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The Influence of Human Resource Competence and Internal Control Systems on Employee Performance: An Empirical Study at the Maluku Regional Police

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Abstract. This study aims to empirically examine the effect of human resource competence and the internal control system on employee performance at the Maluku Regional Police. The study is motivated by the need to improve employee performance in supporting effective, accountable, and service-oriented public sector governance. Several administrative issues remain evident within the organization, including delays in data input, inconsistencies between information systems, errors in performance allowance submissions, and less-than-optimal budget absorption. These conditions suggest that employee performance is influenced not only by formal procedures but also by the quality of employee competencies and the effectiveness of internal control mechanisms. This research employed a quantitative approach with an associative design. The population consisted of employees from 24 work units of the Maluku Regional Police. Using purposive sampling, 45 valid questionnaires were obtained from 48 distributed questionnaires. Data were collected through a Likert-scale questionnaire and analyzed using multiple linear regression with SPSS version 28. The results indicate that human resource competence has a positive and significant effect on employee performance ($\beta = 0.601$; $t = 3.401$; $p = 0.010$). Likewise, the internal control system positively and significantly affects employee performance ($\beta = 0.198$; $t = 2.137$; $p = 0.030$). The Adjusted R^2 value of 0.739 shows that both variables explain 73.9% of the variation in employee performance. The findings highlight the importance of strengthening employee competence, procedural understanding, work integrity, and sustainable internal control practices to enhance organizational performance.

Keywords: Employee Performance; Human Resource Competence; Internal Control System; Maluku Regional Police; Public Governance.

1. INTRODUCTION

Bureaucratic reform in the public sector requires government organizations to produce performance that is effective, efficient, accountable, transparent, and oriented toward public service. In contemporary public administration, employee performance is no longer understood merely as the ability to complete routine tasks, but also as the capacity of public employees to deliver high-quality outputs, respond to public needs, comply with regulations, and support the sustainable achievement of organizational goals (Dwiyanto, 2021; Denhardt & Denhardt, 2015; Osborne, 2020). This issue has become increasingly important because public organizations operate in a complex environment characterized by rising public expectations, stronger demands for state financial accountability, administrative digitalization, and the need for measurable institutional governance (Pollitt & Bouckaert, 2017; OECD, 2020; World Bank, 2022). Therefore, improving employee performance has become a strategic concern in public administration, including within police institutions, which are responsible not only for public security and order but also for internal administration, financial management, human resource governance, and institutional support functions.

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The Maluku Regional Police, as part of the Indonesian National Police, has complex institutional responsibilities involving both operational policing functions and internal administrative governance. Civil servants within the Maluku Regional Police play an important role in supporting administrative systems, financial reporting, data management, budgeting, and internal organizational services. However, several administrative problems remain evident, including data discrepancies between the SAIBA and SIMAK applications due to delayed data input, errors in performance allowance submissions, and low budget absorption that affects the optimal implementation of organizational activities. These conditions indicate that employee performance is not only determined by formal procedures but is also strongly influenced by the quality of human resource competence and the effectiveness of the internal control system implemented within the organization.

Human resource competence is one of the fundamental factors in explaining variations in employee performance. Theoretically, competence refers to a combination of knowledge, skills, abilities, attitudes, values, and personal characteristics that enable individuals to perform their jobs effectively (Boyatzis, 1982; Spencer & Spencer, 1993; Armstrong & Taylor, 2020). From the perspective of human capital theory, employees with adequate knowledge and skills are strategic organizational assets because they contribute to productivity, decision quality, work efficiency, and organizational adaptability (Becker, 1964; Barney, 1991; Wright & McMahan, 2011). In the public sector, employee competence is not limited to technical ability but also includes regulatory understanding, administrative accuracy, integrity, discipline, capability in using information systems, and the ability to work according to bureaucratic accountability standards (Robbins & Judge, 2022; Wibowo, 2016; Mangkunegara, 2017).

In the context of the Maluku Regional Police, employee competence is particularly important because administrative and financial tasks require accuracy, procedural understanding, and the ability to operate integrated reporting and information systems. Errors in data input, delays in document processing, and inconsistencies in reporting may hinder decision-making processes and weaken organizational accountability. Previous studies have shown that employee competence has a positive effect on performance because employees with adequate knowledge, skills, and work attitudes tend to complete tasks on time, reduce errors, improve productivity, and generate better work quality (Fadhil, 2016; Kartika, 2014; Sucipto et al., 2024; Pundissing et al., 2025). Other studies also emphasize that the development of civil servant competence through training, continuous education, and technical capacity building is an essential prerequisite for improving public service effectiveness and government organizational performance (Firladi, 2022; Artnetti, 2023; Putra et al., 2024).

In addition to human resource competence, the internal control system is also an important determinant of employee performance. In Indonesia, the Government Internal Control System, known as SPIP, is regulated by Government Regulation Number 60 of 2008 as an integral and continuous process carried out by leaders and all employees to provide reasonable assurance regarding the achievement of effective and efficient activities, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations. Conceptually, the internal control system is also aligned with the COSO framework, which emphasizes five main components: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). This framework is widely used in public organizations because it helps reduce the risk of errors, strengthen compliance, enhance accountability, and ensure that organizational activities are carried out in accordance with established objectives (INTOSAI, 2019; OECD, 2020).

An effective internal control system creates a more orderly, measurable, and accountable work environment. In public organizations, internal control is not merely a supervisory tool but also a managerial mechanism to ensure that every employee performs duties according to procedures, every transaction is properly documented, every risk is identified, and every deviation can be corrected promptly. Winarna et al. (2021), in their study of Indonesian local governments, found that several components of the government internal control system, including the control environment, risk assessment, and information and communication, affect local government administration performance. Other studies have also shown that SPIP maturity and internal audit capability are associated with improved government performance accountability because a mature internal control system strengthens governance effectiveness and performance evaluation (Wulandari & Firmansyah, 2022; Saputra & Jamaludin, 2024). More broadly, internal control effectiveness has also been linked to improved financial accountability, transparency, operational efficiency, and public sector reporting quality (Ahmad, 2025; Putri, 2025).

Although many studies have demonstrated the importance of human resource competence and internal control systems in improving performance, research that integrates these two variables specifically within the context of regional police institutions remains limited. Most prior studies have focused on local governments, public agencies, state-owned enterprises, or administrative service organizations. Police institutions, however, have distinctive organizational characteristics because they combine bureaucratic structures, command systems, procedural compliance, security functions, public service responsibilities, and financial accountability. This indicates an important research gap, particularly in the context of the Maluku Regional Police, which faces geographical, administrative, and institutional challenges that may differ from those of other regions. Therefore, this study is empirically and practically relevant because it seeks to explain how employee competence and internal control systems influence employee performance within a regional police organization.

Based on this background, this study aims to empirically examine the effect of human resource competence and internal control systems on employee performance at the Maluku Regional Police. The study is expected to provide theoretical contributions by strengthening the literature on public sector human resource management, government internal control, and public employee performance. In addition, it offers practical contributions for the Maluku Regional Police in formulating strategies to improve employee competence, strengthen internal control, enhance administrative accuracy, and improve organizational performance accountability. By strengthening these two aspects, the organization is expected to develop professional employees who comply with regulations, adapt to modern administrative systems, and produce more effective and accountable performance.

2. LITERATURE REVIEW

Human resource competence is a central concept in organizational management because it is directly related to an individual's ability to perform tasks, complete work, and achieve organizational targets. Conceptually, competence refers to a combination of knowledge, skills, abilities, attitudes, values, and personal characteristics that enable individuals to perform effectively in a particular job position (Boyatzis, 1982; Spencer & Spencer, 1993; Armstrong & Taylor, 2020). In public organizations, competence is not limited to technical capability but also includes regulatory understanding, administrative accuracy, integrity, procedural compliance, and adaptability to bureaucratic governance reforms (Robbins & Judge, 2022; Wibowo, 2016; Mangkunegara, 2017).

The relationship between competence and performance can be explained through Human Capital Theory and the Resource-Based View. Human Capital Theory argues that employees' knowledge, skills, and abilities represent organizational investments that can improve productivity (Becker, 1964). Meanwhile, the Resource-Based View considers human resources as strategic assets that are valuable, rare, difficult to imitate, and difficult to substitute when properly managed (Barney, 1991; Wright & McMahan, 2011; Gerhart & Feng, 2021). From this perspective, competent employees become internal resources that strengthen organizational capacity to achieve goals, improve service quality, and produce superior performance.

Human resource competence is generally constructed through three main dimensions: knowledge, skills, and work attitude. Knowledge refers to employees' understanding of tasks, procedures, regulations, and organizational work systems. Skills refer to technical abilities in performing tasks accurately, quickly, and effectively. Work attitude reflects discipline, responsibility, integrity, commitment, and willingness to complete work according to established standards (Spencer & Spencer, 1993; Armstrong & Taylor, 2020; Robbins & Judge, 2022). In the original research manuscript, human resource competence is also measured through knowledge, skills, and work attitude, making the construct conceptually consistent with widely used competence theory in human resource management.

In the public sector, employee competence is increasingly important because public administrative work requires accuracy, regulatory compliance, and the ability to manage information systems. Competent employees are more capable of understanding standard operating procedures, completing tasks on time, reducing administrative errors, and improving the quality of reports and internal organizational services (Dwiyanto, 2021; Osborne, 2020; OECD, 2020). Several empirical studies show that human resource competence has a positive effect on employee performance and public sector organizational performance (Fadhil, 2016; Kartika, 2014; Utama et al., 2020; Sucipto et al., 2024; Pundissing et al., 2025). Utama et al. (2020), for example, found that employee competence has a significant positive effect on government agency performance.

In the context of the Maluku Regional Police, employee competence is highly relevant because employees are required not only to perform administrative tasks but also to support institutional governance effectiveness. Problems such as delayed data input, discrepancies between SAIBA and SIMAK applications, errors in performance allowance submissions, and low budget absorption indicate that technical competence, administrative accuracy, and understanding of work systems still need to be strengthened. Therefore, the higher the competence of employees, the greater their ability to produce effective, accurate, and accountable performance.

The internal control system is an important mechanism in organizational governance because it ensures that all organizational activities are carried out in accordance with objectives, procedures, regulations, and accountability principles. In the Indonesian government context, the Government Internal Control System, known as SPIP, is regulated by Government Regulation Number 60 of 2008. This regulation explains that SPIP is an integral and continuous process carried out by leaders and all employees to provide reasonable assurance regarding the achievement of effective and efficient activities, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations.

Conceptually, the internal control system can also be explained through the COSO Internal Control–Integrated Framework. COSO defines internal control as a process designed to provide reasonable assurance in achieving organizational objectives through five main components: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). These five components serve as a fundamental basis for assessing internal control effectiveness in both business and public sector organizations. COSO emphasizes that monitoring is one of the five components of effective internal control, and the 2013 framework maintains these five components as the foundation of modern internal control.

In public organizations, internal control is not merely a supervisory tool but also a managerial instrument for creating organizational discipline. A strong control environment shapes a culture of integrity and compliance. Risk assessment helps organizations identify potential barriers to achieving objectives. Control activities ensure that every work procedure is properly implemented. Information and communication support the flow of data and coordination, while monitoring functions to evaluate the effectiveness of control continuously (COSO, 2013; INTOSAI, 2019; Mahmudi, 2019). Thus, internal control is closely related to performance improvement because it reduces errors, prevents irregularities, strengthens accountability, and ensures that employees work according to organizational standards.

Several empirical studies support the importance of internal control systems in improving public organizational performance. Winarna et al. (2021) found that components of the government internal control system influence local government administration performance in Indonesia. Utama et al. (2020) also showed that the government internal control system has a significant positive effect on government agency performance. Rahmawati et al. (2022) positioned the internal control system as an important mechanism that can strengthen the relationship between human resource competence and financial reporting quality. Similar findings also appear in recent studies showing that internal control systems are related to financial accountability, transparency, operational efficiency, and public sector reporting quality.

In the context of the Maluku Regional Police, the internal control system is particularly important because police institutions have bureaucratic characteristics that require procedural order, administrative compliance, and budget accountability. A weak internal control system may lead to delayed data input, document errors, poor coordination, ineffective supervision, and suboptimal implementation of organizational activities. Conversely, an effective internal control system can help employees work more systematically, understand workflow procedures, minimize administrative errors, and improve institutional performance quality. Therefore, theoretically and empirically, the internal control system can be positioned as an important determinant of employee performance.

Employee performance refers to the work results achieved by individuals in carrying out their duties and responsibilities according to organizational standards. Performance can be viewed from work quality, work quantity, timeliness, effectiveness, efficiency, responsibility, and teamwork (Bernardin & Russell, 2013; Campbell & Wiernik, 2015; Wibowo, 2016). In public organizations, employee performance has a broader meaning because it is not only related to individual achievement but also to public service quality, bureaucratic accountability, administrative reliability, and organizational success in fulfilling public mandates (Dwiyanto, 2021; Osborne, 2020; Pollitt & Bouckaert, 2017).

Employee performance can be explained through behavioral and outcome-based approaches. The behavioral approach emphasizes how employees perform their work, including discipline, procedural compliance, communication, and responsibility. Meanwhile, the outcome-based approach emphasizes work outputs, such as the number of tasks completed, document quality, timeliness, and achievement of organizational targets (Campbell & Wiernik, 2015; Koopmans et al., 2016; Vuong et al., 2022). A systematic review by Vuong et al. (2022) shows that employee performance measurement in organizations generally involves indicators related to work outcomes, work behavior, and employee contributions to organizational goals.

In this study, employee performance is measured through work quality, work quantity, timeliness, and responsibility. These indicators are relevant to the characteristics of administrative work within the Maluku Regional Police because employee performance can be seen from the ability to produce accurate work, complete tasks according to the expected volume, meet deadlines, and demonstrate responsibility for work outcomes. In the context of police administration, good employee performance supports reporting accuracy, budget management, performance allowance administration, document control, and the effective implementation of institutional functions.

Employee performance is influenced by various factors, including competence, motivation, discipline, organizational culture, leadership style, control systems, work environment, and technological support (Robbins & Judge, 2022; Nduati, 2022; Alsobaey et al., 2025). Nduati (2022) emphasizes that employee performance is a key determinant of organizational success because the achievement of organizational goals depends heavily on employee involvement, commitment, and contribution quality. Alsobaey et al. (2025) also argues that public sector employee performance is influenced by cultural, technological, and organizational factors, meaning that performance improvement must be understood contextually according to the characteristics of public organizations.

Theoretically, human resource competence affects employee performance because competence determines employees' ability to understand tasks, complete work, apply procedures, and produce outputs that meet organizational standards. Employees with sufficient knowledge can better understand regulations and work systems. Employees with technical skills can perform tasks more quickly and accurately. Meanwhile, employees with positive work attitudes demonstrate responsibility, discipline, integrity, and commitment to the organization (Spencer & Spencer, 1993; Armstrong & Taylor, 2020; Robbins & Judge, 2022).

This relationship is also supported by Human Capital Theory, which states that individual capacity improvement through education, training, experience, and skill development enhances work productivity (Becker, 1964). In public organizations, employee competence becomes an important basis for improving administrative accuracy, service effectiveness, and performance accountability (Dwiyanto, 2021; OECD, 2020). Empirical studies show that human resource competence has a positive and significant effect on employee performance and government agency performance (Fadhil, 2016; Kartika, 2014; Utama et al., 2020; Sucipto et al., 2024; Pundissing et al., 2025). Therefore, the higher the competence of Maluku Regional Police employees, the higher the performance they are likely to produce.

H1: Human resource competence has a positive effect on employee performance.

The internal control system affects employee performance because it provides structure, procedures, standards, supervisory mechanisms, and evaluation systems that help employees work in an orderly and accountable manner. A strong internal control system clarifies task distribution, reduces error risks, improves regulatory compliance, strengthens communication, and ensures that every organizational activity is continuously monitored (COSO, 2013; INTOSAI, 2019; Mahmudi, 2019). Within the SPIP framework, internal control is directed toward achieving effective and efficient activities, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations.

Empirically, various studies show that internal control systems have a positive effect on public sector organizational performance. Winarna et al. (2021) found that government internal control systems influence local government administration performance. Utama et al. (2020) also found that the government internal control system has a significant effect on government agency performance. In the context of the Maluku Regional Police, an effective internal control system can strengthen administrative discipline, reduce data input errors, improve coordination, enhance reporting accuracy, and support more optimal employee performance.

H2: The internal control system has a positive effect on employee performance.

3. RESEARCH METHOD

This study employed a quantitative approach with an associative research design. A quantitative approach was selected because this study aims to examine causal relationships among variables using numerical data collected through questionnaires. The associative design was used to determine the extent to which human resource competence and the internal control system influence employee performance at the Maluku Regional Police. Therefore, this study does not merely describe the phenomenon but also empirically tests the effect of independent variables on the dependent variable.

The research model consists of two independent variables, namely human resource competence (X_1) and the internal control system (X_2), and one dependent variable, namely employee performance (Y). In the original manuscript, the study was designed to examine the effect of human resource competence and the internal control system on employee performance using multiple linear regression analysis with SPSS version 28.

This research was conducted at the Maluku Regional Police. The research object focused on employees involved in administrative activities, data management, financial reporting, budgeting, and other institutional support functions. The population of this study consisted of employees from 24 work units within the Maluku Regional Police.

The sampling technique used in this study was purposive sampling, which is a sampling method based on specific criteria relevant to the research objectives. The criteria for respondents included employees who had work experience, understood organizational administrative processes, and were involved in duties related to the implementation of internal control and employee performance achievement. The original manuscript stated that 48 questionnaires were distributed to respondents, but 3 questionnaires could not be used because they were damaged or unsuitable for analysis. Thus, 45 questionnaires were eligible for analysis in this study.

The type of data used in this study was primary data. Primary data were obtained directly from respondents through questionnaires. The questionnaire was developed based on the indicators of each research variable, namely human resource competence, the internal control system, and employee performance.

Each questionnaire item was measured using a five-point Likert scale, namely (a) strongly disagree, (b) disagree, and (c) neutral. In addition, the scale included agree and strongly agree response categories.

The Likert scale was used to measure respondents' perceptions of each research indicator in a structured and quantitative manner.

The operationalization of variables explains the operational definitions, indicators, and measurement scales of each variable examined in this study. Human resource competence was measured through knowledge, skills, and work attitude. The internal control system was measured based on the five elements of the Government Internal Control System, namely control environment, risk assessment, control activities, information and communication, and internal monitoring. Meanwhile, employee performance was measured through work quality, work quantity, timeliness, and responsibility. These indicators are consistent with the variable design described in the original research manuscript.

Table 1. Operationalization of Research Variables

Variable	Operational Definition	Indicators	Measurement Scale	Theoretical Source
Human Resource Competence (X_1)	The ability of employees, consisting of knowledge, skills, and work attitudes, to perform tasks according to their job responsibilities.	Knowledge of tasks and work procedures; technical skills in completing tasks; ability to use administrative systems; discipline; responsibility; work integrity.	Likert 1–5	Armstrong; Spencer & Spencer; Wibowo
Internal Control System (X_2)	A process carried out by leaders and employees to provide reasonable assurance regarding the achievement of activity effectiveness, reporting reliability, asset safeguarding, and regulatory compliance.	Control environment; risk assessment; control activities; information and communication; internal monitoring.	Likert 1–5	Government Regulation No. 60 of 2008; COSO Framework
Employee Performance (Y)	The work results achieved by employees in carrying out duties and responsibilities according to organizational standards.	Work quality; work quantity; timeliness; effectiveness in task implementation; responsibility for work.	Likert 1–5	Wibowo; Bernardin & Russell; Mangkunegara

Data were collected by distributing questionnaires to respondents who met the research criteria. The questionnaires were distributed to employees within the Maluku Regional Police who were involved in administration, reporting, finance, and institutional tasks. The questionnaire was used to obtain data on respondents' perceptions of human resource competence, the internal control system, and employee performance.

In addition to questionnaires, this study also used documentation as supporting data. Documentation was carried out by reviewing relevant documents, such as organizational structure, work unit data, regulations related to internal control systems, and other information that could support the understanding of the research context.

The data analysis technique used in this study was statistical analysis with the assistance of SPSS software. The analysis was conducted systematically through several stages.

First, descriptive statistical analysis was conducted to describe the characteristics of the research data, including minimum values, maximum values, means, and standard deviations. This analysis was used to determine the tendency of respondents' answers for each research variable. Second, instrument quality testing was conducted, consisting of validity and reliability tests. The validity test was used to determine whether each questionnaire item was able to measure the intended variable. An item was considered valid if the item correlation value exceeded the established threshold. The reliability test was used to determine the consistency of respondents' answers to the research instrument. The instrument was considered reliable if the Cronbach's Alpha value was greater than 0.70. Third, classical assumption tests were conducted before regression analysis. These tests included normality, multicollinearity, and heteroscedasticity tests. The normality test was used to determine whether the residual data were normally distributed. The multicollinearity test was used to identify whether there was a strong correlation among the independent variables. The model was considered free from multicollinearity if the tolerance value was greater than 0.10 and the VIF value was less than 10. The heteroscedasticity test was used to determine whether there was unequal residual variance in the regression model. Fourth, multiple linear **regression analysis** was conducted to examine the effect of human resource competence and the internal control system on employee performance. The regression model in this study is formulated as follows:

$$\mathbf{Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e} \quad \textbf{(I)}$$

Where:

Y = Employee performance

α = Constant

β_1 = Regression coefficient of human resource competence

β_2 = Regression coefficient of internal control system

X_1 = Human resource competence

X_2 = Internal control system

e = Error term

Fifth, hypothesis testing was conducted using the t-test and coefficient of determination. The t-test was used to examine the partial effect of each independent variable on the dependent variable. A hypothesis was accepted if the significance value was less than 0.05. The coefficient of determination was used to determine the extent to which human resource competence and the internal control system explain variations in employee performance.

4. RESULTS AND DISCUSSION

This study aims to examine the effect of human resource competence and the internal control system on employee performance at the Maluku Regional Police. The data were collected by distributing questionnaires to employees from 24 work units within the Maluku Regional Police. Of the 48 questionnaires distributed, 45 questionnaires were declared eligible for analysis, while 3 questionnaires could not be used because they were damaged or unsuitable for data processing. Thus, the number of valid questionnaires was considered appropriate for multiple linear regression analysis.

The respondent characteristics show that the majority of respondents were male, accounting for 83% of the total respondents. Based on age, most respondents were between 20 and 30 years old, representing 80% of the sample. This indicates that most employees involved in this study were in a productive age group and were relatively adaptive to administrative work systems. In terms of educational background, most respondents had completed senior high school, accounting for 87%, while 13% had a bachelor’s degree. Based on length of service, the majority of respondents had 1–10 years of work experience, accounting for 93%. These findings indicate that most respondents had basic work experience but still required stronger technical competence, particularly in administration, reporting, and application-based work systems.

Descriptive statistics were used to describe respondents’ perceptions of the research variables. The results show that the mean value of each variable was higher than its standard deviation. This indicates that the data distribution was relatively good and that respondents’ answers were generally consistent.

Table 2. Descriptive Statistics of Research Variables

Variable	Minimum	Maximum	Mean	Standard Deviation
Human Resource Competence	31	46	39.27	3.89
Internal Control System	45	74	58.96	7.42
Employee Performance	29	49	38.44	4.26

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Based on the table, human resource competence has a mean value of 39.27 with a standard deviation of 3.89. This indicates that respondents perceived employee competence to be at a good level. The internal control system has a mean value of 58.96 with a standard deviation of 7.42, indicating that the implementation of internal control was perceived positively by respondents. Meanwhile, employee performance has a mean value of 38.44 with a standard deviation of 4.26, suggesting that employee performance within the Maluku Regional Police was generally good.

Data quality testing was conducted through validity and reliability tests. The validity test results show that all questionnaire items had correlation values greater than 0.30. Therefore, all questionnaire items were declared valid and suitable for measuring human resource competence, internal control system, and employee performance.

The reliability test results show that all variables had Cronbach's Alpha values above 0.70. Human resource competence had a Cronbach's Alpha value of 0.79, the internal control system had a value of 0.94, and employee performance had a value of 0.84. These results indicate that the research instrument had good internal consistency. In other words, each questionnaire item was able to measure the research constructs consistently and reliably.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Criterion	Result
Human Resource Competence	0.79	> 0.70	Reliable
Internal Control System	0.94	> 0.70	Reliable
Employee Performance	0.84	> 0.70	Reliable

Before hypothesis testing, this study conducted classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests. The normality test results indicate that the data were normally distributed. This was shown by the distribution of data following the diagonal line in the P-P Plot and a relatively symmetrical histogram.

The multicollinearity test results show that all independent variables had tolerance values greater than 0.10 and Variance Inflation Factor values below 10. Therefore, the regression model was free from multicollinearity. This means that human resource competence and the internal control system did not have excessive correlation and were suitable for inclusion in the regression model. The heteroscedasticity test results show that there was no specific pattern in the residual distribution, indicating that the regression model was free from heteroscedasticity. Hypothesis testing was conducted using multiple linear regression analysis.

This test aimed to determine the effect of each independent variable on the dependent variable. The results of hypothesis testing are presented in the following table.

Table 4. Hypothesis Testing Results

Hypothesis	Relationship	Path Coefficient	t-value	p-value	Result
H1	Human Resource Competence → Employee Performance	0.601	3.401	0.010	Accepted
H2	Internal Control System → Employee Performance	0.198	2.137	0.030	Accepted

Based on Table 3, human resource competence has a coefficient value of 0.601, a t-value of 3.401, and a p-value of 0.010. Since the p-value is less than 0.05, the first hypothesis is accepted. This means that human resource competence has a positive and significant effect on employee performance. The higher the competence of employees, the higher the performance they produce.

The internal control system has a coefficient value of 0.198, a t-value of 2.137, and a p-value of 0.030. Since the p-value is less than 0.05, the second hypothesis is accepted. This means that the internal control system has a positive and significant effect on employee performance. The better the implementation of the internal control system within the organization, the better the employee performance.

Furthermore, the analysis results show an R value of 0.866, an R^2 value of 0.751, and an Adjusted R^2 value of 0.739. The Adjusted R^2 value of 0.739 indicates that human resource competence and the internal control system explain 73.9% of the variation in employee performance. Meanwhile, the remaining 26.1% is explained by other variables outside the research model, such as work motivation, organizational culture, leadership style, work discipline, work environment, and reward systems.

Table 5. Regression Model Summary

Model Indicator	Value
R	0.866
R^2	0.751
Adjusted R^2	0.739
Variables outside the model	26.1%

The results show that human resource competence has a positive and significant effect on employee performance at the Maluku Regional Police. This finding indicates that employees with strong knowledge, skills, and work attitudes tend to produce better performance. Adequate competence enables employees to understand their duties more effectively, complete work accurately, and reduce errors in administrative and reporting processes.

In the context of the Maluku Regional Police, employee competence is particularly important because administrative tasks require accuracy, procedural understanding, and the ability to use application-based work systems. Problems such as delayed data input, discrepancies between SAIBA and SIMAK data, and errors in performance allowance submissions indicate that the quality of employee competence is directly related to task effectiveness. Employees with sufficient knowledge of administrative and financial procedures are more capable of performing tasks correctly, while employees with technical skills are more efficient and accurate in processing data.

This finding is consistent with competence theory, which explains that knowledge, skills, and work attitudes are the main foundations of individual performance. Competence does not only reflect technical ability but also shows employees' readiness to take responsibility, maintain integrity, and work according to organizational standards. Therefore, competence improvement through training, technical education, work guidance, and regular evaluation should become a priority in employee development within the Maluku Regional Police.

Practically, this result indicates that the Maluku Regional Police needs to strengthen human resource development programs, particularly for employees involved in administration, finance, data management, and reporting. Training in application use, regulatory understanding, administrative skills, and work ethics can serve as important strategies for improving employee performance. With better competence, employees will be able to work more effectively, reduce administrative errors, improve report quality, and support organizational accountability.

The results also show that the internal control system has a positive and significant effect on employee performance. This finding means that the better the implementation of the internal control system within the Maluku Regional Police, the higher the employee performance. An effective internal control system helps the organization establish clear work procedures, adequate supervision, structured task distribution, and continuous evaluation mechanisms.

In public organizations, the internal control system plays an important role in ensuring that all activities are carried out efficiently, financial reports are prepared reliably, organizational assets are protected, and every activity complies with applicable regulations. At the Maluku Regional Police, effective internal control can help minimize administrative errors, strengthen coordination among work units, improve reporting accuracy, and enhance budget absorption. Strong internal control provides employees with clearer work guidelines and enables them to perform their duties more systematically and responsibly.

This finding supports the concept of the Government Internal Control System, which emphasizes five main elements: control environment, risk assessment, control activities, information and communication, and monitoring. A strong control environment creates a disciplined and integrity-based work culture. Risk assessment helps the organization identify potential obstacles to achieving its objectives. Control activities ensure that work procedures are carried out according to regulations. Information and communication strengthen coordination among employees, while monitoring ensures that any deviations can be corrected promptly.

Practically, this result indicates that the Maluku Regional Police needs to strengthen the consistent implementation of its internal control system. This can be done by improving internal supervision, updating standard operating procedures, conducting regular evaluations of task implementation, and strengthening coordination among departments. In addition, administrative information systems need to be managed more systematically to prevent delayed data input and reporting discrepancies. With a strong internal control system, employees can work more orderly, accurately, and responsibly.

The findings of this study provide both theoretical and practical implications. Theoretically, the results strengthen the view that public sector employee performance is influenced by the quality of individual competence and the effectiveness of organizational control systems. Employee competence functions as human capital that enhances work capability, while the internal control system functions as an organizational mechanism that ensures work is carried out according to procedures and institutional objectives.

Practically, this study provides recommendations for the Maluku Regional Police to improve employee performance through two main strategies. First, the organization needs to improve employee competence through technical training, capacity development, administrative guidance, and employee placement based on expertise. Second, the organization needs to strengthen the internal control system through supervision, evaluation, internal communication, and continuous monitoring of task implementation. These two strategies should be implemented simultaneously because strong employee competence will be more effective when supported by a well-functioning internal control system.

5. CONCLUSION

Based on the research findings, it can be concluded that human resource competence has a positive and significant effect on employee performance at the Maluku Regional Police. This indicates that the better the employees' knowledge, skills, and work attitudes, the greater their ability to complete tasks accurately, effectively, and responsibly. Employee competence is an important factor in supporting administrative effectiveness, reporting accuracy, and the smooth implementation of institutional duties. In addition, the internal control system also has a positive and significant effect on employee performance. The effective implementation of internal control creates more orderly work procedures, strengthens supervision, reduces the risk of administrative errors, and improves organizational accountability. Therefore, improving employee performance at the Maluku Regional Police should be carried out by strengthening employee competence and implementing an internal control system that is more effective, consistent, and sustainable.

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