



**UNRAVELING EMPLOYEE PERFORMANCE: THE ROLE OF HUMAN
RESOURCE COMPETENCY AND WORK ENVIRONMENT THROUGH
JOB SATISFACTION****Biveny Dyahpalupi¹****Sekolah Tinggi Ilmu Ekonomi Malangkuçewara, Malang, Indonesia****biveny82@gmail.com****Siwi Dyah Ratnasari²****Sekolah Tinggi Ilmu Ekonomi Malangkuçewara, Malang, Indonesia****siwiratna@stie-mce.ac.id**

Abstract

Human resource performance in public sector auditing institutions is influenced not only by technical competence but also by organizational conditions that shape employee satisfaction and productivity. However, empirical evidence regarding how competence and work environment interact with job satisfaction to influence auditor performance in regional government institutions remains limited. This study aims to examine the direct and indirect effects of human resource competence and work environment on the performance of civil servant auditors, with job satisfaction acting as a mediating variable. This research employed a quantitative explanatory design. Data were collected from 41 civil servant auditors working at the Regional Inspectorate of Malang Regency through a structured questionnaire. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4.0 to assess direct and mediating effects among the variables. The results indicate that human resource competence and work environment significantly influence job satisfaction. Human resource competence also demonstrates a significant positive effect on auditor performance. In contrast, the work environment does not show a direct significant relationship with performance. Mediation analysis reveals that job satisfaction significantly mediates the relationships between human resource competence and the work environment, on the one hand, and employee performance, on the other hand. These findings highlight the strategic role of competency development and job satisfaction in improving the performance of



public sector auditors. Strengthening professional competencies, supported by a work environment that enhances job satisfaction, may serve as an effective organizational strategy to improve audit performance in government institutions. This study contributes to the literature on public sector human resource management by providing empirical evidence on the mediating role of job satisfaction in the relationship between competence, work environment, and auditor performance.

Keywords: Human Resource Competence, Work Environment, Job Satisfaction, Auditor Performance

INTRODUCTION

Human resources are a key factor in determining an organisation's effectiveness and sustainability. In public sector organisations, the quality of civil servants not only influences the achievement of organisational objectives, but also determines the level of accountability and public trust in government institutions (Armstrong & Taylor, 2020). Therefore, improving the performance of civil servants is a key priority in efforts to strengthen transparent and responsive public governance (Perry & Hondeghe, 2018).

One institution that plays a strategic role in ensuring the accountability of local government is the Regional Inspectorate, as the government's internal oversight body. Auditors working within this institution are responsible for evaluating, auditing and making recommendations regarding the implementation of government programmes and the management of local finances. The quality of auditors' performance is a key factor in ensuring that internal control systems operate effectively and support good governance practices within government organisations (Alzeban & Gwilliam, 2019). Consequently, efforts to improve the performance of government auditors are a crucial aspect of bureaucratic reform.

In the field of human resource management, employee performance is influenced by various factors stemming from both the individual and the organisational environment. One factor frequently associated with improved performance is human resource competence. Competence represents an individual's capacity, encompassing knowledge, skills and behavioural characteristics that enable a person to carry out tasks effectively and professionally (Spencer & Spencer, 2017). In the context of government auditing, competence plays a vital role as auditors are required to possess strong analytical



skills, a sound understanding of regulations, and integrity in carrying out their oversight functions.

In addition to competence, the working environment also makes a significant contribution to the quality of employee performance. A supportive working environment can create a conducive atmosphere, enhance job satisfaction, and boost employee productivity in carrying out their duties (Robbins & Judge, 2022). The work environment is not only related to physical aspects such as work facilities, but also encompasses social and psychological dimensions, such as working relationships, organisational support, and communication patterns within the organization (Dharma, 2018). Previous research has shown that a positive work environment can improve employee performance by increasing motivation and job satisfaction (Hanaysha, 2021).

On the other hand, the relationship between organisational factors and individual performance is not always direct. From an organisational behaviour perspective, job satisfaction is often viewed as a psychological mechanism that mediates the influence of various organisational factors on employee performance. Job satisfaction reflects an individual's positive evaluation of their work, which ultimately influences motivation, organisational commitment, and work performance (Judge et al., 2017). Employees with high levels of job satisfaction tend to demonstrate greater work engagement and make a more optimal contribution to the organisation (Robbins & Judge, 2022).

Although numerous studies have been conducted on the factors influencing employee performance, the majority of previous research has focused primarily on private-sector organisations or government agencies in general. Research specifically examining the performance of auditors in government internal audit bodies by integrating the variables of competence, work environment, and job satisfaction into a single analytical model remains relatively limited. Yet government auditors have distinct job characteristics compared to employees in other organisational units, particularly in terms of demands for professionalism, independence, and responsibility for public accountability (Alzeban & Gwilliam, 2019).

Furthermore, growing demands for transparency and accountability in the management of local finances have positioned the government's internal audit function as a key player in the government's control system. The ongoing bureaucratic reform in Indonesia also emphasises the importance of improving the performance of internal audit officials as part of efforts to strengthen the system of good governance (Kementerian PANRB., 2022). Therefore, empirical



studies analysing the factors influencing the performance of government auditors are becoming increasingly relevant to undertake.

Based on the above, this study aims to analyse the influence of human resource competencies and the working environment on the performance of audit staff at the Malang Regency Inspectorate, with job satisfaction serving as a mediating variable. It is hoped that the results of this study will contribute to the development of research on public sector human resource management and provide practical implications for government organisations in designing strategies to improve auditor performance through the strengthening of competencies, the improvement of the working environment, and the enhancement of employee job satisfaction.

LITERATURE REVIEW

Social Exchange Theory (SET) serves as the primary theoretical foundation. SET explains that the relationship between individuals and organisations is formed through a mechanism of reciprocity based on perceptions of fairness and the benefits received by both parties (Blau, 1964; Homans, 1958). In an organisational context, employees contribute their skills, work effort and loyalty, whilst the organisation provides rewards such as support, recognition, good working conditions and career development opportunities (Putranto et al., 2022; Nadiaswari & Adnyani, 2024).

When employees feel that the organisation provides adequate support, they tend to respond with positive work behaviours such as job satisfaction, organisational commitment, and improved performance (Kurniawan & Harsono, 2021; Satyawan & Satria, 2020). Conversely, if this exchange is perceived as unfair, employees may exhibit reduced job satisfaction and performance, as well as an increased desire to leave the organisation (Desniari & Dewi, 2020; Dewi & Wibawa, 2023). Therefore, within the SET framework, job satisfaction often acts as a psychological mechanism that explains the relationship between organisational factors and employee performance (Fauzief & Yanuar, 2021; Mahaputra & Ardana, 2020).

Human resource competencies are a combination of knowledge, skills, abilities and behaviours that enable employees to perform their duties effectively (Iis et al., 2022). Adequate competencies can boost employees' confidence in completing their work, enhance work efficiency, and provide opportunities for employees to achieve higher work performance (Firmansyah, 2020; Madhuri et



al., 2022). Previous research indicates that good competencies can increase job satisfaction as employees feel capable of meeting job demands and receiving recognition for their contributions (Afrian et al., 2023; Hamruna et al., 2022). Therefore, HR competencies are expected to have a positive relationship with job satisfaction.

The work environment encompasses both physical and psychological conditions that influence employees' comfort, safety and effectiveness in performing their duties (Gazi et al., 2024; Widiyanto et al., 2022). A conducive work environment, such as harmonious working relationships, adequate work facilities, and clear work systems, can improve employees' psychological well-being and strengthen work motivation (Sugiarti, 2021). Several studies indicate that a good work environment contributes to increased job satisfaction because employees feel more comfortable and valued whilst carrying out their duties (Gunawan et al., 2024; Rahmawati et al., 2024)

Competence is a key factor in determining the quality of work performance. Employees with high levels of competence are able to complete tasks effectively, boost productivity, and achieve the work targets set by the organisation (Soeltan et al., 2021). Previous research has shown that competence has a positive impact on employee performance, as strong work skills enable employees to produce more optimal work output (Fikri et al., 2022; Pangestu et al., 2020).

The working environment is also a key factor in determining employee performance levels. Safe, comfortable and supportive working conditions can enhance focus and efficiency in the performance of duties (Sugiarti, 2021). Conversely, a less conducive working environment can reduce productivity and trigger work-related stress (Gazi et al., 2024). Previous research has shown that a good work environment can improve employee performance by increasing work motivation and comfort at work (Widiyanto et al., 2022).

Job satisfaction is an emotional state that reflects the extent to which employees feel satisfied with their work (Sutrisno et al., 2022). Employees with high levels of job satisfaction tend to demonstrate greater commitment to the organisation and make a more effective contribution to their work (Gunawan & Andani, 2020). Several studies indicate that job satisfaction has a positive impact on employee performance, as employees who are satisfied with their work tend to be more productive and highly motivated (Jufrizen & Hutasuhut, 2022).

From the perspective of Social Exchange Theory, job satisfaction can serve as a mechanism that explains how organisational support or certain work-related



factors influence employee performance (Blau, 1964). When employees perceive organisational support through the recognition of their competencies or a conducive working environment, they respond with increased job satisfaction, which ultimately leads to improved performance (Fauzief & Yanuar, 2021). Previous research has shown that job satisfaction can mediate the relationship between various organisational factors and employee performance (Mahaputra & Ardana, 2020)

RESEARCH METHOD

This study employs a quantitative approach with an explanatory research design to analyse the causal relationship between human resource competencies, the working environment, job satisfaction, and employee performance. Explanatory research aims to explain the cause-and-effect relationship between variables through hypothesis testing (Singarimbun & Effendi, 2018). Data were collected using a survey method by distributing questionnaires to respondents in natural conditions without manipulation of the research variables (Sugiyono, 2019). A quantitative approach was chosen because the research data was analysed numerically using statistical techniques (Arikunto, 2019). The analysis of the relationships between variables was conducted using Partial Least Squares-based Structural Equation Modelling (PLS-SEM) with the aid of SmartPLS software.

RESULTS AND DISCUSSION

Research Data Description

This study involved 41 civil servant auditors from the Regional Inspectorate of Malang Regency. The characteristics of the respondents are presented in Table 1

Table 1.

Characteristics of Respondents

No	Category	Subcategory	Amount	Percentage
1	Gender	Female	12	29,3%
		Male	29	70,7%
2	Age	21–25 Year	6	15%
		26–30 Year	13	32%
		31–35 Year	9	22%
		36–40 Year	3	7%
		>40 Year	10	24%



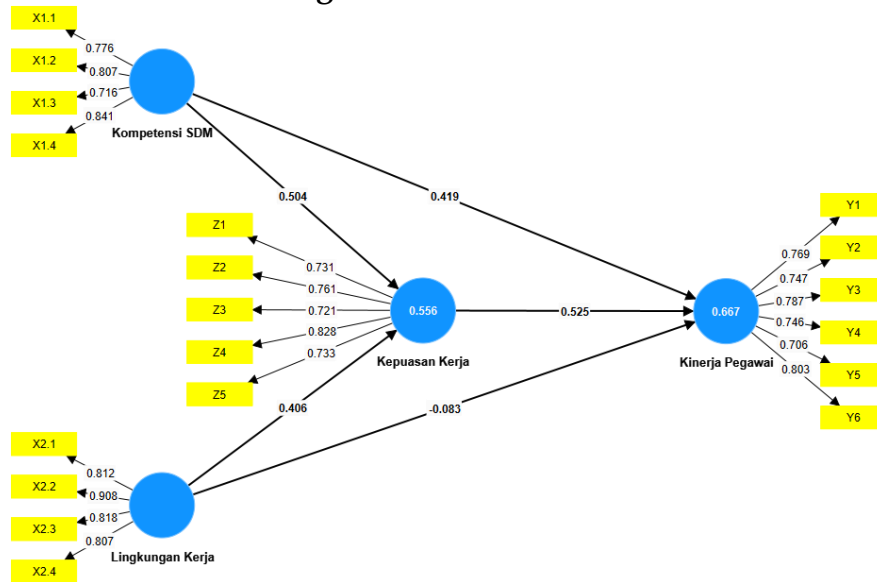
3	Last Education	Undergraduate S1	30	30,0%
		Postgraduate S2	9	9,0%
4	Length of Service	< 2 Year	4	9,8%
		2–5 Year	22	53,7%
		6–10 Year	3	7,3%
		>10 Year	12	29,3%

Source: Primary Data Processed (2026)

The results show that the majority of respondents are female auditors of working age with a bachelor’s degree, reflecting a workforce that is relatively well-equipped to carry out government oversight functions.

Data Analysis Convergent Validity

Figure 1. Outer Model



Source: Primary Data Processed (2026)

Validity Test

The evaluation of convergent validity relies on outer loading and AVE values. As stated by Ghozali & Latan, (2017), an indicator is deemed valid if its outer loading value is greater than 0.7 and the AVE value is at least 0.5. The table below shows the outer loading and AVE values for this study.

Table 2.
Outer Loading

	Job Satisfaction	Employee Performance	Human Resources Competencies	Work Environment
X1.1			0,776	
X1.2			0,807	



X1.3			0,716	
X1.4			0,841	
X2.1				0,812
X2.2				0,908
X2.3				0,818
X2.4				0,807
Y1		0,769		
Y2		0,747		
Y3		0,787		
Y4		0,746		
Y5		0,706		
Y6		0,803		
Z1	0,731			
Z2	0,761			
Z3	0,721			
Z4	0,828			
Z5	0,733			

Source: Primary Data Processed (2026)

he table illustrates that all research variable dimensions exhibit outer loading values of more than 0.7. This shows that convergent validity has been met and all indicators are feasible.

Reliability Test

Values for Composite Reliability and Cronbach's Alpha stand at utilized to evaluate the reliability of indicators in measuring latent variables. According to Ghozali & Latan, (2017), Cronbach's Alpha and Composite Reliability should both be at least 0.7. The table below presents their respective values for the current research.

**Table 3.
Composite Reliability and Cronbach’s Alpha**

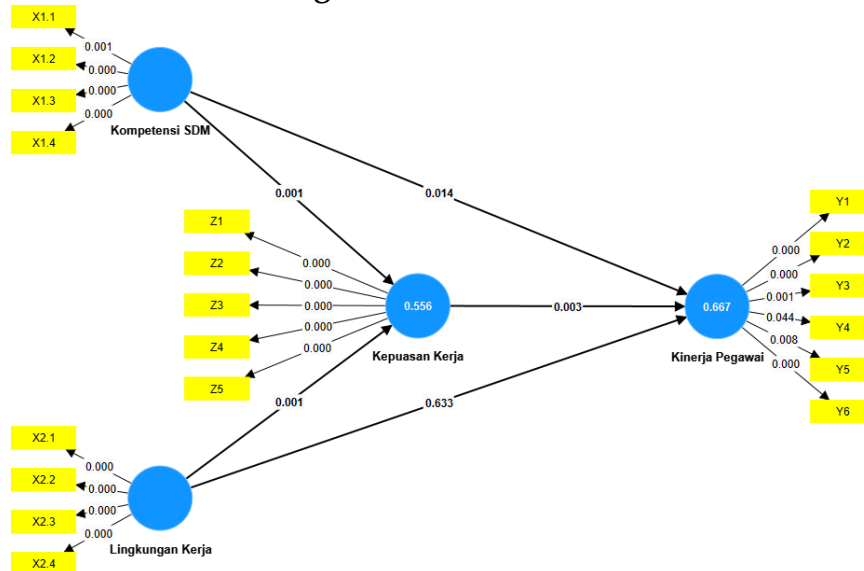
	Composite reliability (rho_a)	Cronbach's alpha
Job Satisfaction	0,815	0,811
Employee Performance	0,857	0,854
Human Resources Competencies	0,797	0,793
Work Environment	0,861	0,857

Source: Primary Data Processed (2026)

From the table above, the Composite Reliability and Cronbach's Alpha values exceed 0.7, indicating that all variables are highly reliable.

Path Coefficient Test

Figure 2. Inner Model



R-Square Test

Table 4.

Coefficient of Determination (R²)

	R-square
Job Satisfaction	0,556
Employee Performance	0,667

Source: Primary Data Processed (2026)

From the data in Table 4., the R-Square value for the employee performance variable is 0.667. This value indicates that human resource competence, the working environment and job satisfaction account for 66.7% of the variation in employee performance. Meanwhile, the R-Square value for the job satisfaction variable is 0.556, indicating that human resource competence and the working environment account for 55.6% of the variation in job satisfaction.

Hypothesis Test.

Table 5.

Hypothesis Test

Hypothesis	Variable Relationship	Coefficient	P-value	Result
H1	HR Competency → Job Satisfaction	Positive	<0.05	Accepted
H2	Work Environment → Job Satisfaction	Positive	<0.05	Accepted
H3	HR Competency → Employee Performance	Positive	<0.05	Accepted



Hypothesis	Variable Relationship	Coefficient	P-value	Result
H4	Work Environment → Employee Performance	Not Significant	>0.05	Rejected
H5	Job Satisfaction → Employee Performance	Positive	<0.05	Accepted
H6	HR Competency → Job Satisfaction → Performance	Significant	<0.05	Mediation
H7	Work Environment → Job Satisfaction → Performance	Significant	<0.05	Mediation

Source: Primary Data Processed (2026)

Based on the results of the t-test in the table above can be concluded:

1. The test results show that the relationship between human resource competence (X1) and job satisfaction (Z) has a T-statistic of 3.260 and a P-value of 0.001. The T-statistic is greater than the critical T-value ($3.260 > 2.022$) and the P-value is less than the 5% significance level ($0.001 < 0.05$), indicating that HR competence has a significant effect on job satisfaction.
2. The test results show that the relationship between the working environment (X2) and job satisfaction (Z) has a T-statistic of 3.391 and a P-value of 0.001. The T-statistic is greater than the critical T-value ($3.391 > 2.022$) and the P-value is less than the 5% significance level ($0.001 < 0.05$), indicating that the work environment has a significant effect on job satisfaction.
3. The test results show that the relationship between human resource competence (X1) and employee performance (Y) has a T-statistic of 2.450 and a P-value of 0.014. The T-statistic is greater than the critical T-value ($2.450 > 2.022$) and the P-value is less than the 5% significance level ($0.014 < 0.05$), indicating that HR competence has a significant effect on employee performance.
4. The test results show that the relationship between the working environment (X2) and employee performance (Y) has a T-statistic of 0.477 and a P-value of 0.633. The T-statistic is smaller than the critical T-value ($0.477 < 2.022$) and the P-value is greater than the 5% significance level ($0.633 > 0.05$), indicating that the work environment does not have a significant effect on employee performance.
5. The test results show that job satisfaction (Z) in relation to employee performance (Y) has a T-statistic of 2.924 and a P-value of 0.003. The T-statistic



is greater than the critical T-value ($2.924 > 2.022$) and the P-value is less than the 5% significance level ($0.003 < 0.05$), indicating that job satisfaction has a significant effect on employee performance.

6. The test results show that the relationship between human resource competence (X1) and employee performance (Y) via job satisfaction (Z) has a T-statistic of 2.559 and a P-value of 0.011. The T-statistic is greater than the critical T-value ($2.559 > 2.022$) and the P-value is less than the 5% significance level ($0.011 < 0.05$), indicating that job satisfaction significantly mediates the effect of HR competence on employee performance.
7. The test results show that the relationship between the working environment (X2) and employee performance (Y) via job satisfaction (Z) has a T-statistic of 2.042 and a P-value of 0.041. The T-statistic is greater than the critical T-value ($2.042 > 2.022$) and the P-value is less than the 5% significance level ($0.041 < 0.05$), indicating that job satisfaction significantly mediates the effect of the work environment on employee performance.

The Impact of Human Resource Competence on Job Satisfaction

The research findings indicate that human resource competence has a significant impact on auditors' job satisfaction. These findings suggest that auditors who possess adequate abilities, knowledge and skills tend to feel more confident in carrying out their duties, thereby increasing their satisfaction with the work they perform. Good competence enables employees to complete tasks effectively, understand audit procedures better, and make decisions professionally. In the context of public sector organisations, auditor competence is a crucial factor because the task of overseeing local government finances demands meticulousness, analytical ability, and an understanding of complex regulations. Auditors with high competence are more likely to adapt to the demands of the job and high work pressure, thereby enhancing their positive perception of their work. The findings of this study are consistent with the research by Dewi et al., (2024) and Nong et al., (2024) which indicate that staff competence contributes significantly to increased job satisfaction. Staff with good competence tend to have higher levels of self-confidence in carrying out their duties, thereby providing a more positive work experience.

The Influence of the Work Environment on Job Satisfaction

The research findings indicate that the work environment has a significant influence on auditors' job satisfaction. This suggests that a conducive work environment can enhance employees' comfort in carrying out their daily tasks. The work environment encompasses not only physical aspects, such as work



facilities and office conditions, but also psychological aspects, such as inter-employee relationships, managerial support, and the organisational work climate. Harmonious working relationships between auditors and their colleagues or managers can create a more positive working atmosphere, thereby increasing employee job satisfaction. This finding supports the research by Halim & Yusianto, (2023) which states that a good work environment can increase employee job satisfaction. A conducive work environment provides a sense of security and comfort for employees, enabling them to work more effectively. In the context of government organisations, good working relationships are also crucial because audit work often requires teamwork in conducting inspections and preparing audit reports.

The Influence of Human Resource Competence on Employee Performance

The research findings indicate that human resource competence has a significant influence on employee performance. This suggests that auditors with high competence tend to perform better than those with low competence. Good competence enables employees to understand their tasks and responsibilities more clearly, thereby allowing them to complete their work effectively and efficiently (Saban et al., 2020). Furthermore, competent auditors also possess better analytical skills in identifying issues and providing appropriate recommendations during the audit process. These findings align with the research by Rahmawati et al., (2024) which indicates that competence is a key factor influencing employee performance. Employees with adequate knowledge and skills will be able to produce higher-quality work. In public sector audit work, competence is also linked to the ability to understand regulations, audit standards, and financial examination techniques. Therefore, enhancing auditors' competence through training and professional development is a crucial factor in improving the performance of government oversight organisations.

The Influence of the Work Environment on Employee Performance

Research findings indicate that the work environment does not have a direct impact on employee performance. This suggests that variations in work environment conditions do not directly determine the level of auditors' performance. This may be because auditors, as a profession with high professional standards, are still required to deliver good performance even though work environment conditions are not always the primary factor influencing work performance (Handoko et al., 2022). Furthermore, an auditor's work is more heavily influenced by factors such as professional competence, job responsibilities, and the audit standards that must be adhered to (Samsara, 2023).



Thus, whilst the work environment plays a role in fostering a comfortable working environment, it does not The

Effect of Job Satisfaction on Employee Performance

Research findings indicate that job satisfaction has a significant effect on employee performance. Employees who are satisfied with their work tend to have higher work motivation and demonstrate greater commitment to the organisation. Job satisfaction reflects an individual's evaluation of various aspects of their work, such as pay, promotion opportunities, relationships with colleagues, and working conditions (Rahmi & Nur, 2024). When employees feel that their needs and expectations are met, they tend to contribute more effectively to their work. These findings are consistent with the research by Gazi et al., (2024) which indicates that job satisfaction is a key factor in enhancing employee performance.

The Mediating Effect of Job Satisfaction on Human Resource Competence on Employee Performance

The research findings show that job satisfaction plays a significant role in mediating the influence of human resource competencies on employee performance. This indicates that the competencies possessed by civil servant auditors not only have a direct impact on improving performance, but also exert an indirect influence through increased job satisfaction. In human resource management theory, competencies comprising knowledge, skills, and attitudes relevant to job demands have a positive relationship with employee performance (Sjahril & Barry, 2024). Therefore, job satisfaction acts as a mediating variable linking human resource competence to employee performance (Putra, 2023; Sultana & Malik, 2019). Employees who feel satisfied because their competencies are valued tend to demonstrate greater commitment and strive to improve the quality of their work (Novitasari & Putra, 2023). In the context of civil servant auditors, technical competencies such as an understanding of regulations, the ability to analyse financial statements, and professional integrity will foster a sense of confidence in carrying out audits. When auditors feel that their competencies are adequate and appreciated by the organisation, they will experience higher job satisfaction. This satisfaction encourages auditors to work more meticulously, maintain the quality of audit results, and consistently meet performance targets. Thus, strong competence will be more effective in improving performance when accompanied by a high level of job satisfaction. The results are consistent with previous research indicating that job satisfaction mediates the influence of competence on performance. Studies by Nurhasanah,



(2021) and Rahmawati et al., (2024) demonstrate that competence influences performance both directly and indirectly through job satisfaction as an intervening variable.

The Mediating Effect of Job Satisfaction on Work Environment on Employee Performance

Research shows that job satisfaction plays a significant role in mediating the influence of the work environment on employee performance, indicating that the work environment does not directly improve the performance of civil servant auditors. Theoretically, a conducive work environment, both in physical and non-physical aspects, contributes to increased job satisfaction, which ultimately impacts performance (Jefry & Kadang, 2021; Perkasa & Magito, 2024). In the context of civil servant auditors, a harmonious work environment, technical support from superiors, and good team coordination are crucial, given that audit tasks demand meticulousness and intensive collaboration. When auditors feel comfortable with their working conditions and interpersonal relationships, they will experience satisfaction in carrying out their duties. This satisfaction then encourages auditors to work with greater focus, maintain the quality of audit results, and complete tasks in accordance with applicable standards. Thus, a good working environment will be more effective in improving performance if it is able to foster job satisfaction first. These findings align with those of Amanda & Muafi, (2023); Ramban & Edalmen, (2022) who state that job satisfaction mediates the influence of the work environment on employee performance. Wiranto et al., (2023) also emphasise that a poor work environment can reduce satisfaction and have a negative impact on performance. Therefore, agencies need to create a supportive work environment to enhance the job satisfaction and performance of civil servant auditors on a sustainable basis.

CONCLUSION

Based on the results of data analysis using Partial Least Squares Structural Equation Modeling (PLS-SEM), this study concludes that human resource competency significantly influences job satisfaction and employee performance, indicating that auditors with higher skills, knowledge, and capabilities tend to perform better and experience greater job satisfaction. A supportive work environment also positively affects job satisfaction but does not directly impact performance, highlighting that professional competence plays a more critical role in determining auditor performance. Furthermore, job satisfaction significantly mediates the relationship between both HR competency and work environment



on employee performance, suggesting that improvements in competence and work conditions are most effective when they enhance job satisfaction first. These findings imply that public sector organizations, particularly regional government supervisory agencies, should focus on developing auditor competencies, fostering a conducive work environment, and implementing HR strategies that prioritize job satisfaction to boost overall employee performance and the effectiveness of governmental oversight functions.

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