

Research Paper



Moderation of organizational commitment on government agency performance accountability through human resource competence and job tension at the public works and spatial planning office of serang regency

Ratna Fitriyani^{1*}, Wawan Prahiawan², Ali Imron³

^{1*,2,3}Postgraduate Management Masters Study Program, Universitas Sultan Ageng Tirtayasa, Indonesia.

Article Info

Article History:

Received: 22 November 2024

Revised: 24 February 2025

Accepted: 05 March 2025

Published: 21 April 2025

Keywords:

Organizational Commitment
Government Agency
Performance Accountability
Human Resource Competence
Job Tension



ABSTRACT

The Government Agency Performance Accountability System (SAKIP) plays a crucial role. SAKIP is designed to systematically measure and evaluate the performance of government agencies. Through SAKIP, government agencies are required to regularly report and account for their performance results. This assessment is based on various components, such as planning, measurement, reporting, and performance evaluation, which form the basis for assessing government agency performance accountability. Based on the SAKIP assessment results from 2019 to 2023, the performance accountability score at the Public Works and Spatial Planning Office of Serang Regency has experienced a significant decline. This raises questions about the factors affecting government agency performance accountability and how improvements can be made to enhance performance and public services. This study explores the factors influencing government agency performance accountability in the Public Works and Spatial Planning Office of Serang Regency, particularly focusing on organizational commitment, human resource competence, and job tension. The research highlights the challenges faced in implementing the government agency performance accountability system and aims to improve the declining government agency performance accountability scores observed from 2019 to 2023. Using a quantitative approach and analyzing data from 66 respondents, the study employs structural equation modeling (SEM) and partial least square (PLS) for hypothesis testing. The findings reveal that human resource competence positively impacts government agency performance accountability, while job tension negatively affects it. Organizational commitment enhances government agency performance accountability and mitigates the negative effects of job tension, although it weakens the positive impact of human resource competence.

Corresponding Author:

Ratna Fitriyani

Postgraduate Management Masters Study Program, Universitas Sultan Ageng Tirtayasa, Indonesia.

Email: fitrinana11@gmail.com

Copyright © 2025 The Author(s). This is an open access article distributed under the Creative Commons Attribution License, (<http://creativecommons.org/licenses/by/4.0/>) which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

1. INTRODUCTION

Territorial independence in Indonesia has been executed for a significant period of time with the most objective of moving forward open welfare, open administrations, and inter-regional capacity. In carrying out territorial independence, nearby governments are allowed the specialist to oversee territorial issues autonomously, which at the same time increments the request for responsibility in administration. As portion of decentralization, the execution of territorial independence requires great administration so that the specialist given can be utilized successfully and effectively.

Execution responsibility is one of the key viewpoints within the administration of independent territorial administration. Presidential Instruction Number 7 of 1999 on Government Organization Execution Responsibility controls the strategies for executing responsibility at the territorial level, pointing to guarantee that each government organization is responsible for its execution accomplishments. This responsibility isn't as it were related to authoritative angles but moreover includes straightforwardness, proficiency, and viability in open administrations.

In this context, the Government Agency Performance Accountability System (SAKIP) plays a crucial role. SAKIP is designed to systematically measure and evaluate the performance of government agencies. Through SAKIP, government agencies are required to regularly report and account for their performance results. This assessment is based on various components, such as planning, measurement, reporting, and performance evaluation, which form the basis for assessing government agency performance accountability.

However, in several regions, including Serang Regency, the implementation of SAKIP still faces various challenges. Based on the SAKIP assessment results from 2019 to 2023, the performance accountability score at the Public Works and Spatial Planning Office of Serang Regency has experienced a significant decline. This raises questions about the factors affecting government agency performance accountability and how improvements can be made to enhance performance and public services.

This study aims to identify the factors influencing performance accountability at the Public Works and Spatial Planning Office of Serang Regency. The research will examine the impact of human resource competence, job tension, and organizational commitment on government agency performance accountability. In addition, this study will explore the role of organizational commitment as a moderating variable in the relationship between HR competence and job tension with performance accountability.

By understanding these factors, it is expected that deeper insights can be gained into how to improve performance accountability at the Public Works and Spatial Planning Office of Serang Regency, as well as provide relevant recommendations for local governments in their efforts to improve the quality of public services. This research also hopes to contribute to the academic literature on performance accountability in the public sector and good governance.

2. RELATED WORKS

2.1 Human Resource Competence

Human asset competence may be a basic figure in deciding the viability and proficiency of government organization execution. Competence alludes to an individual's capacity in terms of information, aptitudes, and behavior to carry out anticipated assignments successfully. Inquire about by [24] appears that human asset competence contains a noteworthy impact on moving forward execution responsibility in West Java Territory. They found that improving competence through preparing and improvement plays an critical part in making strides the quality of open administrations and accomplishing organization targets. A ponder by [17] moreover found that human asset competence at the Planning Service for Financial Issues had a coordinate affect on organization execution responsibility, especially in connection to arrangement arranging and implementation. This investigate strengthens the contention that appropriate human asset advancement improves employees' capacity to realize organizational objectives more proficiently. On the other hand [14], in their consider on financial responsibility in Islamic boarding schools, moreover found a noteworthy relationship between human asset competence and responsibility, showing that the proper competence in any division, counting back, drives progressed organizational responsibility.

2.2 Job Tension

Work pressure is frequently related with the weight people encounter when confronting overwhelming workloads, tall desires, or working environment clashes. Inquire about by [1] demonstrates that work pressure can essentially affect execution responsibility. When work pressure is well-managed, it can drive higher efficiency. Be that as it may, in the event that the pressure is as well tall and uncontrolled, it can lead to a decay in execution quality. A consider by [13], underpins these discoveries, expressing that work pressure in government work situations can contribute to adiminish in execution responsibility in the event that not appropriately tended to. The inquire about highlights the significance of stretch administration methodologies to keep work pressure inside satisfactory limits. Be that as it may, distinctive comes about were found by [16], who found that work pressure does not continuously have a negative affect on execution responsibility, depending on the work setting and the level of organizational back accessible.

2.3 Organizational Commitment

Organizational commitment alludes to the level of dependability, association, and distinguishing proof an person has with the objectives and values of the organization. Concurring to Allen and Meyer (1990), there are three measurements of organizational commitment full of feeling, regulating, and continuation commitment. Inquire about by [2] appears that organizational commitment features a critical affect on government organization execution responsibility, with workers who have tall commitment being more likely to fulfill their obligations successfully. The consider by [29], moreover found that organizational commitment essentially impacts the execution responsibility of neighborhood government offices. This shows that solid commitment from people inside an organization not as it were influences individual execution but too the generally execution of the office. Moreover, [15] found that organizational commitment plays a part as a directing variable that fortifies the relationship between human asset competence and execution responsibility, appearing that with tall commitment, employees are superior able to apply their competencies to realize way better results.

2.4 Government Agency Performance Accountability

Government office execution responsibility includes the commitment of organizations to account for the utilize of assets and the accomplishment of objectives in agreement with set up measures. Concurring to Hidayat et al. (2021), the execution responsibility of government offices in Kampar Rule is

incredibly affected by human asset competence, as satisfactory competence empowers offices to perform their errands more viably and straightforwardly. Inquire about by [23] states that execution responsibility is one of the most components of great administration. Great responsibility permits the open to pick up data approximately the degree to which government objectives have been accomplished and how assets have been utilized. Another ponder by [3] concludes that variables such as human asset competence and the usage of inside controls play a noteworthy part in moving forward the execution responsibility of government organizations.

3. METHODOLOGY

This think about employments a quantitative approach, a strategy pointed at recognizing and measuring connections between factors utilizing particular measurable strategies, permitting the comes about to be deciphered precisely [10]; [18]; [19]. Information were collected through surveys conveyed to respondents, at that point prepared and analyzed utilizing factual devices. The comes about of the information investigation were deciphered to test the theories proposed within the ponder. Through the quantitative approach, connections between factors can be recognized as reactions to the investigate questions. This quantitative investigate strategy is appropriate for huge test sizes, including precise stages in information collection, preparing, and translation. The ponder creates a demonstrate that clarifies the watched wonders, which can then be utilized to form quantitative expectations. The research highlights the challenges faced in implementing the government agency performance accountability system and aims to improve the declining government agency performance accountability scores observed from 2019 to 2023.

In this think about, four factors are utilized, comprising of two exogenous factors, one directing variable, and one endogenous variable. The exogenous factors impact the endogenous variable, whereas the directing variable influences the relationship between the exogenous and endogenous factors. The endogenous variable in this think about is government agency performance accountability, whereas human resource competence and job tension are the exogenous factors. Organizational commitment as the directing variable, which is hypothesized to impact the relationship between the exogenous and endogenous factors.

The populace in this ponder comprises of workers of the Public Works and Spatial Planning Office of Serang Regency. The test was chosen employing a purposive testing strategy, including representatives who meet particular criteria important to the investigate from 66 respondents of workers of the Public Works and Spatial Planning Office of Serang Regency. The information collected comprises of essential information gotten through surveys and auxiliary information accumulated from logical references and related archives. Essential information are utilized to test the investigate theories, whereas auxiliary information enhance the hypothetical establishment of the ponder.

For information investigation, two sorts of measurements were utilized; expressive measurements and inferential measurements. Clear insights give an diagram of the characteristics of the respondents and their reactions to the questionnaire. This investigation makes a difference in understanding the distribution and patterns within the information. In the interim, inferential insights are utilized to test the connections between factors and make generalizations almost the populace based on the test.

The data were analyzed using the structural equation modeling (SEM) method with the partial least square (PLS) approach, which is known for its robustness in handling small sample sizes and complex models. SEM-PLS is particularly useful for testing theoretical models and analyzing predictive relationships between latent variables [4]; [11]; [12]. SPSS 23 and SmartPLS 3 software were used to process the data and test the hypotheses. This methodology ensures that the research is conducted systematically and rigorously in addressing the research questions [4]; [25]; [30].

4. RESULTS AND DISCUSSION

Result

In this study, data was collected by distributing questionnaires to 66 respondents from various divisions and Technical Implementation Units (UPT) at the Department of Public Works and Spatial Planning of Serang Regency. The data collection period was from June 6 to June 20, 2024. Respondents included heads of departments, secretaries, section heads, and other structural and functional officials within Public Works and Spatial Planning Office in Serang Regency. All questionnaires were returned, yielding a 100 percent response rate, with no incomplete responses. This ensures that all 66 questionnaires were valid for further analysis.

Respondents' characteristics were analyzed based on their gender, age, education, position, and work experience to provide a clearer profile of the respondents involved in this study. The majority of respondents were male (75.76 percent), had work experience of over 25 years (27.27 percent), and held positions at the echelon IV level (60.61 percent). Additionally, most respondents had an undergraduate degree by bachelor (63.64 percent).

Table 1. Hypothesis Testing Results from Moderation of Organizational Commitment on Government Agency Performance Accountability through Human Resource Competence and Job Tension

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Job Tension ->Government Agency Performance Accountability	-0.309	-0.302	0.123	2.509	0.012
Organizational Commitment ->Government Agency Performance Accountability	0.350	0.351	0.169	2.080	0.038
Organizational Commitment *Job Tension ->Government Agency Performance Accountability	0.411	0.342	0.191	2.153	0.032
Organizational Commitment *Human Resource Competence ->Government Agency Performance Accountability	-0.621	-0.528	0.301	2.061	0.040
Human Resource Competence ->Government Agency Performance Accountability	0.557	0.515	0.184	3.028	0.003

Source: Data Processing SmartPLS Version 3 (2024)

The following is a summary of hypothesis testing results based on bootstrapping using Smart-PLS 3:

The path coefficient for human resource competence to government agency performance accountability is 0.557, with a t-statistic of 3.028 and a p-value of 0.003. These results indicate that human resource competence positively and significantly influences government agency performance accountability. This suggests that better human resource competency improves the accountability of government agency performance.

The path coefficient for job tension to government agency performance accountability is -0.309, with a t-statistic of 2.509 and a p-value of 0.012. This indicates that job tension negatively affects performance accountability. As job tension increases, performance accountability decreases.

The path coefficient for organizational commitment to government agency performance accountability is 0.350, with a t-statistic of 2.080 and a P-value of 0.038. This means that higher organizational commitment significantly improves performance accountability within Public Works and Spatial Planning Office in Serang Regency.

The interaction between organizational commitment and human resource competence on government agency performance accountability has a negative path coefficient of -0.621, with a t-statistic of 2.061 and a p-value of 0.040. This suggests that organizational commitment reduces the positive effect of human resource competence on performance accountability, indicating a complex interaction.

The interaction between organizational commitment and job tension on government agency performance accountability has a positive path coefficient of 0.411, with a t-statistic of 2.153 and a p-value of 0.032. This shows that organizational commitment can mitigate the negative impact of job tension on performance accountability.

Discussion

Human resource competence has a significant positive effect on government agency performance accountability, with a path coefficient of 0.557. This means that as human resource competence improves, performance accountability within the Public Works and Spatial Planning Office of Serang Regency also increases. Competent employees are better able to identify problems, improve communication, and utilize resources effectively, contributing to higher accountability. This finding aligns with studies by [24] and Hidayat et al. (2021), which also found a positive relationship between human resource competence and organizational performance accountability.

Job tension negatively affects performance accountability, with a path coefficient of -0.309. As job tension increases, employees' ability to maintain performance accountability decreases. Factors such as unclear job responsibilities, high workloads, and conflicting demands contribute to increased job tension, reducing their effectiveness in achieving organizational goals. These findings are consistent with studies by [8] and [16], which found that job tension negatively impacts organizational performance.

Effect of organizational commitment on government agency performance accountability organizational commitment significantly enhances government agency performance accountability, with a path coefficient of 0.350. Employees who are more committed to their organization demonstrate higher accountability in their performance. Organizational commitment, indicated by employee loyalty and involvement in decision-making, leads to more effective performance planning and execution. These findings are in line with the research of [29] and [2], which also found a positive relationship between organizational commitment and performance accountability.

The interaction between organizational commitment and human resource competence negatively affects government agency performance accountability, with a path coefficient of -0.621. This suggests that high organizational commitment may reduce the positive effect of human resource competence on performance accountability. This counterintuitive finding may be explained by potential over-reliance on organizational commitment, which could lead to decreased emphasis on enhancing individual competencies [22].

The interaction between organizational commitment and job tension positively influences government agency performance accountability, with a path coefficient of 0.411. This means that high organizational commitment can mitigate the negative effects of job tension on performance accountability, allowing employees to maintain high levels of performance even under stressful conditions. These results align with the research of Hochwarter et al. (2014), showing that commitment can buffer the adverse effects of work related stress.

5. CONCLUSION

Based on the research results and analysis that human resource competence positively impacts government agency performance accountability, while job tension negatively affects it. Organizational commitment enhances government agency performance accountability and mitigates the negative effects of job tension, although it weakens the positive impact of human resource competence.

Based on the conclusions above, the following are managerial recommendations that can be implemented by the Public Works and Spatial Planning Office of Serang Regency to improve government agency performance accountability:

- a. Recognition of employee loyalty and creating an inclusive work culture.
- b. Regular communication of organizational achievements to foster pride in work.
- c. Clear support regarding job descriptions, resources, and work tools for employees.
- d. Employee involvement in decision-making processes and team-building activities to strengthen a sense of belonging and responsibility.
- e. Enhancing internal and external communication through transparent channels and regular publications.
- f. Recognizing the abilities of colleagues by fostering a work culture that supports collaboration.
- g. Emotional management programs to help employees manage stress and workplace conflicts.

Acknowledgments

First of all, my gratitude to the Rector, Dean, and Head of Study Program of Universitas Sultan Ageng Tirtayasa for the opportunity given to study in the Postgraduate Management Masters Study Program. Furthermore, my gratitude to Dr. H. Wawan Prahiawan, S.E., MM. and Dr. Ali Imron, S.E., MM for guidance, direction, assistance, and support during this research.

Funding Information

No funding involved.

Author Contributions Statement

Name of Author	C	M	So	Va	Fo	I	R	D	O	E	Vi	Su	P	Fu
Ratna Fitriyani	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
Wawan Prahiawan	✓		✓	✓		✓	✓	✓			✓	✓	✓	
Ali Imron		✓	✓	✓	✓		✓	✓			✓	✓	✓	

C : Conceptualization

M : Methodology

So : Software

Va : Validation

Fo : Formal analysis

I : Investigation

R : Resources

D : Data Curation

O : Writing - Original Draft

E : Writing - Review & Editing

Vi : Visualization

Su : Supervision

P : Project administration

Fu : Funding acquisition

Conflict of Interest Statement

There were no conflicts of interest during the research process.

Informed Consent

During this study, we as researchers have received consent to collect information from 66 respondents of workers of the Public Works and Spatial Planning Office of Serang Regency.

Ethical Approval

The research related to human use has been complied with all the relevant national regulations and institutional policies in accordance with the tenets of the Helsinki Declaration and has been approved by the authors' institutional review board or equivalent committee.

Data Availability

Data availability is not applicable to this paper as no new data were created or analyzed in this study.

REFERENCES

1. Hochwarter, W. Parker Ellen, and R. Ferris, 'Examining the interactive effects of accountability, politics, and voice', *Career Development International*, vol. 19, no. 4, pp. 358-380, 2014. doi.org/10.1108/CDI-01-2014-0012
2. Bayan, A. Hormati, and Y. Djaelani, 'The Influence of Organizational Commitment, Budget Target Clarity, and Internal Control Effectiveness on Government Performance Accountability with Reporting System as a Moderating Variable', *Trust Accounting Research Journal*, no. 8, pp. 1-23, 2020.
3. S. N. Fadila and G. S. Budiwitjaksono, 'Analysis of Government Agency Performance Accountability in Sidoarjo Regency', *JIMAT (Journal of Scientific Student Accounting)*, vol. 1, pp. 231-237, 2022.
4. F. Fransisco, K. Prasetyo, S. Surya, T. F. Hutahean, and S. M. T. Pandiangan, 'Faktor-Faktor Fundamental Terhadap Earning Per Share Pada Perusahaan Perbankan BUMN', *Journal of Economic, Bussines and Accounting (COSTING)*, vol. 7, no. 3, pp. 5837-5844, 2024. doi.org/10.31539/costing.v7i3.9591
5. Gultom, J. A., Pandiangan, S. M. T., Silitonga, M., Sinurat, W., & Naibaho, R. (2024). PENGARUH PELATIHAN KERJA KARYAWAN TERHADAP PENINGKATAN KUALITAS PRODUK. *ATDS SAINTECH JOURNAL OF ENGINEERING*, 5(1), 14-18.
6. Gultom, J. A., Silitonga, M., Pandiangan, S. M. T., & Sinurat, W. (2024). ANALISIS SERVEQUAL DAN IMPORTANCE PERFORMANCE ANAYLISIS (IPA) UNTUK MENINGKATKAN KEPUASAN PELANGGAN PADA BENGKEL SEPEDA MOTOR. *ATDS SAINTECH JOURNAL OF ENGINEERING*, 5(2), 56-68.
7. 'Pusat jurnal Universitas muhammadiyah Riau'. [Online]. Available: <https://ejurnal.umri.ac.id>. [Accessed: 10-Apr-2025].
8. W. A. Hochwarter, P. L. Perrewé, A. T. Hall, and G. R. Ferris, 'Negative affectivity as a moderator of the form and magnitude of the relationship between felt accountability and job tension', *J. Organ. Behav.*, vol. 26, no. 5, pp. 517-534, Aug. 2005. doi.org/10.1002/job.324
9. R. Indonesia, 'Presidential Instruction of the Republic of Indonesia Number 7 of 1999 on Government Agency Performance Accountability', Jakarta: Sekretariat Negara, 1999.
10. N. A. Kurdhi et al., 'Statistika Ekonomi', 2023.
11. P. C. Lumbanraja, P. L. Lumbanraja, and S. M. T. Pandiangan, 'Covid-19 Pandemic: Is there any impact on the Agribusiness Index?', *Research of Finance and Banking*, vol. 2, pp. 87-96, 2024. doi.org/10.58777/rfb.v2i2.221
12. V. Marcella, T. F. Hutahaean, and S. M. T. Pandiangan, 'Determinant of Transfer Pricing Practices for Property and Real Estate Companies Listed on the Indonesia Stock Exchange Period 2020-2022', *Journal of Management and Bussines (JOMB)*, vol. 6, no. 6, pp. 1986-1993, 2024. doi.org/10.31539/jomb.v6i6.9876
13. S. Maryati, 'The Role of Non-Financial Performance and Job-Tension', in *5th Sriwijaya Economics, Accounting, and Business Conference (SEABC 2019)*, 2020, pp. 277-281. doi.org/10.2991/aebmr.k.200520.047
14. Y. Murdayanti and D. Puruwita, 'Accountability of Islamic Boarding Schools', *Journal of Accounting*,

- Economics, and Business Management, vol. 7, no. 1, pp. 19-29, 2019.
15. R. Mutaqin, W. Prahiawan, and L. M. Damarwulan, Testing the Moderation of Organizational Commitment for Improving Government Agency Performance Accountability in Serang Regency. 2023.
 16. M. Natsir, N. Y. Yamin, F. M. Saleh, J. Jamaluddin, and R. Rizaldi, 'Electronic participatory budgeting, budget emphasis, and job tension: Implications for managerial performance', *Int. J. Data Netw. Sci.*, vol. 7, no. 4, pp. 1463-1470, 2023. doi.org/10.5267/j.ijdns.2023.8.016
 17. Noormansyah and H. A. Srikomba, 'The Influence of the Implementation of Government Accounting Standards, Civil Servant Competence, and the Application of Good Governance on Government Agency Performance Accountability', *Journal of Economics and Business*, vol. 11, no. 2, pp. 618-627, 2022.
 18. S. M. T. Pandiangan et al., 'Effectiveness of Problem-Based Learning Model on Critical Thinking Ability in Financial Management Course', *Effect of Pandiangan*, vol. 7, pp. 5576-5580, 2023. doi.org/10.33487/edumaspu.v7i2.7284
 19. S. M. T. Pandiangan, H. N. Tambunan, J. A. Gultom, and T. F. Hutahaean, 'Analysis of Asset Management Ratio and Solvency Management Ratio', *Journal of Corporate Finance Management and Banking System (JCFMBS)*, vol. 4, no. 2, pp. 25-36, 2024. doi.org/10.55529/jcfmbs.42.35.46
 20. S. M. T. Pandiangan et al., 'PENGANTAR BISNIS DIGITAL', 2024.
 21. S. M. T. Pandiangan, P. C. Lumbanraja, P. L. Lumbanraja, J. A. Gultom, and M. A. Lc, 'Effect of Service Quality on Hotel Guest Loyalty with Hotel Guest Satisfaction as an Intervening Variable in Five-Star Hotel', *Journal of Social Responsibility, Tourism, and Hospitality (JSRTH)*, vol. 4, no. 3, pp. 33-41, 2024. doi.org/10.55529/jsrth.43.33.41
 22. W. E. Putra, I. L. Kusuma, and M. W. Dewi, 'Factors Influencing the Quality of Financial Reports and Organizational Commitment as a Moderating Variable', in *Proceeding of the National Seminar & Call for Papers*, 2021, pp. 148-161.
 23. T. Rahman, P. Adam, and A. Razak, 'Implementation of the Government Agency Performance Accountability Report (LAKIP) at the Department of Housing, Settlement Areas, and Land Affairs of Bombana Regency', vol. 1192, pp. 267-277, 2023.
 24. S. Ramadhania and I. Novianty, 'The Influence of Human Resource Competence on Improving Government Agency Performance Accountability', in *Proceedings of The 11th Industrial Research Workshop and National Seminar*, 2020, pp. 807-813.
 25. R. S. Z. Sihombing, D. W. Tutik, N. Nathalie, T. F. Hutahaean, and S. M. T. Pandiangan, 'Analisis Rasio Likuiditas, Solvabilitas, Aktivitas, Pertumbuhan Dan Profitabilitas Terhadap Earning Per Share Terhadap PT. Bank BRI Tbk Pada Tahun 2018-2021', *Journal of Economic, Bussines and Accounting (COSTING)*, vol. 7, no. 4, pp. 8085-8093, 2018. doi.org/10.31539/costing.v7i4.10528
 26. H. N. Tambunan, S. M. T. Pandiangan, S. Candra, and R. Hendarti, 'Upaya Peningkatan Perekonomian dengan Memanfaatkan Potensi Ibu Rumah Tangga di Era Digital pada Kelurahan Durian', *Kecamatan Medan Timur. E-Amal: Jurnal Pengabdian kepada Masyarakat*, vol. 4, no. 1, pp. 1-6, 2024.
 27. H. N. Tambunan and S. M. T. Pandiangan, 'Pengaruh Kegunaan Manajemen Sumber Daya Manusia (MSDM) dalam Meningkatkan Kinerja Organisasi', *AKADEMIK: Jurnal Mahasiswa Humanis*, vol. 4, pp. 650-658, 2024. doi.org/10.37481/jmh.v4i2.993
 28. H. N. Tambunan, R. Haribowo, A. Akbar, M. Munizu, and S. M. T. Pandiangan, 'Operational Management for Business Production Processes', *International Journal of Education, Social Studies, and Management (IJESSM)*, vol. 5, no. 1, pp. 161-169, 2025.
 29. H. H. Tambuk, The Influence of Performance-Based Budgeting, Performance Reporting System, Internal Control System, and Organizational Commitment on the Performance Accountability of Regional Government Agencies in East Manggarai Regency. 2021.

30. A. Wijaya, T. F. Hutahean, S. M. T. Pandiangan, A. Audit, K. Reputasi Auditor, and D. R. A. T. K. A. P. P. M. Y. T. D. B. E. I. Audit, 'EFEK INDONESIA PERIODE 2019-2022', Journal of Economic, Bussines and Accounting (COSTING), vol. 7, no. 5, pp. 4426-4438, 2019.

How to Cite: Ratna Fitriyani, Wawan Prahiawan, Ali Imron. (2025). Moderation of organizational commitment on government agency performance accountability through human resource competence and job tension at the public works and spatial planning office of serang regency. Journal of Production, Operations Management and Economics (JPOME), 5(1), 115-124. <https://doi.org/10.55529/jpome.51.115.124>

BIOGRAPHIES OF AUTHORS

	<p>Ratna Fitriyani  Earned a Bachelor's degree from Institut Bisnis dan Multimedia Asmi in 2017. After that, he continued his studies at Universitas Sultan Ageng Tirtayasa, taking the Management Masters Study Program in 2022. In the middle of his studies, he worked at Dinas Pekerjaan Umum dan Penataan Ruang Kabupaten Serang as an Analyst from 2019 to the present. She can be contacted at email: fitrinana11@gmail.com.</p>
	<p>Dr. H. Wawan Prahiawan, S.E., MM.  Earned a Doctorate from Universitas Diponegoro in 2014. He also earned a Masters degree from Universitas Indonusa Esa Unggul in 2004. He currently holds the functional position of Senior Lecturer, rank and grade respectively Pembina Muda and IVc. His research includes expertise in human resource management. He teaches courses in human resource management, human resource management seminars, human resource planning, public accounting, human resource management research, and international relations and negotiation. He can be contacted at email: wawan.prahyawan@gmail.com.</p>
	<p>Dr. Ali Imron, S.E., MM.  Received a Doctorate degree from Universitas Negeri Jakarta in 2021. He also earned a Master of Management from Universitas Budi Luhur in 2003. Currently holds the functional position of Lecturer, rank and grade respectively Penata Tk. 1 and IIIId. His research includes expertise in management. Teaches courses in human resource management, organizational behavior, and banks and financial institutions. He can be contacted at email: ali.imron@untirta.ac.id.</p>