

THE INFLUENCE OF PROFESSIONALISM, COMPETENCE AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE OF BADAN KEUANGAN DAN ASET DAERAH PROV. SULUT (BKAD)

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Abstract

This study aims to determine the effect of professionalism, competence, and work discipline on the performance of employees of the Financial and Regional Asset Agency of North Sulawesi Province. Factors that Influence Employee Performance Professionalism The ability and commitment of employees in carrying out their duties and responsibilities properly. Competence: The ability and knowledge possessed by employees to carry out their duties and responsibilities effectively, and Work Discipline The awareness and commitment of employees to carry out their duties and responsibilities on time and in accordance with established standards. and the results show that each variable X, namely Professionalism, Competence and Work Discipline, has an effect on the performance of employees of the Financial and Regional Asset Agency of North Sulawesi Province.

Keywords: Professionalism, Competence, Work Dicipline, Employee Performance

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INTRODUCTION

Human Resources (HR) plays an important role in the running of an organization in government. Because there will be a lot of competition that will be emergeas time goes by, for this reason human resources are needed to help development and provide important support in the running of the organization According to Sutrisno, (2016:3) In competition, organizations must have resources tough, the role of human resources is very decisive. Likewise with advances in technology, developments in information, availability of capital, but without quality human resources, it is very difficult for companies to achieve their goals.

In organizations, humans plays an important role in running an organization. Every individual can recognize and understand the performance that must be built and what they will provide for the organization. They can control important goals for the organization, can determine and build the quality of work for an organization that requires Human Resources. An organization's success in maintaining and controlling work productivity cannot be realized in an easy way, but there must be hard work built and maintained in every employee and individual in every organization who can understand that the key to success is in the workers/employees who dedicate themselves to that organization.

A professional person is someone who has the skills, abilities or expertise to carry it out. they work well in their respective fields to get recognition or awards. According to

Asgaruddin, et al (2023:1104), interpreted in the world of work, a person who has a professional attitude in work has skills and expertise in carrying out the tasks and responsibilities given and is a person who can work hard in their respective fields. Employees who have a professional attitude are also able to make the organization give appreciation to everything. all the work he does. The attitude of "professionalism" can influence the quality of employee work because people who have professionalism have many ideas that can help the organization achieve prosperity and know that the work they do is very important for the progress of the organization, they work hard so that their performance has value every day.

Apart from professionalism, organizations in need strong defense in a competitive environment if they are supported by employees who are competence in their fields. In accordance with the existing understanding according to Iswanto, et al (2017:184). Employee competencies consist of knowledge, abilities/skills, attitudes adapted to the required field of work. In the world of work, every worker or employee is able to carry out their tasks well, has competence in delivering all performance and is able to carry out all tasks and responsibilities carried out and is able to balance the conditions that occur in the organization and can manage and control the organization. According to Prayogi, et al (2019:665) Competency has a very strong influence on employee performance.

Everyone who works in a competent attitude with their abilities and knowledge has superior "value" in supporting and controlling the quality of good performance because a competent attitude is something that is really needed in the world of work in this modern era. Competence is also a positive characteristic of each person, therefore the competence of each employee is an important asset for the organization, employees who have competent characteristics can understand well what must be done to improve organizational performance and can provide the best in terms of productivity and creativity. Organizations that have competent employees can advance organizational institutions and provide the best in the running of the organization.

The Strategic Plan for the Badan Keuangan dan Aset Daerah Prov. Sulut (BKAD) for the for 2021-2026 is a work plan process that is oriented towards results that will be achieved within a certain period of 1 (one) to 5 (five) years with reference to the Regional Government Work Plan The 2021-2026 North Sulawesi Provincial Medium-Term Development Plan aims to increase the effectiveness and efficiency of bureaucracy in the implementation of government and the target of increasing governance capacity in accordance with Mission 5 (five), namely the Realization of Good and Clean Governance Supported by Synergy Between Regions.

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LITERATURE REVIEW

Human Resource Management

In developing welfare in an organization, human resource management is very important, because a quality organization has good human resources to develop and manage the implementation of all matters related to all areas of human resource management in

order to create the goal of allocating resources to achieve the expected results to be achieved produced by various organizations. Human Resources (HR) are the only resources that have reason, feelings, desires, abilities and skills, knowledge, drive and work. According to Hamdan Firmansyah (2021: 15). Meanwhile, according to Suharso (2023: 9264) Human resources are very important for organizations in managing, controlling, and using their employees so that they can play a role in contributing productively to achieving organizational goals.

Employee Performance

The availability of good resources, including professionalism, competence and work discipline certainly affects the performance of employees who work in several parts of the organization, including at the Regional Finance and Asset Agency of North Sulawesi Province. Performance is very important for organizations because each performance contains functions, motivation and usefulness in the ability of employees to achieve organizational targets. Employee performance concerns the final results of an employee's work activities within the organization which are reflected in the output produced in terms of both quantity and quality (Fauzi and Hidayat, 2020; Sutrisno, 2018). According to Kusjono and Fimansyah (2020) performance is the answer to the success or failure of the goals set by the organization. Meanwhile, according to Melati et al (2020) performance is a work achievement that has been determined by a company organization.

Professionalism

Professionalism is something that is included in the development of an organization. Professionalism is an attitude, behavior and ethics that show that a person has an important role in the tasks and responsibilities they hold, besides that Professionalism also refers to individuals who have an important role in the running of the organization. According to Gerhana,(2019: 51) Professionalism can be interpreted as a person's ability and skills in carrying out work according to their respective fields and levels.

Competence

Competence is something that is very important in the running of an organization, because competency refers to the knowledge and skills possessed by each individual. According to Law Number 13 of 2013, what is meant by the work ability of each individual includes knowledge, skills and work attitudes in accordance with established standards. By having good competence in each field within Badan Keuangan dan Aset Provinsi Sulut(BKAD), each employee is able to complete all organizational tasks and plans well and regularly.

Work Discipline

Discipline is also interpreted as an attitude or behavior that obeys the rules, has an indication that it can help employees in developing an attitude of initiative, has a good spirit in helping employees create order and has the intention to adapt to the organization. According to S. Manguprawira (2009) employee discipline is a characteristic of someone who consciously obeys orders. Discipline greatly affects employee performance in the organization.

Empirical Studies

Research by Andi Prayogi, Muhammad Taufik Lesmana, Lukman Hakim Siregar (2019), This research aims to see how much influence Competency and Work Discipline has on Employee Performance. In this case the researcher uses an associative Method/Design_Method approach to see the relationship or influence of a variable with other

variables. Each variable discussed in this research each has an important role in the smooth running of this research. Competency findings partially have a significant effect on employee performance. Work Discipline has a significant effect on employee performance. Simultaneously, competency and work discipline have a significant effect on employee performance at the Medan Special Class I Immigration Office.

Research by Saharso and Astri Sunandi (2023), The purpose of this study was to analyze the influence of motivation, competence, professionalism and career development on the performance of employees of the Finance Bureau and Personnel Bureau of the Ministry of Manpower of the Republic of Indonesia in Jakarta. In determining the course of this study, primary data was used by distributing questionnaires to 100 respondents. Data analysis was carried out using primary information obtained through the distribution of questionnaires. The results of this study indicate that variables through motivation, competence, professionalism and career development have a positive and significant influence on employee performance which is classified as strong.

Research by Fitri Hidayat and Ahmad Rudini (2023), This study was conducted to determine how much influence occurs in the employee work environment with professionalism and commitment to employee performance (Case Study at the SampitPratama Tax Office)". In this study, the results of the study showed that the variables of Professionalism and commitment have a positive and significant effect on employee performance. This states that the two independent variables, namely Professionalism and Organizational Commitment, affect the dependent variable, namely employee performance is influenced by other variables such as leadership style, work environment, career development, job promotion and so on. So this study provides the conclusion that there is a very large influence between the availability of professional staff and organizational commitment which greatly affects employee performance in changing employee attitudes and behavior and also affects the performance and responsibilities carried out.

Conceptual Framework

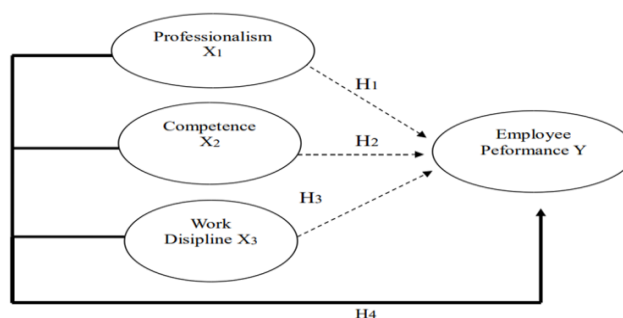


Figure 1. Conceptual Framework

RESEARCH METHOD

Research Approach

This study employs a quantitative research approach. The quantitative approach implies that the information or data provided is numerical in nature. According to Sugiyono (2013:8), quantitative research methods are research methods used to analyze populations or samples, data collecting is done with research instruments, and data analysis is quantitative/statistical, with the goal of testing prepared hypotheses.

Population, Sample Size and Sample Technique

Based on data obtained from the Organization, Badan Keuangan dan Aset Daerah Prov. Sulut (BKAD) has 123 members including structural officials, employees working at BKAD and freelancers. Because the population is more than 100 people, only a few respondents are willing to take part in this study, the number of samples taken is 65 employees.

Testing of Research Instruments

Validity Test

Ghozali (2009) states that the validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure. From the three definitions above, it can be concluded that a validity test is a test used to show the extent to which the meter is used to provide precise or accurate results according to the purpose of the test. The correlation method used in this research is Pearson Product, Moment. Pearson products were used to assess the validity of the study. According to Wowiling et al (2021), a question is considered genuine if the Pearson correlation value is positive and the significance value is

Reliability Test

The definition of reliability is measurement constancy (Walizer, 1987). Sugiharto and Situnjak (2006) state that reliability refers to the understanding that the instruments used in research to obtain the information used can be trusted as data collection tools and are able to reveal actual information in the field. Ghozali (2009) states that reliability is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answers to statements are consistent or stable over time. The reliability of a test refers to the degree of stability, consistency, predictive power, and accuracy. Measurements that have high reliability are measurements that can produce reliable data. According to SumadiSuryabrata (2004: 28) reliability shows the extent to which the measurement results with the tool can be trusted. Measurement results must be reliable in the sense that they must have a level of consistency and stability. Higher reliability is empirically shown by a number called the reliability coefficient value. High reliability is indicated by an r_{xx} value close to 1. In general, reliability is considered satisfactory if it is ≥ 0.700 . Testing the reliability of the instrument uses the Alpha Cronbach formula because this research instrument is in the form of a questionnaire and a multi-level scale.

Multiple Linear Regression Analysis

Multiple linear analysis is a tool for determining the direction and magnitude of the influence of the independent variable on the dependent variable (Ghozali, 2018). This research looks at the relationship between professionalism (X1), competence (X2), and work discipline (X3) on employee performance (Y). The following is the formula for Multiple Linear Regression Analysis:

$$Y = B_0 + B_1X_1 + B_2X_2 + B_3X_3 + \dots + \mu$$

Meaning of the formula:

Y = Employee performance

B_0 = Constant

X_1 = Professionalism

X_2 = Competence

X_3 = Work Discipline

B_1, B_2, B_3 = The coefficient of regression for independent variables

μ = Error

Data Analysis Method

Classical Assumption Test

Normality Test

The normality test is used in research with the aim of seeing whether the data distribution is close to the normal distribution, which means that good data will form a bell shape, which means that it is not heavy anywhere (Ghozali, 2018:151), or whether the data distribution is close to the normal distribution in data groups or variables. With the aim of testing normality, a non-parametric statistical technique of Kolmogorov-Smirnov (K-S), expressed in Asymp.Sig (2-tailed), was used, with the following conditions:

- a) If the sig value is ($p > 0.05$), then it can be concluded that the distribution of the tested data is normal.
- b) If the sig value is ($p < 0.05$), then it can be concluded that the distribution of the tested data is abnormal.

Multicollinearity Test

Multicollinearity shows that the relationship between dependent variables is linear. In accordance with Ghozali (2018), the reason for the multicollinearity test is to determine whether there is a significant relationship between independent factors in the relationship model. In a good relationship model, there should be no significant relationship between free factors. To assess whether these variables are correlated with each other, the following criteria are considered:

- a. If the tolerance value ≥ 0.10 or the VIF value ≤ 10 , it can be concluded that there is no existence of multicollinearity.
- b. If the tolerance value ≤ 0.10 or the VIF value ≥ 10 , it can be concluded that there is multicollinearity.

Heteroscedasticity Test

The purpose of this test is to see if the regression model has differences in residual variances from one observation to another because if heteroscedasticity is found, it can be considered a bad regression model. But if homokedastisitas is found, which means that the residual variance from observation does not change, the regression model can be categorized as good. Requirements for testing heteroscedasticity by looking at the pattern of dots on the regression scatterplot. The pattern of dots does not form in a certain shape scattered above and below the number 0 on the X and Y axes.

Coefficient of Determination Test (R^2)

The R^2 esteem demonstrates how well the demonstrate clarifies the watched changes within the subordinate variable. When the R^2 number is close 1, the free variable tells us everything we ought to know to foresee changes within the dependent variable. On the other hand, in the event that the esteem is little, the autonomous variable cannot account for the inconstancy within the subordinate variable. The conceivable values of R^2 are and 1 (Ghozali, 2018).

Hypothesis Testing

t Test

The t-test is used to individually examine the influence of each independent variable on the dependent variable (Ghozali, 2018). This test is conducted using a significance level of 0.05 ($\alpha = 5\%$). Hypothesis acceptance and rejection are determined based on the following criteria:

1. Compare the significance value with the probability value of 0.05.
The null hypothesis (H_0) will be accepted if the significance value is greater than 0.05. Conversely, the alternative hypothesis (H_a) will be accepted if the significance value is less than 0.05.
2. Compare the calculated t-value (T_{hitung}) with the critical t-value (T_{tabel}).
The alternative hypothesis (H_a) will be accepted if the calculated t-value (T_{hitung}) is greater than the critical t-value (T_{tabel}). Conversely, the null hypothesis (H_0) will be accepted if the calculated t-value (T_{hitung}) is less than the critical t-value (T_{tabel}).

F Test

The F-test is an essential statistical technique used to analyze relationships between variables and test the significance of the model and regression coefficients. The interpretation of F-test results should take into account the F-value, p-value, and other factors in the research:

1. If $\text{Sig} > 0.05$, then H_0 is accepted, and H_a is rejected, meaning there is no significant effect.
2. If $\text{Sig} < 0.05$, then H_0 is rejected, and H_a is accepted, meaning there is a significant effect.

RESULT AND DISCUSSION

Instrument Test Result

Validity Test

Table 1. Validity Test

Variable	Item	Person correlation	Sig. (2 Tailed)	N	r Table 5%	Status
PROFESSIONALISM	X1.1	0,782	0,000	65	0,24	VALID
	X1.2	0,309	0,012	65	0,24	VALID
	X1.3	0,528	0,000	65	0,24	VALID
COMPETENCE	X2.1	0,590	0,000	65	0,24	VALID
	X2.2	0,425	0,000	65	0,24	VALID
	X2.3	0,468	0,000	65	0,24	VALID
WORK DISCIPLINE	X3.1	0,671	0,000	65	0,24	VALID
	X3.2	0,603	0,000	65	0,24	VALID
	X3.3	0,313	0,011	65	0,24	VALID
EMPLOYEE	Y.1	0,711	0,000	65	0,24	VALID
PERFORMANCE	Y.2	0,309	0,012	65	0,24	VALID
	Y.3	0,690	0,000	65	0,24	VALID

Source: The results of SPSS data processing, 2025

Based on the results of the validity test in table 4.5 above, it shows that for this study, the df value can be calculated as follows $df = N = 65$ with a significance level of 0.05, so that the R table is 0.24. all items in each variable are declared valid because R count > R table. The total analysis shows a value.

Reliability Test Result

Table 2. Reliability Test Result

Variable	Cronbach's Alpha	N Of Item	Status
Professionalism	0,889	4	Reliable
Competence	0,955	4	Reliable
Work Discipline	1.000	4	Reliable
Employee Performance	0,806	4	Reliable

Source: The results of SPSS data processing, 2025

In this study, the reliability test can be seen in table 4.6 where each variable has been tested and shows that the cronbach alpha value of the professionalism variable is 0,889, the cronbach alpha value of competence is 0,955, the cronbach alpha value of work discipline is

1.000 and the employee performance value is 0,806. This means that the cronbach alpha value is greater than 0.7 which indicates that the data is acceptable or has sufficient internal consistency. Thus, this research instrument is quite reliable.

Multiple Linear Regression Analysis Result

Table 3. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	8.236	2,676		3.086	.003
	Professionalism	.276	.058	.146	4.766	.000
	Competence	.250	.120	.233	2.086	.041
	Work Dicipline	.620	.246	.542	2.320	.014

Source: The results of SPSS data processing, 2025

The result in the Table 4.12 can be shown through the regression equation as follows:

$$Y = 8.236 + 0.276 X_1 + 0.250 X_2 + 0.620 X_3 + \epsilon$$

1. a (Constant), 8.236 This means that if the variables of professionalism (X1), competence (X2), work discipline (X3) are constant, then employee performance (Y) is 8.236 units.
2. The B1 value of 0.276 This means that if the professionalism (X1) variable increases by 0 unit, employee performance (Y) will increase by 0.276 units.
3. The B2 value of 0.250 The regression coefficient value for the competency variable (X2) is 0.250. This means that employee performance variable will increase by 250 units.
4. The B3 value of 0.620 This means that if the work dicipline (X3) variable increases by 1 unit, employee performance (Y) will increase by 0.620 units.

Results of Classical Assumption Testing

Normality Test Result

Table. 4 One Sample Kolmogorov-Semirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.65635447
Most Extreme Differences	Absolute	.143
	Positive	.093
	Negative	-.143
Test Statistic		.143
Asymp. Sig. (2-tailed)		.200 ^c

Source: The results of SPSS data processing, 2025

In Table 4.7, the data in this study has a significance value of greater than 0.05 (0.200 > 0.05), which means that the data in this study are normally distributed.

Multicollinearity Test Result

Table 5. Multicollinearity Test

Model	Collinearity Statistics		Status
	Tolerance	VIF	
Professionalism	.927	1.078	No Multicollinearity
Competence	.967	1.034	
Work Dicipline	.942	1.062	

Source: The results of SPSS data processing, 2025

Based on the results of the multicollinearity test above, it shows that the Professionalism variable (X1) has a VIF value of 1.078 with a tolerance value of 0.927, Competence (X2) has a VIF of 1.034 and tolerance 0.967, and Work discipline has a VIF value of 1.062 and tolerance 0.942 (X3) each has a tolerance value > 0.100 and a VIF value.

Heteroscedasticity Test Result

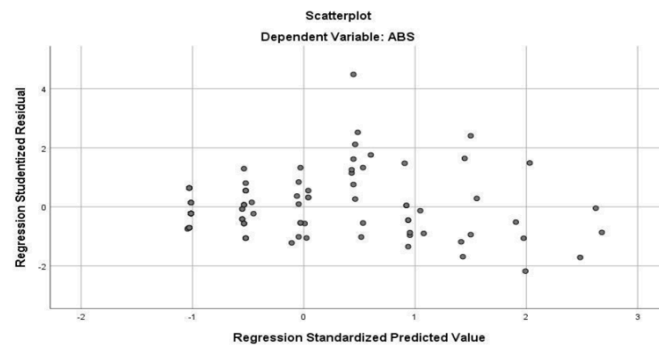


Figure 4. Heteroscedasticity Test

Source: The results of SPSS data processing, 2025

Based on the scatterplot graph above, the data points are seen to be spread above and below or around the number 0 and no pattern is formed on the Y axis, so it can be concluded that there is no heteroscedasticity in the model and the regression and heteroscedasticity tests have been fulfilled.

Coefficient of Determination (R-Square) Test Results

Table 6. Coefficient of Determination (R-Square) Test Results

Model Summary ^b									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Char F Change	df1	df2	Sig. F Change
1	.563 ^a	.317	.283	.48874	.317	9.430	3	61	.000

Source: The results of SPSS data processing, 2025

Based on the results of the table above, it can be seen that there is a simultaneous influence between professionalism (X1), Competence (X2) and work discipline (X3) on employee performance (Y) with a correlation coefficient R of 0.563. that the influence between (X1, X2, X3) on Y has a strong relationship. The R Square value (Coefficient of Determination) = 0.317, indicates that 31.7% of the variable of the dependent variable can be explained by the independent variables.

Hypothesis Test Results

T-test result (Partial Test)

Tabel 7. Table t Result

Variable	t_{count}	t_{table}	Description
Professionalism	4.677	1.997	Accepted
Compeence	2.086	1.997	Accepted
Work Dicipline	2.526	1.997	Accepted

Based on the distribution of t table values using the formula $(\alpha; n-k-1) = (0.05; 65)$ where n is the number of samples and k means the number of independent variables, the t-

table is 1.997 Table show that every independent variable (professionalismX1 ,competencex2 and work discipline x3) has $t_{count} > t_{table}$ thus, X1, X2, and X3 each influence Y significantly.

F-test Result

Tabel 8. F-test Result

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.758	3	2.253	9.430	.000 ^b
	Residual	14.571	61	.239		
	Total	21.329	64			

Source: The results of SPSS data processing, 2025

The test results can be seen in the table above with an F table value of 4.76 which makes the F table value smaller than the calculated F value (9.430) thus it can be seen that the calculated F value exceeds the F table value for $\alpha = 0.000$, and df 3. then it can be concluded that the statistical test results are significant at the $\alpha = 0.000$ level which means H_0 is rejected and H_1 is accepted. Therefore it can be concluded that hypothesis 4 is accepted which means X1, X2, and X3 simultaneously have a significant influence on Y.

Discussion

Professionalism on Employee Performance

In the context of government organizations such as BKAD, professionalism is a very important factor in improving employee performance. BKAD as an institution tasked with managing the Financial and Regional Asset Agency of North Sulawesi Province requires employees who have the ability and willingness to carry out their duties properly. According to Cendana et al., (2023:658) "Professionalism is considered as a person's belief in the actions or attitudes of the apparatus when carrying out government work and serving the community always with the basic values of the apparatus profession and combined with knowledge and always prioritizing public interests." Professionalism in the context of BKAD can be interpreted as the ability of employees to carry out their duties properly, in accordance with applicable standards and ethics. This includes the ability to manage regional finances and assets effectively and efficiently, as well as the ability to serve the community well. In the context of BKAD, professionalism is very important because it can increase the efficiency and effectiveness of managing regional finances and assets. Professionalism can increase employee productivity by doing work faster and more accurately. This can be achieved by having adequate skills and knowledge about the work being done. In addition, professionalism can also improve the quality of work of employees (BKAD) in serving the community. and can increase public trust in (BKAD) In carrying out its duties, having employees who prioritize a professional attitude helps BKAD in increasing trust in the community. In addition, it can increase the ability to adapt to changes that occur in the work environment (BKAD) both in increasing the ability to work together with other employees, both those inside (BKAD) and employees outside (BKAD). In addition, it should be noted that to improve employee performance, organizations can implement several strategies, such as training and development, performance appraisals, development of systems and procedures, and increasing awareness and commitment to applicable ethics and standards. By implementing these strategies, BKAD can improve the professionalism of employee performance as a whole. This will have a positive impact on the management of finances and assets of North Sulawesi Province, as well as increase public trust in BKAD. In a broader context, professionalism in

government organizations such as BKAD also has a positive impact on the economic and social development of North Sulawesi Province.

Competence on Employee Performance

BKAD as a financial institution and assets of North Sulawesi province has an important role in managing provincial finances and assets. Therefore, employee performance at BKAD is very important to achieve organizational goals. With the competencies possessed by each BKAD employee, it can strengthen the organization in employee performance. According to Djaharuddin (2021:247) "Employee competencies consisting of knowledge, skills, and attitudes are adjusted to the field of work needed by the organization, so that they can produce high achieving employee performance. This is needed to do work more effectively". In the world of government organizational work, competency is very important for employee performance at BKAD, because it can increase efficiency, work quality, adaptability, cooperation ability, job satisfaction, decision-making ability, and innovation ability. The data from this study show that competency has a partial influence on employee performance at the Financial and Asset Agency (BKAD) of North Sulawesi Province. Competence increases the productivity of each employee by doing work faster and more precisely, and improves the quality of work of each employee (BKAD) competence can also increase the influence of trust of each community towards (BKAD) thanks to the abilities and skills possessed by each employee. In increasing the effectiveness of competence, each organization, especially (BKAD) of North Sulawesi Province, must implement everything that guarantees the quality of each employee who has competence, what is meant is that each employee must have a good education and take part in training so that it can improve the abilities and skills of employees, and each employee must have extensive work experience, to improve the quality of employee work. According to, (Boulter, Dalziel, & Hill, 1996) "Competence has a significant influence on employee performance, because competence can affect the ability of employees to do their jobs well." In addition, according to, (Dharma, 2003) "Employee competency development can improve employee and organizational performance as a whole." and the last theory According to, (Mangkunegara, 2005) "High employee competence can increase productivity and work efficiency." The results of this study have significant implications for BKAD. First, BKAD needs to consider other factors that affect employee performance, such as motivation and work environment. Second, BKAD needs to ensure that employee competence is not only viewed as technical ability, but also as the ability to work together and communicate effectively.

Work Discipline on Employee Performance

Work discipline has an influence on employee performance in BKAD, because with high work discipline, employees can do their work faster, more accurately, and more effectively in managing regional finances and assets. Work discipline in BKAD can improve the quality of service to the community, such as in budget management, asset management, and regional financial management. In addition, work discipline can also increase public trust in BKAD, because disciplined employees can demonstrate high abilities and skills in managing regional finances and assets. In BKAD, work discipline can also improve cooperation between employees, such as in the financial management team, asset management team, and budget management team. Thus, work discipline is one of the most important factors in improving employee performance and achieving BKAD goals. In the long term, high work discipline in BKAD can help improve the quality of service to the community, increase public trust in BKAD, and improve overall organizational performance. Therefore, work discipline is one of the most important factors in improving employee performance and achieving BKAD goals. In

this study, several other studies were taken that support this study regarding the influence of work discipline on employee performance. The first study According to Gibson (2012:234) "Work discipline is the ability to follow established rules and procedures, and the ability to control oneself in doing work" According to Katz (2013:156) "High work discipline can improve employee performance because disciplined employees are more likely to produce better quality work" Katz (2013:156). According to Locke, (2011:187) "Work discipline is one of the most important factors in determining employee performance, because work discipline can affect the ability of employees to obey established rules and regulations" The results of this study have significant implications for BKAD. First, BKAD needs to improve employee work discipline through training and development programs. Second, BKAD needs to ensure that the established rules and regulations are complied with by all employees.

Professionalism, Competence and Work Discipline on Employee Performance

High employee performance is very important for an organization to achieve its goals and objectives. Therefore, it is necessary to analyze the factors that influence employee performance. The variables of Professionalism, Competence, and Work Discipline were chosen as independent variables because they are considered to have a significant influence on employee performance. Professionalism can improve the quality of service to the community, because professional employees can demonstrate high abilities and skills in managing regional finances and assets. This can increase public trust in BKAD, because professional employees can demonstrate high abilities and skills in managing regional finances and assets. Competence can increase productivity and efficiency, because competent employees can do their jobs faster and more precisely. This can improve the overall performance of the organization, because competent employees can do their jobs faster and more precisely. Work discipline can increase public trust in BKAD, because disciplined employees can demonstrate high abilities and skills in managing regional finances and assets. This can improve the overall performance of the organization, because disciplined employees can do their jobs faster and more precisely. Thus, professionalism, competence, and work discipline are three very important factors in improving the performance of BKAD employees and achieving organizational goals. Therefore, efforts need to be made to improve the professionalism, competence, and work discipline of BKAD employees, such as by providing training and development, increasing motivation and commitment, and improving performance supervision and evaluation. According to Robbins and Judge (2017:123), "High employee performance can be achieved by having high professionalism, competence, and work discipline". According to Luthans (2011:156), "Professionalism, competence, and work discipline are very important factors in determining employee performance". Professionalism, competence, and work discipline are very important factors in determining employee performance at BKAD. Professionalism can improve the quality of work, trust, and work efficiency of BKAD employees. Competence can improve the technical, managerial, and interpersonal abilities of BKAD employees. Work discipline can improve the discipline, productivity, and work quality of BKAD employees

CONCLUSION

Based on the test results in the discussion above, the conclusions are as follows:

1. Professionalism, Competence and Work Discipline have a simultaneous influence on employee performance at Badan Keuangan dan Aset Daerah Prov. Sulut (BKAD)
2. Professionalism has a partial influence on employee performance at Badan Keuangan dan Aset Daerah Prov. Sulut (BKAD)

3. Competence has a partial influence on employee performance at Badan Keuangan dan Aset Daerah Prov.Sulut (BKAD)
4. Work Discipline has a partial influence on employee performance at Badan Keuangan dan Aset Daerah Prov.Sulut (BKAD)

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