

# LEVEL UP PERFORMANCE: THE ROLE OF COMPETENCE AND TRAINING THROUGH MOTIVATION AT KPPN PAMEKASAN WORK UNIT

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**Abstract** - HR is a key factor in the success of an organization, including the government sector. In the context of accelerating budget absorption, the role of the SATKER treasurer is very crucial. This study aims to analyze the effect of competence, motivation, and training on employee performance in supporting the acceleration of budget absorption in the Pamekasan KPPN work area. The type of quantitative research with a descriptive approach. The population in this study were all SATKER treasurers totaling 105 people with a saturated sampling technique. Data collection was carried out through a Likert-scale questionnaire. Data analysis used SEM PLS through the SmartPLS application with outer and inner model assessment indicators. The results of the study showed that competence and motivation didn't have a positive and insignificant effect on performance while training had a positive and significant effect on performance. Indirectly, competence didn't have a significant but significant effect on motivation while training didn't have a significant effect on motivation. The results of the mediation test showed that motivation didn't mediate the relationship between competence and training on performance. These findings indicate the importance of increasing training for SATKER treasurers to support the effectiveness of budget absorption and state financial reform..

**Keywords:** Performance; Competence; Training; Motivation; KPPN Pamekasan

## 1. INTRODUCTION

### 1.1. Background of the research

Human resources (HR) are important assets in an organization that determine long-term success. Employees who have high competence, integrity and skills play a vital role in achieving organizational goals, including in the government sector. In the context of accelerating development and economic growth, government employees are required to perform optimally, especially in supporting the acceleration of budget absorption as stipulated in the Work Plan and Budget of the Ministry/Institution (RKA-KL) and various related regulations, such as Presidential Regulation No. 53 of 2010 and Circular Letter of the Minister of Administrative and Bureaucratic Reform No. 10 of 2014.

However, slow budget absorption, especially at the end of the budget year, is still a classic problem in many Work Units (SATKER), including in the Pamekasan State Treasury Service

Office (KPPN). Based on monitoring by the Directorate General of Budget, there are still many SATKER with absorption rates below target. This indicates that there are obstacles to employee performance, especially SATKER treasurers who have important responsibilities in the budget management and absorption process.

Further observations conducted at KPPN Pamekasan showed that the low budget absorption was suspected to be caused by limited competence, high workload, work motivation and lack of training for treasurer employees in operating the ever-evolving financial accounting information system. This condition has an impact on the effectiveness of performance and achievement of organizational goals.

To answer this phenomenon, this study was conducted with a focus on the main variables: competence and training. Both variables are believed to have an influence on the performance of SATKER employees which ultimately has a direct impact on the acceleration of budget absorption. In addition, there is a motivation variable as an intervening variable between the influence of competency and training variables on performance. Where this is based on several previous studies such as (Huda & Abdullah, 2022; Krisnayanti et al., 2024; Masrurroh & Fatimah, 2023) which discuss motivation as an intervening variable between competence and performance and several other previous studies such as (Khuluq et al., 2025; Mulyadi et al., 2025; Neza & Rivai, 2020) which discuss motivation as an intervening variable between training and performance.

From the background above, the problems in this study can be formulated including: 1. Does competence directly affect employee performance?; 2. Does training directly affect employee performance?; 3. Does motivation directly affect employee performance?; 4. Does competence indirectly affect employee performance through motivation?; 5. Does training indirectly affect employee performance through motivation?; 6. Is motivation a mediating variable between the influence of competence on employee performance? and 7. Is motivation a mediating variable between the influence of training on employee performance?

## **1.2. Literature review**

### **1.2.1 Performance**

Performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as work result standards, targets or goals or criteria that are determined in advance and have been agreed upon together (Emmyah, 2009). Work assessment is an assessment of employee working conditions that is carried out formally and is linked to work standards that have been determined by a particular agency (Rezita, 2015). In improving the performance of an organization, employee performance assessment is very important. Employee performance assessment requires several aspects (Sugiyono, 2009) including: 1. Quality of work; 2. Quantity of work; 3. Job knowledge; 4. Teamwork; 5. Creativity; 6. Innovation; and 7. Initiative.

### **1.2.2 Competence**

Competence is an ability to carry out a job or task based on skills and knowledge and supported by the work attitude required by the job (Wibowo, 2018). Competence itself can be divided into two, namely technical competence (Hard skill) and behavioral competencies (Soft skill). Hard skills are needed by employees in carrying out their work based on their knowledge, while soft skills are needed in relation to how a person behaves in carrying out their work well (Hutapea & Thoha, 2008).

### 1.2.3 Training

Training is a process that includes a series of actions (efforts) that are carried out intentionally in the form of providing assistance to workers carried out by professional training personnel in a unit of time that aims to improve the work ability of participants in certain fields of work in order to increase effectiveness and productivity in an organization (Hamalik, 2007). The objectives of education and training related to performance (Rezita, 2015) are: 1. Train and improve work mechanisms and sensitivity to carry out tasks; 2. Improve knowledge and work skills; 3. Improve personality and spirit of devotion to the organization and society; 4. Improve knowledge, expertise, skills and attitudes to be able to carry out job duties professionally based on personality and ethics.

### 1.2.4 Motivation

Motivation is as a provider of driving force that creates a person's work passion, so that they are willing to work together, work effectively and integrate with all efforts to achieve satisfaction (Keran, 2010). Motivation can encourage humans to achieve a goal and of course the goal is a need or desire that must be achieved by every human being. Humans will be driven to fulfill the strongest needs according to the time, circumstances and experiences concerned following a hierarchy (Stoner et al., 1996).



Figure 1. Maslow's Theory

### 1.3 Research Framework and Hypothesis

The following is the research framework in this research:

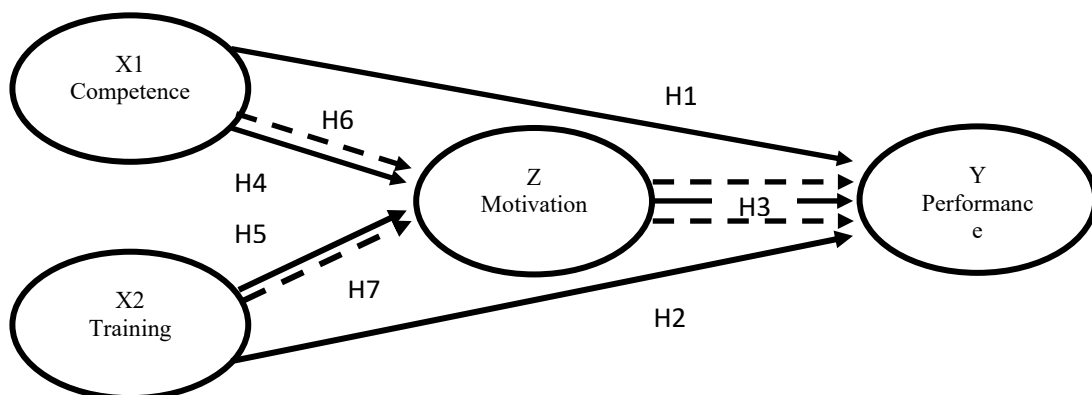


Figure 2. Research Framework

Based on this framework, The following is the hypothesis in this study:

Good competence will increase the effectiveness, productivity and quality of employee work, thus having a direct impact on improving performance (Ganting & Supriadi, 2025). Competent employees are able to make the right decisions, face work challenges and adapt to change (Koroh et al., 2025). From several previous research results, competence affects performance (Riskal et al., 2025) so that researchers formulate the following hypothesis:

*H1 : Competence has a direct impact on performance*

Training has a positive effect on performance because it provides new knowledge, updates skills and increases self-confidence in completing work (Iskandar et al., 2025). Through training, employees are better prepared to face new tasks and challenges which lead to increased individual and organizational performance (Widyaningrum et al., 2025). From several previous research results, training has an effect on performance (Riskal et al., 2025) so that researchers formulate the following hypothesis:

*H2 : Training has a direct impact on performance*

Motivated employees show high work commitment, initiative and loyalty in working so as to produce optimal performance (Ibura et al., 2025). Motivation is an important bridge that determines whether what employees have is correctly translated into optimal performance. From several previous research results, motivation has an effect on performance (Rozi et al., 2025) so that researchers formulate the following hypothesis:

*H3 : Motivation has a direct effect on performance*

When employees feel competent and able to complete tasks well, they will feel more confident, appreciated and have meaning in their work, all of which encourage work motivation (Fauzi & Nugroho, 2024). Competence makes employees feel more empowered, involved and want to continue to develop, thereby increasing work enthusiasm and commitment. From several previous research results, competence has an effect on motivation (Ismail et al., 2024) so that researchers formulate the following hypothesis:

*H4 : Competence has an indirect effect on performance through motivation.*

Training provides opportunities for employees to learn and develop which can increase self-confidence and work readiness. Training also increases job satisfaction because employees feel supported in career development which ultimately increases work motivation (Anton, 2024). From several previous research results, training has an effect on motivation (Meliza et al., 2025) so that researchers formulate the following hypothesis:

*H5 : Training has an indirect effect on performance through motivation.*

Motivation also acts as a mediating variable between competence and performance. This means that good competence does not necessarily have a big impact if it is not accompanied by high work motivation (Fauzi & Nugroho, 2024; Ismail et al., 2024). From several previous research results, researchers formulated the following hypothesis:

*H6 : Motivation is a mediating variable between the influence of competence on performance.*

Motivation also acts as a mediating variable between training and performance. This means that good training will not necessarily have a big impact if it is not accompanied by high

work motivation (Anton, 2024; Meliza et al., 2025). From several previous research results, researchers formulated the following hypothesis:

*H7 : Motivation is a mediating variable between the influence of training on performance*

## 2. RESEARCH METHODOLOGY

### 2.1 Methodology

This study uses a quantitative approach with a descriptive research type that aims to test hypotheses through measurable data and produce conclusions that can be generalized (Triyuwono, 2007). The location of the study was at the Pamekasan State Treasury Service Office (KPPN), with the research object being all treasurers of the Work Unit (SATKER) in the Pamekasan KPPN work area, totaling 105 people. Because the population is relatively small, this study uses a saturated sampling technique (census), namely all members of the population are sampled (Sugiyono, 2020). Data collection was carried out using a closed questionnaire with a Likert scale of 1–5. The questionnaire was distributed directly (personal-administered) by approaching respondents and asking for their willingness to fill in. This technique was chosen to ensure data validity and maximize response rates. This study was conducted to examine the influence of competence and training on employee performance through work motivation in supporting the acceleration of budget absorption and state financial reform.

The data analysis technique used in this study is SEM PLS using an analysis tool in the form of SmartPLS with several assessment indicators including: 1. Outer model and 2. Inner model (Ghozali & Latan, 2015). Where for the outer model, it consists of: Outer loading, AVE, discriminant validity (Fornell Larckers and HTMT) and reliability test consisting of cronbach alpha And composite reliable. For the inner model, it consists of: R square, Q square, model of fit, hypothesis test to mediation test.

## 3. RESULTS AND DISCUSSION

### 3.1. Respondents Profile

The respondent profile in this study amounted to 105 people and is presented in the following table :

**Table 1. Respondents Profile**

No.	Gender	Frequency	Percentage
1	Male	58	55.24%
2	Female	47	44.76%
No.	Age	Frequency	Percentage
1	20 - 30 years	26	24.76%
2	31 - 40 years	42	40.00%
3	41 - 50 years	24	22.86%
4	> 50 years	13	12.38%
No.	Educational background	Frequency	Percentage
1	SLTA	17	16.19%
2	D1 – D3	11	10.48%
3	S1	72	68.57%
4	S2	5	4.76%
No.	Grade	Frequency	Percentage
1	Grade IV	4	3.81%

2	Grade III	78	74.29%
3	Grade II	23	21.90%
<b>No.</b>	<b>Years of service</b>	<b>Frequency</b>	<b>Percentage</b>
1	1 – 5 years	33	31.43%
2	6 – 10 years	41	39.05%
3	11 – 15 years	15	14.29%
4	16 – 20 years	11	10.48%
5	> 21 years	5	4.76%
<b>No.</b>	<b>Participating in Training Activities</b>	<b>Frequency</b>	<b>Percentage</b>
1	< 3 training	33	31.43%
2	> 4 training	72	68.57%

### 3.2 Reliability Test

For the reliability test in this study, 2 measuring instruments were used, which are composite reliability (CR) and Cronbach's alpha (CA). The results show all values are  $> 0.7$ , which means that all variables in this study are reliable.

**Table 2. CA and CR test**

<b>Construct Reliability and Validity</b>	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>
Employee Performance (Y)	0.959	0.963
Job Training (X2)	0.940	0.947
Work Competency (X1)	0.911	0.926
Work motivation (Z)	0.906	0.921

*Source: processed data*

The results of the data processing above show that the results of this study are valid and reliable, so that it can be continued for further data processing calculations using several measuring instruments in this study.

### 3.3 Validity Test

Below are the results of data processing for the validity of research results from the aspect of outer loading presented in the table below, where all indicator values are outer loading in this research variable  $> 0.7$  where this result shows valid results.

**Table 3. Outer Loading**

<b>Outer Loading</b>	<b>Employee Performance (Y)</b>	<b>Job Training (X2)</b>	<b>Work Competency (X1)</b>	<b>Work motivation (Z)</b>
X1.1			0.747	
X1.10			0.701	
X1.2			0.784	
X1.3			0.753	
X1.4			0.766	
X1.5			0.756	
X1.6			0.754	
X1.7			0.742	
X1.8			0.741	
X1.9			0.706	
X2.1		0.728		
X2.10		0.704		

Outer Loading	Employee Performance (Y)	Job Training (X2)	Work Competency (X1)	Work motivation (Z)
X2.11		0.763		
X2.12		0.758		
X2.13		0.720		
X2.14		0.727		
X2.15		0.751		
X2.2		0.709		
X2.3		0.718		
X2.4		0.754		
X2.5		0.741		
X2.6		0.759		
X2.7		0.745		
X2.8		0.743		
X2.9		0.724		
Y1.1	0.799			
Y1.10	0.768			
Y1.11	0.795			
Y1.12	0.800			
Y1.13	0.786			
Y1.14	0.820			
Y1.15	0.801			
Y1.2	0.776			
Y1.3	0.786			
Y1.4	0.808			
Y1.5	0.799			
Y1.6	0.808			
Y1.7	0.809			
Y1.8	0.786			
Y1.9	0.797			
Z1.1				0.732
Z1.10				0.709
Z1.2				0.743
Z1.3				0.714
Z1.4				0.720
Z1.5				0.710
Z1.6				0.767
Z1.7				0.740
Z1.8				0.783
Z1.9				0.709

Source: processed data

Below are the results of data processing from the AVE value aspect, where the results show that all variables in this study have an AVE value  $> 0.5$ , where the results are valid.

**Table 4. AVE test**

Construct Reliability and Validity	Average Variance Extracted (AVE)
Employee Performance (Y)	0.633
Job Training (X2)	0.542
Work Competency (X1)	0.556
Work motivation (Z)	0.537

Source: processed data



For further validity measurements in this study, this study assessed HTMT aspects where the value of each variable was  $<0.9$ , which means the results are valid.

**Table 5. Discriminant Validity - HTMT test**

Heterotrait-Monotrait Ratio (HTMT)	Employee Performance (Y)	Job Training (X2)	Work Competency (X1)
Job Training (X2)	0.602		
Work Competency (X1)	0.176	0.422	
Work motivation (Z)	0.219	0.254	0.302

Source: processed data

To measure discriminant validity, this study also used Fornell Larcker where the results show that each variable has a higher value compared to the value of the other variables so that the results are valid.

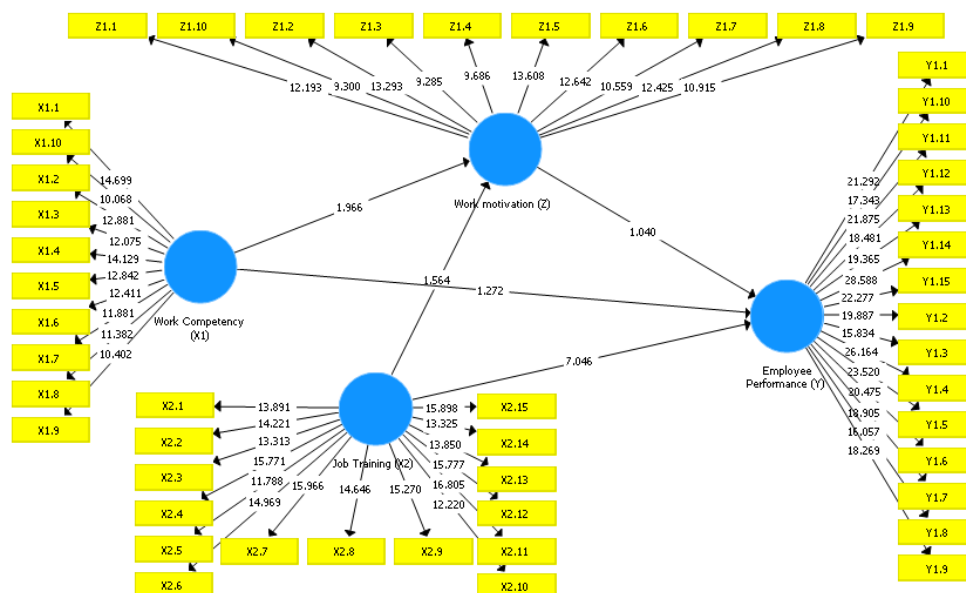
**Table 6. Fornell Larcker test**

Fornell-Larcker Criterion	Employee Performance (Y)	Job Training (X2)	Work Competency (X1)	Work motivation (Z)
Employee Performance (Y)	<b>0.796</b>			
Job Training (X2)	0.582	<b>0.737</b>		
Work Competency (X1)	0.154	0.390	<b>0.745</b>	
Work motivation (Z)	0.218	0.248	0.301	<b>0.733</b>

Source: processed data

### 3.4. Inner Model

The following is the result of data processing in the form of a model in this study. Where this is done after carrying out the stages of discriminant validity and reliability, then the process is carried out bootstrapping in data processing in this study



**Figure 3. Inner Model**

The calculation result for R square in this study is 0.355 or 35.5% for variable Y and 0.111 or 11.1% for variable Z. This shows that performance is influenced by competence and



training by 35.5% and motivation is influenced by competence and training by 11.1%. From these results, it is known that performance and motivation are influenced by other variables outside of competence and training, namely 53.4%. The Q square result is an indication that the model has predictive relevance, meaning that the model can predict endogenous variables well. The result for variable Y is 0.211 and variable Z is 0.041 where both have values  $> 0.00$ .

**Table 7. R Square ( $R^2$ ) and Q Square ( $Q^2$ ) test**

	$R^2$	Adjusted $R^2$	$Q^2 (=1-SSE/SSO)$
Employee Performance (Y)	0.355	0.336	0.211
Work motivation (Z)	0.111	0.093	0.041

*Source: processed data*

The following are the results of the values goodness on fit model by using the SRMR indicator where the results are said to be good if the value is  $< 0.08$ . With the SRMR result of 0.078, it illustrates goodness on fit model in this study is good.

**Table 8. Model goodness of fit**

Goodness of Fit Model	Estimated Model
SRMR	0.078

*Source: processed data*

### 3.5 Hypothesis Testing

The results of the hypothesis test in this study can be seen from the magnitude of the calculated t value as follows:

**Table 9. Hypothesis Testing**

Path Coefficients	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Job Training (X2) -> Employee Performance (Y)	0.600	0.615	0.085	7.046	0.000
Job Training (X2) -> Work motivation (Z)	0.154	0.163	0.098	1.564	0.118
Work Competency (X1) -> Employee Performance (Y)	-0.111	-0.105	0.087	1.272	0.204
Work Competency (X1) -> Work motivation (Z)	0.241	0.263	0.123	1.966	0.050
Work motivation (Z) -> Employee Performance (Y)	0.103	0.098	0.099	1.040	0.299

*Source: processed data*

- H1: t count of competency variable on performance is 1.272 with a significance value of 0.204. Thus, the t count value of  $1.272 < t$  table of 1.984 and the significance value of  $0.204 > 0.05$ , which means that competency does not have a significant effect on performance, so H1 in this study is rejected.
- H2: t count of training variable on performance is 7.046 with a significance value of 0.000. Thus, the t count value of  $7.046 > t$  table of 1.984 and the significance value of  $0.000 < 0.05$ , which means that training has a significant effect on performance so that H2 in this study is accepted.

- c. H3: t count of motivation variable on performance is 1.040 with a significance value of 0.299. Thus, the t count value of  $1.040 < t$  table of 1.984 and the significance value of  $0.299 > 0.05$ , which means that motivation does not have a significant effect on performance, so H3 in this study is rejected.
- d. H4: t count of competence variable on motivation is 1.966 with a significance value of 0.050. Thus, the t count value of  $1.966 < t$  table of 1.984 and the significance value of  $0.050 < 0.05$ , which means that competence has no effect but is significant on motivation so that H4 in this study is rejected.
- e. H5: t count of training variable on motivation is 1.564 with a significance value of 0.118. Thus, the t count value is  $1.564 < t$  table of 1.984 and the significance value is  $0.118 < 0.05$ , which means that training does not have a significant effect on motivation, so H5 in this study is rejected.
- f.

### 3.6 Mediation Test

The following is a continuation of the hypothesis test above using variable Z as a mediating variable. The results below show that variable Z is not a mediating variable between competence and performance or training and performance. This is evidenced by the significant value between competence and performance of  $0.404 > 0.05$  and the significant value between training and performance of  $0.450 > 0.05$ . With these results, H6 and H7 in this study are rejected.

**Table 10. Mediation Test**

Specific Indirect Effects	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Job Training (X2) -> Work motivation (Z) -> Employee Performance (Y)	0.016	0.017	0.021	0.756	0.450
Work Competency (X1) -> Work motivation (Z) -> Employee Performance (Y)	0.025	0.024	0.030	0.836	0.404

Source: processed data

### H1 : Competence (X1) has a significant direct influence on performance (Y)

The results of the study showed that competence had no positive and insignificant effect on performance. Thus, H1 in this study **rejected**. These results are in line with several previous studies (Padli & Hehanussa, 2023; Radista & Edalmen, 2024; Salvano et al., 2023; Supiyanto, 2015). Although competence is one of the important factors in an organization, the results of the study show that increasing competence has not been able to directly encourage increased performance of SATKER KPPN Pamekasan employees in order to accelerate budget absorption. Although competence is considered important, these results show that increasing the technical competence of SATKER KPPN Pamekasan treasurers alone is not enough to improve performance. This can be caused by a mismatch between the competence possessed and actual work demands or a lack of opportunity to apply competence optimally. Therefore, organizations need to review the form of competence development provided to be more applicable and relevant to task needs. Increasing competence through formal education, technical certification, or work experience will help employees achieve optimal work output in accordance with organizational targets.

**H2 : Training (X2) has a significant direct effect on performance (Y)**

The results of the study showed that training had a positive and significant effect on performance. Thus, H2 in this study accepted. These results are in line with several previous studies (Fajriansyah, 2021; Hendrianto et al., 2023; Putri & Irawanto, 2013; Tanjung & Septiyawati, 2025). The training provided to the treasurers of the Pamekasan KPPN SATKER has proven effective in improving their performance so that training can be a strategic intervention in supporting financial management and accelerating budget realization. This finding confirms that the training provided to the Pamekasan KPPN SATKER treasurers has a direct contribution to improving performance, especially in the budget absorption process. Therefore, the government needs to routinely hold structured training that is relevant to the development of financial systems and is based on practices such as technical training, state financial workshops or information system technical guidance to encourage efficiency and accuracy in the implementation of administrative tasks and public services. Training also needs to be evaluated for its impact on work so that it is more targeted.

**H3 : Motivation (X3) has a significant influence on performance (Y)**

The results of the study showed that motivation had no positive and insignificant effect on performance. Thus, H3 in this study rejected. These results are in line with several previous studies (Ernawati et al., 2023; Firya & Sucipto, 2025; Herawati & Ermawati, 2020; Nadira et al., 2022). Internal employee motivation is not strong enough to improve the performance of SATKER KPPN Pamekasan if it is not supported by a supportive work system, incentives or work environment. Work motivation that does not have a significant influence on performance indicates the possibility that external factors such as strict regulations, limited resources or bureaucracy are obstacles to the actualization of motivation in the form of performance in the scope of SATKER KPPN Pamekasan. This indicates the need for improvements to the work system and supportive work environment so that motivation can truly be actualized in better work results. Motivation can be increased through a reward system, recognition of performance and the creation of a supportive work environment. This is important to encourage SATKER KPPN Pamekasan employees to exceed their performance targets.

**H4 : Competence (X1) has a significant indirect influence on motivation (Z)**

The results of the study showed that competence did not have a positive but significant effect on motivation. Thus, H4 in this study rejected. These results are in line with several previous studies (Djalip et al., 2024; Dliya'uddin et al., 2024). Competence can increase employee work motivation, but this motivation does not have a significant impact on the performance of the Pamekasan KPPN SATKER. This shows a gap between increasing motivation and realizing optimal performance of the Pamekasan KPPN SATKER. These results mean that increasing competence can actually encourage employee work motivation even though it does not directly increase performance. This means that Pamekasan KPPN SATKER employees who feel competent tend to have a higher work motivation. However, in order for this motivation to have a real impact on performance, support is needed from a balanced work system, policies and rewards.

**H5 : Training (X2) has a significant indirect effect on motivation (Z)**

The results of the study showed that training had no positive and insignificant effect on motivation. Thus, H5 in this study rejected. These results are in line with several previous studies (Nurhayat & Wahyuni, 2021; Yuniar, 2018). The training in the scope of KPPN Pamekasan has not been able to improve employee work motivation as a whole. This can be

caused by the form of training that is less participatory or does not suit individual needs. The training provided has not been able to improve the work motivation of SATKER KPPN Pamekasan. This can happen if the training is considered only as an administrative obligation or does not suit individual needs. Therefore, it is necessary to evaluate the quality of training, delivery methods and strengthening psychological aspects such as recognition and post-training support. Training programs such as state financial technical training or digital application management encourage SATKER KPPN Pamekasan employees to be more enthusiastic, feel cared for by the organization and be more motivated in carrying out their duties.

#### **H6 : Motivation (Z) is a mediating variable between competence and performance**

The results of the study indicate that motivation does not mediate the competence variable on performance. Thus, H6 in this study rejected. These results are in line with several previous studies (Rusdiana et al., 2023; Wanma et al., 2023). Motivation variables are unable to act as intermediaries in bridging the influence of competence on improving employee performance. The inability of motivation as a mediating variable indicates that increasing competence has not been able to optimally drive the motivation of SATKER KPPN Pamekasan to produce high performance. This emphasizes the importance of other interventions such as incentive systems, work environment and leadership style, so that motivation can play a more effective role in improving the performance of SATKER KPPN Pamekasan.

#### **H7 : Motivation (Z) is a mediating variable between training and performance**

The results of the study indicate that motivation does not mediate the training variable on performance. Thus, H7 in this study rejected. This result is in line with several previous studies (Ernur et al., 2014; Hemaputra, 2024). Motivation variables are unable to act as intermediaries in bridging the influence of training on improving employee performance. The inability of motivation as a mediating variable indicates that increasing training has not been able to optimally drive the motivation of SATKER KPPN Pamekasan to produce high performance. This emphasizes the importance of other interventions such as incentive systems, work environment and leadership style, so that motivation can play a more effective role in improving the performance of SATKER KPPN Pamekasan.

## **4. CONCLUSION**

Based on the results of the research that has been conducted on the influence of competence, training, and motivation on employee performance in supporting the acceleration of budget absorption in the Work Unit (SATKER) in the Pamekasan KPPN work area, several things can be concluded as follows: 1. Direct influence, competence variables (X1) and motivation (Z) do not have a positive and insignificant effect on performance (Y) while for the training variable (X2) it has a positive and significant effect on performance (Y); 2. Indirect influence, competence variables (X1) do not have an effect but are significant on motivation (Z) and for the training variable (X2) it does not have a significant effect on motivation (Z); 3. The results of the mediation test indicate that motivation does not mediate the relationship between competence and training on performance.

Based on the research results and conclusions that have been described, the following suggestions are proposed for future improvements and developments, including:

### **1. Improving the quality of employee training**

The results of the study indicate that the training variable (X2) has a positive and significant influence on the performance (Y) of SATKER KPPN Pamekasan

employees. This means that the better the quality and effectiveness of the training given to employees, the higher the performance produced. Therefore, improving the quality of training is the main strategy that has the most direct impact on improving employee performance. Training that is more applicable, oriented to work needs and based on real competencies will provide maximum results.

## **2. Evaluation and development of work motivation systems**

Although motivation (Z) does not have a direct and significant effect on performance, the results of the study show that competence (X1) has a significant effect on motivation, although not on performance. This indicates that employee motivation still has an important role in the organizational structure, but the current system is not strong enough to be a performance driver. Therefore, an evaluation of the motivation system (eg: incentives, rewards, work environment, or career development) needs to be carried out, to find and implement a more effective approach so that motivation can be a catalyst for future performance.

## **3. Periodic technical assistance**

The results of the study showed that competence did not have a significant direct effect on performance. This could be caused by a gap between the competence possessed and the demands of the work that continue to develop. Technical guidance carried out periodically can help bridge this gap. With regular bimtek, employees can hone the latest technical skills, understand the latest regulations, and synchronize competence with daily operational needs, which ultimately supports increased work effectiveness..

## **4. Strengthening competencies that are integrated with managerial aspects.**

Competence does not directly have a significant effect on performance, but has an effect on motivation. This shows that the current competencies do not fully cover strategic or managerial aspects that can drive performance. Most likely, the competencies in question are still purely technical. Therefore, it is necessary to strengthen competencies that are not only technical, but also include managerial, leadership and decision-making aspects. This comprehensive competency will strengthen the role of individuals in the organization and indirectly drive motivation and work productivity.

## **4.2 Implications/ Limitations and Suggestions for Further Research**

This study has several limitations that need to be considered in interpreting the results. First, the scope of the study only covers the Regional Work Unit (SATKER) in the Pamekasan KPPN work area, so that the findings obtained cannot be generalized widely to other regions or agencies with different characteristics. Second, the motivation variables in this study were measured generally without grouping specific dimensions such as intrinsic and extrinsic motivation, which have the potential to affect the results of the analysis. Third, from a technical aspect, data analysis was carried out quantitatively using a regression model and mediation test, but was not accompanied by a qualitative approach that could enrich understanding of the empirical context in the field. In addition, limitations in the number of samples and data collection techniques through questionnaires have the potential to cause bias in respondent perceptions.

From these limitations, the researcher provides several recommendations for further researchers, including: 1. Expanding the scope of the research area; 2. Grouping motivation variables into more specific dimensions, for example intrinsic and extrinsic motivation or considering replacing them with contextual factors and organizational culture variables; 3.



Using a mixed methods approach; 4. Increasing the size and sampling techniques; 5. Diversifying data collection techniques.

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