Performance Model of Functional Officer of the Audit Customs and Excise Examiner at the Directorate General of Customs and Excise

Khoirul Anwar  Muhammad Havidz Aima  M. Ali Iqbal
Master of Management, Mercu Buana University

Abstract
This study aims to test the competence and motivation mediated by organizational commitment that affects employee performance, namely the Functional Officer of The Audit Custom and Excise Examiner at The Directorate General of Customs and Excise (DGCE). The research method uses a quantitative approach, with data collection using primary data, secondary data from Personnel Managers and library research. Primary data is determined by 77 respondents, obtained from sample selection using simple random sampling technique (Slovin 10% error tolerance) from a population of 318 Functional Officers of the Audit Custom and Excise Examiner. Data collection techniques using interviews and questionnaire instruments. The questionnaire survey instrument was randomly assigned to Functional Officer of Custom. Data were analyzed using structural equation modeling (SEM) with the Smart PLS3.0 software program to test the significance of competence and motivation in influencing employee performance and mediated by organizational commitment. The results showed that competence, motivation and organizational commitment had a significant positive effect on employee performance, either partially or simultaneously. Competence as the most important factor influences employee performance. In addition, competence is not mediated by organizational commitment but motivation is mediated by employee performance. The managerial implication is that the organization or leader must develop competence and motivation for employees to achieve their best performance with the highest priority on competency development.

Keywords: Competence, motivation, organizational commitment, employee performance

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1. Introduction
1.1. Research Background
The era of openness in relations between countries, especially in the field of international trade, demands urgent attention in efforts to increase the ability to compete for the Government, especially in the role of economic growth for the prosperity of the Indonesian people. Moreover, in the era of the industrial revolution 4.0 in the global competition, human resources (HR) must not only have competencies in the economic field but are also required to have the ability in the field of digital technology to maintain the maximum growth rate. Based on the World Economic Forum report published on October 9, 2019, Indonesia is in ranked 50th, far below Thailand at 40th and Malaysia at 27th and has down 5 places from last year's position.

In facing these two challenges, the Government has an important role in increasing the national economy to be able to continue to compete in the global market. In carrying out its role, the Government must continuously improve the ability and competence of Indonesian Human Resources (HR) to be able to do business and work professionally so that they can win competitions with other countries. One of the things that must be improved from the competence and ability to compete in the field of foreign trade is the human resources who manage the bureaucracy, especially in the economic sector.

DGCE has a big role in advancing the Indonesian economy so that it has a strong competitiveness against other countries. This role, especially in the smooth flow of trade between countries, and ease of licensing in supporting industries related to supply chain activities of trade flows between countries. In addition, DGCE also plays a role in securing state revenues in the form of import duties, export duties and excise. In carrying out these roles, among others, it is carried out through audit activities in the customs sector and as an officer of Functional Officer of the Audit Custom and Excise Examiner.

As a custom excise examiner apparatus, they must work professionally, provide the best service and implement state financial security effectively and efficiently. To build professional employees, DGCE faced several problems, among others: the determination of Position Competency Standards as the basis for placement officials, there has been no pattern of career development, and the implementation of education and training that is not fully in line with the objectives. DGCE must be supported by employees with integrity, professional and high performance including the functional officers of the audit custom and excise examiner. The performance of them can be seen from the ability to complete the work. This performance is measured based on the achievement of the audit custom and excise examiner credit score because it illustrates the evidence of work produced and also from the quality of work completion based on predetermined standards.
Based on data sources in the field, it is known that the percentage of the audit custom and excise examiner credit score achievements that has not been achieved is quite large with an annual average of 41.5%, even in the second semester of 2017 there was a significant increase to reach 63 percent. In fact, the credit score achievement is the benchmark for functional official performance. Meanwhile, the results of the evaluation of LHA completion from 2017 to 2018 can be seen that the majority of employees in LHA completion do not comply with standards. There are still many employees who complete the LHA for more than 90 days. This illustrates that there are still problems with employee performance, in this case they cannot complete the LHA on time. These points out that there still needs to be improvements that must be made by UMB to achieve sustainable higher education targets. An illustration of the quality of work completion can be seen in Figure 1.

Figure 1 Results of the evaluation of LHA completion

Source: Processed by researchers (2019)

1.2. Objective and Questions Formulated in the Study
The purpose of this research is to develop a model to measure decisions in competency development and motivation in obtaining the best performance of employees through mediation of organizational commitment. The sentences to be questioned from this study are as below:
1. The direct effect of competence on the organizational commitment
2. The direct effect of motivation on the organizational commitment
3. The direct effect of competence on the employee performance
4. The direct effect of motivation on the employee performance
5. The direct effect of organizational commitment on the employee performance
6. The indirect effect of competence on the employee performance through organizational commitment as intervening variable
7. The indirect effect of motivation on the employee performance through organizational commitment as intervening variable.

2. Literature review
2.1 Competence
The performance of a person in the company is based on the competence of individuals in the company. According to Muhammad Busro (2018: 26), competence is everything that a person has in the form of knowledge, skills and other internal individual factors to be able to do a job based on their knowledge and skills. Spencer & Spencer states that competence is a characteristic that underlies a person related to the effectiveness of individual performance in their work or the basic characteristics of individuals who have a causal relationship with criteria that are used as a reference for effective or excellent performance in the workplace. Perrin (in Mangkunegara, 2012: 40), said that the competence of human resources includes computer skills, knowledge of vision, the ability to anticipate the effects of change and the ability to provide education about human resources. Meanwhile, Michael Zwell (in Wibowo, 2013) categorizes competencies into five groups, namely:
1. Task achievement: related to work performance.
2. Relationship: related to communication with other people.
3. Personal attribute: related to how people think and feel.
4. Managerial: concerned with managing people.
5. Leadership: concerned with leading people to achieve organizational goals

2.2 Motivation
Motivation according to Busro M (2018: 51) is defined as a mobilizer from within the individual to carry out certain activities in achieving the goal. The right motivation for employees will make employees do their job as much as possible. Jerald Greenberg and Robert A. Baron (in Wibowo 2013) argue that motivation is a series of processes that arouse, direct, and maintain human behavior leads to the achievement of goals. Buhler, (2014: 56) argues that "Motivation is basically a process that determines how much effort will be put into doing the job". In the book "The Achieving Society" David McCleland in 1961 classified human motivation according to 3 (three) main needs, namely: need for achievement (desire to excel), need for power (desire to power), need for affiliation (desire to be affiliated). According to Laksono B.D and M. Ali Iqbal (2020:79); Restuwati, DE and Masydzulhak (2019) said that motivation has positive and significant effect directly on the employee performance.

2.3. Organizational Commitment
Meyer and Allen (1997) Employee behavior in organization is also influenced by organizational commitment. Organizational commitment is a psychological variable as a characteristic of the relationship between members and organizations that affects individual’s decision to continue his or her membership. Luthans (in Hosnawati, 2016) in the Organizational Behavior Book defines organizational commitment as a strong desire to remain a member of a particular organization and the desire to strive as the wishes of the organization. The better the commitment of organizational members, the more able to survive these members in the organization. (Hosnawati, 2016) emphasizes that commitment is an employee’s partility to the organization and its goals and wants to maintain membership in the organization. While Colarelli and Bishop (in Busro 2018: 73) explained that organizational commitment is understood as a commitment to institutional and organizational goals.

2.4. Employee Performance
Muhammad Busro (2018: 87) explained that performance was a person's performance both in quantity and quality at a certain time. Luthans (in Hosnawati, 2016: 13) defines performance as the quantity or quality of something produced or services provided by someone doing the work. Employee performance is the result of work produced by an employee with the authority and responsibility given to the employee where a job can be completed in a timely manner.

Performance according to Dessler (2011: 41) is expressed as work performance by comparing work results with established criteria. Meanwhile Mathis and Jackson (2001: 65) explain that performance is something that employees do or don't do.

From the explanation above, performance limits can be given as a result of one's work where success can be assessed through the timeliness of completing work, the amount of work completed (quantity) and the quality of the work results.

3. Research model and hypotheses
3.1. Research model
From the explanation above, the research model developed in this journal is shown in Figure 2. Competence and motivation as independent variables will affect organizational commitment as mediating variables. Figure 2 below provides an overview of the research model.

Figure 2. Thinking Model
3.2. Hypothesis
Based on literature research and interviews, the results of previous research and the models above, the proposed hypotheses are as follows:

H1: Competence has a significant effect on organizational commitment.
H2: Motivation has a significant effect on organizational commitment.
H3: Competence has a significant effect on employee performance.
H4: Motivation has a significant effect on employee performance.
H5: Organizational commitment has a significant effect on employee performance.
H6: Organizational commitment significantly mediates competence on employee performance.
H7: Organizational commitment significantly mediates motivation on employee performance.

4. Methodology
This research model uses quantitative statistical analysis using survey methods with the aim of understanding, explaining and analyzing the relationship between the independent variables (exogenous variables), namely competence (X1) and motivation (X2) with the dependent variable (endogenous variables), namely organizational commitment (Y1), and employee performance (Y2). This type of research using descriptive qualitative methods.

The quantitative method is carried out by delivering questionnaires to respondents who are assigned the stages of pre-survey activities, survey research model formation, confirmatory research, and data analysis (Neuman, 2006). The pre-survey was carried out by distributing a questionnaire containing preliminary closed questions on a 5-point Likert scale to 29 functional officers of the audit custom and excise examiner. Furthermore, to conduct testing, it was carried out by distributing questionnaires to respondents as many as 77 functional officers. Respondents were obtained by taking samples from the entire population of the functional officers of the audit custom and excise examiner, which amounted to 318 (three hundred and eighteen) people based on employment data in October 2018. The sampling probability technique was simple random sampling (slovin 10% error tolerance).

This study uses the Partial Least Square (PLS) analysis technique using the SmartPLS software which runs on computer media.

PLS (Partial Least Square) is a variant-based Structural Equation Model (SEM) analysis that can simultaneously perform measurement model testing and structural model testing. The measurement model is used to test the validity and reliability, while the structural model is used for the causality test (hypothesis testing with predictive models (Ghozali, 2016).

5. Results
This research was conducted through analysis of measurement models first to see its validity and reliability, then followed by structural model analysis.

5.1 Analysis of the outer model (measurement model)
This analysis was conducted to see the validity and reliability of the indicators used to measure the latent variables. In this analysis, the convergent validity test was carried out beforehand. Furthermore, the discriminant validity test was carried out. To test the validity of the indicators, the loading factor value >0.5 is declared valid and used. The results of this study are shown in Figure 3.
Figure 3 Outer Model Results

From the picture above, it can be seen that the indicators of these variables are all with a value >0.5 which means that they are valid and can be used. Furthermore, an analysis of the Average Variance Extracted value is carried out. AVE value is said to be good if it has a value >0.5. The results of the study on the AVE value are shown in Table 1.

Table 1 Value of the Average Variance Extracted (AVE) Variable

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

Table 1 shows that the AVE value of all research variables has a value >0.5, which means that the manifest variable representation of the latent construct is quite good.

The construct reliability test was carried out by taking into account the results of the composite reliability value and Cronbach's alpha value, where the construct had good reliability if the CR value was >0.7 and the Cronbach's alpha value was >0.6. The output results from the outer model of the study are shown in Table 2.

Table 2 Cronbach's Coefficient Alpha and Composite Reliability (CR)

| Variable                | Cronbach's Coefficient Alpha | Composite Reability (CR) |
|-------------------------|------------------------------|----------------------------|
| Competence              | 0.969                        | 0.970                      |
| Motivation              | 0.956                        | 0.954                      |
| Organizational Commitment | 0.964                    | 0.966                      |
| Employee Performance    | 0.968                        | 0.969                      |

Source: Processed by researchers

According to Table 2 above, it is known that the Cronbach's Coefficient Alpha >0.6 and the CR value >0.7 so that all variables are declared reliable, meaning that the research model meets the construction reliability.

5.2 Inner model analysis (structural model)

This test is done by evaluating the path coefficient, R2 value, effect size f2, Goodness of Fit Index (GoF), and predictive relevance (Q2).

Evaluation of the path coefficient value can be seen in Table 3.
Based on Figure 3 and Table 3, the structural equation for the study are as follows:

1. Organizational Commitment (Y1) = 0.507 $\gamma_1 + 0.428 \gamma_2$
2. Employee Performance (Y2) = 0.406 $\gamma_3 + 0.247 \gamma_4 + 0.322 \beta$

From the above formula it can be concluded:

1. Competence has an effect of 0.507 on Organizational Commitment with t-statistic = 6.424 and P-Values = 0.000.
2. Competence has an effect of 0.406 on employee performance with t-statistic = 3.895 and P-Values = 0.000.
3. Motivation has an effect of 0.428 on organizational commitment with t-statistic = 5.002 and P-values = 0.000.
4. Motivation has an effect of 0.247 on employee performance with t-statistic = 2.464 and P-Values = 0.014.
5. Organizational commitment has an effect of 0.322 on employee performance with t-Statistic = 2.796 and P-Values = 0.005.

5.3 Evaluate R2.

The research results obtained R-squares 0.722 and 0.831, these results indicate that the structural model is very good. This value means that 72.2% of the organizational commitment variable can be influenced by the competency variable and the motivation variable and 83.1% the employee performance variable can be jointly influenced by the competency variable and motivation variable as well as the organizational commitment variable. With the R-squares value of 0.722 and 0.831, the calculated F value is obtained from the following calculation:

$$R^2 = 0.722 \quad (OC) \quad F \ statistic = \frac{R^2}{(1-R^2/(n-k))}$$

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

$$F \ statistic = 2.39$$

$$R^2 = 0.831 \quad (EP) \quad F \ statistic = \frac{R^2}{(1-R^2/(n-k))}$$

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

$$F \ statistic = 119.65$$

The calculated F value in this study is 82.39 and 119.65 the F table value at alpha 0.1 is 2.16. it is known that F count> F Table (2.16).

The results of the effect size (f square) with Smart PLS version 3.0 are according to Table 4.

Table 4 The results of the effect size f2

| Variable | Value $f^2$ | Information |
|----------|-------------|-------------|
| Competence (X1) $\rightarrow$ Org. Commitment (Y1) | 0.472 | strong |
| Motivation (X2) $\rightarrow$ Org. Commitment (Y1) | 0.336 | strong |
| Competence (X1) $\rightarrow$ Emp. Performance (Y2) | 0.278 | moderate |
| Motivation (X2) $\rightarrow$ Emp. Performance (Y2) | 0.113 | weak |
| Org. Commitment (Y1) $\rightarrow$ Emp. Performance (Y2) | 0.140 | weak |
5.4 The results of the evaluation of the Goodness of Fit Index (GoF)

\[
\text{GoF} = \sqrt{\overline{AVE} \times R^2}
\]

Keterangan:

\[
\text{AVE} = \frac{(0.749 + 0.681 + 0.805 + 0.777)}{4} = 0.753
\]

\[
R\ square = \frac{(0.772 \times 0.831)}{2} = 0.321
\]

Based on the GoF evaluation results, it was found that the performance of the measurement model and the structural model as a whole was said to be quite good because the GoF value was more than 0.36 (large scale GoF).

5.5 Predictive Relevance Testing (Q2)

\[
Q^2 = 1 - (1 - R_1^2)(1 - R_2^2)
\]

Based on the above calculations, it was found that the construction model has good predictive ability because the result of \(Q^2 = 0.962\) is greater than 0, meaning that the endogenous latent variable has a predictive relevance value > 0, this means that the exogenous latent variable is able to predict the endogenous variable, namely employee performance.

Table 5 The Indirect Effect of Independent Variables on Dependent Variable

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

The results of the research analysis according to Table 3 and Table 5 are as follows: (1) Competence affects organizational commitment positively and significantly, with a path coefficient of 0.507 and t count of 6.424 > t Table 1.293, P of 0.000 < 0.1, then H1 is accepted; (2) Motivation affects organizational commitment positively and significantly, with a path coefficient of 0.428 and t count 5.002 > t Table 1.293, P is 0.000 < 0.1, then H2 is accepted; (3) Competence affects employee performance positively and significantly, the path coefficient is 0.408 and t count (3.895) > t Table (1.293), P is 0.000 < 0.1, then H3 is accepted; (4) Motivation affects employee performance positively and significantly, the path coefficient is 0.247 and t count (2.464) > t Table (1.293), P is 0.014 < 0.1, then H4 is accepted; (5) Organizational commitment affects employee performance positively and significantly, the path coefficient is 0.322 and t count (2.796) > t Table (1.293), P is 0.005, then H5 is accepted (p < 0.1), (6) Organizational commitment mediates competence and motivation on employee performance, direct effect 0.165 > indirect effect 0.136 and t count (3.895) > t table (1.293) with p of 0.000 then H8 is rejected and H0 is accepted; (7) Organizational commitment mediates competence and motivation on employee performance, direct effect 0.061 < indirect effect 0.138 and t count (2.464) > t table (1.293) with p 0.014 then H9 is accepted.

Table 6 Results of the Correlation Matrix Between Variable Dimensions

| Variable | Dimension | Y1.1 | Y1.2 | Y1.3 | Y2.1 | Y2.2 |
|----------|-----------|------|------|------|------|------|
| Competence (X1) | Task achievement | -0.181 | -0.249 | 0.125 | -0.259 | -0.332 |
| | Relationship | 0.663 | 0.247 | 0.309 | 0.458 | 0.480 |
| | Personal attribute | 0.003 | 0.249 | -0.054 | 0.311 | 0.374 |
| Motivation (X2) | Achievement | -0.234 | 0.035 | -0.400 | 0.078 | -0.067 |
| | Power | 0.108 | -0.210 | 0.278 | 0.030 | 0.099 |
| | Affiliation | 0.576 | 0.863 | 0.559 | 0.396 | 0.443 |
Table 7 Results of the Correlation Matrix Between Variable

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

5.6 Inter-Dimensional Correlation Analysis

From Table 6 and Table 7, the following results are found:

1. In the competency variable affecting organizational commitment, the highest dimension correlation is the relationship to the affective commitment dimension, which is 0.663.
2. In the competency variable on the employee performance variable, the highest dimension correlation is the relationship dimension to the work behavior dimension, which is 0.480.
3. In the motivation variable on the organizational commitment variable, the highest dimension correlation is the effect of the affiliate dimension on the dimension of ongoing commitment, amounting to 0.863.
4. In the motivation variable on the employee performance variable, the highest dimension correlation is the affiliate dimension to the dimension of work behavior, amounting to 0.443.
5. In the variable organizational commitment affecting employee performance, the highest dimension correlation is the dimension of affective commitment to the dimension of work behavior, amounting to 0.684.

6. Discussion

**Competence Affects Organizational Commitment (H1)**

The results of the analysis indicate that competence affects organizational commitment positively and significantly. These results are consistent with the research of Ari Setiadi et al. (2016). Based on the correlation between the variable dimensions generated that the relationship dimension has the strongest influence on organizational commitment. Management can make the relationship dimension a major competency that must be developed to increase organizational commitment.

**Motivation Affects Organizational Commitment (H2)**

The results of the analysis indicate that motivation affects organizational commitment positively and significantly. This is in line with the research of Ahmed Bin Ali Said et al. (2017). Based on the correlation between the variable dimensions generated that the dimension of affiliation has the strongest influence on employee commitment. The need for affiliation is the need to relate to other people. Organizational management should pay attention to the relationship between the organization's acceptance of employees and good relations between employees.

**Competence Affects Employee Performance (H3)**

The results of the analysis indicate that competency affects employee performance positively and significantly. This is consistent with the research of Murgianto et al. (2016) and Yulianto W (2017). Based on the correlation between variable dimensions generated that the relationship dimension has the strongest influence on employee performance.

Organizational management, to be more effective, must direct the employee competency improvement program in the relationship dimension in the form of knowledge, skills and expertise in cooperation, interpersonal relationships, communication skills and service orientation.

**Motivation Affects Employee Performance (H4)**

The results of the analysis indicate that motivation affects employee performance positively and significantly. These results are consistent with the research of Murgianto et al. (2016) and Yulianto W (2017). Based on the correlation between the variable dimensions generated that the affiliation dimension has the strongest influence on employee performance. This means that in the DGCE agency the need for achievement and the need for self-actualization of employees is better. Employees need a more conducive atmosphere of relationship between employees. Therefore, the leadership of DGCE needs to pay attention to the fulfillment of needs in terms of building relationships between employees.

**Organizational Commitment Affects Employee Performance (H5)**

The results of the analysis indicate that organizational commitment has a positive and significant impact on employee performance. This is in accordance with the research of Ahmed bin Ali Said et al. (2017). Based on the correlation between variable dimensions generated that the dimension of affective commitment has the strongest influence on employee performance. Affective commitment is an attachment to the organization based on emotional bonding, not because of high salaries or moral bond for any reason. Employees with affective commitment want to be part of the organization because there are similar values with the organization or the existence of emotional bond. Leaders need to internalize the organization's vision and mission continuously.
Organizational Commitment to Mediate Competence Against Employee Performance (H7)
The analysis results in competence affecting employee performance not mediated by organizational commitment. This is because the direct effect of competence on employee performance> indirect influence. The results of these studies do not match the research of Yamali Fakhrul Rozi (2017).

Organizational Commitment to Mediate Motivation on Employee Performance (H8)
The results indicated that motivation influencing employee performance can be mediated by organizational commitment. This is because the direct effect of competence on employee performance < indirect effect. The results of these studies are in accordance with the research of Rasentalu A et al. (2017). The results showed that competence affects employee performance more significantly than motivation affects employee performance. This is indicated by the loading value of the competency factor which is higher than motivation. In addition, competence affects employee performance without the need to be mediated by organizational commitment. DGCE needs to emphasize the strategy for increasing employee competence rather than increasing their motivation to achieve their best performance. Although increasing employee motivation is still needed.

7. Conclusion
The conclusions of the discussion are: (1) Competence affects organizational commitment positively and significantly, with the relationship dimension having the strongest influence. (2) Motivation affects organizational commitment positively and significantly, with the strongest influence on the dimension of affiliation. (3) Competence affects employee performance positively and significantly, with the strongest influence on the relationship dimension. (4) Motivation affects employee performance positively and significantly, with the strongest influence on the dimension of affiliation. (5) Organizational commitment affects employee performance positively and significantly, with the dimension of affective commitment having the strongest influence. (7) Competence affects employee performance without being mediated by organizational commitment. (8) motivation affects employee performance mediated by organizational commitment.

8. Suggestions
8.1 Suggestions for DGCE agencies
a. In the competency variable, it was found that the competency variable based on the relationship dimension had the largest and most significant effect on organizational commitment. DGCE in this case the leadership can conduct competency development programs that can improve cooperation, service orientation, interpersonal care, organizational intelligence, building relationships, conflict resolution, attention to communication and cross-cultural sensitivity. Activities that can be carried out: Capacity Building, FGD, Workshops.

b. In the motivation variable, it was found that the affiliate dimension of the motivation variable had the highest effect on the organizational commitment variable. Leaders must create a working environment that can establish excellent relationships and cooperation. The forms of activities that can be carried out include: assignments on different teams, more intense interaction between superiors and subordinates and more flexible communication through informal meetings, and outbound activities involving all employees.

c. Based on the correlation results, it was found that competence has a significant positive effect on employee performance, with the relationship dimension having the strongest influence. Competency development programs of communication ability and cooperation competency should be a concern of the leadership to improve employee performance.

d. Based on the correlation results, it is found that motivation has a significant positive effect on employee performance, with the dimension of affiliation having the strongest influence. Leaders must create a work environment that can establish excellent relationships and cooperation through an intense process of interaction between superiors and subordinates and more flexible communication.

e. In the correlation of organizational commitment variables, it was found that the highest dimensional correlation was the dimension of affective commitment to employee performance variables. Organizational commitment improvement programs are carried out in the form of activities that can foster attachment to the organization based on emotional bonds. Activities that can be carried out include: internalizing the values of the Ministry of Finance, strengthening the application of basic attitudes of DGCE employees, determining role models, coaching and mentoring by superiors to subordinates.

f. According to the research results, it was found that organizational commitment did not mediate competence on employee performance. Leaders can improve employee performance through competency improvement programs without mediating organizational commitment.

 g. According to the research results, it was found that organizational commitment mediates motivation on employee performance. Leaders can carry out programs to increase employee motivation in order to improve employee performance through mediation of organizational commitment.
8.2 Suggestions for Future Researchers
The authors hope that the next research can take different research objects from functional officials in the DGCE environment and dig deeper into the variables that affect employee performance with a wider sample coverage. The results of the research found that organizational commitment does not mediate employee performance open the possibility of other variables as mediators that can affect employee performance.

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