



Analysis of Empowerment, Organizational Commitment and Competence in Improving Employee Performance: Study on the Regional Revenue Agency of Southeast Sulawesi Province

Asdiana Mekou^{1*}, Samdin², Mahmudin A. Sabilalo³

Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari, Indonesia^{1,3}

Universitas Halu Oleo Kendari, Indonesia²

Corresponding Email: asdiana.mekou@gmail.com*

Received: 01-02-2024

Reviewed: 12-02-2024

Accepted: 07-03-2024

Abstract

This research is aimed at investigating the influence of employee empowerment, organizational commitment, and competence on enhancing employee performance at the Regional Revenue Authority of Southeast Sulawesi Province. Utilizing a qualitative approach and the Interactive Analysis Model from Miles and Huberman, this study analyzes data from six informants to explore how these three factors individually and collectively contribute to employee performance. The findings indicate that employee empowerment through authority delegation and capability development significantly contributes to performance enhancement. Organizational commitment, influenced by organizational justice and recognition of performance, is also proven to enhance employee performance. Meanwhile, employee competence, encompassing knowledge, skills, and attitudes, is found as a critical factor supporting work effectiveness and efficiency. These findings offer valuable insights for the development of human resource management strategies in the public sector, particularly in efforts to enhance organizational performance. This study contributes to the literature by identifying and analyzing key factors influencing employee performance in the local government sector and suggesting practical applications of the research findings for policy development and human resource management practices at the Regional Revenue Authority.

Keywords: Empowerment, Commitment, Competence, Employee Performance, Business Management, Economic Development

Introduction

In the era of globalization and increasing competition, enhancing employee performance has become a necessity for every organization, including in the governmental sector. The Regional Revenue Authority of Southeast Sulawesi Province, as one of the government agencies with a crucial role in managing regional income, faces challenges in

improving its employees' performance to maximize the region's revenue potential. Various internal organizational factors such as employee empowerment, organizational commitment, and employee competence are critical aspects influencing performance improvement.

In facing these challenges, it is important to understand that employee empowerment not only focuses on the delegation of authority but also includes aspects of capability development, granting authority for decision-making, and providing adequate support so that employees can contribute maximally towards organizational goals (Ahluwalia, 2020a). This necessitates a supportive work environment where employees feel valued and empowered. However, the reality often shows that the practice of empowerment in many organizations, including in the government sector, is not yet optimal. This raises the question of how to effectively implement employee empowerment that can contribute to enhancing performance.

Furthermore, organizational commitment is an equally important factor. High commitment from employees to the organization can result in increased productivity, reduced absenteeism, and decreased intention to leave (Afuan, 2020a). However, to achieve high organizational commitment, a deep understanding of the factors that influence it is required, including job satisfaction, recognition of achievements, and involvement in decision-making. A study on organizational commitment at the Regional Revenue Authority of Southeast Sulawesi Province will provide insights on how to enhance employee commitment, which in turn will impact performance improvement..

Employee competence also plays a key role in determining organizational performance. Competence is not only related to knowledge and technical skills but also includes interpersonal abilities, problem-solving, and the capacity to adapt to change (Altonie et al., 2022). In the context of the Regional Revenue Authority of Southeast Sulawesi Province, enhancing employee competence is a prerequisite for achieving optimal performance. Therefore, this research aims to explore how empowerment, organizational commitment, and employee competence can be simultaneously improved to achieve significant performance enhancement.

Previous research indicates that employee empowerment has a positive impact on motivation and work performance across various organizational contexts. However, its application in governmental institutions, especially at the Regional Revenue Authority of Southeast Sulawesi Province, has not been extensively explored (Ahmad, 2022). This creates a knowledge gap that needs further investigation, given that employee empowerment could be key in optimizing the existing human resources. Furthermore, organizational commitment is an essential element that acts as a bond between the individual and the organization, which can affect employee loyalty and productivity (Astika & Yasa, 2018). In the context of the Regional Revenue Authority of Southeast Sulawesi Province, there has been limited research revealing how organizational commitment contributes to enhancing employee performance. Therefore, this study seeks to fill this void by exploring more deeply the relationship between organizational commitment and employee performance. Employee competence is an important factor that influences work performance within an organization. In the context of the Regional Revenue Authority of Southeast Sulawesi Province, it is crucial to understand the level of employee competence and its impact on work performance. This research aims to identify and analyze the level of employee competence and its impact on enhancing work performance..

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Previous studies have indicated a positive relationship between employee empowerment, organizational commitment, and competence with employee performance. Numerous studies have successfully identified various strategies and practices that can enhance these three aspects within the context of business organizations (Adwi et al., 2023), (Asy'ary, 2022), (Altonie et al., 2022). However, there is a gap in the literature that specifically examines these three aspects in the context of government institutions in Indonesia, particularly at the Regional Revenue Authority of Southeast Sulawesi Province.

Research related to the governmental sector tends to focus on general aspects of HRM without delving into how employee empowerment, organizational commitment, and competence specifically affect employee performance. Therefore, this study is expected to provide new insights and a significant contribution to the existing literature, as well as practical recommendations for the Regional Revenue Authority of Southeast Sulawesi Province in its efforts to enhance employee performance...

Research Problem Statement

1. How does empowerment enhance the performance of employees at the Regional Revenue Authority of Southeast Sulawesi Province?
2. How does organizational commitment enhance the performance of employees at the Regional Revenue Authority of Southeast Sulawesi Province?
3. How does competence enhance the performance of employees at the Regional Revenue Authority of Southeast Sulawesi Province?

This research aims to identify and analyze the influence of employee empowerment, organizational commitment, and competence on the improvement of employee performance at the Regional Revenue Authority of Southeast Sulawesi Province. Its specific objectives include identifying effective employee empowerment practices, measuring the level of organizational commitment, and evaluating employee competence and its impact on work performance. The benefits of this research are expected not only for the academic community as a contribution to scientific literature but also for the Regional Revenue Authority of Southeast Sulawesi Province in developing strategies and policies to enhance employee performance. Furthermore, the results of this study can serve as a reference for other government agencies in managing their human resources, thereby contributing to the improvement of public service efficiency and effectiveness.

The primary contribution of this research lies in the application and in-depth analysis of the model of employee empowerment, organizational commitment, and competence in the specific context of government institutions in Indonesia, which has not been extensively researched previously. The novelty of this research is the use of the Interactive Analysis Model from Miles and Huberman, which allows for the integration of theory and practice with a systematic and comprehensive approach. This not only provides a new perspective in studies on human resource management in the public sector but also offers empirical evidence on how these three factors simultaneously affect employee performance. Therefore, this study is expected to make a significant contribution to the advancement of human resource

management theory and practice in Indonesia, especially in enhancing employee performance in the government sector.

Literature Review

Employee empowerment, defining the process of enabling employees and delegating power within a work environment, plays a crucial role in enhancing organizational effectiveness. This process not only allows workers to act independently and responsibly but also boosts their intrinsic motivation through empowering experiences (Ahluwalia, 2020b). According to Coudron and Paul et al., empowerment is a motivational process that changes an individual's orientation towards their job, facilitating four cognitions reflecting an individual's engagement with their work.

The paradigm shift in modern management views employees as vital resources that need to be developed and empowered. Employee empowerment, especially at lower levels, taps into power from within the employees themselves, focusing on power development rather than just the distribution of existing power. This refers to giving employees the freedom to plan and make decisions about their work, which in turn enhances their creativity and initiative. Mc. Clelland's Need for Achievement theory highlights the importance of motivation for achievement in societal development, which is also applicable in the context of empowering Civil Servants (PNS). Empowerment of civil servants aims to cultivate awareness and motivation to enhance knowledge and professionalism, overcome helplessness in the face of change, and is an integral part of government efforts to meet the challenges of an ever-changing society.

Edy Topo Ashari emphasizes that the empowerment of civil servants is a process of optimizing the utilization of each individual's potential in career development and organizational performance enhancement. This process involves competency analysis and organizational management systems to improve efficiency and effectiveness. Furthermore, the empowerment of civil servants as a significant strategy includes education, training, and management support to create a conducive environment for empowerment. Organizational commitment, which is the identification and loyalty of employees towards an organization, closely relates to job satisfaction and performance. This concept includes three main dimensions: affective commitment, continuance commitment, and normative commitment, each having implications for an employee's desire to remain within an organization, strive in accordance with organizational goals, and feel a moral obligation to stay (Asy'ary, 2022).

Employee competence, integrating knowledge, skills, attitudes, and personal values, plays a vital role in performing tasks professionally, effectively, and efficiently. The competence concept encompasses basic characteristics that can predict an individual's performance and behavior in various work situations. Developing employee competence through education and training is considered a key factor in enhancing organizational performance (Amellya et al., 2022). Employee performance, reflecting how well an individual or organization achieves its goals, is influenced by various factors, including individual capabilities, motivation, and the organizational environment. Performance appraisal, providing feedback to employees about their achievements, is an essential tool in employee development and overall organizational performance enhancement (Amellya et al., 2022).

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The integration of empowerment, competence, and organizational commitment forms a robust framework for enhancing employee and overall organizational performance. Employee empowerment, through the delegation of power and responsibility, not only increases job satisfaction and employee motivation but also strengthens their commitment to the organization. This, in turn, creates a supportive work environment where employees feel valued and essential to the organization's success. In this context, empowerment acts as a catalyst for the development of employee competence, encouraging them to enhance their skills and knowledge, which is essential for performance improvement (Alam et al., 2024).

Moreover, improving employee performance through empowerment and competency development necessitates an effective and continuous performance appraisal system. This system should be designed to recognize and reward employee contributions and identify areas for further development. A fair and transparent performance appraisal reinforces employee commitment to the organization by showing that their contributions are acknowledged and valued (Budihardjo, 2015). This process also aids organizations in identifying and leveraging the full potential of employees, who are valuable assets in achieving strategic and operational goals. Through a holistic approach integrating empowerment, competency development, and performance appraisal, organizations can create a dynamic and responsive work environment that supports sustainable growth and long-term success.

Thus, empowerment, organizational commitment, competence, and employee performance are interrelated and play a crucial role in achieving organizational goals. Through effective empowerment processes, organizations can optimize employee potential, enhance their commitment to the organization, develop their competencies, and ultimately improve overall organizational performance.

Research Methods

This study employs a normative qualitative method, focusing on a deep understanding of social phenomena from the internal perspective of the subjects involved. This method was chosen for its ability to explore and understand the complexity of the influence of employee empowerment, organizational commitment, and competence on employee performance at the Regional Revenue Authority of Southeast Sulawesi Province. This approach aligns with the view of (Achjar et al., 2023), (Iskandar, 2022) that qualitative research methods are grounded in postpositivism philosophy, allowing for more flexible and in-depth exploration and understanding of the research subjects' experiences and perspectives.

In this study, sources of legal material or data come from information collected through in-depth interviews, participatory observation, and documentation studies related to operations and management at the Regional Revenue Authority of Southeast Sulawesi Province. Research informants were selected based on the uniqueness of the case criteria, allowing for the collection of rich and in-depth data. Informants consist of 1 head of the Authority, 1 secretary, 1 general and personnel sub-division head, and 3 Civil Servants working in the agency. Informant selection was based on their ability to provide descriptions that are reliable and relevant to the research objectives. The data analysis technique used is the Interactive Analysis Model from Miles and Huberman, which includes four main steps: data collection, data

reduction, data display, and conclusion drawing or verification (Asipi et al., 2022). These steps allow the researcher to organize and sort data systematically, facilitating the identification of patterns, themes, and relationships among variables. The research location was chosen at the Regional Revenue Authority of Southeast Sulawesi Province due to its uniqueness in the context of regional revenue management and the challenges it faces in improving employee performance. This location selection aims to gain a deeper understanding of empowerment, organizational commitment, and competence practices in a specific and relevant context. The research timing is planned after the seminar/examination of the proposal and approved by the supervisory and examination committee, ensuring that the research is conducted within an appropriate and relevant timeframe to academic and practical needs.

Results and Discussion

Employee Empowerment in Enhancing the Performance at the Regional Revenue Authority of Southeast Sulawesi Province

Employee empowerment in improving the performance of employees at the Regional Revenue Authority of Southeast Sulawesi Province is the focal point of this research. Through a qualitative analysis grounded in a post-positivist approach, this study reveals that employee empowerment plays a significant role in enhancing employee performance. Empowerment is defined here as granting employees the authority and responsibility to make job-related decisions and developing individual capacities to improve work effectiveness (Abdurrahman, 2023).

The research findings indicate a positive relationship between employee empowerment and improved employee performance at the Regional Revenue Authority of Southeast Sulawesi Province. Employees who feel empowered tend to have higher work motivation, which ultimately contributes to performance enhancement. This aligns with empowerment theory, stating that employees who feel they have control over their work are more motivated to work efficiently and effectively. Furthermore, this study finds that employee empowerment influences performance through increased competence and job satisfaction. Empowered employees have more opportunities to develop their competencies through participation in decision-making and broader learning opportunities. This not only improves individual employee performance but also enhances the overall organizational capacity.

A significant distinction of this study compared to previous publications lies in its context and analytical focus. While previous research has identified the relationship between empowerment and employee performance, this study specifically explores the dynamics of empowerment within the context of the Regional Revenue Authority of Southeast Sulawesi Province, a government agency with unique challenges and conditions. This research highlights the importance of employee empowerment in the context of regional revenue management, a topic previously underexplored.

These findings contribute importantly to management theory and practice in the governmental sector, particularly in the context of enhancing employee performance. The recommendations derived from this study can serve as a basis for the Regional Revenue Authority of Southeast Sulawesi Province to design and implement more effective employee

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empowerment strategies, which in turn can improve the overall performance of the organization.

Based on the data analysis conducted, this research found that employee empowerment at the Regional Revenue Authority of Southeast Sulawesi Province has a significant impact on improving employee performance. The empowerment includes granting employees broader authority to make decisions, opportunities to develop abilities and skills, and providing adequate resources to perform their tasks. These findings reiterate the previous literature stating that employee empowerment can motivate employees to work more effectively and efficiently, enhancing their ownership of the work..Furthermore, organizational commitment has been proven to play a crucial role in enhancing employee performance at the agency. Here, organizational commitment is defined as the loyalty of employees towards the organization and their desire to remain a part of it (Asy'ary, 2022). Interviews with informants revealed that factors such as organizational justice, job satisfaction, and recognition of employee performance are important aspects that influence their level of commitment. These findings suggest that good human resource management, which includes appreciation for employee contributions and fairness in decision-making, can strengthen organizational commitment.

Regarding employee competence, this study identifies that employee competence, including knowledge, skills, and work attitudes, has a strong impact on employee performance at the Regional Revenue Authority of Southeast Sulawesi Province. Competence development through continuous training and professional development is necessary to ensure that employees possess skills relevant to their tasks. This directly contributes to increased efficiency and effectiveness in task execution, ultimately enhancing the overall performance of the organization.

These findings provide new insights into the internal dynamics of government organizations in Indonesia, particularly in the context of employee empowerment, organizational commitment, and competence development. A significant difference from previous research lies in the specific context of the Regional Revenue Authority of Southeast Sulawesi Province, offering a unique perspective on how these factors interact and affect employee performance in a local government organizational setting. This adds to the existing literature by identifying that effective human resource management practices in the context of local government require adaptation and implementation of strategies suited to the conditions and needs of the organization.

Organizational commitment in improving employee performance at the Regional Revenue Agency of Southeast Sulawesi Province.

This study found that organizational commitment plays a vital role in improving employee performance at the Regional Revenue Agency of Southeast Sulawesi Province. Organizational commitment is measured through three main dimensions: affective, normative, and continuity. The affective dimension, which refers to employees' emotional desire to remain in the organization, was shown to have the greatest influence on employee performance. This suggests that when employees feel emotionally attached and have a sense of belonging to the organization, they tend to show higher levels of performance.

Furthermore, normative commitment, which relates to employees' feelings of obligation to remain in the organization, also contributes to improved performance, but with a more moderate influence compared to the affective dimension (Astika & Yasa, 2018). This suggests that while employees may feel obligated to keep contributing to the organization due to norms or values, emotional influences are stronger in driving better performance. Meanwhile, continuance commitment, which refers to employees' awareness of the costs associated with leaving the organization, has the lowest influence on performance. This suggests that employees who remain in the organization due to considerations of costs or losses that may occur are not significantly encouraged to improve their performance (Afuan, 2020b).

This research also reveals that factors such as performance recognition, opportunities for growth, and procedural justice play an important role in building and strengthening organizational commitment among employees. When employees feel valued and see opportunities for professional development, they are more likely to feel emotionally attached to the organization, which in turn improves their performance. A significant difference with previous research lies in the greater emphasis on the affective dimension of organizational commitment as a key driver of employee performance in the context of government organizations. Previous research tends to explore organizational commitment more generally or in the context of different industries, without distinguishing the specific influence of different commitment dimensions.

In addition, the findings of this study suggest that in the context of the Regional Revenue Agency of Southeast Sulawesi Province, building effective organizational commitment requires a holistic approach, which not only focuses on material aspects or job security but also on building emotional and normative relationships between employees and the organization. This study makes an important contribution to the literature by highlighting the importance of the affective dimension of organizational commitment in improving employee performance in government agencies, as well as by identifying specific factors that can strengthen such commitment. The findings can serve as a basis for policy makers and HR practitioners in the government sector to design and implement more effective human resource management strategies that not only improve performance but also strengthen employees' bonds with the organization.

In the context of improving employee performance at the Regional Revenue Agency of Southeast Sulawesi Province, organizational commitment plays a vital role. Based on data analysis and interviews with informants, it was found that employees' level of organizational commitment is closely related to improving their performance. This commitment not only impacts on employees' propensity to stay in the organization, but also on their motivation to give their best performance. This research shows that factors such as job satisfaction, perceptions of organizational leadership, and alignment of individual values with organizational values contribute to the formation of organizational commitment. The three factors interact in influencing the extent to which employees feel attached and committed to the organization. This result reinforces previous findings which state that organizational commitment is the result of a combination of various factors, not only limited to economic aspects but also social and psychological aspects in the organization.

A comparison with previous research reveals that although many studies have explored the relationship between organizational commitment and employee performance, few have

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focused on the context of local government organizations in Indonesia, specifically the Regional Revenue Agency of Southeast Sulawesi Province. Therefore, this study offers a new and contextual perspective on how organizational commitment can be enhanced and how it impacts employee performance in this specific setting.

Competence in improving employee performance at the Regional Revenue Agency of Southeast Sulawesi Province

This in-depth study of the effect of competence on employee performance at the Regional Revenue Agency of Southeast Sulawesi Province shows that there is a significant relationship between employee competence and their performance. Competencies, which include knowledge, skills and attitudes, proved to be a key factor in supporting the effectiveness and efficiency of employee work. This research reaffirms the importance of investing in employee competency development as a strategy to improve organizational performance.

Compared to previous studies that also explored the relationship between competencies and employee performance, this research provides new insights by highlighting the importance of attitudinal aspects in competencies. Positive attitudes, such as commitment to duty, responsibility, and teamwork, were identified as important components that influence employee performance, apart from technical knowledge and skills. This suggests that employee competencies are not only limited to technical abilities, but also include attitudinal aspects that support the achievement of organizational goals.

Furthermore, the findings of this study highlight that effective competency development programs require an integrated approach, encompassing technical training, continuing education, and work attitude coaching. This differs from most previous research which tends to focus on the technical aspects of competence, without exploring in depth the influence of attitudinal aspects on employee performance. The importance of continuous competency development is also emphasized in this study. Findings show that employees who engage in continuous learning and development activities show significant performance improvements (Dwinanda, 2023). This proves that learning and competency development should not be considered as a one-time activity, but rather as an ongoing process that supports employees' adaptation to changes in the work environment and innovations in the public sector.

In the context of the Regional Revenue Agency of Southeast Sulawesi Province, this research identified several specific areas that require competency improvement, including revenue management, fiscal policy analysis, and public service. This marks a significant difference with previous studies that tend to generalize competency development needs without considering the specific needs of a particular organization.

The findings of this study offer a significant contribution to the literature by highlighting the importance of a holistic approach to employee competency development in the public sector. By integrating technical and attitudinal aspects in competency development, organizations can achieve more substantial performance improvements. In addition, this research offers practical guidance for the Regional Revenue Agency of Southeast Sulawesi Province in designing and implementing an effective competency development program.

In addition to the discussion on competencies and their influence on employee performance at the Regional Revenue Agency of Southeast Sulawesi Province, this study also revealed that employee adaptation to new technologies and work procedures is another critical aspect of competencies that influence performance. In the era of digitalization and rapid changes in the work environment, the ability of employees to adapt to technological changes and new work methodologies is very important. The findings suggest that adaptation competencies are not only relevant in industrial and business contexts but are also critical in the public sector, particularly in government agencies such as the Regional Revenue Agency. This marks an expansion of the understanding of employee competencies beyond the traditional framework, recognizing the importance of flexibility and learnability as critical components of employee competencies.

In addition, this study identified that employee participation in decision-making and innovation initiatives contribute positively to organizational performance. This suggests that employees who feel empowered and have the opportunity to contribute to innovation tend to exhibit higher levels of competence and performance. Therefore, competence in this context is not only limited to individual abilities but also includes aspects such as creativity, initiative, and participation in a supportive work environment. The implication of this finding is that competency development in the Regional Revenue Agency should not only focus on technical aspects and job-specific knowledge but also on building a work environment that supports employee innovation and participation.

Finally, this study reaffirms the importance of an integrated approach to competency development, which considers the specific needs of the organization and the individual. By focusing on aspects such as technological adaptation, participation in innovation, and building positive attitudes in the workplace, the Southeast Sulawesi Provincial Revenue Agency can be more effective in improving employee performance. This suggests that a successful competency development strategy requires an organizational commitment to continuous learning and development, and a work environment that supports and facilitates employees' professional and personal growth. The findings make an important contribution to the understanding of how competencies can be improved and how they affect performance in the public sector, particularly in the context of local government.

By comparing these findings with previous literature, it is clear that this study provides a new perspective on the importance of attitudinal aspects in competencies and emphasizes the need for a more holistic and sustainable approach to competency development. The findings not only contribute to theories of human resource management and organizational development but also offer practical insights for human resource management and development in the public sector.

Conclusion

This study successfully identified and analyzed the effect of employee empowerment, organizational commitment, and competence on improving employee performance at the Regional Revenue Agency of Southeast Sulawesi Province. The main findings of this study indicate that these three factors have a significant and positive contribution to employee performance. Employee empowerment through delegation of authority and provision of

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adequate resources is proven to increase motivation and work efficiency. Organizational commitment, which is influenced by fairness, recognition, and job satisfaction, plays an important role in retaining outstanding employees and increasing their loyalty to the organization. Meanwhile, employee competence, which includes knowledge, skills and attitudes, was identified as a key factor in achieving optimal performance.

Based on these findings, the research suggests that to achieve sustainable performance improvement, the Southeast Sulawesi Provincial Revenue Agency needs to implement an integrated strategy to develop all three factors. These strategies could include training and development programs designed to improve employees' technical and non-technical competencies, reward systems that stimulate organizational commitment, and empowerment policies that facilitate employee participation in decision-making and innovation. This research also reveals the importance of technological adaptation and innovation capabilities as part of employee competencies. Therefore, it is recommended to implement a continuous learning program that focuses on developing employees' adaptability and innovativeness. In this case, the Regional Revenue Agency of Southeast Sulawesi Province can utilize information and communication technology as a tool to support the learning process and employee competency development.

In conclusion, improving employee performance at the Regional Revenue Agency of Southeast Sulawesi Province can be achieved through a holistic strategy that integrates employee empowerment, organizational commitment development, and competency improvement. The implementation of these recommendations is expected to not only improve the effectiveness and efficiency of the Regional Revenue Agency's operations, but also improve the quality of service to the community. This research makes an important contribution to the human resource management and public administration literature, and offers practical insights for human resource management in the public sector.

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