



The Influence Of Competence And Motivation On The Performance Of Employees With Accountability As A Moderating Variable

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ABSTRACT

The focus of this research at the Inspectorate Office of Lubuklinggau City is to analyze how each independent variable impacts the dependent variable and the role of the moderating variable. The study sample included 45 employees both from inside and outside the organizational boundaries of the Inspectorate Office. Data was analyzed using Moderated Regression Analysis (MRA). The research findings showed: 1) Competence impacts employee performance significantly and 'partially.' A basic level of employee competence requires the organization to provide at least some allocation to enhance technical knowledge related to the job. Moreover, the organization needs to provide resources to improve employee skills needed within the organization. Competence became the most important variable in the dominantly and strongly motivated study. Motivation has a significant partial impact on employee performance: An organizational award for an employee's enhanced productivity and performance serves motivational purposes. Moreover, relief upon retirement contributes to a positive perception of motivational aids. 3) Competence and motivation significantly impact in a synergistic manner the employee performance. 4) The variable accountability is able to strengthen the influence of the competency variable on Employee performance significance. Organizational accountability can be expressed in measurable terms by the performance accountability report for the organization that is prepared. 5). Accountability greatly enhances the impact of the motivation factor on employee performance. The organization's information concerning performance accountability reports disclosures serves as an indicator of the organization's transparency.

INTRODUCTION

An organization's success in achieving its planned goals is influenced by various internal and external factors. Among these, human resources (HR) are considered critical components that determine organizational performance. Effective HR management contributes positively to employee performance, indicating that the implementation of optimized HR practices is essential for fostering employee capability, commitment, and work discipline, which are attributes required for achieving organizational objectives. The Lubuklinggau City Inspectorate Office, a Regional Apparatus Organization, plays a fundamental role in ensuring oversight and accountability within governance structures. In this context, the strategic influence of the Inspectorate in promoting integrated governance enhances organizational accountability through effective supervisory mechanisms (Suryawati et al., 2022). Research indicates that the quality of oversight and the ability to prevent irregularities depend significantly on employee performance, which supports the assertion that oversight practices and employee career development impact overall organizational performance.

High levels of employee performance are crucial for the successful execution of organizational tasks and functions. Employee performance is characterized by the outcomes achieved from the efforts of individuals or groups fulfilling their responsibilities, with optimal performance defined as the alignment between objectives and results. Factors such as work culture, discipline, and motivation significantly influence performance levels (Prasetyo & Harsono, 2023). Specifically, findings from Yunianto & Sugeng demonstrate a substantial positive correlation between work discipline, comprehensive training programs, and employee performance (Muchlish, 2020). Despite these factors, the Lubuklinggau City Inspectorate Office is currently experiencing suboptimal employee performance. This situation is compounded by various challenges, including deficiencies in quality, quantity, and effectiveness of work processes, as demonstrated by the research of (Wael et al., 2023). Their study illustrates a direct relationship between the work environment and organizational culture with employee performance, underscoring the critical nature of these variables.

Performance data from programs during the 2022-2024 period indicate that targets are not being met, reflecting insufficiencies in employee effectiveness and work output. This inadequacy in meeting program goals highlights barriers within task execution that require immediate identification and remediation. Performance decline is often attributed to internal and external factors; the former includes human resource quality and infrastructure support, while external factors involve regulatory changes implemented by the government that affect management processes within the Inspectorate Office. Competency is recognized as another vital factor influencing employee performance. Competency refers to an individual's capacity to perform tasks aligned with job requirements based on knowledge, skills, and attitudes. Effective management of competencies can enhance employee performance significantly (Bae, 2021). Furthermore, the development of employee competencies alongside appropriate technical training and leadership development is crucial for achieving organizational goals.

At the Lubuklinggau City Inspectorate Office, while 76% of employees hold a bachelor's degree, the lack of specialized training limits their ability to navigate the complexities of their roles. Although some personnel have undergone functional auditor training, the absence of targeted supervisory training hampers their readiness for the challenges they face. Additionally, motivation issues among employees, often exacerbated by inadequate recognition and dysfunctional communication channels, lead to declines in overall performance and job satisfaction (Prasetyo & Harsono, 2023). Organizational accountability is a critical element that must be addressed within the public sector, reinforced by systematic reporting mechanisms such as the Government Agency Performance Accountability Report (Wuarlela et al., 2023). The

Lubuklinggau City Inspectorate Office's accountability issues stem from the inadequacy of supervisory resources and inefficient administrative governance structures, as the limited number of qualified auditors hinders effective oversight and follow-through on audit recommendations, ultimately impacting organizational performance (Alsharari & Daniels, 2023). Thus, a comprehensive strategy addressing staffing, training, motivation, and accountability within the Inspectorate Office is essential for optimizing its operational effectiveness.

LITERATURE REVIEW

Employee Performance

Performance in the workplace encompasses the results and behaviors manifested by employees as they navigate their assigned responsibilities within an organization. Scholars have differing definitions, but a consensus exists around measuring performance through both qualitative and quantitative outputs. Robbins and Judge in Fithriyana et al., (2022) describe performance as outcomes evaluated against established goals and standards. (Ramadhan & Eryandra, 2022) reinforces this by focusing on both the results produced and the behaviors exhibited by employees, which are critical for effectively assessing their efficacy over a given timeframe. (Made et al., 2022) further underscore that performance fundamentally encompasses output and behavior within evaluative periods. (Santoso et al., 2023) add that an employee's performance is gauged not only by the quantity of work produced but also by the quality of the outcomes relative to their designated responsibilities.

In the corporate landscape, various factors influence employee performance. Basuki & Elmi, (2023), articulates that performance results from a nexus of motivation and ability. Motivation instigates action, while the requisite skills enable the execution of tasks as expected by the organization. This assertion aligns with (Kusuma, 2021), who argue that a conducive work environment enhances performance by aligning employees' competencies with organizational demands. Furthermore, employee engagement has been recognized as a pivotal mediator between job satisfaction and overall performance, as articulated by (Marzuki et al., 2023). Engagement reflects individual mental investment in their work, serving as a bridge to improve performance outcomes.

Moreover, elements such as leadership style and organizational commitment significantly influence employee performance. (Anisa & Tine, 2022) note that situational leadership can shape performance indirectly through increases in job satisfaction and commitment levels. Furthermore, studies have shown that employees exhibiting higher organizational commitment tend to achieve superior performance metrics, as confirmed by (Hartati & Hikmah, 2022). Therefore, understanding the interdependence of these factors is essential for fostering an environment that enhances employee output and performance evaluations.

In conclusion, employee performance is a multifaceted domain influenced by various internal and external factors, including motivation, environment, leadership, and organizational commitment. As organizations strive towards improved performance, a holistic approach that encompasses these variables is crucial for maximizing both employee effectiveness and organizational success.

Competence

Competence is a multifaceted concept that encapsulates knowledge, skills, attitudes, and behaviors essential for effective task performance across various contexts. It is foundational for achieving superior performance, as noted by Salman et al., (2020), who emphasize that competence encompasses individual characteristics that contribute to outstanding performance and the achievement of benchmarks in professional environments. This perspective in dynamic business landscapes, where optimizing operations and enhancing service delivery are vital for organizational success.

Moreover, Sutrisno articulates the essence of competence as the capacity to exceed basic expectations, suggesting that true competence involves going beyond minimal standards (Salman et al., 2020). This assertion echoes a broader theme in competence literature, where understanding the nuances between individual characteristics and collective competencies is necessary for operational effectiveness. The exploration of competence extends beyond definitions to its application in training and development, emphasizing the need for constructs that can adapt to the evolving demands of various sectors, including healthcare, education, and industry (Salman et al., 2020).

Competence is described not merely as a static quality but as an evolving skill set that anticipates changing demands within professions. The insights from Arifin regarding misunderstandings related to competence underscore its dynamic nature, indicating that competence requires maintenance and adaptation over time to align with contemporary practices and standards (Arifin, 2021). As industries face rapid change, it is imperative to foster a culture of ongoing learning and adaptability in competence development frameworks.

In summary, competence is not a monolithic concept but a complex construct that integrates knowledge, skills, attitudes, and behaviors. It necessitates continuous development to effectively meet the multifaceted demands of modern professional settings. The definitions and explorations of competence, such as those presented by Salman et al., (2020), contribute substantially to a comprehensive understanding of this essential concept in the human resources domain.

Motivation

Employee motivation plays a crucial role in enhancing productivity and overall efficiency within organizations. (Perkasa et al., 2023) state that motivation serves as a pivotal factor influencing employee performance, affecting not just the desire to work but also the capacity to execute tasks effectively. This assertion is supported by Karlita et al., (2024), who highlight that work motivation, alongside discipline, serves as a critical trigger for improved employee performance, demonstrating a direct relationship between motivation levels and performance outcomes. Furthermore, Praditya et al., (2024) reinforce this perspective by indicating that motivated employees are more inclined to engage in continuous learning and skill development, which are essential components of a productive work environment.

The complexity of motivation underscores its significance in organizational dynamics. Haqiqi & Mariana, (2022), emphasize that the presence of motivation directly correlates with performance, indicating that low motivation can result in decreased employee effectiveness, thus highlighting the need for active management of motivation within organizations. Moreover, leadership styles profoundly affect employee motivation. Yusup & Maulani, (2023) argue that transformational leadership significantly enhances employee motivation by fostering an environment where employees feel valued and empowered.

In conclusion, employee motivation is an indispensable element influencing organizational success. By understanding and enhancing motivation, organizations can improve employee performance, drive efficiency, and achieve strategic goals effectively. The interplay between motivation and performance is further mediated by factors such as leadership and workplace environment, necessitating a holistic approach to employee engagement and motivation strategies in the corporate landscape.

Accountability

Work accountability within the governmental framework of Indonesia is essential for fostering the principles of good governance, a demand increasingly emphasized by the citizenry. Accountability, as articulated by Pribadi et al., (2024), signifies the responsibility of public officials to transparently report their activities to constituents, who entrust them with their governance.

This notion is further reinforced by Erawan et al., (2021), who elaborate that public accountability necessitates that officials elucidate their decisions and procedures, thereby ensuring that citizens are informed and can hold them responsible for their actions.

The significance of accountability becomes particularly pronounced within the context of Indonesia's evolving governance landscape, especially following major reforms aimed at democratizing public services. Erawan et al., (2021) note that the introduction of mandatory performance accountability reports for government entities, established in 1999 under President B. J. Habibie's instruction, marks a pivotal shift towards enhancing governmental transparency. The emphasis on accountability is further underlined by (Warsono et al., 2023), who establish a clear nexus between transparency in local governance and the successful implementation of e-government initiatives, underscoring technology's role in promoting accountability.

Moreover, the dynamics of financial accountability have come to the forefront in light of recent global challenges, as highlighted by Natalisma et al., (2021). In this context, it emerges that public trust hinges on the established mechanisms of accountability within government operations. As indicated by Sulila, (2022), a solid framework of public accountability is paramount for fostering confidence in governmental institutions, a necessary condition for aligning Indonesia with developed nations. The assurance that public service administrators are held accountable enables citizens to feel secure in their trust, thereby reinforcing the legitimacy of government actions.

In summary, the multifaceted nature of accountability in Indonesia's government is critical in ensuring good governance. This encompasses legal mandates, public expectations, and the adoption of technological solutions. The convergence of these elements forms a robust structure that not only enhances transparency but also bolsters citizen trust in government, which is vital for sustainable governance practices.

METHODS

This research utilizes a quantitative approach, employing a survey method to systematically collect and analyze numerical data. Quantitative research is characterized by its structured data collection techniques, which enable researchers to conduct in-depth statistical analyses of the relationships between measured variables. Various studies assert that quantitative methods help establish statistical evidence and facilitate the exploration of relationships among constructs in a precise manner (Manshor & Saad, 2023; Pramudia & Pratisara, 2023). In this study, the target population comprises employees from the Lubuklinggau City Inspectorate Office, totaling 45 individuals. Determining an adequate sample size is critical to ensuring the reliability and validity of research findings, as emphasized in the literature.

Data collection in this study integrates both primary and secondary sources. Primary data is sourced directly from respondents through questionnaires, allowing for consistent data gathering across participants. Secondary data comprises existing documentation and relevant materials that complement the primary data. Moreover, the research methodology extends beyond questionnaires to include direct observation, offering a deeper contextual understanding of the phenomena under investigation. Observation serves as a powerful technique that enhances the comprehensiveness of data collection, as it allows researchers to witness the study environment firsthand.

The combination of observation and questionnaires enriches the data collection process, providing a broader view of the research subject. This methodological triangulation is beneficial as it helps reinforce the validity of the findings and presents both quantitative and qualitative data for comprehensive analyses. The analysis of the collected data is performed using quantitative descriptive methods, aiming to outline characteristics of the dataset and provide context for the results. This approach facilitates the identification of patterns and relationships between variables, yielding meaningful insights tailored to the context of this research.

Ultimately, the research culminates with conclusions drawn from a systematic analysis of the data, adhering to a structured quantitative approach, thereby supporting informed decision-making processes in organizational policy development

RESULTS

Based on prior knowledge, a multiple linear regression analysis is used to study the degree of impact an independent variable has on a dependent variable, as well as the impact of a moderating variable. In this research, the independent variables are Competence (X1), Motivation (X2) and Employee Performance (Y) is the dependent variable. Accountability was set as moderating variable. The purpose of this test is to answer the proposed hypothesis.

Partial Significance Test (Test t)

In the regression model examination, the factors of competency and job placement were partially assessed in relation to employee performance, which served as the dependent variable. Based on the results of the data processing, the values of partial influence of competency (X1) and motivation (X2) with respect to employee performance (Y) as the dependent variable, were computed. The extent of impact each independent variable has, reveals its partial influence value as is depicted in the table below:

Table 1. Test Result of Competence (X1) and Motivation (X2) on Employee Performance (Y)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	Constant)	24.423	8.140		3.001	.005
	Competence	.760	.091	.795	8.372	.000
	Motivation	.298	.129	.246	2.533	.023

Source: Data processing results, 2025

As per the computations associated with this study, the competency variable possesses a t-value of 8.372 which exceeds the threshold of t-table 2.014 alongside a significance value of 0.000 which is less than 0.05. Hence, it is safe to conclude that the competency variable indeed has a crucial impact on employee performance. Therefore, the hypothesis in question is confirmed and accepted.

Similarly, the hypothesis related to the motivation variable also stands validated since it has a t-value of 2.533 which exceeds t-table value of 2.014, coupled with a significance value of 0.000 which is less than 0.05. With these findings, it is accurate to analyse that the motivation variable directly impacts employee performance. Therefore, this hypothesis is also confirmed and accepted.

For this study, the coefficients for every variable were computed as Unstandardized Beta Coefficients. For the competency variable, the coefficient is 0.760 while for the motivation variable, it is 0.298. The figures for both the competency and motivation variables were substituted into the regression model as follows: $Y = 24.423 + 0.760 X1 + 0.298 X2$.

Coefficient of Determination

The coefficient of determination explains how much of the dependent variable's change is influenced by the independent variable, its variations, and its fluctuations. In this case, the correlation coefficient is used to assess the degree of influence and correlation existing between the employee performance response variable (Y) and the two explanatory variables, competency (X1) and motivation (X2). The R Square value from the coefficient of determination test is shown in the description below:

Table 2. Coefficient of Determination of Competence (X1) and Motivation (X2) on Employee Performance (Y)

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.791a	.626	.609	4.29109
a. Predictors: (Constant), Motivation, Competence				

Source: Data processing results, 2025

The derived R-square value of 0.626 demonstrates a positive association between the competency and motivation factors in relation to employee performance as the dependent variable. The degree of impact that competency (X1) and motivation (X2) have on employee performance (Y) is 62.6%. The leftover 37.4% pertains to the influence of other variables which were not considered in this research.

Simultaneous Significance Test (F Test)

The research conducted at the Lubuklinggau City Inspectorate Office focused on two independent variables: competence and motivation, and their impact on employee performance which was treated as the dependent variable. To determine the impact of the two independent variables on the dependent variable, a simultaneous significance test was performed for the job competence and assignment variables. The findings from the simultaneous significance test for the job competence and assignment variables are presented in the table below:

Table 3. F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1296.946	2	648.473	35.217	.000b
	Residual	773.365	42	18.413		
	Total	2070.311	44			
a. Dependent Variable: Performance						
b. Predictors: (Constant), Motivation, Competence						

Source: Data processing results, 2025

With respect to the performance assessment of employees at the Lubuklinggau City Inspectorate Office, the F-test result demonstrated that competency and motivation in relation to job performance yielded an F value of 35.217, which is greater than the critical F value of 3.22. Moreover, with a significance level of 0.000 which is less than α of 0.05 at 95% confidence level, the null hypothesis pertaining to the motivation and competency variables is rejected. It follows, therefore, that these two factors, together, exert a strong influence on the employee performance level at the Office. Also, the result from the simultaneous test confirms that the research hypothesis stands confirmed and can thus be accepted without reservations.

Multiple Regression Analysis (MRA)

Testing using the Moderated Regression Analysis, is a regression analysis that utilizes moderating variables. This study uses one moderating variable, namely accountability.

Table 4. MRA Test Result Competence (X1) and Work Discipline (M)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.400	4.595		4.053	.005
	Competence	.639	.088	.774	8.440	.000
	Accountability	.272	.106	.235	2.563	.014
	Competence * Accountability	.242	.068	.125	2.377	.025
a. Dependent Variable: Performance						

Source: Data processing results, 2025

The regression test results table above yields the following regression equation model:

$$Y = 16,400 + 0.639 X_1 + 0.272 M + 0.242 X_1M$$

The constant value of 16,400 suggests that in the context of the competency variables (X1), accountability (M), and moderating variable 1 (competence × accountability), if all these variables are effectively held at zero, then employee performance at Lubuklinggau City Inspectorate Office would increase by 16,400 units. The coefficient value of the competency variable (X1) of 0.639 suggests that if the accountability variable (M), along with moderating variable 1 (competence × accountability), is kept constant, every additional unit of competency will enhance employee performance by 0.639 units.

The coefficient value of the work discipline variable (M) as 0.272 indicates that holding the competency variable (X1) and moderating variable 1 (competence × accountability) constant, a unit increase in accountability will result in a 0.272 unit increase in employee performance. Also, the value of the coefficient for moderating variable 1 ($X_1 \times M$) is expressed as 0.242, meaning that if the competency and accountability variable (M) are held constant, then each additional increase in moderating variable 1 will result in a 0.242 increase in employee performance.

Table 5. MRA Test Result Motivation (X1) and Work Discipline (M)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	Constant)	39.574	17.598		2.249	.030
	Motivation	.401	.217	.301	3.207	.020
	Accountability	.372	.183	.235	2.873	.024
	Motivation * Accountability	.307	.110	.204	2.265	.027
a. Dependent Variable: Performance						

Source: Data processing results, 2025

Tabel hasil uji regresi di atas dapat menghasilkan model persamaan regresi sebagai berikut:

$$Y = 39,574 + 0,401 X_2 + 0,372 M + 0,307 X_2M$$

The values in the equation above can be interpreted as follows:

With the specified constant of 39.574, this means that should Motivation (X2), Accountability (M), and Moderating Variable 2 (motivation ≥ accountability) be held constant (zero), then the performance of employees in the Lubuklinggau City Inspectorate Office will increase by 39.574 units. Since the coefficient value of motivation (X2) is 0.401, this means that if Accountability (M) and Moderating Variable 2 (motivation ≥ accountability) are held constant, then every additional unit of Motivation will result in an increase in employee performance by 0.401 units.

The coefficient value of the accountability (M) variable is 0.372, thus with the assumption that motivation (X2) and moderating variable 2 (motivation $\geq$ accountability) are kept constant, each additional unit of Accountability will result in an improvement of employee performance by 0.372 units. From the coefficient value of moderating variable 2 (X2 $\times$ M) which equals 0.307, it can be interpreted that, assuming Motivation and Accountability (M) are constant, then the addition of 1 unit of moderating variable 2 will lead to an increase of 0.307 units of employee performance.

DISCUSSION

Competence Has a Significant Influence on Employee Performance

In the analysis of the innovation program variable, the data revealed a direct effect of innovation, demonstrated by a calculated t-value of 8.372, which exceeds the critical value of 2.014 (t_{table}) and is accompanied by a p-value of 0.000, indicating significance well below the 0.05 threshold. Consequently, this substantiates a significant partial effect of the competency variable (X1) on employee performance (Y) as the dependent variable.

Competence, intrinsically linked to employee performance, is defined as an individual's capacity to execute specific job functions effectively. Kadir et al., (2023) elucidate competency as encompassing the knowledge, skills, and behaviors requisite for achieving optimal performance. In this context, employee motivation serves as a fundamental driver of performance, as it reflects an individual's clarity of purpose and fosters enthusiasm for work, subsequently enhancing performance levels. Furthermore, when motivational clarity is absent, as indicated by the descriptive analysis at the Lubuklinggau City Inspectorate Office, employee morale diminishes, leading to suboptimal performance outcomes (Mulyani & Nurhadian, 2023). This discontent often stems from a lack of progression towards fulfilling aspirations beyond basic responsibilities (Feby et al., 2021).

The descriptive analysis further highlights deficiencies in employees' ability to manage their work rhythm effectively, which reflects their competence levels. Additional competencies can be assessed through emotional maturity and cooperative attributes toward coworkers. Employees exhibiting emotional maturity are better equipped to handle work challenges, thereby enhancing workplace collaboration (Indiyati et al., 2021). However, integrity, a critical trait for success in supervisory roles, is not uniformly recognized among employees. Findings indicate that external pressures often prompt compromises on integrity, thereby impacting the quality of supervisory processes within regional government organizations, underscoring a prevalent issue of maladministration despite ostensibly effective oversight (Edelmann et al., 2023).

Moreover, the analysis denotes a direct correlation between technical knowledge and competence, asserting that an increase in job-related technical knowledge is positively associated with enhanced competence levels (Putra et al., 2022). However, many employees within the Inspectorate Office reportedly lack the requisite technical knowledge, attributed largely to insufficient training opportunities (Syarifah et al., 2023). As the complexity of supervisory tasks escalates, a concerted effort to enhance skills through structured training programs is essential. Organizations must allocate precise budgets for developing employee competencies, ensuring that these investments align with both organizational requirements and employees' developmental needs (Susanto & Riance, 2021).

Job Placement Has a Significant Influence on Employee Performance

The analysis conducted reveals the partial impact of the motivation variable, indicated by a t-value of 2.533, which exceeds the t-table value of 2.014. Additionally, the significance value of 0.023 is below the threshold of 0.05. These statistical indicators support the assertion that the motivation variable (X2) significantly influences employee performance (Y) as the dependent

variable, confirming a positive correlation between motivation and work outcomes as documented in relevant studies.

The foundational role of motivation in the workplace is well established. Supporting this, Maslow's hierarchy of needs theory explains that motivation begins with the need to fulfill basic requirements such as physiological necessities, transitioning to higher-order needs such as self-actualization (Bakar & Osman, 2022). This theoretical framework is instrumental in understanding how organizations can influence employee motivation through strategies that satisfy these varying levels of need (Bakar & Osman, 2022).

Aside from fulfilling basic needs, factors such as promotion opportunities, recognition, and overall job satisfaction serve as crucial motivators. Financial supports like allowances and incentives, alongside psychological rewards like acknowledgment from peers and superiors, significantly enhance employee motivation (Mohite et al., 2022). Positive reinforcement through recognition contributes to building a cohesive work environment whereby constructive social relationships can flourish. Conversely, deteriorating relationships resulting from inadequate sanctions on absenteeism can lead to conflicts among coworkers, adversely affecting both motivation and performance.

Furthermore, security plays a pivotal role in sustaining motivation, with descriptive analysis showing that health insurance and other preventative measures foster a sense of safety at work. While health insurance is reactive, organizations must also proactively engage in safeguarding employees' well-being through preventive offerings, including personal protective equipment. Moreover, providing assurances such as pensions enhances employees' sense of security concerning future uncertainties, thereby motivating them toward greater engagement.

In conclusion, comprehensive strategies that address various dimensions of motivation, underpinned by established theories such as Maslow's hierarchy, remain crucial in fostering an environment conducive to higher employee performance. As demonstrated through relevant sources, effectively managing motivation not only aids individual success but is also fundamental to organizational effectiveness.

Competence and Job Placement Have a Significant Influence on Employee Performance

The analysis of data indicates that both competencies and motivation have a statistically significant combined effect on employee performance. This is supported by ANOVA results (F-count: 35.217, F-table: 3.22, significance level $p=0.001$). These findings imply a simultaneous influence of both independent variables—competence (X1) and motivation (X2)—on the dependent variable, which is employee performance (Y). Consequently, the hypothesis positing this relationship is affirmed and accepted.

In literature, performance is delineated as the outcomes that individuals or organizations achieve within designated timeframes. Robbins and Judge in Alam et al., (2020; conceptualize performance as the attainment of qualitative and quantitative results against set goals and standards. When examining the quality dimension of employee performance within the Inspectorate Office, it becomes apparent that the performance of employees significantly deviates from expectations, particularly regarding adherence to Standard Operating Procedures (SOP). The assertion that the supervisory process aligns with SOPs recorded the lowest average score in the quality assessment, suggesting a crucial area for improvement in compliance and procedural fidelity (Nurung et al., 2023).

Moreover, employees often encounter situations where they must exercise discretion that diverges from established SOP, exacerbated by insufficient implementation guidelines and vague technical instructions related to high-rise building supervision. The dissonance between central and regional regulations, along with inadequate infrastructure, forces employees to rely on discretion, which undermines organizational performance (Alshawabkeh et al., 2020). The inadequacy in achieving organizational goals is also reflected in work output, as revealed by the failure to meet performance targets due to a mismatch between the number of auditors and

Regional Government Affairs Supervisors (P2UPD) versus the supervised entities.

Quantitative assessments show that employee performance is further hampered by high workloads arising from insufficient human resources. Better support facilities would help mitigate this high demand on employees (Rianto et al., 2021). Most notably, the lack of punctuality in the supervisory process has direct consequences for employee performance, affecting both qualitative and quantitative outcomes (Mdhlalose, 2023). The notion of effectiveness is pivotal in discussing work success. Higher effectiveness typically correlates with improved performance; however, qualitative analyses reflect that mere effectiveness if unsupported by appropriate methodologies and resource utilization can lead to subpar performance outcomes. Continuous evaluations are vital to ensure that effectiveness is achieved through well-devised work practices and resource management (Setyawan, 2021).

Nevertheless, several barriers obstruct the cultivation of such autonomy, including a lack of clarity regarding job roles, insufficient skills, and an inadequate system for addressing work-related challenges. The affirmation of autonomy hinges on employees' capabilities, motivation, and commitment within their respective hierarchies. The results of this study corroborate findings that emphasize the positive impact of competence and motivation on employee performance in various organizational contexts, underscoring the essential interdependencies of these factors in achieving optimal performance.

Competence has a Significant Influence on Employee Performance with Work Discipline as a Moderating Variable

The data analysis conducted in the current study revealed significant results regarding the moderating effects of accountability (M) on the relationship between competency (X1) and employee performance (Y). Specifically, a t-test yielded a value of 2.377, which exceeds the critical value of 2.014 at a significance level of 0.025, indicating statistical significance.

Accountability is a multifaceted construct often encountered in various management and organizational contexts. Within public management, accountability can be defined as an obligation to report and justify actions to stakeholders, emphasizing its importance in governance (Nurhayati et al., 2024). Accurate performance accountability reports serve as benchmarks for legal accountability; however, discrepancies may occur due to pressures from stakeholders or conflicts of interest (Manafe et al., 2024). Such pressures highlight the necessity for robust oversight mechanisms to ensure accountability and transparency.

Clear standard operating procedures (SOPs) are essential for promoting accountability within organizations. SOPs help to structure work processes by clearly delineating roles and responsibilities, thereby minimizing errors and fostering consistency in job performance (Widagdo et al., 2023). The dynamic interplay of employee competency and accountability is critical for compliance with regulations and organizational norms. Employees with higher competency are often better equipped to adhere to these regulations, driving higher compliance levels and ultimately enhancing performance. This correlation suggests that training aimed at improving employee competencies can serve as a vital component in fostering an accountable organizational environment. Findings from Neldawati et al. (2022) in Azmy, (2021) reinforce this, showing that accountability significantly moderates the relationship between competence and employee performance.

In conclusion, this study contributes to the understanding of how accountability can bolster the effects of competency on employee performance. The insights gleaned underscore the importance of cultivating accountability frameworks and enhancing employee competencies as vital strategies for improving overall organizational performance. Future research should consider broader samples and diverse contexts to validate and build upon these findings, examining how variances in organizational culture and external pressures may influence these relationships (Díaz-Fernández et al., 2024).

Job Placement Has a Significant Influence on Employee Performance with Work Discipline as a Moderating Variable

According to the data analysis criteria, motivation (X2) and accountability (M) exhibited a statistically significant moderating effect on employee performance (Y). This is substantiated by a t-test value of 2.265, which exceeds the typical cutoff score of 2.014, with a significance value of $p=0.027$. This indicates that the accountability variable reinforces the moderating impact of motivation on employee performance. Motivation acts as a vital driving force influencing an employee's actions and responsibilities. Research has demonstrated that motivated employees often exhibit a greater sense of accountability for their actions and outcomes (Ningrum et al., 2023). For instance, when performance measures are aligned with organizational goals, accountability is reflected in diligent activity reports, underscoring the importance of responsible work engagement (Wijayanto & Riani, 2021). However, it is worth noting that not all organizational activities require accountability reports, especially considering the context and nature of audit activities (Tannady, 2023).

In practice, accountability reports are not mandatory for every activity, particularly those connected to the audit process. Specific circumstances such as the nature or findings of the audit might negate the necessity for detailed accountability documentation (Mutiarum & Iqbal, 2021). Consultative audits or evaluations typically emphasize recommendations over formal reports, indicating that not all accountability measures are universally applicable. To enhance supervisory performance and streamline the audit process, organizations often engage stakeholders to gather diverse perspectives, which significantly shapes effective policies (Setiawan et al., 2024). Such stakeholder involvement is recognized for its potential to foster broader support for policies and reduce miscommunication risks during implementation (Masyhudi et al., 2023). Moreover, adopting inclusive policymaking strategies reinforces the organization's commitment to transparency and accountability (Fadlan, 2022).

Addressing accountability dimensions within public organizations extends beyond traditional legal interpretations. Financial accountability is essential for maintaining organizational effectiveness. The obligatory filing of State Officials' Wealth Reports (LHKPN) and subsequent audits serve as mechanisms that promote financial accountability, enhancing public trust and optimizing resource utilization (Lisnatiawati & Lukertina, 2020). However, it is important to highlight that not all employees are required to submit these reports; only those classified under specified criteria by legislative frameworks are mandated to comply (Budirianti et al., 2020). In conclusion, the interplay between motivation and accountability is profound and complex, influencing both employee performance and organizational efficiency. It is crucial to recognize that while motivation enhances performance, accountability mechanisms tailored to specific organizational contexts foster an environment of transparency and effectiveness, which is essential for achieving overarching organizational objectives.

CONCLUSION

This study concludes that the competence and job placement significantly influence assets management employee performance at the Regional Financial and Asset Management Agency of Lubuklinggau City, with work discipline serving as a moderating variable. Competence and a job placement process that takes into account the suitability between educational background and assignment, and this relationship is further strengthened by high levels of work discipline. Likewise, core competence such as critical thinking, problem mapping skills, and problem solve skill, positively impact performance, with work discipline amplifying this effect. These findings align with previous studies highlighting the importance of competence and job placement process in driving public sector performance.

LIMITATION

This research is limited by its scope, focusing solely on a single regional government agency, which may restrict the generalizability of the results. Additionally, the use data limits the ability to assess causal relationships over time.

RESEARCH TRANSPARENCY AND ETHICS STATEMENTS

1. Author Contributions:

L: Conceptualization, Methodology, Data Collection, Data Analysis,

HP: Writing – Original Draft, Visualization, Review and Editing

YS: Writing – Original Draft, Visualization, Review and Editing

2. Funding:

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3. Conflict of Interest:

No conflict of interest: The authors declare that they have no conflict of interest related to the research and publication of this article.

4. Research Ethics:

The study did not involve any intervention, biological specimens, vulnerable groups, or sensitive personal data. Participation was voluntary, and the confidentiality of the respondents was maintained.

5. Use of Artificial Intelligence (AI):

No use of ai. The authors declare that generative ai was not used in the preparation of this article.

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