Department of Revenue, Financial Management and Regional Assets of North Toraja Regency as measured by an adequate level of knowledge, completion of work according to the method, having skills according to expertise, having a high interest in work, being kind to

colleagues and have a high morale, it will further support improving performance.

2. The higher the level of motivation for employee performance at the Department of Revenue, Financial Management and Regional Assets of North Toraja Regency at work as measured by a strong drive in completing the given task, having enthusiasm in achieving targets, having clear goals, getting feedback on work results, have a sense of pleasure in the company and always strive to excel in every given job, the greater the drive to perform better.

3. Employees at the Department of Revenue, Financial Management and Regional Assets of North Toraja Regency who have good organizational commitment as measured by always feeling comfortable in the office, feel that problems that occur in the organization are the problem as well, want to stay because of salary needs, feel heavy when leaving organization, feel aware that commitment is something that must be done, it will further improve employee performance.

4. Organizational commitment can mediate the influence of competence on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency.

5. Organizational commitment can mediate the effect of work motivation on the performance of employees of the Regional Financial & Asset Management Agency of North Toraja Regency. Financial Supervision has a significant effect on the Financial Performance of the Regional Financial and Assets Agency of North Toraja Regency.

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