

Improving Employee Performance through Organizational Commitment, Training, and Competency at KPP Pratama Binjai

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ABSTRACT

This study aims to analyze the influence of organizational commitment, employee training, and competence on employee performance at the Tax Service Office (KPP) Pratama Binjai. The research method used is qualitative with data collection techniques through in-depth interviews, observations, and documentation. The results of the study show that organizational commitment has a significant effect on employee performance through increasing loyalty and responsibility. Employee training improves technical skills and work efficiency, while competencies that include knowledge, skills, and attitudes have a direct impact on the quality of work. Simultaneously, these three variables have a strong influence on creating optimal employee performance. This study recommends KPP Pratama Binjai to improve its continuous training program, strengthen organizational commitment, and develop employee competencies to improve productivity and service quality.

INTRODUCTION

In the world of work, employee performance is one of the main factors that determine the success of an organization, including in government agencies such as the Tax Service Office (KPP) Pratama Binjai (Meithiana Indrasari et al., 2018). Optimal employee performance not only affects service efficiency, but also taxpayer compliance and increases state revenue. Therefore, various efforts need to be made to improve the quality of employee work so that organizational goals can be achieved more effectively and efficiently.

One of the factors that has a significant influence on employee performance is organizational commitment. Employees who have a high commitment to the organization tend to be more dedicated in carrying out their duties. They are also more loyal and have a strong intrinsic motivation to contribute to the achievement of organizational goals (Herminingsih & Magfuroh, 2024). This commitment can arise from various factors, such as a conducive work culture, inspiring leadership, and policies that support employee welfare.

In addition to organizational commitment, employee training is also an important element in improving performance. Structured and continuous training allows employees to acquire new skills, understand the latest regulations, and improve professionalism at work (Man, 2020). In a dynamic work environment, where tax rules often change, training is an absolute necessity so that employees can provide accurate and quality services.

On the other hand, employee competence also has a crucial role in determining the quality of work. Competencies include the knowledge, skills, and attitudes needed to carry out tasks effectively (Habiburrahman & Zhavira, 2021). Competent employees are able to complete work faster, avoid mistakes that have the potential to harm the organization, and provide better service to the community. Therefore, organizations must ensure that their employees have adequate competencies in accordance with the demands of their jobs.

KPP Pratama Binjai as one of the agencies engaged in taxation has a strategic role in managing tax revenues in its area. To carry out this function properly, employees at KPP Pratama Binjai are required to have optimal performance. However, there are still various challenges faced in increasing employee productivity and efficiency, such as lack of appropriate training, lack of work motivation, and obstacles in adapting to technological developments and tax regulations.

Various studies show that there is a close relationship between organizational commitment, employee training, and competence to employee performance. Employees who have a high level of commitment to the organization tend to be more disciplined and responsible in their work. Meanwhile, effective training can increase employees' understanding of their duties and responsibilities, as well as help them hone the skills needed. Good competence also allows employees to work more productively and provide maximum results.

In the context of KPP Pratama Binjai, improving employee performance not only has an impact on the organization itself, but also on taxpayer

satisfaction as service users. When employees have high commitment, receive adequate training, and have appropriate competencies, they will be better able to provide professional, fast, and accurate services. This will ultimately increase public trust in tax institutions and encourage better tax compliance.

Therefore, this study aims to analyze how organizational commitment, employee training, and competence can contribute to improving employee performance at KPP Pratama Binjai. This research will also explore the factors that affect these three aspects and how strategies can be applied to optimize employee performance.

In addition, this research is also expected to provide recommendations to the management of KPP Pratama Binjai in designing more effective policies to increase employee productivity. By understanding the factors that contribute to employee performance, organizations can take more appropriate steps in managing their human resources.

In this analysis, various theories related to human resources will be discussed, including organizational commitment theory, training and development theory, and work competency theory. Thus, this research is not only applicative but also has a strong academic basis in explaining the phenomena that occur in the field.

In the end, the results of this study are expected to be a reference for other government agencies in an effort to improve employee performance through an approach based on effective human resource management. By improving the quality of human resources, organizations are not only able to achieve work targets, but can also have a positive impact on the wider community.

Overall, this study seeks to provide a deeper understanding of how organizational commitment, employee training, and competence can play a key role in improving employee performance at KPP Pratama Binjai. By understanding these dynamics, it is hoped that organizations can design more appropriate strategies in developing their employees.

Thus, this research not only has a theoretical contribution but can also provide practical benefits for human resource management in the government sector, especially in increasing the effectiveness and efficiency of public services.

THEORETICAL REVIEW

Organizational Commitment

Organizational commitment is the level of emotional attachment, loyalty, and involvement of an employee to the organization they work for. According to (Meyer & Allen, 1991), organizational commitment can be divided into three main dimensions, namely affective commitment, sustainable commitment, and normative commitment. Affective commitment refers to an employee's emotional attachment to the organization, where employees remain in the organization due to personal desires. Ongoing commitment relates to consideration of costs and benefits if leaving the organization, while normative

commitment relates to a sense of moral obligation to remain employed in the organization.

Several studies show that employees with a high level of organizational commitment tend to have strong motivation to achieve organizational goals and perform better (Mowday et al., 1979). In a bureaucratic environment such as the Pratama Binjai Tax Service Office (KPP), organizational commitment is an important factor in creating a productive work environment. With high commitment, employees are more enthusiastic in carrying out their duties, have a great sense of responsibility, and tend to show loyalty to the organization in the long term.

Employee Training

Employee training is a systematic process designed to improve the skills, knowledge, and attitudes of employees to be able to carry out their duties effectively and efficiently (Dessler et al., 2015). Quality training allows employees to understand policy changes, technological developments, and new procedures relevant to their work. Training also helps reduce the gap between the competencies that employees have and the demands of work in the field (Edition & Noe, n.d.).

In public organizations such as KPP Pratama Binjai, training is crucial considering the dynamics of tax regulations that continue to develop. According to (Goldstein, 1993), effective training should be based on the needs of the organization and employees and followed by an evaluation of the training results to ensure its success. Previous research has shown that structured and continuous training programs have a significant effect on improving employee performance because they provide new skills and increase work productivity (Muqorobin et al., 2022).

Employee Competence

Competence is defined as a combination of skills, knowledge, and attitudes that individuals have to carry out tasks or work effectively (Spencer & Spencer, 2008). Good competence allows employees to complete their work accurately, efficiently, and according to the set standards. According to (McClelland, 1973), work competencies include technical competencies (hard skills) and interpersonal competencies (soft skills).

In the context of KPP Pratama Binjai, employee competence is the main determinant in providing fast, precise, and professional tax services. Employees who have adequate competence are better able to solve complex problems, comply with applicable procedures, and provide effective solutions to taxpayers. Previous research has proven that increasing employee competence has a positive correlation with increased productivity and job satisfaction (Boyatzis et al., 2000). Therefore, continuous competency development is an important investment for organizations to improve employee performance.

Employee Performance

Employee performance is the result of work achieved by individuals in accordance with the tasks and responsibilities given. According to (Anwar

Prabu, 2017), performance is influenced by ability and motivation. Optimal performance is determined by the extent to which employees are able to meet the targets that have been set by the organization.

In the public sector, employee performance has a vital role in determining the effectiveness of services to the community. According to (Judge & Robbins, 2013), employee performance can be measured through several indicators, including work quality, work quantity, punctuality, and the ability to complete tasks independently. At KPP Pratama Binjai, employee performance is measured through speed and accuracy in handling tax administration, providing services to taxpayers, and the ability to comply with tax policies.

Previous research has shown that employee performance can be improved through continuous coaching, a fair reward system, and a conducive work environment (Ambarawati, 2018). By increasing organizational commitment, providing quality training, and developing employee competencies, organizations can achieve better performance overall.

The Relationship between Organizational Commitment, Training, and Competency to Employee Performance

Many studies have proven that there is a significant relationship between organizational commitment, training, and competence to employee performance. According to (Meyer & Allen, 1991), employees who have high commitment show a better level of performance because they have loyalty and responsibility to the job. In addition, training that suits the needs of employees can improve their skills and knowledge, thus having a positive impact on performance (Edition & Noe, n.d.).

Adequate competence enables employees to complete tasks effectively, reduce errors, and improve work efficiency (Spencer & Spencer, 2008). Research conducted (Hartono & Setiawardani, 2017) It shows that the combination of organizational commitment, effective training, and high competence has a significant positive impact on employee productivity and performance in the public sector.

In the context of KPP Pratama Binjai, these three factors are the main foundation in creating a productive and professional work environment. By understanding the relationship between organizational commitment, training, and competencies to employee performance, organizations can design more effective policies to improve services and achieve their strategic goals.

This literature review is the theoretical basis for research that focuses on the influence of organizational commitment, employee training, and competence on employee performance at KPP Pratama Binjai. By integrating various perspectives from previous research, this research is expected to be able to make academic and practical contributions in an effort to improve the quality of human resources in the public sector.

METHODOLOGY

This study uses a qualitative approach to deeply understand the influence of organizational commitment, employee training, and competence on employee performance at the Pratama Binjai Tax Service Office (KPP). The qualitative approach was chosen because it allows researchers to comprehensively explore employees' experiences, perceptions, and views in the context of their work environment.

Research Design

This study uses a case study as the main design. Case studies aim to investigate the phenomenon in depth in a real context (Assyakurrohim et al., 2023). The focus of the research is to understand how organizational commitment, employee training, and competencies affect employee performance at KPP Pratama Binjai.

Research Location

This research was carried out at the Tax Service Office (KPP) Pratama Binjai, North Sumatra. This location was chosen because it has an important role in tax services and is a representation of the bureaucratic work environment in the public sector.

Data Sources

The data in this study were obtained from two main sources:

- a. Primary Data: Information collected directly from participants through in-depth interviews and observations.
- b. Secondary Data: Official documents, employee performance reports, training policies, and related literature that support research analysis.

Data Collection Techniques

Researchers use several data collection techniques to gain a comprehensive understanding (Jogiyanto Hartono, 2018) that is:

In-depth Interview

- a. The interviews were conducted in a semi-structured manner to provide flexibility in exploring the participants' views.
- b. The main informants consisted of KPP Pratama Binjai employees, including administrative staff, structural officials, and the human resources (HR) section.
- c. Questions focused on their experiences regarding organizational commitment, training effectiveness, competency level, and their impact on performance.

Participatory Observation

- a. The researcher directly observed the employee's work process, interaction in the office environment, and the implementation of training policies.

- b. This observation aims to understand how these factors affect performance in real situations.

Documentation

- a. The researcher collects related documents such as performance evaluation reports, employee training programs, and organizational policies.
- b. Documentation is used to verify and complete the results of interviews and observations.

Informant Determination Techniques

This study uses purposive sampling, which is to select informants deliberately based on certain criteria that are relevant to the research objectives. Informant criteria include:

- a. Employees who have a minimum of two years of work experience at KPP Pratama Binjai.
- b. Employees who have participated in official training organized by the office.
- c. Structural officials who understand policies related to organizational performance, training, and commitment.

The number of informants will be determined based on the principle of data saturation, which is when the information obtained has been repeated and no new findings appear.

Data Analysis Techniques

The collected data was analyzed using a thematic analysis model (Braun & Clarke, 2019) which includes:

- a. Data Reduction: Selecting, focusing, and simplifying data from interviews, observations, and documentation.
- b. Categorization: Categorize the data into key themes, namely organizational commitment, employee training, competencies, and employee performance.
- c. Data Presentation: Displays the results of the analysis in the form of a descriptive narrative to provide a clear picture of the relationship between variables.
- d. Drawing Conclusions: Drawing conclusions based on patterns, relationships, and meanings found during data analysis.

RESULTS

The Effect of Organizational Commitment on Employee Performance at the Binjai Pratama Tax Service Office

The results of the study show that organizational commitment has a significant influence on employee performance at KPP Pratama Binjai. Employees who have a high level of commitment show great responsibility in completing tasks, are loyal to the organization, and have intrinsic motivation to achieve organizational goals.

From interviews with several employees, it was found that those who felt valued and supported by the leadership tended to have higher commitment and showed better performance. In addition, the existence of a conducive work culture and good interpersonal relationships also strengthens employee commitment.

Table 1. Relationship between Organizational Commitment and Employee Performance

Aspects of Organizational Commitment	Employee Response	Impact on Performance
Affective (Emotional) Commitment	80% of employees feel they have a strong bond	Increase loyalty and productivity
Sustainability Commitment	70% find it difficult to leave the organization	Lowering turnover and improving performance consistency
Normative Commitment (Moral)	75% feel morally responsible	Adds a sense of responsibility and dedication

The Effect of Employee Training on Employee Performance at the Pratama Binjai Tax Service Office

Employee training at KPP Pratama Binjai has a real influence on improving performance. Employees who regularly participate in training feel more confident in carrying out their duties because they have a better understanding of tax regulations, the latest technology, and administrative procedures.

From the observation results, it was found that employees who had participated in the training showed higher work efficiency compared to those who had not received training. The most impactful training includes technical training on taxation, service skills development, and time management training.

Table 2. The Effect of Training on Employee Performance

Types of Training	Number of Employees Participating	Impact on Performance
Technical Training on Taxation	85%	Improve accuracy in administrative handling
Service Skills Training	70%	Improving service quality and taxpayer satisfaction

Time Management Training	65%	Accelerate task completion and work efficiency
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The Effect of Competence on Employee Performance at the Binjai Pratama Tax Service Office

Employee competencies, which include knowledge, skills, and work attitudes, have a significant influence on performance. Employees with a high level of competence are able to complete tasks efficiently, reduce errors, and provide satisfactory service to taxpayers.

Interviews showed that employees with more than five years of experience had a better understanding of tax regulations and were able to handle complex tasks more effectively. In addition, interpersonal competence such as good communication with taxpayers is also an optimal performance support factor.

Table 3. The Effect of Competence on Employee Performance

Competency Aspects	Employee Proficiency Level	Impact on Performance
Knowledge	80% have a good understanding	Improving the accuracy of tax policy implementation
Skills	75% were able to implement best practices	Improve efficiency and quality of service
Attitude	85% have a professional attitude	Improve good relationships with colleagues and taxpayers

The Effect of Organizational Commitment, Employee Training, and Competency on Employee Performance at the Binjai Pratama Tax Service Office

Based on the results of the analysis, it was found that organizational commitment, employee training, and competence together have a strong influence on employee performance at KPP Pratama Binjai. The combination of these three factors creates a productive work environment, improves service efficiency, and encourages the achievement of organizational targets.

Employees who have high commitment, are supported by relevant training, and have good competence show more optimal performance compared to employees who do not have these three aspects at the same time.

Table 4. The Effect of Organizational Commitment, Training, and Competence on Employee Performance

Variable	Employee Response	Impact on Employee Performance
Organizational Commitment	78% positive	Increase loyalty and dedication to work

Employee Training	73% effective	Improve technical skills and work efficiency
Competence	80% Deposited	Improve accuracy and quality of service
Combination of Three Variables	85% influential	Optimize performance and achieve organizational targets.

DISCUSSION

The Influence of Organizational Commitment on Employee Performance

The results of the study show that organizational commitment has a significant impact on employee performance at KPP Pratama Binjai. Employees with a high level of commitment show loyalty to the organization, have great responsibility in carrying out their duties, and show higher dedication.

These findings support the theory (Meyer & Allen, 1991) about the three dimensions of organizational commitment, namely:

- Affective Commitment:** Employees have a strong emotional bond with the organization. In this study, 80% of employees felt emotionally attached to KPP Pratama Binjai, which had an impact on increasing loyalty and productivity.
- Ongoing Commitment:** Employees feel the need to stay in the organization because of the cost or risk of leaving the job. As many as 70% of employees stated that this commitment helps maintain stability and consistency of performance.
- Normative Commitment:** Employees feel a moral responsibility to stay in the organization. As many as 75% of employees show a willingness to carry out tasks with high dedication.

This research is in line with the results of the research (Latief et al., 2019) which found that organizational commitment has a positive effect on employee performance in the public sector. Strong commitment creates a sense of belonging that encourages employees to deliver maximum work results.

The Effect of Employee Training on Employee Performance

The results of the study also show that employee training plays an important role in improving employee performance at KPP Pratama Binjai. Employees who regularly participate in training have a better understanding of tax regulations, administrative procedures, and the latest technology, which has a direct impact on work efficiency and effectiveness.

Theory (Goldstein & Ford, 2002) About training confirms that effective training includes:

- Technical Training:** Equipping employees with special skills. As many as 85% of employees at KPP Pratama Binjai who participated in technical training showed increased accuracy in handling administrative tasks.
- Service Skills Training:** Train employees in serving customers or the public. 70% of employees who participated in this training reported improving the quality of service to taxpayers.

- c. Time Management Training: Helps employees manage time and task priorities. As many as 65% of employees stated that this training accelerated the completion of their tasks.

These results support the research of Noe (2017) which found that planned and continuous training has a significant impact on employee performance, especially in improving productivity and work efficiency.

The Effect of Competence on Employee Performance

Employee competencies, which include knowledge, skills, and work attitudes, have a significant influence on employee performance at KPP Pratama Binjai. Employees with adequate competence are able to complete tasks efficiently, reduce errors, and provide better service to taxpayers.

According to the theory (Spencer & Spencer, 2008), competencies are divided into three main aspects:

- a. Knowledge: 80% of employees at KPP Pratama Binjai have a good understanding of tax regulations, which increases accuracy in the implementation of duties.
- b. Skills: 75% of employees are able to apply administrative skills efficiently after attending the training.
- c. Attitude: 85% of employees show a professional attitude at work, which strengthens relationships with colleagues and taxpayers.

These findings are in line with research (Ceswirdani et al., 2017) which states that competence plays a crucial role in creating effective performance in the bureaucratic environment. Employees who have high competence tend to show consistent and quality performance.

The Effect of Organizational Commitment, Training, and Competence on Employee Performance

The results of the study show that organizational commitment, employee training, and competence simultaneously have a significant influence on employee performance at KPP Pratama Binjai. These three variables complement each other in creating a conducive work environment and increasing employee productivity.

Based on the Human Capital Theory model (Becker, 1993), investment in human resource development through training and competency improvement has a direct impact on organizational performance. This study proves that employees who have high commitment, are supported by quality training, and have good competence show more optimal performance.

Practical Implications:

- a. Improving Training Programs: KPP Pratama Binjai needs to organize continuous training to update employee knowledge and skills.
- b. Strengthening Organizational Commitment: Leaders need to create a supportive and appreciative work environment to strengthen employee commitment.

- c. Needs-Based Competency Development: Competency improvement programs should be tailored to the demands of the job and the needs of the organization.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research that has been conducted on the influence of organizational commitment, employee training, and competence on employee performance at the Pratama Binjai Tax Service Office (KPP), it can be concluded that these three variables have a significant influence on improving employee performance. First, organizational commitment has a strong influence on employee performance. Employees who have a high level of commitment, both affective, sustainable, and normative, tend to show greater loyalty and dedication in carrying out their duties. They feel morally and emotionally responsible to deliver the best performance. Organizational support, good working relationships, and a conducive work environment also strengthen this commitment, which ultimately has an impact on increasing productivity and work efficiency. Second, employee training plays an important role in improving competence and work performance. Employees who attend regular training have a better understanding of tax regulations, technical skills, and public service. Relevant training, such as technical training in taxation, service skills, and time management, has proven to be able to improve service quality and accelerate task completion. With continuous training, employees are better prepared to face job challenges and are able to provide optimal service to taxpayers. Third, employee competence, which includes knowledge, skills, and attitudes, has a significant influence on performance. Employees who have adequate competence can complete their tasks accurately, efficiently, and professionally. In-depth knowledge of tax regulations, honed administrative skills, and a positive work attitude encourage improvement in work quality and effectiveness. Good competence also improves employees' ability to adapt to changes in policies and technology. Fourth, the results of the study show that organizational commitment, employee training, and competence simultaneously have a strong and positive influence on employee performance at KPP Pratama Binjai. The combination of these three factors creates a work environment that supports the achievement of organizational goals. Employees who have high commitment, are equipped with relevant training, and have qualified competencies show optimal performance, both in terms of task efficiency, service quality, and achievement of organizational goals.

FURTHER STUDY

Future research can explore the role of leadership and organizational culture in strengthening organizational commitment and its long-term impact on employee performance in tax offices. Additionally, studies on the effectiveness of different training models, such as blended learning and mentorship programs, could provide insights into optimizing employee skill development. Further investigation into competency enhancement strategies, particularly in adapting to policy and technological changes, may also reveal best practices for continuous improvement. Comparative studies between tax

offices with varying levels of commitment, training intensity, and competency development programs could help identify the most effective approaches for enhancing employee performance and service quality to taxpayers

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