

## ABSTRACT

*The research objective is to determine and explain the effect of competence and motivation on organizational commitment and its implications for the performance of the PBC Audit Functional Officer at the Directorate General of Customs and Excise, Ministry of Finance of the Republic of Indonesia. This type of quantitative research, the population of all PBC Audit Functional Officials Directorate General of Customs and Excise. Probability sampling technique with simple random sampling (Slovin 10% error tolerance) so that 77 respondents were found as samples. The interview data collection technique with the questionnaire instrument was delivered randomly. Data were analyzed using structural equation modeling (SEM) with the Smart PLS3.0 software program. The results revealed that competency, motivation and organizational commitment had a significant positive effect on employee performance, both partially and simultaneously, and organizational commitment variables did not mediate competency variables but mediated motivation variables on employee performance. As a suggestion, at competency variable the leadership conducts a competency development program that can enhance collaboration, build relationships, and attention to communication, at motivation variable the leadership must create a work environment that can establish relationships and excellent cooperation, at organizational commitment variable Leaders must foster engagement on organizations based on emotional ties.*

**Keywords:** *competency, motivation, organizational commitment and employee performance.*

## ABSTRAK

Tujuan penelitian untuk mengetahui dan menjelaskan pengaruh kompetensi dan motivasi terhadap komitmen organisasi serta implikasinya terhadap kinerja Pejabat Fungsional PBC Audit pada Direktorat Jenderal Bea dan Cukai, Kementerian Keuangan Republik Indonesia. Jenis penelitian kuantitatif, populasi seluruh Pejabat Fungsional PBC Audit Direktorat Jenderal Bea dan Cukai. Teknik pengambilan sample *probability* dengan *simple random sampling (slovin 10% error tolerance)* sehingga ditemukan 77 responden sebagai sample. Teknik pengumpulan data wawancara dengan instrument kuesioner disampaikan secara acak. Data dianalisis menggunakan model persamaan struktural (SEM) dengan program software Smart PLS3.0. Hasil penelitian mengungkapkan bahwa kompetensi, motivasi dan komitmen organisasi berpengaruh positif signifikan terhadap kinerja pegawai, baik secara parsial maupun simultan dan variabel komitmen organisasi tidak memediasi variabel kompetensi akan tetapi memediasi variabel motivasi terhadap kinerja pegawai. Sebagai saran, pada variabel kompetensi pimpinan melakukan program pengembangan kompetensi yang dapat meningkatkan kerjasama, membangun hubungan, dan perhatian pada komunikasi, pada variabel motivasi pimpinan harus menciptakan lingkungan kerja yang dapat menjalin hubungan dan kerjasama prima, pada variabel komitmen organisasi Pimpinan harus menumbuhkan keterikatan pada organisasi atas dasar ikatan emosional.

**Kata kunci:** kompetensi , motivasi , komitmen organisasi dan kinerja pegawai