



INNOVARES

Journal of Innovative Research in Management

Available at <https://journal.unpas.ac.id/index.php/innovares>

Competence, Work Environment, and Employee Performance: The Mediating Role of Organizational Commitment in a Public Revenue Agency

Ani Sumarni^{1*}, Bayu Indra Setia¹, Audita Setiawan²

¹Universitas Pasundan

²Universitas Sangga Buana

*Corresponding email: anissumarni@gmail.com

Abstract

This study examines the effect of competence and work environment on organizational commitment and its implications for employee performance at the Regional Revenue Agency of West Java Province. A quantitative approach was applied using descriptive and verificative methods. Data were collected through questionnaires distributed to 66 employees in the Secretariat, Administration Subdivision, and Revenue Planning and Development Division. Since the population was relatively small, the study used saturated sampling. The data were analyzed through descriptive statistics and path analysis with SPSS. The findings indicate that competence and work environment have positive and significant effects on organizational commitment, with the work environment showing a stronger effect than competence. Organizational commitment also has a strong positive effect on employee performance, explaining 67.7% of its variance. These results suggest that employee performance in public organizations is shaped not only by individual capability but also by supportive workplace conditions and employees' psychological attachment to the organization. The study concludes that improving public-sector employee performance requires an integrated effort to strengthen competence, improve the work environment, and foster organizational commitment.

Keywords: competence; employee performance; organizational commitment; public sector; work environment

INTRODUCTION

Employee performance remains a central concern in public-sector human resource management. The success of government institutions depends not only on the availability of resources but also on the capacity of employees to deliver services that are effective, responsive, and accountable. In Indonesia, civil servants hold a strategic role as public policy implementers, public service providers, and agents of national unity, as stated in Law No. 20

of 2023 concerning the State Civil Apparatus. This regulation positions civil servants as professionals who are expected to demonstrate competence, integrity, and commitment in performing governmental duties. Accordingly, the quality of public-sector human resources becomes a key requirement for effective governance, particularly in agencies with strategic functions in supporting regional development financing.

One institution with a vital role in regional development is the Regional Revenue Agency of West Java Province. The agency is responsible for managing, developing, and optimizing regional revenue sources. This role is increasingly important because the ability of regional governments to finance development programs depends greatly on the effectiveness of revenue management. In this context, employee performance at the agency is not limited to administrative task completion. It is also related to the organization's ability to design revenue policies, manage data, develop information systems, and evaluate regional revenue outcomes. Employees are therefore expected to possess adequate competence, work in a supportive environment, and maintain strong organizational commitment to contribute effectively to institutional goals.

Normatively, the performance assessment of civil servants is regulated under Government Regulation No. 30 of 2019 concerning Civil Servant Performance Appraisal. The regulation emphasizes that performance appraisal is intended to ensure objectivity in employee development based on merit and career systems. Assessment considers targets, achievements, outputs, benefits, and work behavior. This indicates that public employee performance should not be understood merely as work output, but also as a process reflected in responsibility, discipline, initiative, and contribution to the organization. Thus, weak employee performance needs to be examined comprehensively through both individual and organizational factors.

The empirical background of this study shows that the performance of the Regional Revenue Agency of West Java Province has not fully reached the expected target. Preliminary data indicate that the agency's performance realization remained below target, which became one of the reasons for selecting this research site. In addition, a pre-survey of 30 employees in the Secretariat, Administration Subdivision, and Revenue Planning and Development Division showed that employee performance was still categorized as relatively low. The average score of employee performance was 2.94, with particular weaknesses in work quality and initiative. The work quality dimension scored 2.67, while initiative scored 2.73. These findings suggest that some employees have not yet produced optimal work quality and have not shown sufficient initiative in performing their duties.

This performance issue is closely related to employee organizational commitment. The pre-survey showed that organizational commitment had an average score of 2.77, also categorized as relatively low. Affective commitment was the weakest dimension, with a score of 2.63, followed by continuance commitment at 2.83 and normative commitment at 2.86. This condition indicates that some employees have not developed strong emotional attachment to the organization, do not fully perceive a moral obligation to remain, and have not viewed long-term organizational membership as highly valuable. Yet organizational commitment is important because it encourages employees to remain involved, loyal, and willing to contribute their best efforts to the organization. Prior studies have found that organizational commitment

positively affects employee performance, although inconsistent findings still exist, making this relationship relevant for further examination in local public-sector institutions.

Competence is one of the factors assumed to influence organizational commitment and employee performance. It refers to the knowledge, skills, motives, traits, and self-concept that enable individuals to perform their work effectively. In public organizations, employee competence is increasingly important because government tasks require adaptability, technological capability, procedural understanding, and cross-functional collaboration. The pre-survey showed that employee competence at the Regional Revenue Agency of West Java Province had an average score of 2.86. The lowest dimensions were skills, with a score of 2.77, and knowledge, with a score of 2.80. These results indicate that some employees still face difficulties in mastering their work areas and in applying the technical and administrative skills required for their positions. Previous studies also show that competence may influence organizational commitment and employee performance, although its effect is not always consistent across organizational contexts (Jan & Hasan, 2020; Eriani et al., 2023).

The work environment is another important factor shaping employee attitudes and behavior. A comfortable, safe, and supportive work environment enables employees to work more effectively. Conversely, an inadequate work environment may reduce comfort, disrupt communication, and weaken employees' attachment to the organization. The pre-survey showed that the work environment had an average score of 2.77, with the physical work environment as the weakest dimension, scoring 2.67. The main issues were related to workspace comfort and the availability of work facilities. This is important because the work environment is not merely a physical setting where tasks are performed; it also shapes employees' psychological experience within the organization. Previous research indicates that the work environment can affect organizational commitment, although some studies report non-significant effects in particular contexts (Lase & Sahyar, 2022; Hartono & Islamuddin, 2024).

Based on these conditions, this study analyzes the effect of competence and work environment on organizational commitment and its implications for employee performance at the Regional Revenue Agency of West Java Province. The study focuses on employees in the Secretariat, Administration Subdivision, and Revenue Planning and Development Division because these units play essential roles in supporting administrative, planning, and revenue development functions. Theoretically, the study is expected to enrich public-sector human resource management literature, especially regarding the relationship between competence, work environment, organizational commitment, and employee performance. Practically, the findings may provide input for the agency in improving employee performance through competence development, workplace improvement, and stronger organizational commitment.

LITERATURE REVIEW

Competence, work environment, organizational commitment, and employee performance are interrelated concepts in public-sector human resource management. In government organizations, employee performance cannot be understood merely as an individual work outcome. It is also shaped by employee capability, organizational support, and

employees' attachment to the institution. Therefore, this literature review explains how competence and work environment may shape organizational commitment, and how such commitment contributes to employee performance.

Employee Competence

Employee competence refers to a set of capabilities that enables employees to perform their duties effectively in accordance with job demands and organizational goals. Competence does not only include technical knowledge, but also skills, work motives, personal traits, and self-concept that shape employees' readiness to complete their work. In the public sector, competence has become increasingly important because public employees are expected not only to perform routine administrative tasks but also to adapt, follow procedures, use technology, and work across functions.

In the context of the Regional Revenue Agency of West Java Province, employee competence is crucial because the organization deals with planning, administration, data management, and regional revenue development. Employees with strong factual, conceptual, and procedural knowledge are better able to understand their work. Administrative, technical, managerial, and social skills are also needed to complete tasks accurately, on time, and in coordination with others. Thus, competence is not merely an individual asset; it is also a prerequisite for meaningful employee contribution to the organization.

Recent empirical studies show that competence is associated with organizational commitment and employee performance. Employees with adequate competence tend to be more confident in carrying out their work, more capable of contributing, and more likely to develop attachment to the organization. This is supported by findings showing that competence affects organizational commitment and employee performance in public institutions (Adam et al., 2020). Other studies also confirm that competence helps shape organizational commitment and, in turn, contributes to employee performance (Eriani et al., 2023). In other government contexts, competence has also been found to strengthen employee performance (Sartika et al., 2022; Sugiono et al., 2021). Based on these findings, competence can be positioned as an individual factor that supports stronger employee attachment to the organization.

Work Environment

The work environment refers to the physical and non-physical conditions that shape employees' experience in performing their duties. The physical work environment includes workspace, facilities, work equipment, lighting, comfort, and other workplace conditions. The non-physical work environment includes relationships with supervisors, relationships with colleagues, communication, teamwork, and the psychological climate of the organization. From a human resource management perspective, a supportive work environment does more than help employees complete tasks; it also shapes their perception of organizational care and support.

In public organizations, the work environment is particularly important because employees' tasks often depend on coordination, information flow, and adequate facilities. At the Regional Revenue Agency of West Java Province, employees in the Secretariat, Administration Subdivision, and Revenue Planning and Development Division require a workplace that enables them to work carefully, comfortably, and collaboratively. When

workspaces are uncomfortable, facilities are inadequate, or workplace relationships are weak, employees may face obstacles in completing their tasks. Such conditions may reduce productivity and weaken employees' attachment to the organization.

Recent studies show that the work environment is related to organizational commitment and employee performance. A conducive work environment may strengthen employees' positive perceptions of the organization, making them more willing to stay, work seriously, and support organizational goals. Research in educational institutions found that the work environment positively affects organizational commitment (Alfian, 2025). Similar findings show that the work environment influences organizational commitment among village government employees (Hartono & Islamuddin, 2024). In another context, the work environment, together with competence, was found to affect employee performance (Mulyono, 2021). Based on this synthesis, the work environment can be understood as an organizational factor that shapes employee comfort, support, and loyalty.

Organizational Commitment

Organizational commitment refers to employees' attachment to the organization, reflected in loyalty, acceptance of organizational values and goals, and willingness to contribute their best efforts. It can be viewed through three main dimensions: emotional attachment to the organization, consideration of remaining because of perceived benefits or consequences, and a moral obligation to stay. These dimensions show that commitment is not merely a matter of staying in an organization; it concerns the quality of the psychological relationship between employees and the organization.

In this study, organizational commitment is positioned as an intervening variable. This position is based on the argument that competence and work environment do not automatically produce high performance if employees lack attachment to the organization. Competent employees may have the ability to work, but such ability needs to be accompanied by willingness and loyalty to generate optimal performance. Similarly, a good work environment may create comfort, but such comfort needs to develop into commitment so that employees are encouraged to give their best effort.

Recent studies confirm the importance of organizational commitment in improving employee performance. Organizational commitment has been shown to affect employee performance and may operate through other work-related mechanisms, such as work discipline (Manalu et al., 2024). Other research also shows that organizational commitment positively affects employee performance in modern organizational settings that require employee involvement (Donna & Soehari, 2024). Moreover, organizational commitment has been found to mediate the relationship between the physical work environment and employee performance (Kurnianingsih et al., 2024). These findings suggest that organizational commitment functions as a psychological mechanism linking individual and organizational factors to employee performance.

Employee Performance

Employee performance refers to the work outcomes achieved by employees in carrying out their duties according to responsibilities, standards, and organizational goals. In public organizations, performance is not measured only by the amount of work completed, but also by work quality, responsibility, teamwork, and initiative. Employee performance is important

because the success of government organizations depends on employees' ability to translate policies and work programs into concrete actions.

At the Regional Revenue Agency of West Java Province, employee performance has a strategic role because it supports regional revenue management. Work quality is needed to ensure that tasks are completed neatly, accurately, and according to standards. Work quantity is required to meet deadlines and targets. Responsibility reflects employees' willingness to complete assigned tasks. Teamwork is essential because public-sector tasks cannot be performed in isolation. Initiative reflects employees' ability to take necessary action without always waiting for instructions.

Empirical studies show that employee performance is influenced by competence, work environment, and organizational commitment. Competence provides employees with the capability to complete tasks effectively (Sartika et al., 2022; Sugiono et al., 2021). The work environment provides physical and social support that enables employees to work comfortably and productively (Mulyono, 2021). Organizational commitment encourages employees to use their capabilities and available support more fully for organizational interests (Donna & Soehari, 2024; Manalu et al., 2024). Thus, employee performance can be understood as the result of interaction between individual capability, organizational conditions, and employees' psychological attachment to the organization.

Based on the literature, the relationship between competence and organizational commitment can be explained through employees' sense of capability and work meaningfulness. Employees with adequate competence tend to be more confident in their abilities, more capable of completing their tasks, and more able to see their contribution to the organization. These conditions may strengthen their attachment to the institution. Competence can therefore be understood as an individual factor that supports organizational commitment.

The relationship between work environment and organizational commitment can be explained through employees' daily work experience. A comfortable workplace, adequate facilities, positive relationships, and supervisor support may create the perception that the organization cares about employee needs. This perception can strengthen loyalty and willingness to remain part of the organization. In contrast, an unsupportive work environment may reduce comfort and weaken commitment.

Organizational commitment, in turn, contributes to employee performance. Employees with strong commitment do not work merely to meet formal obligations. They are more likely to maintain work quality, show responsibility, cooperate with others, and take initiative. In this sense, organizational commitment explains how competence and work environment may translate into better employee performance.

Based on this synthesis, this study positions competence and work environment as independent variables, organizational commitment as an intervening variable, and employee performance as the dependent variable. The model suggests that improving employee performance at the Regional Revenue Agency of West Java Province requires an integrated effort to strengthen competence, improve the work environment, and build organizational commitment.

METHODOLOGY

This study used a quantitative approach with descriptive and verificative methods. The descriptive method was applied to describe the condition of competence, work environment, organizational commitment, and employee performance at the Regional Revenue Agency of West Java Province. The verificative method was used to test the causal relationships among variables, namely the effects of competence and work environment on organizational commitment and the effect of organizational commitment on employee performance. Thus, the study not only describes each variable but also tests a relationship model developed from theoretical and empirical foundations.

The research object was employees of the Regional Revenue Agency of West Java Province working in three units: the Secretariat, Administration Subdivision, and Revenue Planning and Development Division. These units were selected because of their roles in supporting administration, planning, and regional revenue development. The population consisted of 66 employees: 17 from the Secretariat, 29 from the Administration Subdivision, and 20 from the Revenue Planning and Development Division. Since the population was relatively small, all members were included as respondents using saturated sampling. The final sample therefore consisted of 66 employees.

Data were collected through questionnaires distributed to the respondents. The questionnaire was developed based on the indicators of each research variable and used a five-point Likert scale, ranging from strongly disagree to strongly agree. The study was also supported by observation and secondary data. Observation was used to obtain a direct picture of employee working conditions, while secondary data were collected from organizational documents, books, journal articles, prior studies, and other sources relevant to competence, work environment, organizational commitment, and employee performance.

The study involved two independent variables, one intervening variable, and one dependent variable. The independent variables were competence and work environment. Competence was measured through knowledge, skills, motives, traits, and self-concept. Work environment was measured through physical and non-physical work environment. The intervening variable was organizational commitment, measured through affective, continuance, and normative commitment. The dependent variable was employee performance, measured through work quality, work quantity, responsibility, teamwork, and initiative.

Before analysis, the research instrument was tested for validity and reliability. The validity test was conducted to ensure that each statement item measured the intended indicator. An item was considered valid when its item-total correlation met the required threshold. The reliability test was used to assess the consistency of respondents' answers across items within each variable. These tests were carried out using SPSS.

Since the questionnaire data were ordinal, they were transformed into interval data using the Method of Successive Interval (MSI). This transformation was necessary to meet the requirements of the parametric statistical analysis used in the study. After transformation, the data were analyzed using descriptive and verificative analysis. Descriptive analysis was used to describe the pattern of respondents' answers for each variable, while verificative analysis

was conducted through path analysis to examine the direct and indirect effects among competence, work environment, organizational commitment, and employee performance.

The path analysis model consisted of two substructures. The first substructure tested the effects of competence and work environment on organizational commitment. The second substructure tested the effect of organizational commitment on employee performance. Through this model, the study examined whether competence and work environment helped shape organizational commitment, and whether organizational commitment served as a mechanism for improving employee performance. Hypothesis testing was conducted through partial and simultaneous tests using SPSS.

RESULT

This study involved 66 employees of the Regional Revenue Agency of West Java Province from three units: the Secretariat, Administration Subdivision, and Revenue Planning and Development Division. Since all members of the population were included, the study used saturated sampling. The questionnaire data were first tested for validity and reliability. The results showed that all statement items for competence, work environment, organizational commitment, and employee performance were appropriate for further analysis. The results are presented through instrument testing, descriptive analysis, path analysis, and the examination of direct and indirect effects.

Descriptive Results

The descriptive analysis indicates that employee competence was not yet fully optimal. Several competence indicators remained in the low category, particularly those related to procedural knowledge, administrative skills, and employees' confidence in carrying out their work. The indicator of self-confidence had an average score of 3.33, while personal values had an average score of 3.35. These findings suggest that some employees were not fully confident in their work ability and did not yet feel that their personal values were strongly aligned with their daily tasks.

The work environment also required improvement, especially in terms of physical workplace conditions and cooperation among employees. The workplace building indicator had an average score of 3.06, adequate work equipment scored 3.18, facilities scored 3.09, and work atmosphere scored 3.27. Meanwhile, cooperation among employees scored 3.36 and was dominated by "less agree" responses. These results indicate that some employees still perceived limitations in work facilities and coordination.

Organizational commitment was also not yet strong. The average score for organizational commitment was 3.20, placing it in the low category. Indicators below the average included strong belief in organizational values and goals, loyalty to the organization, and willingness to exert effort for organizational interests. The loyalty indicator scored 2.86, suggesting that employees' emotional attachment to the organization still needs to be strengthened.

Employee performance also remained below expectation. In the pre-survey, the average score of employee performance was 2.94. Work quality was the lowest dimension, with a score of 2.67, followed by initiative at 2.73. This indicates that the main performance problems were

related to the quality of work output and employees' ability to take initiative in performing their duties.

Table 1. The Descriptive Findings

Variable	Main Finding	General Implication
Competence	Several indicators of knowledge, skills, and self-concept were not yet optimal	Competence development and stronger employee confidence are needed
Work environment	Facilities, physical conditions, and cooperation were not fully supportive	Workplace improvement and better coordination are needed
Organizational commitment	Loyalty and emotional attachment remained weak	A stronger sense of belonging should be built
Employee performance	Work quality and initiative were the weakest aspects	Work standards and proactive behavior need to be improved

Source: Analysis Result, 2026

Path Analysis Results

The path analysis shows that competence and work environment had positive effects on organizational commitment. The standardized coefficient of competence on organizational commitment was 0.404, while the coefficient of work environment on organizational commitment was 0.476. This means that the work environment had a stronger path coefficient than competence in explaining employee organizational commitment.

The coefficient of determination in the first structure showed an R value of 0.807 and an R Square of 0.652. This indicates that competence and work environment jointly explained 65.2% of the variation in organizational commitment, while the remaining 34.8% was explained by factors outside the model. The simultaneous relationship was therefore categorized as very strong.

The simultaneous test also confirmed that competence and work environment significantly affected organizational commitment. The calculated F value was 59.029, which was higher than the F table value of 3.142. Thus, the first structural model was accepted, indicating that competence and work environment are important predictors of organizational commitment.

In the second structure, organizational commitment had a positive effect on employee performance. The standardized coefficient of organizational commitment on employee performance was 0.823, with a t value of 11.585 and a significance value of 0.000. This result indicates that stronger organizational commitment is associated with higher employee performance.

The coefficient of determination in the second structure showed an R value of 0.823 and an R Square of 0.677. This means that organizational commitment explained 67.7% of the variation in employee performance, while the remaining 32.3% was explained by other factors outside the model.

Table 2. Path Analysis Results

Relationship	Path Coefficient	Statistic	Interpretation
Competence → Organizational commitment	0.404	Sig. 0.000	Positive and significant

Relationship	Path Coefficient	Statistic	Interpretation
Work environment → Organizational commitment	0.476	Sig. 0.000	Positive and significant
Competence and work environment → Organizational commitment	$R^2 = 0.652$	$F = 59.029$	Simultaneously significant
Organizational commitment → Employee performance	0.823	$t = 11.585$; Sig. 0.000	Positive and significant
Organizational commitment → Employee performance	$R^2 = 0.677$	—	Explains 67.7% of variance

Source: Analysis Result, 2026

Overall, the results show that competence and work environment are important factors in shaping employee organizational commitment. Organizational commitment, in turn, strongly explains employee performance. These findings support the research model that places organizational commitment as the linking mechanism between competence, work environment, and employee performance at the Regional Revenue Agency of West Java Province.

DISCUSSION

The findings show that competence and work environment are two important factors shaping organizational commitment among employees of the Regional Revenue Agency of West Java Province. Together, these variables explained 65.1% of the variation in organizational commitment. This suggests that employee commitment cannot be separated from two basic conditions: the ability to perform work and the experience of working in a supportive environment. Employees who feel capable and work in a supportive workplace are more likely to develop stronger attachment to the organization.

The effect of competence on organizational commitment indicates that employees' ability to understand their work, complete tasks, and adapt to organizational demands contributes to loyalty and institutional attachment. The path coefficient of 0.404 shows that stronger competence is followed by stronger organizational commitment. This finding supports the view that competence is not limited to technical ability. It also builds self-confidence and a sense of meaning at work. When employees feel that their knowledge and skills are relevant, they are more likely to feel valued and needed by the organization. This condition strengthens emotional attachment and loyalty to the workplace. The result is consistent with previous studies showing that competence positively affects organizational commitment (Adam et al., 2020; Anugrahadi et al., 2023; Eriani et al., 2023). The statistical test also showed that competence had a significant effect on organizational commitment, with a contribution of 29.4%.

This finding is important for the Regional Revenue Agency of West Java Province because the descriptive results showed that some employees still faced problems in knowledge, skills, and self-confidence. Improving organizational commitment therefore cannot rely only on moral appeals or disciplinary pressure. It should begin with strengthening

employee capacity. Employees who do not fully understand their tasks, lack procedural mastery, or are not confident in taking action tend to have weaker organizational involvement. Competence development should therefore be directed toward real work needs, such as procedural understanding, information system mastery, administrative skills, data analysis, and cross-unit coordination.

The work environment also had a positive effect on organizational commitment. The path coefficient of 0.476 shows that the work environment had a stronger effect than competence in shaping commitment. This finding suggests that employees of the Regional Revenue Agency of West Java Province need not only individual capability but also workplace support that enables them to work comfortably, collaboratively, and productively. A supportive work environment may create the perception that the organization pays attention to employee needs. This perception can strengthen loyalty, sense of belonging, and willingness to contribute to the organization.

Empirically, this finding is consistent with previous studies showing that the work environment affects organizational commitment (Alfian, 2025; Hartono & Islamuddin, 2024). In this study, the effect is particularly relevant because the descriptive results showed problems in facilities, workplace buildings, work atmosphere, and cooperation among employees. This means that employee commitment is not built only through organizational values, but also through everyday work experience. When employees perceive that facilities are inadequate, the workspace is uncomfortable, or coordination is weak, their attachment to the organization may decline. Conversely, a more comfortable, organized, and cooperative workplace can strengthen employees' positive experience of the organization.

The results also show that competence and work environment jointly had a significant effect on organizational commitment. The calculated F value of 59.029 exceeded the F table value of 3.142, indicating that the model positioning competence and work environment as predictors of organizational commitment was accepted. This finding shows that organizational commitment is shaped by both individual and organizational factors. Competence provides employees with the ability to work, while the work environment provides the conditions that allow such ability to be used effectively. The model also confirms that competence and work environment simultaneously contributed 65.1% to organizational commitment among employees in the three work units studied.

Conceptually, this finding suggests that organizational commitment should not be treated as an isolated attitude. It emerges from the interaction between employee capacity and organizational support. Competent employees may lose motivation and attachment when they work in an unsupportive environment. Conversely, a good work environment may not produce strong performance if employees do not have adequate competence. Therefore, strengthening organizational commitment requires two simultaneous efforts: developing employee capability and improving workplace conditions.

The strongest finding in this study is the effect of organizational commitment on employee performance. The path coefficient of 0.823 indicates a very strong effect. The R Square value of 0.677 shows that organizational commitment explained 67.7% of the variation in employee performance. This means that employees with stronger attachment, loyalty, and responsibility toward the organization tend to demonstrate better performance. The statistical test also

showed that organizational commitment significantly affected employee performance, with a t value of 11.585, higher than the t table value of 1.998.

The implication is that improving employee performance at the Regional Revenue Agency cannot rely solely on supervision or work targets. Performance becomes stronger when employees have high organizational commitment. Committed employees tend to work not merely because of formal obligations, but because they feel responsible for the institution's success. This commitment encourages them to maintain work quality, complete tasks more seriously, collaborate with colleagues, and show initiative. This finding is in line with previous studies showing that organizational commitment affects employee performance (Donna & Soehari, 2024; Manalu et al., 2024; Rizal et al., 2023).

In the context of the Regional Revenue Agency of West Java Province, this finding has clear practical implications. Performance problems related to work quality and initiative do not merely reflect limited technical capability. They also indicate the need to strengthen organizational commitment. Employees with weak emotional attachment to the organization tend to work only at a minimum level, follow instructions passively, show limited initiative, and give less attention to the quality of their work. The study also found that some employees still found it difficult to act independently or complete tasks without direct instruction from supervisors. This condition highlights the need for employee empowerment, skills development, and a more supportive human resource management system.

The indirect effects further confirm the role of organizational commitment as an intervening variable. The indirect effect of competence on employee performance through organizational commitment was 0.332, while the indirect effect of work environment on employee performance through organizational commitment was 0.391. These values indicate that the work environment had a slightly stronger indirect effect than competence in improving performance through commitment. In other words, workplace improvement may generate stronger performance gains when it successfully strengthens employee commitment. The path model also shows that competence and work environment influence organizational commitment, and organizational commitment subsequently influences employee performance.

Theoretically, this study strengthens the view that public-sector employee performance is shaped by the combination of capability, workplace conditions, and psychological attachment to the organization. Competence provides the basis for employees' ability to perform their duties. The work environment provides organizational support. Organizational commitment functions as the psychological mechanism that encourages employees to use their capabilities and available support to produce better performance. Thus, organizational commitment is not merely a statistical intervening variable. It is a central concept that explains why competence and work environment can lead to improved employee performance.

Practically, the findings suggest that the Regional Revenue Agency of West Java Province needs an integrated strategy for improving employee performance. Competence development may be carried out through job-based training, technical mentoring, digital literacy improvement, and work-based learning. Workplace improvement may include redesigning office space, providing adequate facilities, strengthening internal communication, and improving cooperation among employees. Organizational commitment can be

strengthened through clearer organizational goals, employee involvement in work processes, recognition of employee contributions, and efforts to build a stronger sense of belonging.

Overall, the study shows that improving employee performance in the Regional Revenue Agency of West Java Province cannot depend only on formal instruction and supervision. Better performance requires competent employees, a supportive work environment, and strong organizational commitment. These three elements complement one another and form an important foundation for strengthening public-sector employee performance.

CONCLUSION

This study examined the effect of competence and work environment on organizational commitment and its implications for employee performance at the Regional Revenue Agency of West Java Province. The findings show that competence and work environment positively influence organizational commitment. This indicates that employee commitment is not shaped only by individual willingness to remain loyal to the organization, but also by employees' ability to perform their duties and by the workplace conditions that support their daily work.

Employee competence plays an important role in building organizational commitment. Employees with adequate knowledge, skills, work motives, traits, and self-concept tend to be more confident in completing their tasks and more likely to feel that they are an important part of the organization. In the context of the Regional Revenue Agency of West Java Province, competence development is essential because employees' work requires procedural understanding, administrative skills, technical capability, and coordination in supporting regional revenue management.

The work environment also influences organizational commitment. The findings show that the work environment had a stronger coefficient than competence in shaping commitment. This suggests that workspace comfort, facility availability, relationships with supervisors and colleagues, and cooperation among employees are important factors in determining how strongly employees feel attached to the organization. Therefore, improving the work environment should be treated not only as a matter of physical facilities, but also as part of a broader strategy to build loyalty and employee involvement.

Organizational commitment was also found to have a strong positive effect on employee performance. Employees with strong commitment tend to show better work quality, stronger responsibility, better teamwork, and greater initiative. Thus, organizational commitment serves as an important mechanism linking competence and work environment to employee performance. This finding confirms that improving employee performance requires more than strengthening work ability or improving facilities; it also requires a stronger sense of belonging, loyalty, and responsibility toward the organization.

Theoretically, this study contributes to public-sector human resource management by showing that employee performance is shaped by individual, organizational, and psychological factors. Competence represents the individual factor, the work environment represents the organizational factor, and organizational commitment serves as the psychological factor connecting both to employee performance. The study therefore supports the view that public

employee performance depends not only on technical ability, but also on workplace quality and employees' attachment to the organization.

Practically, the findings suggest three main agendas for the Regional Revenue Agency of West Java Province. First, competence should be strengthened through job-based training, technical skill development, mentoring in work systems, and the development of administrative and analytical abilities. Second, the work environment should be improved through better workspace comfort, adequate facilities, stronger internal communication, and closer cooperation among employees. Third, organizational commitment should be developed by involving employees in the achievement of organizational goals, recognizing their contributions, clarifying work direction, and building a work culture that encourages a sense of belonging.

This study is limited to three work units at the Regional Revenue Agency of West Java Province: the Secretariat, Administration Subdivision, and Revenue Planning and Development Division. Therefore, the findings cannot yet be fully generalized to all units within the agency or to other government institutions. Future studies may expand the respondent coverage, compare several local government agencies, or include other variables such as leadership, organizational culture, work discipline, job satisfaction, and work motivation to provide a broader understanding of the determinants of public-sector employee performance.

In conclusion, improving employee performance at the Regional Revenue Agency of West Java Province requires an integrated effort to strengthen competence, improve the work environment, and build organizational commitment. Employees who are competent, supported by a conducive workplace, and strongly committed to the organization are more likely to deliver performance that meets the needs of public-sector institutions.

REFERENCES

- Adam, M. I., Sanorsa, A., & Susbiani, A. (2020). Pengaruh pendidikan dan pelatihan serta kompetensi terhadap komitmen organisasi dan kinerja pegawai Badan Kepegawaian Daerah Kabupaten Bondowoso. *Jurnal Sains Manajemen dan Bisnis Indonesia*, 10(1), 91–102. <https://doi.org/10.32528/jsmbi.v10i1.3393>
- Alfian, R. (2025). Pengaruh lingkungan kerja dan kepuasan kerja terhadap komitmen organisasi pada Dinas Pendidikan dan Kebudayaan Kota Padang. *Journal of Management*, 8(1). <https://doi.org/10.37531/yum.v8i1.8120>
- Ani Sumarni. (2025). *Pengaruh kompetensi dan lingkungan kerja terhadap komitmen organisasi serta dampaknya pada kinerja pegawai Badan Pendapatan Daerah Provinsi Jawa Barat* [Draft penelitian, Universitas Pasundan].
- Anugrahadi, Y. D., Sukarno, G., & Swasti, I. K. (2022). The effect of knowledge sharing and competence on commitment at the PUBMSDA Office of Sidoarjo Regency. *Eqien: Jurnal Ekonomi dan Bisnis*, 11(3), 389–397. <https://doi.org/10.34308/eqien.v11i03.1069>
- Donna, L. S. B., & Soehari, T. D. (2024). The effect of workload and organizational commitment on employee performance with employee engagement as mediating variable. *Dinasti International Journal of Digital Business Management*, 5(2), 246–257. <https://doi.org/10.31933/dijdbm.v5i2.2192>
- Eriani, A. A. A. A., Widnyana, I. W., & Sujana, I. W. (2023). The role of competence and organizational culture in determining organizational commitment and its effect on employee performance Bali Provincial Department of Industry and Trade. *International Journal of Scientific Research and Management*, 11(03), 4734–4747. <https://doi.org/10.18535/ijssrm.v11i03.em8>
- Hartono, L., & Islamuddin. (2024). Pengaruh lingkungan kerja, kompensasi dan kepuasan kerja terhadap komitmen organisasi perangkat desa di Kecamatan Ilir Talo Kabupaten Seluma. *Jurnal Fokus Manajemen*, 4(1), 41–54. <https://doi.org/10.37676/jfm.v4i1.5792>

- Indonesia. (2019). *Peraturan Pemerintah Nomor 30 Tahun 2019 tentang Penilaian Kinerja Pegawai Negeri Sipil*. <https://peraturan.bpk.go.id/Details/107573/pp-no-30-tahun-2019>
- Indonesia. (2023). *Undang-Undang Nomor 20 Tahun 2023 tentang Aparatur Sipil Negara*. https://jdih.bkn.go.id/Detail_peraturan/breaking/2578
- Jan, R. H., & Hasan, F. (2020). Pengaruh kompetensi terhadap komitmen organisasi pada perguruan tinggi keagamaan Islam negeri di Indonesia Timur. *Gorontalo Management Research*, 3(1), 176–191. <https://doi.org/10.32662/gomares.v3i1.852>
- Ketu, M. I., I Wayan, A. S., & Made, Y. N. (2024). Pengaruh komunikasi kerja dan komitmen organisasi terhadap kinerja pegawai tetap non pegawai negeri sipil di Rumah Sakit Umum Pusat Prof. Dr. I.G.N.G. Ngoerah. *Journal on Education*, 6(4), 21909–21921. <https://doi.org/10.31004/joe.v6i4.6380>
- Kurnianingsih, M. R. P., Martadiani, A. A. M., & Dharmanegara, I. B. A. (2024). The role of organizational commitment in mediating the influence of the physical work environment and organizational culture on the performance of Perumda Pasar Argha Nayottama employees, Buleleng District. *International Journal of Environmental, Sustainability and Social Science*, 5(2), 385–396. <https://doi.org/10.38142/ijesss.v5i2.1036>
- Lase, Y., & Sahyar, S. (2022). Pengaruh lingkungan kerja, kepemimpinan, dan kepuasan kerja terhadap komitmen kerja karyawan RSUD dr M. Thomsen Nias. *Jurnal Penelitian Pendidikan, Psikologi dan Kesehatan (J-P3K)*, 3(1), 50–54. <https://doi.org/10.51849/j-p3k.v3i1.146>
- Manalu, J. M. B., Adriani, Z., & Sumarni. (2024). Pengaruh komitmen organisasi terhadap kinerja pegawai melalui disiplin kerja sebagai variabel intervening pada Dinas Kelautan dan Perikanan Provinsi Jambi. *Jurnal Publikasi Ilmu Manajemen*, 3(2), 172–186. <https://doi.org/10.55606/jupiman.v3i2.3878>
- Mulyono, J. (2021). Pengaruh kompetensi dan lingkungan kerja terhadap kinerja pegawai pada Dinas Pengairan Kabupaten Lampung Tengah. *Jurnal Progress Administrasi Publik*, 1(2), 59–65. <https://doi.org/10.37090/jpap.v1i2.502>
- Rizal, M., Alam, H. V., & Asi, L. L. (2023). Pengaruh komitmen organisasi terhadap kinerja pegawai pada Dinas Pendidikan Kota Gorontalo. *JAMBURA: Jurnal Ilmiah Manajemen dan Bisnis*, 5(3), 1126–1140. <https://ejurnal.ung.ac.id/index.php/JIMB/article/view/18216>
- Sartika, L., Fatimah, & Asiaty, D. I. (2022). The effect of competence, job placement and job satisfaction on employee performance at the Regional Office VII BKN. *International Journal of Business, Management and Economics*, 3(3), 257–270. <https://doi.org/10.47747/ijbme.v3i3.752>
- Sugiono, E., Efendi, S., & Susilo, J. (2021). The influence of competence, compensation and leadership style on performance through job satisfaction at the Inspectorate General of the Ministry of Agriculture. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi*, 5(3), 1954–1974. <https://doi.org/10.31955/mea.v5i3.1666>
- Sugiyono. (2023). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.