

## The Effect of Apparatus Competency and Commitment on the Performance of Regional Work Units in Bandung District

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### Abstract

*Human resources in the state apparatus are an important aspect of the running of government activities both at the regional and central levels. Problems in human resources certainly have an impact on government performance, so it is necessary to research to understand aspects of the dimensions of human resources on organizational performance. The object of this research is the Regional Work Unit (SKPD) in Bandung Regency, the research approach uses quantitative with the research method to be carried out is analytical descriptive. The target population in this study were all SKPDs of Bandung Regency, using purposive sampling. The technical analysis of the data in this study uses an analysis design and hypothesis testing in the form of validity testing, reliability testing, path analysis, and partial or simultaneous hypothesis testing. The results showed that simultaneously apparatus competence and apparatus commitment had a positive effect on SKPD performance in Bandung Regency, partially apparatus competence had a positive effect on SKPD performance in Bandung Regency and partially apparatus commitment had a positive effect on SKPD performance in Bandung Regency.*

### Keywords

apparatus competence;  
apparatus commitment; SKPD  
performance



## I. Introduction

The Regional Revenue and Expenditure Budget (APBD) is the most important policy tool for local governments. As a tool for policy making, APBD is the core of the initiative to increase the capacity and effectiveness of local governments. The planning and budgeting process must prioritize efforts to support the implementation of activities or programs that reflect regional goals and preferences (Mardiasmo, 2005). The most important thing that must be considered by public finance managers during the budgeting stage is to have an accounting (information) system and a management control system. In this case, the public finance manager is responsible for creating an adequate and reliable accounting system for planning and controlling the agreed budget, even for the budgeting stage of the next period (Ouda, 2021).

Understanding accounting systems and management control systems take a long time and work that should not be abandoned (Cai, 2021). Organizational management must be planned, based on norms and competencies (Clausen, et.al, 2019). Competence is defined as the knowledge and abilities needed to carry out the tasks that characterize one's job. It consists of management's assessment of the level of job competence and how that level is translated into the required skills and knowledge (Sekerin, et.al, 2018; Nousiainen, et.al, 2018).

The topic of low SKPD performance, apparatus competence, and apparatus commitment in the Bandung Regency Government is the focus of this research. Based on the initial study, it was revealed several problems, including the sub-optimal performance of the SKPD, as seen from the poor evaluation score. Government Agencies Performance Accountability Report (LAKIP) by the Financial and Development Supervisory Agency (BPKP) for almost all SKPD within the Bandung Regency Government. In addition, it was also shown by the findings of the inspectorate regarding the results of the financial audit in 2008. In the audit, it was found that in almost all SKPD there was an income tax burden of Article 21 which had not been paid by the expenditure treasurer. This is not following Permendagri Number 13 of 2006. The reason is the treasurer's negligence in imposing the payment of PPh Article 21 in the proof of receipt of the honorarium for the employee who carries out the activities. This resulted in an overpayment that was detrimental to regional finances which also showed the lack of attention to economic principles and prudence in the budget.

The lack of competence in the apparatus, especially in financial management, shows the inadequacy of human resources (Bui, et.al, 2020). The competency criteria for each position and position cannot be achieved from the provision of proportional education and training by local governments, according to data on candidates for structural officials in Bandung Regency in 2009. Jobs, as well as professional positions and career sequences, no longer require education or training. Many positions with certain requirements are occupied by officials who do not have the necessary experience. As a result, the apparatus does not have the necessary capabilities to carry out its responsibilities following the job description.

Inadequate human resources have an impact on government implementation that is not carried out properly (Sunarsi, 2018; Utamy, Ahmad, & Eddy, 2020; Pattiasina & Noch, 2019). The proposal from the Bandung Regency DPRD for the Bandung Regent's LPJ for Fiscal Year 2008 shows that there is still a lack of cooperation between SKPDs in planning and implementing programs/activities, especially those that are directly related to the community. The Office of Highways, Bappeda, and the Department of Transportation lack coordination in determining the quality of work, load resistance, and a good drainage system, so that the quality of the roads built cannot be maintained, and their strength to withstand the appropriate load cannot be determined. Traffic settings are also less manageable.

Every organization that is created has different goals depending on the vision and goals of the organization because goals are the final results pursued by the organization through its existence and operations (Cusumano, 2019). According to Mulyadi (2001), the purpose of the organization as a whole is to create money, and therefore the organization can be classified as an institution that creates wealth. With the wealth generated by the organization, all parties will benefit, so basically, every organization expects to be able to achieve the desired level of service fees, where the cost of these services can be assessed to see the working conditions in government organizations.

Government organizations will have different performance measurements from companies (Shad, et.al, 2019; Lee, 2021). Corporate performance measurement is mainly focused on financial metrics, while government performance measurement tries to assist leaders in evaluating the success of a plan using financial and non-financial metrics. According to Mardiasmo (2005), public sector performance is multidimensional, so there is no single metric that can be used to represent overall performance. Financial measurement alone is not sufficient to measure the performance of the public sector, unlike the private sector, because the nature of the products created by the public sector is primarily intangible. As a result, non-financial performance measures have to be developed.

In the administration of government entities, excellent performance is very important. To meet government objectives, all government employees must be able to work together effectively. Good governance practices, supported by competent machinery, are meant to help the government achieve its goals. Therefore, it is important to understand the impact of skill and equipment dedication on SKPD performance.

Competence is a deep and ingrained component of a person's personality that manifests itself in predictable behavior in various scenarios and professional tasks (Lind, 2019). Similarly, Lyli M. Spencer and Signe M. Spencer (1993) define competence as an underlying person attribute that is causally related to an effective and/or superior reference criterion of performance in a job or situation. Competence is a personal trait that has a causal relationship with the criteria used to assess superior performance in a particular job or scenario. The main attributes in question are competencies, which must be basic and include one's personality, as well as the ability to predict one's attitude in various scenarios and attitude and performance activities. Several factors must be decided in advance to achieve certain goals, including a. clear explanation of roles and responsibilities; b. targeting; and c. measure of success.

Another factor that needs to be considered to improve organizational performance is the commitment of each apparatus. Employee commitment, according to Mathis & Jackson (2004), is the amount of trust and acceptance that employees have for the business, as well as the desire to stick with it. Employee commitment, according to Robbins (2003), is a condition where an employee has sided with a particular organization and its goals and is interested in being involved in that organization. Employee commitment, according to Nurmianto and Siswanto (2006), is a person's ability to align his behavior with the behavior, priorities, and goals of the organization. Commitment to the organization begins with official membership and continues with an attitude and concern for the organization's efforts for its interests. As a result, organizational commitment is not related to loyalty to the organization, job involvement, or organizational beliefs and goals. Furthermore, according to Sopiah (2008), organizational commitment includes three attitudes: (1) identification with organizational goals, (2) participation in organizational tasks, and (3) sentiment of loyalty to the organization. This implies that employees who are devoted to achieving their goals see the benefits and advantages of combining personal and organizational goals, making company goals their own. A job that makes outreach a personal passion and a desire to remain committed to the success of the organization.

The expertise and dedication of the state apparatus are very important in improving organizational performance; in local government, there is a regional budget development and monitoring system consisting of four main budget cycles (Waluyo, 2007). This budget cycle goes through 4 (four) stages consisting of budget preparation, ratification, implementation, and reporting and evaluation (Mardiasmo, 2005). SKPD performance can be interpreted as the results that have been achieved on various activities carried out and describe a situation that is better than before or something that describes more than others. According to Stoner (1992) performance is a measure of how effective and efficient the organization is in achieving its goals. The results and objectives achieved by the SKPD are certainly determined by the extent to which management's performance in managing and running the organization's wheels. So that the performance appraisal of the apparatus is needed to be able to assess the extent to which the internal reports made have been carried out properly.

Theoretically, this problem is closely related to the theory of human resource management, which is a science or method to efficiently and effectively manage the relationships and roles of the resources (labor) owned by individuals so that the goals

(goals) of the company are achieved, employees, and society. maximally. Moh. Makin and Baharuddin (2010) Human resource management (HR) is a strategy or procedure for managing and using school/madrasah or agency (HR) staff effectively and efficiently, including education and administrative staff. Much depends on the principal/madrasah's ability to manage and lead educational institutions.

According to Soekidjo Notoatmodjo (2009), the main purpose of human resource management (HR) is to increase the contribution of human resources (workers) to the organization's production. The person in charge of the mission and goals of the organization is responsible for all the actions of the organization. As a result, these resources must be managed to be efficient and successful in achieving the mission and goals of the organization. Based on the problem, previous research, and research theory, this research focuses on examining the effect of the commitment and ability of the apparatus on the performance of the apparatus in Bandung Regency.

## II. Research Method

The object of this research is the competence of the apparatus and the commitment of the apparatus as well as the performance of the Regional Apparatus Work Unit (SKPD) organization in Bandung Regency. The research method to be carried out is analytical descriptive. According to Moh. Nazir (2004) descriptive research is a study to find facts with the right interpretation. In analytical studies, analysis is aimed at testing hypotheses and providing deeper interpretations of relationships. Following the research design above, the research was conducted using a survey method. The survey method is an investigation conducted to obtain facts from existing symptoms and to seek factual information (Moh. Nazir, 2004).

According to Indriantoro and Soepomo (2002), the target population is a specific population that is relevant to the research objectives or inputs. The target population in this study were all Regional Work Units (SKPD) of Bandung Regency. SKPD is a regional apparatus in the Regional Government as Budget/Goods User, a total of 56 SKPD consisting of 13 Regional Offices, 10 Regional Technical Institutions, 2 Secretariat Offices, and 31 Districts.

## III. Result and Discussion

### 3.1 Validity Test Results

To test the validity of a measuring instrument, a statistical approach is used, namely through the correlation coefficient value of the statement item score with the total score. If the correlation coefficient of the statement item with the total score of other items  $> 0.30$  then the statement is declared valid. Based on the results of processing using product moment correlation (rcount), the results of the validity test are as follows:

**Table 2.** Validity Test Results of Apparatus Competency Questionnaire

Question Items	Critical Value	Validity Index	Explanation
Item_1	0,654	0,30	Valid
Item_2	0,786	0,30	Valid
Item_3	0,663	0,30	Valid
Item_4	0,634	0,30	Valid

Question Items	Critical Value	Validity Index	Explanation
Item_5	0,417	0,30	Valid
Item_6	0,585	0,30	Valid
Item_7	0,708	0,30	Valid
Item_8	0,425	0,30	Valid
Item_9	0,588	0,30	Valid
Item_10	0,800	0,30	Valid
Item_11	0,646	0,30	Valid
Item_12	0,788	0,30	Valid
Item_13	0,603	0,30	Valid
Item_14	0,543	0,30	Valid

**Table 3.** Validity Test Results of Apparatus Commitment Questionnaire

Question Items	Critical Value	Validity Index	Explanation
Item_1	0,535	0,30	Valid
Item_2	0,610	0,30	Valid
Item_3	0,471	0,30	Valid
Item_4	0,503	0,30	Valid
Item_5	0,729	0,30	Valid
Item_6	0,421	0,30	Valid
Item_7	0,741	0,30	Valid
Item_8	0,779	0,30	Valid
Item_9	0,637	0,30	Valid
Item_10	0,523	0,30	Valid
Item_11	0,617	0,30	Valid
Item_12	0,606	0,30	Valid
Item_13	0,782	0,30	Valid
Item_14	0,777	0,30	Valid
Item_15	0,609	0,30	Valid
Item_16	0,657	0,30	Valid

**Table 4.** Results of SKPD Performance Questionnaire Validity Test

Question Items	Critical Value	Validity Index	Explanation
Item_1	0,388	0,30	Valid
Item_2	0,566	0,30	Valid
Item_3	0,544	0,30	Valid
Item_4	0,635	0,30	Valid
Item_5	0,750	0,30	Valid
Item_6	0,405	0,30	Valid
Item_7	0,551	0,30	Valid

Question Items	Critical Value	Validity Index	Explanation
Item_8	0,694	0,30	Valid
Item_9	0,411	0,30	Valid
Item_10	0,827	0,30	Valid
Item_11	0,707	0,30	Valid
Item_11	0,680	0,30	Valid
Item_12	0,754	0,30	Valid
Item_13	0,754	0,30	Valid
Item_14	0,388	0,30	Valid

In the three tables above, it can be seen that the correlation coefficient value of each statement item with a total of other items is greater than the value of 0.30, this result indicates that all the questions asked are valid and suitable to be used as measuring tools for research and can be included in further analysis.

### 3.2 Reliability Test Results

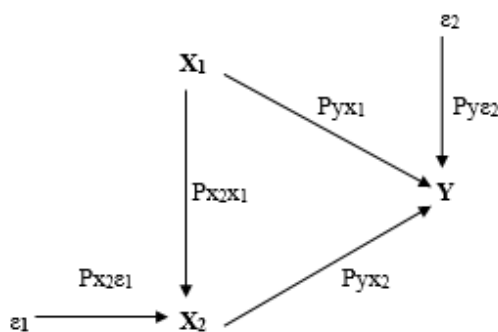
In addition to being valid, measuring instruments must also have reliability, a reliable measuring instrument if the measuring instrument is used repeatedly will give relatively the same results (not much different). To see whether a measuring instrument is reliable or not, a statistical approach is used, namely through the reliability coefficient. If the reliability coefficient is greater than 0.70, then the overall statement is declared reliable (reliable). Based on the results of processing using the alpha-Cronbach method, the following reliability test results were obtained:

**Table 5.** Reliability Test Results of Research Questionnaires

Questionnaire	Number of Questions	Reliability Coefficient	Description
Kompetensi aparatur	14	0,915	reliabel
Komitmen aparatur	16	0,922	reliabel
Kinerja SKPD	14	0,911	reliabel

### 3.3 Path Analysis Results

In this section, the influence of apparatus competence on apparatus commitment and its impact on SKPD performance in Bandung Regency will be tested using path analysis. The structural relationship between the three variables can be described as follows:



**Figure 1.** Research Paradigm Path Diagram

The path diagram as described above can be formulated into the following structural equation.

$$X_2 = p_{X_2X_1} X_1 + \varepsilon_2$$

$$Y = p_{YX_1} X_1 + p_{YX_2} X_2 + \varepsilon_3$$

Information:

Y = SKPD Performance

X<sub>1</sub> = Apparatus Competence

X<sub>2</sub> = Apparatus commitment

ε = Effect of other factors

Following the proposed research hypothesis, it will be tested using Path Analysis. Path analysis examines causal relationships that are structural from causal variables to effect variables by considering the interrelationships between causal variables. The computational results of Path Analysis using SPSS 15 software can be seen in the appendix. To determine the level of influence strength between variables, the path coefficient values obtained are consulted in the path coefficient interpretation table as follows.

**Table 6.** Guidelines for Classifying Path Coefficients

No	Interval	Influence Level
1	0,000 – 0,199	Very low
2	0,200 – 0,399	low
3	0,400 – 0,599	average
4	0,600 – 0,799	strong
5	0,800 – 1,000	Very strong

Source: Sugiyono, 2009

The variables in this study consisted of apparatus competence (X<sub>1</sub>), apparatus commitment (X<sub>2</sub>), and SKPD performance (Y). In determining the path coefficient between variables, the results of the calculation of the correlation coefficient between variables are presented in Table 7.

**Table 7.** Matrix of Correlation Between Variables (R)

Variabel	X <sub>1</sub>	X <sub>2</sub>	Y
X <sub>1</sub>	1,000		
X <sub>2</sub>	0,452	1,000	
Y	0,705	0,663	1,000

Based on the correlation coefficient value above, it can be seen that the path coefficient of the influence of apparatus competence (X<sub>1</sub>) on apparatus commitment (X<sub>2</sub>) is 0.452 (same as the correlation coefficient) and is included in the fairly strong category. The direction of the positive influence of the competence of the apparatus on the commitment of the apparatus shows that the increase in the competence of the apparatus tends to be followed by the commitment of the apparatus which is getting better.

**Table 8.** Coefficient of Apparatus Competency Path to Apparatus Commitment

effect	Path Coefficient	t <sub>count</sub>	<b>R<sup>2</sup> = 0,204</b>
<b>X<sub>1</sub> → X<sub>2</sub></b>	0,452	2,322	

Apparatus competence contributes (influence) to the commitment of the SKPD apparatus in Bandung Regency by 20.4% (R<sup>2</sup> value). While the remaining 79.6% is influenced by other factors outside the competence of the apparatus. The outside factor path coefficient is  $0.796 = 0.892$ .

After describing the influence of apparatus competence on apparatus commitment, then described the influence of apparatus competence and apparatus commitment on SKPD performance in Bandung Regency, either simultaneously (together) or partially. Based on the processed results obtained a correlation matrix between the causal variables and their inverse matrix as well as the path coefficients of each causal variable on the performance of SKPD in Bandung Regency is as follows.

**Table 9.** Correlation Matrix Between Cause Variables (R1)

Variabel	X <sub>1</sub>	X <sub>2</sub>
<b>X<sub>1</sub></b>	1,000	
<b>X<sub>2</sub></b>	0,452	1,000

**Table 10.** Inverse Matrix of Correlation Matrix Between Cause Variables (R1-1)

Variabel	X <sub>1</sub>	X <sub>2</sub>
<b>X<sub>1</sub></b>	1,256	
<b>X<sub>2</sub></b>	-0,567	1,256

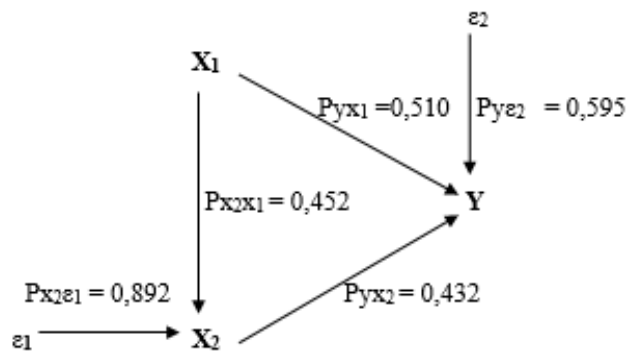
**Table 11.** Coefficient of Apparatus Competency Path and Apparatus Commitment to SKPD Performance

effect	Path Coefficient	t <sub>count</sub>	<b>R<sup>2</sup> = 0,646</b>
<b>X<sub>1</sub> → Y</b>	0,510	3,423	
<b>X<sub>2</sub> → Y</b>	0,432	2,902	

Together, the two causal variables (competence of the apparatus and commitment of the apparatus) contributed to (influence) the performance of SKPD in Bandung Regency by 64.6% (R<sup>2</sup> value). While the remaining 35.4% is influenced by other factors other than the two causal variables. The coefficient of the outer factor path is  $0.354 = 0.595$ .

Based on the calculation of the path coefficients for each substructure of the analysis, the overall path diagram can be described as follows:





**Figure 2.** Diagram and Path Coefficient

After the path coefficient is calculated, then to prove whether the competence of the apparatus has a positive effect on apparatus commitment and has a positive impact on the performance of SKPD in Bandung Regency, both simultaneously and partially, hypothesis testing is carried out. Hypothesis testing starts from testing hypothesis 1 and then testing hypothesis 2, either simultaneously or partially.

### 3.4 Effect of Simultaneous Apparatus Competence and Apparatus Commitment on SKPD Performance

It is suspected that the competence of the apparatus and the commitment of the apparatus simultaneously affect the performance of SKPD in Bandung Regency. Therefore, the researcher sets the research hypothesis for testing with the formulation of the statistical hypothesis as follows:

- $H_0$  : all  $PYX_i = 0$       Competence of the apparatus and commitment of the apparatus simultaneously do not affect the performance of SKPD in Bandung Regency  
 $i = 1,2$
- $H_a$  : There is  $PYX_i \neq 0$       Competence of the apparatus and commitment of the apparatus simultaneously affect the performance of SKPD in Bandung Regency  
 $i = 1,2$

The hypothesis testing is carried out through the F test statistic with the provisions of rejecting  $H_0$  if  $F_{count}$  is greater than  $F_{table}$ , or conversely accepting  $H_0$  if  $F_{count}$  is less than or equal to  $F_{table}$ . Through the value of the coefficient of determination (the value of  $R^2$ ), the F value can be calculated using the following formula.

$$F_{count} = \frac{(n-k-1)R^2_{Y(X_1, X_2)}}{k(1-R^2_{Y(X_1, X_2)})}$$

$$F_{count} = \frac{(23-2-1) \times 0,646}{2 \times (1-0,646)}$$

$$= 18,283$$

Based on the results of the F test for a significance level of 0.05 and degrees of freedom (2; 20) the F table value was 3.493. Because the results of the study obtained the value of  $F_{count}$  (18.283) and are greater than  $F_{table}$  (3.493), then at an error rate of 5% it was decided to reject  $H_0$  and accept  $H_a$ , so based on the results of the testing with a 95% confidence level, it was concluded that the competence of the apparatus and the commitment of the apparatus were significantly Simultaneous significant effect on the performance of SKPD in Bandung Regency.

The influence of apparatus competence and apparatus commitment simultaneously or together on SKPD performance in Bandung Regency = 64.6%, meaning that 64.6% of variations in SKPD performance in Bandung Regency are caused by apparatus competence and apparatus commitment. While the remaining 35.4% is influenced by other factors outside the two variables.

### 3.4 Partial Influence of Apparatus Competence on SKPD Performance

It is suspected that the competence of the apparatus partially has a positive effect on the performance of SKPD in Bandung Regency. Therefore, the researcher sets the research hypothesis for testing one party with the formulation of the statistical hypothesis as follows:

H<sub>0</sub> : PYX<sub>1</sub> ≤ 0 Competence of the apparatus partially does not have a positive effect on the performance of SKPD in Bandung Regency.

H<sub>a</sub> : PYX<sub>1</sub> > 0 Apparatus competence partially has a positive effect on the performance of SKPD in Bandung Regency.

The hypothesis testing is carried out through t-test statistics with the provisions of rejecting H<sub>0</sub> if t<sub>count</sub> is greater than t<sub>table</sub>, or conversely accepting H<sub>0</sub> if t<sub>count</sub> is less than or equal to t<sub>table</sub>. Through the path coefficient value of X<sub>1</sub> (PYX<sub>1</sub> value), the t value can be calculated using the following formula.

$$T_{\text{count}} = \frac{P_{YX_1}}{\sqrt{(1 - R^2) \cdot CR_{11} / (n - k - 1)}}$$

$$T_{\text{count}} = \frac{0,510}{\sqrt{(1 - 0,646^2) \cdot 1,256 / (23 - 2 - 1)}}$$

$$T_{\text{count}} = 3,423$$

Based on the processing results, the t<sub>count</sub> value of the apparatus competence on the performance of SKPD is 3,423. Meanwhile, from table t with an error rate of 5% and degrees of freedom 20, the t<sub>table</sub> is 1.725. Because t<sub>count</sub> (3.423) is greater than t<sub>table</sub> (1.725), then at an error rate of 5% it was decided to reject H<sub>0</sub> and accept H<sub>a</sub> so that it can be concluded that the competence of the apparatus has a significant positive effect on the performance of SKPD in Bandung Regency. The direction of the positive influence indicates that the higher the competence of the apparatus will improve the performance of SKPD in Bandung Regency.

The big influence of apparatus competence on SKPD performance in Bandung Regency, namely the direct influence of apparatus competence on SKPD performance = (PYX<sub>1</sub>)<sup>2</sup> = (0.510) x (0.510) = 0.260 (26.0%). Indirect influence of apparatus competence on SKPD performance because of its relationship with apparatus commitment = p<sub>YX<sub>1</sub></sub> x r<sub>X<sub>2</sub>X<sub>1</sub></sub> x p<sub>YX<sub>2</sub></sub> = (0.510) x (0.452) x (0.432) = 0.100 (10.0%). So the total influence of apparatus competence on the performance of SKPD in Bandung Regency = 26.0% + 10.0% = 36.0% in a positive direction, meaning that 36.0% of changes that occur in SKPD performance in Bandung Regency are caused by the competence of the apparatus.

### 3.5 Partial Influence of Apparatus Commitment on SKPD Performance

It is suspected that the commitment of the apparatus partially has a positive effect on the performance of SKPD in Bandung Regency. Therefore, the researcher sets the research hypothesis for testing one party with the formulation of the statistical hypothesis as follows:

H<sub>0</sub> : PYX<sub>2</sub> ≤ 0 The commitment of the apparatus partially does not have a positive effect on the performance of SKPD in Bandung Regency.

H<sub>a</sub> : PYX<sub>2</sub> > 0 The commitment of the apparatus partially has a positive effect on the performance of SKPD in Bandung Regency.

The hypothesis testing is carried out through t-test statistics with the provisions of rejecting H<sub>0</sub> if t<sub>count</sub> is greater than t<sub>table</sub>, or conversely accepting H<sub>0</sub> if t<sub>count</sub> is less than or equal to t<sub>table</sub>. Through the path coefficient value for X<sub>2</sub> (PYX<sub>2</sub> value), the t value can be calculated using the following formula:

$$T_{\text{count}} = \frac{P_{YX_2}}{\sqrt{(1 - R^2)} \cdot CR_{22} / (n-k-1)}$$

$$T_{\text{count}} = \frac{0,432}{\sqrt{(1 - 0,646^2)} \cdot 1,256 / (23-2-1)}$$

$$T_{\text{count}} = 2,902$$

Based on the processing results, the t<sub>count</sub> value of the apparatus' commitment to the performance of SKPD is 2,902. Meanwhile, from table t with an error rate of 5% and degrees of freedom of 20, the t table is 1.725. Because t<sub>count</sub> (2.902) is greater than t<sub>table</sub> (1.725), then at an error rate of 5% it was decided to reject H<sub>0</sub> and accept H<sub>a</sub> so that it can be concluded that the commitment of the apparatus has a significant positive effect on the performance of SKPD in Bandung Regency. The direction of the positive influence shows that the better the commitment of the apparatus will improve the performance of SKPD in Bandung Regency.

The big influence of apparatus commitment to SKPD performance in Bandung Regency is the direct influence of apparatus commitment to SKPD performance = (PYX<sub>2</sub>)<sup>2</sup> = (0.432) x (0.432) = 0.186 (18.6%). Indirect effect of apparatus commitment on SKPD performance because of its relationship with apparatus competence = p<sub>YX<sub>2</sub></sub> x r<sub>X<sub>1</sub>X<sub>2</sub></sub> x p<sub>YX<sub>1</sub></sub> = (0.432) x (0.452) x (0.510) = 0.100 (10.0%). So the total influence of apparatus commitment on SKPD performance in Bandung Regency = 18.6% + 10.0% = 28.6% in a positive direction, meaning that 28.6% of changes that occur in SKPD performance in Bandung Regency are caused by apparatus commitment.

The influence of apparatus competence on apparatus commitment shows how the apparatus functions as a budget implementer. According to Nordiawan et al. (2006), the approved budget is carried out by the organization's executive or other budget implementers during budget execution. Mustopadidjaja (2002) also emphasizes the need for expertise in carrying out the functions of the apparatus. Competence refers to a person's abilities and traits, such as knowledge, skills, attitudes, and behaviors, which are needed to carry out their responsibilities (Mustopadidjaja, 2002).

When compared with previous studies, such as the findings of Lumbantoruan (2015), every increase in work dedication increases performance. On the other hand, any reduction in work dedication will result in a decrease in performance. According to Stringer (2002), great performance depends on a strong commitment, with an organizational climate that promotes employee pride, personal loyalty, and goal achievement that provides the glue needed for long-term success. Similarly, Bhaesajsangan (2010) analyzed the behavior of Thai technicians in Thailand's private telecommunications industry to investigate the relationship between organizational climate, job satisfaction, and organizational commitment. The study findings reveal that technician behavior is influenced by organizational climate, which is positively related to technician job satisfaction, and that organizational environment influences organizational commitment through job satisfaction.

The impact of apparatus competence on apparatus commitment shows that if the budget implementing apparatus has adequate competence, then apparatus commitment can be carried out properly following applicable regulations. The results of this study indicate that the competence of the apparatus plays a role in encouraging the commitment of the SKPD apparatus. Apparatus competency assistance is an important component of the commitment of the SKPD apparatus. This shows that the higher the competence of the apparatus, the stronger the commitment of the SKPD apparatus.

Employee commitment to the organization is a phenomenon that arises as a result of various developments. Employees' work attitudes change rapidly, and so does their devotion to the organizations they work for. According to him, technical advances and the issue of globalization are pushing companies to change their management style, and this situation will have an indirect influence on employees' attitudes about their jobs and the companies that employ them. The way an individual identifies with the company and is committed to its goals is reflected in organizational commitment.

The results of this study provide a valuable explanation to increase the commitment of the SKPD apparatus. In the context of the SKPD organization, the competence of the apparatus is an important factor in improving the quality of the commitment of the SKPD apparatus. Thus, this study can answer the proposed hypothesis that the competence of the apparatus has a significant positive effect on the commitment of the SKPD apparatus.

Competence is a basic characteristic of a person who has a causal relationship with work performance or extraordinary work effectiveness, according to Lyli M Spencer and Signe M Spencer (1993). Similarly, Ghosh (2013) defines competence as a work-related concept that refers to a work area in which people can become competent or excel. Meanwhile, competence is a basic human concept that shows the behavioral dimensions that support superior achievement. Meanwhile, according to Werdhiastuti, Suhariadi, and Partiwi (2020), competence is a capacity that can encourage the ability to fulfill what is needed by work in an organization so that the organization can achieve the desired results or performance.

The results of this study indicate that the competence of the apparatus is important in achieving SKPD performance. Competence is a fundamental quality that must be possessed by an apparatus to show behavioral characteristics that support extraordinary (competent) performance, which has a direct impact on the performance of the SKPD. This implies that competence has the potential to improve a person's ability to achieve good performance results.

## V. Conclusion

Based on the results of research and discussion on the effect of apparatus competence and apparatus commitment on SKPD performance in Bandung Regency, it shows that simultaneously apparatus competence and apparatus commitment have a positive effect on SKPD performance in Bandung Regency. The magnitude of the influence of apparatus competence and apparatus commitment on SKPD performance in Bandung Regency is 64.6%, meaning that 64.6% of the variation in SKPD performance in Bandung Regency can be explained by the variables of apparatus competence and apparatus commitment. Partially, the competence of the apparatus has a positive effect on the performance of SKPD in Bandung Regency. The higher the competence of the apparatus will improve the performance of SKPD in Bandung Regency. The magnitude of the influence of apparatus competence on the performance of SKPD in Bandung Regency is 36.0%, meaning that 36.0% of the variation in SKPD performance in Bandung Regency can be explained by the

competence of the apparatus. Partially, the commitment of the apparatus has a positive effect on the performance of SKPD in Bandung Regency. The commitment to a better apparatus will improve the performance of SKPD in Bandung Regency. The magnitude of the influence of the commitment of the apparatus on the performance of the SKPD in Bandung Regency is 28.6%, meaning that 28.6% of the variation in the performance of the SKPD in Bandung Regency can be explained by the commitment of the apparatus.

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