The Influence Of Competency And Work Ethics On The Performance Of Government's Internal Supervisors Through Organizational Commitments As Intervening Variables In The Inspectorate Of West Nusa Tenggara Province

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ABSTRACT

The objectives of this study are: (1) To analyze the effect of competence on performance, (2) to analyze the influence of competence on organizational commitment, (3) to analyze the effect of work ethics on performance, (4) to analyze the influence of work ethics on Commitment, (5) To analyze the effect of Organizational Commitment on Performance. (6) To analyze the influence of Competence on Performance through Organizational Commitment, (7) To analyze the effect of Work Ethics on Performance through Organizational Commitment. The data collection method used by researchers is through surveys. Respondents in this study were all Government Internal Supervisory Apparatus through Organizational Commitment as an Intervening Variable at the Inspectorate of West Nusa Tenggara Province totaling 50 people. The data collection tool used in this study was a questionnaire. The data analysis tool used Partial Least Squares (PLS) analysis. The conclusions of the research that can be drawn are Competence has a significant effect on Performance. (2) Competence has a significant effect on Organizational Commitment. (3) Work Ethics have a significant effect on performance. (4) Work Ethics have a significant effect on Organizational Commitment. (5) Organizational Commitment has a significant effect on Performance. (6) Competence affects performance through Organizational Commitment at the Inspectorate of West Nusa Tenggara Province. (7) Work ethics affect performance through organizational commitment at the Inspectorate of West Nusa Tenggara Province.

Keywords: Competence, Work Ethics, Performance, Organizational Commitment.

INTRODUCTION

The development of science and technology has brought changes in almost all aspects of human life. In addition to the benefits for human life, on the one hand these changes have also brought people into an era of increasingly fierce global competition. In order to be able to play a role in global competition, organizations need to continue to develop and improve the quality of resources owned by the organization. Human Resources (HR) is one of the main factors that play a very important role in an organization. Amid the changes that occur in this external environment, organizations are required to focus on internal factors that support organizational success. Human resources (HR) are one of the internal factors that are the main keys to organizational success.
Performance is the amount of effort an individual puts in at work (Robbins, 2006). Meanwhile, according to Benardi and Russel (2011) performance is a record resulting from a function of a particular job or activity over a certain period of time.

The performance of a person in the organization can be seen from the output or from work behavior, which is directly assessed equally by supervisors or bosses. Individual achievements or achievements in terms of processes in the form of work behavior can be influenced by many factors such as: Ability, motivation and opportunities (Robbins, 2012). Then (Gibson, 2008), there are three factors that affect performance, (1) individual factors include: abilities, skills, family background work experience, social and demographic levels of a person, (2) psychological factors include: perceptions, roles, attitudes, personality, motivation, work environment, commitment and job satisfaction, (3) organizational factors include: organizational structure, job design, leadership, and reward system.

Resources have a central role as executors of activities, for that it needs to be supported by human resources who have adequate competence, because high competence can increase Organizational Commitment, so that employee performance will be achieved. Higher employee competence will result in higher Organizational Commitment and will affect employee performance as well, Martin in Juliansyah (2019). This also agrees with the research of Syahrum, Brahmasari and Nugroho (2016) from the results of their research showing that competence significantly affects Organizational Commitment, which means that increasing employee competence will have a real effect on increasing in the scope of Organizational Commitment.

The success of the organization in achieving its goals is also influenced by work ethics which is closely related to increasing employee commitment to the organization where they work. Ethics are the basic things that individuals have when doing something. In ordinary society, ethics is often referred to as morals, which are things that regulate the merits of an action.

The study on the competence, work ethics and performance of the Government Internal Supervisory Apparatus was conducted at the Regional Apparatus Organization Inspectorate of West Nusa Tenggara Province. Bearing in mind that the Provincial Inspectorate carries out the main function of supervising regional government administration. The inspectorate has the task of assisting the Governor in fostering and supervising the implementation of government affairs which fall under the authority of the regions and the assistance tasks assigned to the Provincial Regions The government internal supervision apparatus in the Inspectorate of West Nusa Tenggara Province consists of Auditors and Government Supervisors for Government Affairs in the Regions.

The Regional Inspectorate as the Government Internal Supervisory Apparatus acts as Quality Assurance, namely ensuring that an activity can run efficiently, effectively and in accordance with its rules in achieving organizational goals. The focus of the implementation of the task of "supervision and inspection" is to take preventive action, namely preventing errors in the implementation of programs and activities by Regional Apparatus Organizations. The purpose of supervision is to improve the performance and empower the State Civil Apparatus in carrying out general government and development tasks towards the realization of good and clean government.

Kapacit" The staff of the Inspectorate of West Nusa Tenggara Province, seen from the current level of formal education, average undergraduate qualifications and have various disciplinary backgrounds. Competence employees in carrying out the task is largely determined by the individual abilities possessed. Individual competencies include; Educational background, technical competence and position certification and continuing education and training. Considering the importance of the duties carried out by the internal auditor/Inspectorate, it is necessary to ensure that the duties and functions carried out can be carried out properly. Technical expertise and proficiency to carry out inspections is of course very significant in carrying out this task, however, it is not sufficient to ensure proper implementation of the task.

Some of the results of previous research on competence and work ethics associated with employee performance include Jasman (2019), Mulyasari (2018), Snow, et al (2014) with the results...
of their research showing that competence has no significant effect on the performance of local
government auditors. The results of research on competence associated with Organizational
Commitment include Juliansyah (2019), Afrilyan (2017), Sudja and Kusmaningtyas (2013) with the
results of the study showing that the effect of competence on commitment is not significant. The
results of research on competence related to performance have been carried out by Wulandari and
ethics affects Organizational Commitment.

RESEARCH PURPOSES
Based on the formulation of the research problem, the objectives of this research are:
1) To analyze the significance of the influence of competence on performance
2) To analyze the significance of the influence of competence on organizational commitment
3) To analyze the significance of the influence of Work Ethics on Performance
4) To analyze the significance of the influence of Work Ethics on Organizational Commitment
5) To analyze the significance of the influence of Organizational Commitment on Performance
6) To analyze the influence of competence on performance through organizational commitment
7) To analyze the influence of Work Ethics on Performance through Organizational Commitment

HYPOTHESIS DEVELOPMENT
Relationship between Competence and Performance
The relationship between competence and performance is very close. It can be seen clearly
that competence is one of the keys to improving employee performance. Competence describes the
knowledge base and performance standards required to successfully complete a job or hold a
position. Employee competence is characterized by the extent of employee knowledge, skills, traits,
and behavior which can be technical, interpersonal skills related or business oriented.

Competence plays an important role in positively encouraging employee performance. In
improving employee performance, adequate competence of the standards set is required. Because
competence has a very important role in being able to do a job. The higher the competence
possessed by employees and in accordance with the demands of the job, the employee performance
will increase because competent employees usually have the ability and willingness to quickly
overcome work problems at hand, do work calmly and full of confidence, view work as an
obligation that must be carried out sincerely and openly to improve the quality of oneself through
the learning process, which in the end all of this will improve employee performance.

According to Spencer (1993), the relationship between employee competence and
performance is very close and very important, there is relevance and is strong, accurate, even if
employees want to improve their performance, they should have competencies that are in
accordance with their job duties. Competence can cause or be used to predict someone's
performance, meaning that if you have high competence, you will have high performance too. The
ability of employees to perform tasks is very much determined by their individual competencies.
Individual competencies include; Educational Background, Technical Competence and Job
Certification and Continuous Education and Training. In line with that Jasman (2019) in his
research The Effect of Competence,

Other research was conducted by Darwinanti (2008:8) who examined the influence of Human
Resource Competence on Employee Performance (Study at Pt Perkebunan Nusantara III Deli
Serdang-2 Sei Karang Galang). The results obtained indicate that the competence of human
resources consisting of: knowledge, behavior or attitudes, skills and work experience
simultaneously influence employee performance. Then hypothesis 1 can be formulated:
Competence has a positive and significant effect on performance.
Relationship of Competence and Organizational Commitment

Competence is an important thing that must be possessed by an employee because employee competence can directly affect the commitment and pace of organizational development.

According to O'Shea in Amir (2015: 104), competence is the knowledge, skills, abilities and behavior that a person has in order to be able to carry out his duties properly and proficiently. Competence is the ability and characteristics possessed by a civil servant in the form of knowledge, skills, attitudes and behavior required in carrying out his / her job duties. To increase employee commitment, it can be done by improving the quality of employee competencies through self-understanding and the values that exist within employees, so that employees will have strong confidence in the abilities possessed by each employee.

Employees with good and appropriate competencies will be able to understand what to do and what their functions are in the job. A good understanding of the proper functions and competencies of an employee will foster high commitment to the organization.

In line with that, Martin, et; al (2013: 8) states that the higher employee competence will result in higher Organizational Commitment and will also affect employee performance. This also agrees with the research of Syahrum, Brahmasari and Nugroho (2016: 60) from the results of their research showing that competence significantly affects organizational commitment, which means that increasing employee competence will have a real effect on increasing the scope of Organizational Commitment. Then hypothesis 2 can be formulated: It is assumed that Competence has a positive and significant effect on Organizational Commitment.

Relationship between Work Ethics and Performance

Work ethics are normative rules that contain a system of values and moral principles that serve as guidelines for employees in carrying out their job duties within the company. Based on the above opinion, if an employee has a high understanding of the company's value system and moral principles, it will help the employee in providing good performance for the company, Mangkuprawira (2009: 216).

In line with that, Rizkawati (2014) states that the results of her research work ethics have a positive effect on the performance of internal auditors. Thus, the better the work ethic of the auditor, the better the performance will be. As stated by Luthans (2006: 89-91) that work ethics which directs the attitudes, behavior and actions of auditors in carrying out their duties and obligations will result in high auditor quality. Ethics have an impact on how employees are treated and how they do their jobs. In other words, ethics can affect the state of employees and their performance (Luthans, 2006: 89-91). Then hypothesis 3 can be formulated: Work Ethics have a positive and significant effect on performance.

Relationship between Work Ethics and Organizational Commitment

Work ethic is related to Organizational Commitment because the condition of a good Organizational Commitment can be influenced by a good work ethic too. To be able to improve work ethics, it is necessary to have an attitude that values hard and earnest work highly. Therefore, it is necessary to find the right encouragement to motivate and change attitudes (Anoraga, 2009). This proves that a good work ethic will have a positive impact on the creation of a person's commitment to doing his job.

Ethics are the basic things that individuals have when doing something. In ordinary society, ethics is often referred to as morals, which are things that regulate the merits of an action. Work ethic in the organization is the key to ethical behavior of employees. Webster (2007) defines ethics as a belief that functions as a behavior guide for a person, group, or institution.

Work ethic is also related to Organizational Commitment because where the conditions of good Organizational Commitment can be influenced by good work ethics too. Employees or employees who understand the values of good work ethics will be of value to the organization, and...
employees who already have a high commitment to their organization are able to adapt to organizational goals and will produce a good performance or achievement.

In line with that, Noviaty (2010) The results of his research as a whole show that external auditors who increasingly understand the norms or rules that apply, in this case both the code of ethics in Islamic work ethics which are based on sharia and business ethics, will actually carry out their duties and functions. as an external auditor, and further affects his commitment to his profession as an external auditor and his commitment to the organization. In other words, the higher the implementation of the code of ethics in Islamic work ethics as a whole and implementing business ethics reflects the higher the commitment of the external auditor profession and also its commitment to the organization. Then hypothesis 4 can be formulated: It is assumed that Work Ethics have a positive and significant effect on Organizational Commitment.

**Relationship between Organizational Commitment and Performance**

Organizational Commitment can be used to predict work behavior activities, because Organizational Commitment reflects the positive attitude of individuals to the organization. This attitude motivates someone to behave positively, to be disciplined at work, to comply with organizational rules and policies, to maintain good relations with colleagues and to increase one's level of achievement. The commitment of employees to the organization is indicated by the responsibility in carrying out their duties seriously for the progress of the organization. By maintaining a high commitment to the organization, it is hoped that it can make a good contribution in achieving company goals. Employees who have high organizational commitment will improve their performance.

Employees having good performance is directly related to the work attitude of employees in the organization, namely one of the employees' commitment to the organization and company. Organizational commitment affects employee performance because employees who have a high level of commitment to the organization tend to have partiality, love, and high obligations towards the organization so that this will motivate them to complete the work assigned to them seriously and responsibly. Organizational commitment is a condition in which a person sides with a particular organization with the aim and intention of maintaining membership in that organization, Robbins (2008). In line with Ramadan research, et al (2018) with the title Relationship between Organizational Commitment and Employee Performance. The results of his research indicate that there is a positive and significant relationship between organizational commitment and employee performance. Then hypothesis 5 can be formulated: It is assumed that Organizational Commitment has a positive and significant effect on performance.

**CONCEPTUAL FRAMEWORK**

The conceptual framework in this study are:

![Conceptual Framework Diagram]

**Figure 1. Research Conceptual Framework**
RESEARCH METHODS

The approach in this research uses quantitative methods and includes the type of causal associative research. The quantitative approach is used for testing hypotheses, measuring variables using numbers and analyzing data. This causal associative research aims to analyze how a variable affects other variables or how the relationship between competence and work ethic as an independent variable on performance as the dependent variable with Organizational Commitment as an intervening variable at the Inspectorate of West Nusa Tenggara Province.

The population of this research is all Government Internal Supervisory Apparatus, totaling 50 people. Researchers have sufficient energy and time to collect the required data from this population, so the data collection used is the census method. All members of the population served as respondents.

The main data collection tool in this research is a questionnaire or questionnaire. Data Analysis Techniques and Hypothesis Testing using analysis Partial Least Squares (PLS). PLS analysis is used in accordance with the problems studied, the condition for the number of samples that is not large and does not require normality requirements and other requirements that are strict in accordance with a variety of parametric statistical approaches. PLS analysis can work, both on formative indicators and reflective indicators, which in this study are reflective indicators. It means that the indicator seems to be a variable that is influenced by latent variables. This results in a change in one indicator which will result in changes to other indicators in the same direction (Ghozali, 2011: 18).

RESEARCH RESULT

Convergent Validity And Composite Reliability

The measurement model built on the reflection indicator is evaluated with convergent validity as seen from the AVE value and composite reliability (Ghozali, 2011: 24). As for the value can be seen in Table 1.

<table>
<thead>
<tr>
<th>Variable</th>
<th>AVE</th>
<th>Composite Reliability</th>
<th>Cronbach's Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Ethics</td>
<td>0.545</td>
<td>0.929</td>
<td>0.916</td>
</tr>
<tr>
<td>Employee Performance</td>
<td>0.469</td>
<td>0.897</td>
<td>0.873</td>
</tr>
<tr>
<td>Organizational Commitment</td>
<td>0.523</td>
<td>0.908</td>
<td>0.886</td>
</tr>
<tr>
<td>Competence</td>
<td>0.472</td>
<td>0.898</td>
<td>0.874</td>
</tr>
</tbody>
</table>

Could be seen in Table 1. that the AVE value is more than 0.40 and the composite reliability value of each variable is greater than 0.70 as the cut-off value. Likewise, the value of Cronbach's alpha is in accordance with the recommended value (> 0.70). Therefore, it is concluded that the internal consistency (goodness of fit) has been fulfilled.

Result of Structural Model Test (Determination)

The value of determination ($Q^2$) generated as a result of the evaluation of this research model can be seen in the table following this.

<table>
<thead>
<tr>
<th>No.</th>
<th>Variable</th>
<th>R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Organizational Commitment</td>
<td>0.517</td>
</tr>
<tr>
<td>2</td>
<td>Employee Performance</td>
<td>0.585</td>
</tr>
</tbody>
</table>
Total diversity of data that can be described by this research model measured by:

\[ Q^2 = 1 - (1-R_1^2) \]
\[ Q^2 = 1 - (1-0.5172) \times (1-0.5852) \]
\[ Q^2 = 1 - (1-0.267) \times (1-0.342) \]
\[ Q^2 = 1 - 0.733 \times 0.658 \]
\[ Q^2 = 1 - 0.482 \]
\[ Q^2 = 0.518 \]

In this case, \( Q^2 \), the same with interpretation of the coefficient of determination (\( Q^2 \)) in the regression analysis. Based on the results of the total determination coefficient of 0.518, it means that the diversity of data that can be explained by this research model is 51.8%. While the rest is explained by other variables from outside the model that are not included in this research model.

**Result Significance Test (Hypothesis Testing)**

To determine the significance level of the path coefficient, the \( t \)-value generated by running the Bootstrapping algorithm is used to determine whether the proposed hypothesis is accepted or not. At the 0.05 significance level, the hypothesis will be supported if the \( t \)-value exceeds the critical value, which is 2.009. The results of the significance level test can be seen in table 3. summarizing the results of hypothesis testing with the PLS approach. Score The path coefficient is obtained from the SmartPLS output which can be seen below.

**Table 3. Model Structural Test Results**

<table>
<thead>
<tr>
<th>Influence Between Variables</th>
<th>Coefficient</th>
<th>P-value</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Ethics -&gt; Performance</td>
<td>0.400</td>
<td>0.001</td>
<td>Significant</td>
</tr>
<tr>
<td>Work Ethics -&gt; Organizational Commitment</td>
<td>0.551</td>
<td>0.000</td>
<td>Significant</td>
</tr>
<tr>
<td>Organizational Commitment -&gt; Performance</td>
<td>0.252</td>
<td>0.001</td>
<td>Significant</td>
</tr>
<tr>
<td>Competence -&gt; Performance</td>
<td>0.192</td>
<td>0.020</td>
<td>Significant</td>
</tr>
<tr>
<td>Competence -&gt; Organizational Commitment</td>
<td>0.200</td>
<td>0.037</td>
<td>Significant</td>
</tr>
<tr>
<td>Competence -&gt; Organizational Commitment -&gt; Performance</td>
<td>0.050</td>
<td>0.000</td>
<td>Significant</td>
</tr>
<tr>
<td>Work Ethics -&gt; Organizational Commitment -&gt; Performance</td>
<td>0.139</td>
<td>0.000</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Based on the table above, it can be seen that:
1) Competence has a positive and significant effect of 0.200 on Organizational Commitment.
2) Work Ethics has a positive and significant effect of 0.551 on Organizational Commitment.
3) Competence has a positive and significant effect of 0.192 on performance.
4) Work Ethics has a positive and significant influence of 0.400 on performance.
5) Organizational Commitment has a positive and significant effect of 0.252 on Performance.

**DISCUSSION**

**Effect of Auditor Competence on Performance**

The results of the research with PLS analysis resulted a coefficient value of 0.192 with a p-value of 0.020 can be stated that Competence has a significant effect on the performance of the Inspectorate of West Nusa Tenggara Province. The higher the competence of the employee, the better the performance produced by the employee. Competence describes the knowledge base and performance standards required to successfully complete a job or hold a position. Employee competence is characterized by the broad knowledge of employees, skills, traits, and behavior which can be technical, interpersonal skills related or business oriented.
Competence plays an important role in positively encouraging employee performance. In improving employee performance, adequate competence of the standards set is required. Because competence has a very important role in being able to do a job. The higher the competence possessed by employees and in accordance with the demands of the job, the employee performance will increase because competent employees usually have the ability and willingness to quickly overcome work problems at hand, do work calmly and full of confidence, view work as an obligation that must be carried out sincerely and openly to improve the quality of oneself through the learning process, which in the end all of this will improve employee performance.

According to Spencer (1993), the relationship between employee competence and performance is very close and very important, there is relevance and is strong, accurate, even if employees want to improve their performance, they should have competencies that are in accordance with their job duties. Competence can cause or be used to predict someone's performance, meaning that if you have high competence, you will have high performance too. APIP's ability to perform tasks is very much determined by the individual competencies it has. Individual competencies include; Educational Background, Technical Competence and Job Certification and Continuous Education and Training.

The results of this study are in line with Jasman's (2019) research which found that competence affects the performance of the Government Internal Supervisory Apparatus (APIP). Other research conducted by Patulak, Thoyib, Surachman and Setiawan (2013) shows that competencies consisting of knowledge, behavior or attitudes, skills and work experience affect employee performance.

Likewise, the research results from Winanti, (2011); Wicaksono et al (2020); Qamariah, Inneke and Fadli, (2011); Sritiwidodo, Untung and Haryanto (2010), Rumasukun, et al (2015); Yuliantini, Astika, and Badera (2017); and Mahampang (2012) who found that competence has a significant effect on performance.

**Effect of Auditor Competence on Organizational Commitment**

The results of the research with PLS analysis resulted The coefficient value of 0.200 with a p-value of 0.037 can be stated that competence has a positive and significant effect on Organizational Commitment. The higher the employee's competence, the higher the employee's commitment. Competence is an important thing that must be possessed by an employee because employee competence can directly affect organizational commitment.

According to O'Shea in Amir (2015: 104), employees with good and appropriate competencies will be able to understand what must be done and what their functions are in the job. A good understanding of the proper functions and competencies of an employee will foster high commitment to the organization.

In line with that, Martin, et al (2013: 8) states that the higher employee competence will result in higher Organizational Commitment and will also affect employee performance. This also agrees with the research of Syahrum, Brahmasari and Nugroho (2016: 60) from the results of their research showing that competence significantly affects organizational commitment, which means that increasing employee competence will have a real effect on Organizational Commitment.

The results of this study are in line with the research of Setiadi, Ari, Endah Winarti HS, M Taufiq. (2016); Srieakningsih and Setyadi (2015); Fadli, Fadili, and Kartawijaya (2012); Irefin, Peace and Mechanic, (2014); Patulak, Thoyib, Surachman, And Setiawan (2013); Yuliantini, Astika, and Badera (2017) and Mahampang (2012) who found that competence has a significant effect on employee performance.

**Influence Work Ethics on Performance**

The results of the research with PLS analysis resulted the coefficient value of 0.400 with a p-value of 0.001 can be stated that Work Ethics has a significant effect on performance. The higher
the work ethic applied in the Inspectorate environment will be followed by an increase in employee performance. If an employee has a high understanding of the company’s value system and moral principles, it will help the employee to provide good performance for the company, Mangkuprawira (2009: 216).

As stated by Luthans (2006: 89-91) that work ethics which directs the attitudes, behavior and actions of auditors in carrying out their duties and obligations will produce high quality auditors. Ethics have an impact on how employees are treated and how they do their jobs. In other words, ethics can affect the state of employees and their performance (Luthans, 2006: 89-91).

The work ethic at the Inspectorate Office of West Nusa Tenggara Province shows that employees are very ethical in working to carry out their duties honestly, diligently and responsibly, obey the law and make disclosures required by statutory and professional provisions, respect and contribute to organizational goals lawful and ethical, do not want to accept gifts / gratuities related to position in any form, do not want to participate in any activity that may conflict with organizational interests. Can reveal all material facts that I know, always be careful in using and safeguarding all information obtained in his duties, always avoiding behavior that causes public distrust of civil servants. Other than that, there are two items that are rated by employees with high categories. This category shows that employees have high ethics in carrying out their duties according to applicable regulations and do not want to get involved in practical politics.

In line with that, Rizkwawati (2014) states that the results of her research work ethics have a positive effect on the performance of internal auditors. Thus, the better the work ethic of the auditor, the better the performance will be. Likewise, research results from Dewi, Rodhiyah and Susanta (2015) and Erika (2016) that work ethics affect employee performance.

The results of his research work ethics have a positive effect on performance also in line with the results of research conducted by Arianto, Gondo, & Prasetya (2017); Dodi and Yunus (2013); Tangdigling and Yusuf (2019); Arianto, Gondo, & Prasetya (2017); Husni (2014); Nasution, Mahargiono, & Soesatyo (2016); Sapada, Modding, and Nujum (2017); Fitri, (2019); Sunanda (2018).

**The Effect of Work Ethics on Organizational Commitment**

The results of the research with PLS analysis resulted the coefficient value of 0.551 with a p-value of 0.000 can be stated that Work Ethics has a significant effect on Organizational Commitment. Work ethic is related to Organizational Commitment because the condition of a good Organizational Commitment can be influenced by a good work ethic too. To be able to improve work ethics, it is necessary to have an attitude that values hard and earnest work highly. Therefore, it is necessary to find the right encouragement to motivate and change attitudes (Anoraga, 2009). This proves that a good work ethic will have a positive impact on the creation of a person's commitment to doing his job.

Ethics are the basic things that individuals have when doing something. In ordinary society, ethics is often referred to as morals, which are things that regulate the merits of an action. Work ethic in the organization is the key to ethical behavior of employees. Webster (2007) defines ethics as a belief that functions as a behavior guide for a person, group, or institution.

Work ethic is also related to Organizational Commitment because where the conditions of good Organizational Commitment can be influenced by good work ethics too. Employees or employees who understand the values of good work ethics will be of value to the organization, and employees who already have a high commitment to their organization are able to adapt to organizational goals and will produce a good performance or achievement.

In line with that, Noviaty and Gunawan (2010) The results of their research as a whole show that external auditors who increasingly understand the norms or rules that apply in this case, both the code of ethics in Islamic work ethics which are based on sharia and business ethics, will actually do their job and his function as an external auditor, and in turn affect his commitment to his
profession as an external auditor and his commitment to the organization. In other words, the higher the implementation of the code of ethics in Islamic work ethics as a whole and implementing business ethics reflects the higher the commitment of the external auditor profession and also its commitment to the organization.

The results show that the higher the implementation of the code of ethics in work ethics reflects the more work commitment found by previous researchers, including research conducted by Yousef (2001); Yousef (2000); Farsi, Shiraz, Rodgarnezhad, and Anbardan, (2015): Farzin, & Hooshmand, (2017); Rokhman, (2010); Rokhman (2014); Salahudin, Baharuddin, Abdullah, & Osman, (2016); Suib, & Said, (2017).

Influence Commitment Organizational on Performance

The results of the research with PLS analysis resulted the coefficient value of 0.252 with a p-value of 0.001 can be stated that Organizational Commitment has a significant effect on performance. The commitment that employees have at the Inspectorate of West Nusa Tenggara Province can improve their performance at work. Organizational Commitment as an attitude that reflects the feelings of like or dislike of employees towards the organization. Organizational Commitment can be used to predict work behavior activities, because Organizational Commitment reflects the positive attitude of individuals to the organization. This attitude motivates someone to behave positively, to be disciplined at work, to comply with organizational rules and policies, to maintain good relations with colleagues and to increase one's level of achievement. The commitment of employees to the organization is indicated by the responsibility in carrying out their duties seriously for the progress of the organization. By maintaining a high commitment to the organization, it is hoped that it can make a good contribution in achieving company goals. Employees who have high organizational commitment will improve their performance.

Employees having good performance is directly related to the work attitude of employees in the organization, namely one of the employees' commitment to the organization and company. Organizational commitment affects employee performance because employees who have a high level of commitment to the organization tend to have partisanship, love, and high obligations towards the organization so that this will motivate them to complete the work that is assigned to them seriously and responsibly. (Robbins, 2008).

In line with the results of this study, namely organizational commitment has an effect on employee performance carried out by Fauzan, Hasan, and Sumiyati (2014); Handayani (2013); Suliman and Iles (2000); Mguqulwa (2008); Khan, Ziauddin, Jam, & Ramay, (2010); Dixit and Bhati (2012); Ramadhan, et al (2018).

Effect of Competence on Performance through Organizational Commitment

The research results found that Competence has a significant effect on performance through organizational commitment. The competencies possessed by employees at the Inspectorate of West Nusa Tenggara Province can improve their performance at work by building organizational commitment. According to Spencer (Sudarmanto: 2009), the basic characteristics of competence have a causal or causal relationship with the criteria used as a reference for effectiveness or superior performance in the workplace. The criteria used as a reference means that competence will actually predict someone who performs well or badly as measured by specific criteria or standards.

Competencies that include motives, character, self-concept, knowledge and skills will determine how people behave at work. Behavior which is a person's actions at work is also determined by the extent to which he is supported by his skills or expertise. The assumption is that the more skilled a person is or the more skilled someone is in a particular job, the more it will encourage good or superior work performance (Sudarmanto, 2009).

The level of commitment, both the company's commitment to employees, and between employees to the company is needed because through these commitments a professional work
climate will be created. Individuals who are satisfied with their jobs tend to fulfill their commitment to the organization, which in turn causes these employees to feel dependent and responsible for the organization. Individuals who have low organizational commitment tend to do ways that can interfere with organizational performance such as high turnover, inaction in work, complaints and even strikes. Wright (1992) supports that the higher a person's commitment to his task, the higher the performance that will be produced, which leads to a higher level of assessment. The same thing was also expressed by Rivai (2005) who stated that organizational commitment has a significant effect on performance. The higher the organizational commitment of the employees, the more individual employee performance will be. (Aprilia Murty: 2012).

These results are also in line with the results of research conducted by Mguqulwa (2008), Memari, Mahdieh and Barati (2013), June and Mahmood (2011), Ismail and Zainal (2010), Yamali (2017) who found that competence has a significant effect. commitment and performance.

The Effect of Work Ethics on Performance through Organizational Commitment

The research results are shown in Figure 4.4, and Table 4.21, the coefficient value of 0.139 with a p-value of 0.000 can be stated that Work Ethics has a significant effect on performance through organizational commitment. The Work Ethics at the Inspectorate of NTB Province can improve employee performance at work through organizational commitment. The achievement of the objectives of a legally managed company in utilizing its resources must ensure that it does not conflict with law, morals or ethics. Increasing employee commitment which is getting better will encourage all human resources to appreciate the organization more by being more professional.

Employee participation in a professional manner in work is a clear indication of a form of concern for the organization, being dedicated in doing work, so that performance will increase. The ethics of being reluctant to use company facilities for personal gain is a form of strengthening the commitment of employees who see company problems as their own. Correct and fair business ethics / practices by the company that are felt by employees will increase the commitment to always be proud to be part of the workplace company, so that they always try to organize work to achieve organizational progress.


CONCLUSION

From the results of the research and discussion above, the conclusions of the research that can be drawn are:
(1) Competence has a significant effect on Performance
(2) Competence has a significant effect on Organizational Commitment
(3) Work Ethics have a significant effect on performance
(4) Work Ethics have a significant effect on Organizational Commitment
(5) Organizational Commitment has a significant effect on Performance
(6) Competence affects performance through Organizational Commitment
(7) Work ethics affect performance through organizational commitment.

THEORETICAL IMPLICATIONS

The results of this study have proven that Competence and Work Ethics have a positive and significant effect directly and indirectly through Organizational Commitment to APIP Performance on Inspectorate of West Nusa Tenggara Province. The results of this study are in line with the studies conducted by Mguqulwa (2008), Memari, Mahdieh and Barati (2013), June and Mahmood (2011), Ismail and Zainal (2010), Yamali (2017), Wahyono, (2018) Sulistyo (2004) and Fitria
(2003). Therefore, the study in this study can be used as a reference as a study that explains the relationship between Online Promotion with Tourist Perception.

**RESEARCH LIMITATIONS**

This research is still limited to a sample of 50 people. The sample specified is the standard sample because in the path analysis assumption with SEM-PLS, the minimum sample may be 30 people. This figure shows the researcher uses the smallest number in the use of the sample. In addition, the research subjects focused on only one subject, namely tourists from developed countries, even though there were many tourists viration in terms of individual characteristics.

**FUTURE RESEARCH DIRECTIONS**

Future researchers who are interested in conducting research on the same topic should look for larger and more varied research subjects. In addition, each variable item determined by the researcher only comes from one author, for the next researcher it is better to collect a more varied variable indicator. This needs to be done so that future researchers can find more varied and better research results when compared to the current research.

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