



The Influence of Competence and Workload on Employee Performance in An Indonesian Customs Office: The Mediating Role of Job Satisfaction

Putri Anggraini¹, Ayi Ahadiat², Nova Mardiana³

^{1,2,3}Magister Management, Faculty of Economics and Business, University of Lampung, Indonesia

Abstract: This study aims to examine and analyze the influence of competence and workload on employee performance, as well as the role of job satisfaction as a mediating variable at the Regional Office of the Directorate General of Customs and Excise (DJBC) Western Sumatra. The study is motivated by issues such as inconsistent quarterly employee performance achievements, low participation in competency development training, and uneven workload distribution across work units. These factors are considered to affect job satisfaction and overall employee performance. The research employs a quantitative approach using a survey method. Data were collected through questionnaires and distributed from March to May 2025 to 180 employees selected as samples from the population working within the DJBC Regional Office of Western Sumatra, including units in Bandar Lampung and Bengkulu. The data were analyzed using Structural Equation Modeling (SEM) with Analysis of Moment Structure (AMOS) to test both direct and indirect relationships among the variables. The results of the study support the proposed hypotheses. Competence has a positive and significant effect on employee performance, while workload has a negative effect. Moreover, job satisfaction significantly mediates the influence of both competence and workload on employee performance. Based on these findings, the study recommends that the institution actively improve the quality and quantity of employee training, implement fair and proportional workload distribution, strengthen internal monitoring and performance evaluation systems, and foster a work climate that supports job satisfaction as a strategic effort to enhance employee performance.

Key Words: Competence, Workload, Employee Performance, Job Satisfaction

1. INTRODUCTION

In the era of globalization, effective management is critical for public institutions, involving coordination and integration of organizational activities through people (Robbins & Coulter, 2018). In Indonesia, government agencies such as the Directorate General of Customs and Excise (DJBC) play a vital role in maintaining economic stability and safeguarding national borders. As part of its mandate, DJBC oversees customs operations across 20 regional offices and 140 service units, requiring well-trained personnel and strong organizational performance (Costari & Belinda, 2021).

At the regional level, such as the DJBC office in Western Sumatra (SUMBAGBAR), limited staffing and high operational demands highlight the need for effective human resource management. Employee performance remains a dynamic construct influenced by competency, workload, and job satisfaction (Benyoussef & Benghazala, 2025; Affandi et al., 2021). Competency—encompassing knowledge, skills, and attitudes—is critical to ensure alignment with organizational goals (Ekhsan et al., 2020; Ong'ango, 2019). However, gaps persist, particularly in technical customs procedures, exacerbated by limited training effectiveness (DJBC, 2023).

Despite various competency development programs, training participation is low—only one employee per program on average—indicating selective implementation (DJBC, 2023). Moreover, performance management practices remain inconsistent, hindering accountability (DJBC, 2018). Prior studies have shown that improved competencies correlate positively with job satisfaction and performance (Pentury & Usmany, 2023; Alzen & Syah, 2024).

Workload is another significant factor. According to Karasek's (2017) demand-control model, excessive job demands with low autonomy can trigger stress, reduce satisfaction, and impair performance. High workloads at DJBC often result in task imbalances, mental fatigue, and strained service delivery (Sonnentag & Fritz, 2018; DJBC, 2022; Hockey, 2019). Uneven distribution of duties among customs officers intensifies this burden and affects team dynamics (Kahn et al., 2021; Janib et al., 2022).

Job satisfaction, defined as a positive emotional response to one's job, is influenced by workload and competency (Locke, 2017; Soomro & Shah, 2019). It also functions as a mediating variable linking these factors to employee performance. Studies confirm its role in mitigating the negative impact of heavy workloads and enhancing the effects of competencies (Choi & Kim, 2021; Zhao & Li, 2022).

Given these dynamics, this study investigates how competency and workload affect employee performance in DJBC SUMBAGBAR, with job satisfaction as a mediating factor. The findings are expected to inform strategies for improving human resource management and organizational effectiveness in public administration.

2. LITERATURE REVIEW

2.1 Competency

Competency is recognized as a key determinant of individual performance, defined as the belief individuals hold regarding their capacity to perform tasks in alignment with personal goals and organizational standards (Spreitzer, 1995; Yildiz et al., 2024). It encompasses a combination of knowledge, skills, attitudes, and cognitive frameworks essential for professional effectiveness (Azizah et al., 2022; Mustaqim et al., 2023). Tahirsylaj and Sundberg (2020) conceptualize competency as both technical and non-technical attributes, often context-dependent and tailored to specific roles. This multidimensional nature is emphasized by Broeck et al. (2024) and Fahrenbach (2022), who highlight professional competency as the integration of functional skills with behavioral traits that drive superior performance. Following Spreitzer (1995) and Yildiz et al. (2024), this study employs two core indicators—Meaning, the extent to which employees perceive their work as purposeful and aligned with personal values. Self-efficacy, The belief in one's ability to perform tasks effectively.

Competency refers to the integration of knowledge, skills, and attitudes required to perform tasks effectively (Wibowo in Mardiani et al., 2024; Fahrenbach, 2022). Previous studies indicate a significant positive effect of competency on performance outcomes (Mustaqim et al., 2023; Marhayani et al., 2019), confirming its critical role in achieving optimal job results. Competency not only influences performance directly but also indirectly through job satisfaction. Job satisfaction is defined as a positive emotional response to one's job and work environment (Spector, 2019). Several studies demonstrate its mediating role, strengthening the impact of competency on performance (Mustaqim et al., 2023; Marhayani et al., 2019). Building on this argument, the following hypothesis are formulated:

H1: Competency has a positive and significant effect on the performance of employees at the Regional Office of the Directorate General of Customs and Excise, Western Sumatra

H3: Job satisfaction mediates the relationship between competency and employee performance at the Regional Office of the Directorate General of Customs and Excise, Western Sumatra

2.2 Workload

Workload refers to the volume and complexity of tasks assigned to employees within a given timeframe (Diehl et al., 2021; Kim & Yeo, 2024). It includes the physical, cognitive, and emotional demands imposed by job responsibilities (Dhelvia & Soegoto, 2019; Bouwmeester et al., 2019). While organizations aim to enhance productivity through task allocation, excessive workload may result in adverse effects, including decreased performance and compromised health (Inegbedion et al., 2020; Diehl et al., 2021). According to Diehl et al. (2021), four main indicators are used, Tasks and Activities—the quantity of assignments completed within a designated

period, Stress-Emotional strain due to pressure to meet deadlines and performance expectations, Burnout-Physical and mental exhaustion resulting from sustained work demands, Physical and Mental Demands- The degree of physical effort and cognitive load required to fulfill job functions.

Workload is defined as the total time and effort an employee invests in fulfilling job responsibilities (Diehl et al., 2021; Kim & Yeo, 2024). While intended to boost productivity, excessive workload often results in reduced performance and well-being (Inegbedion et al., 2020). Empirical findings support a significant negative relationship between workload and performance (Dhelveia & Soegoto, 2019; Sastrawan et al., 2022; Ali et al., 2014). Heavy workloads are often linked with burnout, decreased motivation, and lower job satisfaction (Persellin et al., 2019; Maghsoud et al., 2022). Research confirms that job satisfaction can mediate the negative effects of workload on performance (Danendra & Rahyuda, 2019; Chin-Quee et al., 2016; Sastrawan et al., 2022). Thus, the following hypothesis are formulated:

H2: Workload has a negative and significant effect on the performance of employees at the Regional Office of the Directorate General of Customs and Excise, Western Sumatra

H4: Job satisfaction mediates the relationship between workload and employee performance at the Regional Office of the Directorate General of Customs and Excise, Western Sumatra

2.3 Job Satisfaction

Job satisfaction is a psychological response reflecting how employees evaluate their work and work environment (Robbins & Judge, 2013; Spector, 2019). It is a multidimensional construct shaped by personal expectations and organizational conditions (Taylor & Bowers, 1974; Dartey-Baah et al., 2020). Scholars argue that satisfaction plays a mediating role between workplace stressors and performance (Fairbrother & Warn, 2003; Harari et al., 2018), and is increasingly relevant in dynamic and competitive work environments (Inayat & Khan, 2021). Based on Taylor and Bowers (1974) and Dartey-Baah et al. (2020), the study incorporates, Salary and Benefits- Employees' perception of the fairness and adequacy of compensation relative to their work and industry norms, Working Conditions-The quality of the physical and psychological environment, including safety, comfort, and available facilities. Coworker Relationships-The quality of social interaction and cooperation among peers, Supervision-Perceived support and managerial style of supervisors, Promotion Opportunities- Perceived chances for career advancement within the organization, Job Content-The degree to which the job is meaningful and satisfying, Overall Organizational Perception-Overall

employee sentiment toward the organization's values and workplace culture.

2.4 Employee Performance

Employee performance refers to the measurable outcomes achieved by individuals in alignment with organizational objectives (Kudaibergenov et al., 2024). It involves the execution of duties based on allocated authority and responsibilities, as well as alignment with strategic goals (Garengo & Sardi, 2020; Inayat & Khan, 2021). Performance also reflects both economic efficiency and the effectiveness of human capital (Kampkötter, 2017; Kowshik & Mahesh, 2019). Adapted from Kudaibergenov et al. (2024), employee performance is measured through, Attendance and Punctuality-Reflects discipline and reliability-frequent absences can impair team efficiency. Work Attitude and Enthusiasm-Indicates motivation, adaptability, and commitment to tasks and the work environment. Task Completion-Assesses timeliness and accuracy in completing assigned responsibilities. Effort and Dedication-Measures the individual's commitment and persistence in achieving work objectives. Problem Solving Ability-Reflects analytical thinking, creativity, and effectiveness in resolving workplace issues.

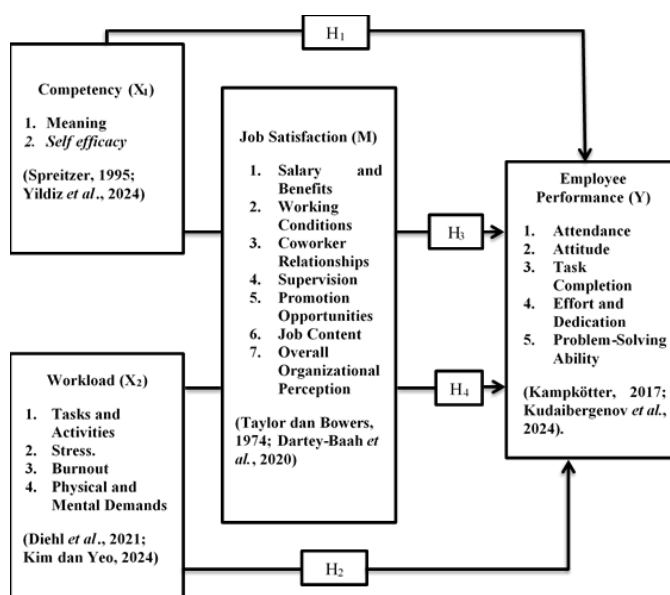


Fig -1: Framework

3. METHODOLOGY

This study employs an explanatory research design using a quantitative approach, focusing on the collection and statistical analysis of numerical data (Sekaran & Bougie, 2016). The advantage of this method lies in its objectivity, replicability, and strong validity and reliability for data-driven decision-making. The population consists of 275 employees from the Regional Office of the Directorate General of Customs and Excise in Western Sumatra, including KPPBC TMP B Bandar Lampung and KPPBC TMP C Bengkulu. A probability sampling technique with simple random sampling was adopted to ensure unbiased respondent selection. The sample size was determined based on Hair et al. (2019), resulting in 180 respondents.

Data collection involved both primary and secondary sources. Primary data were obtained through structured questionnaires, while secondary data were drawn from published literature such as academic journals, government reports, and official documents. Ensuring appropriate data collection methods is crucial to maintaining the validity and reliability of research findings (Sekaran & Bougie, 2016). The data collection and distribution process were conducted from March to May 2025. The data analysis method used in this study is by using Structural Equation Modeling or SEM. The software used for structural analysis in this study is AMOS (Analysis of Moment Structure).

4. RESULT AND DISCUSSION

4.1 Validity and Reliability Result

To ensure the accuracy and consistency of measurement instruments, both validity and reliability tests were conducted. Indicator validity was confirmed through loading factor values > 0.50 , with all items meeting the criteria (Hair et al., 2014). Convergent validity was supported by AVE values exceeding 0.5 for all constructs: competency (0.607), workload (0.565), job satisfaction (0.650), and employee performance (0.658).

Table -1: Validity and Reliability Result

Variable	Item	Outer Weights	AVE (Average Variance Extracted)	Dec	CR (Construct Reliability)	Dec
Competency (X1)	X1.1	0,743	0,607	Valid	0,903	Reliabel
	X1.2	0,773		Valid		Reliabel
	X1.3	0,777		Valid		Reliabel
	X1.4	0,792		Valid		Reliabel
	X1.5	0,786		Valid		Reliabel
	X1.6	0,803		Valid		Reliabel
Workload (X2)	X2.1	0,722	0,565	Valid	0,839	Reliabel
	X2.2	0,760		Valid		Reliabel
	X2.3	0,797		Valid		Reliabel
	X2.4	0,726		Valid		Reliabel
Job Satisfaction (M)	M1	0,824	0,650	Valid	0,929	Reliabel
	M2	0,765		Valid		Reliabel
	M3	0,813		Valid		Reliabel
	M4	0,790		Valid		Reliabel
	M5	0,811		Valid		Reliabel
	M6	0,817		Valid		Reliabel
	M7	0,824		Valid		Reliabel
Employee Performance (Y)	Y1	0,790	0,658	Valid	0,906	Reliabel
	Y2	0,776		Valid		Reliabel
	Y3	0,813		Valid		Reliabel
	Y4	0,813		Valid		Reliabel
	Y5	0,860		Valid		Reliabel

Reliability was assessed using construct reliability (CR). All constructs demonstrated high internal consistency: competency (0.906), workload (0.839), job satisfaction (0.929), and performance (0.906), confirming the instrument's reliability.

4.2 Normality Test Result

Normality was tested using Critical Ratio (CR) for skewness and kurtosis in AMOS. All indicators showed CR values within ± 2.58 , suggesting that the data followed a normal distribution, both univariately and multivariately (CR = -0.089), satisfying a key assumption for structural equation modeling (Ghozali, 2016).

Table -2: Assessment of Normality

Variable	Min	Max	Skew	c.r.	kurtosis	c.r.
Y5	2,000	5,000	-,252	-1,383	-,407	-1,114
Y4	2,000	5,000	,046	,252	-,445	-1,218
Y3	2,000	5,000	-,083	-,453	-,514	-1,409
Y2	2,000	5,000	-,064	-,351	-,342	-,935
Y1	2,000	5,000	-,052	-,285	-,295	-,807
M7	2,000	5,000	-,151	-,827	,333	,911
M6	2,000	5,000	-,531	-2,907	,011	,031
M5	2,000	5,000	-,045	-,249	-,612	-1,677
M4	2,000	5,000	-,219	-1,198	-,222	-,607
M3	2,000	5,000	,172	,941	-,174	-,476
M2	2,000	5,000	,417	2,285	,792	2,169
M1	2,000	5,000	-,189	-1,034	1,210	3,314
X2.4	1,000	5,000	,102	,561	-,247	-,675
X2.3	1,000	4,000	,099	,545	-,275	-,753
X2.2	1,000	4,000	-,008	-,047	-,418	-1,146
X2.1	1,000	4,000	-,036	-,195	-,274	-,752
X1.6	2,000	5,000	,065	,355	-,670	-1,834
X1.5	2,000	5,000	-,021	-,117	-,679	-1,860
X1.4	2,000	5,000	,075	,413	-,511	-1,398
X1.3	2,000	5,000	-,201	-1,101	-,518	-1,418
X1.2	2,000	5,000	,140	,767	-,654	-1,790
X1.1	2,000	5,000	,020	,112	-,547	-1,498
Multivariate					-,431	-,089

4.3 Structural Model Analysis

Structural equation modeling (SEM) was used to evaluate the inner model, following verification of the measurement model via confirmatory factor analysis (CFA).

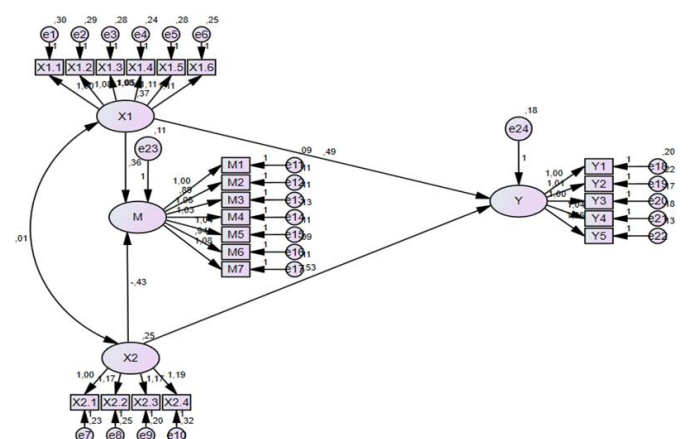


Fig-2: Structural Model Result

CFA confirmed that all survey indicators were valid and reliable. The model is overidentified (df = 253), allowing for statistical estimation and hypothesis testing.

4.4 Model Fit Evaluation

Evaluation of the structural model is carried out using several Goodness of Fit indicators to assess the extent to which the model built is in accordance with the data obtained. Based on Hair et al. (2014), the model satisfies the minimum requirement of four to five fit indices across the absolute, incremental, and parsimony categories, making it suitable for hypothesis testing.

Table -4: Model Fit Evaluation Result

Goodness Of Fit Index	Cut of Value	Model SEM Result	Decision
Root Mean Square Error of Approx (RMSEA)	≤ 0.08	0,078	Good Fit
Goodness Fit of Index (GFI)	≥ 0.90	0.72	Marginal Fit
Normed Fit Index (NFI)	≥ 0.90	0.590	Marginal Fit
Parsimoni Normed Fit Index (PNFI)	≥ 0.5	0.522	Acceptable
Parsimone Comparative Fit Index (PCFI)	> 0.5	0.561	Acceptable
Comparative Fit Index (CFI)	≥ 0.90	0.635	Good Fit
Incremental Fit Index (IFI)	≥ 0.90	0.636	Good Fit
CMIN/DF	≤ 3.00	2.090	Good Fit
Tucker-Lewis Index (TLI)	≥ 0.90	0.628	Good Fit

Based on Table 4, presents the values of each indicator along with their interpretations based on the cut-off value that has been set. Key indices such as RMSEA, IFI, and CMIN/DF indicated good fit, while others like GFI, NFI, and TLI fell into marginal or acceptable fit ranges. Therefore, although the model is acceptable for use in further analysis, improvements to the model are still recommended so that the overall model fit is more optimal.

4.5 Hypothesis Testing

Table -5: Hypothesis TestingResult

Hypothesis	Estimate	S.E.	C.R.	P	Decision
The Effect of Competency on Employee Performance	0,486	0,076	6,369	***	Accepted
The Effect of Workload on Employee Performance	-0,529	0,092	-5,734	***	Accepted

The Effect of Competency on Employee Performance

The analysis confirms a significant positive relationship between competency and employee performance at the Regional Office of the Directorate General of Customs and Excise, Western Sumatra ($CR = 6.369$, $p < 0.001$). This finding supports previous studies by Zhao and Li (2022) and Pentury and Usmany (2023), which indicate that employees with higher competency levels—especially in technical knowledge and procedural compliance—tend to achieve superior job performance.

In the customs sector, where roles involve regulatory enforcement, border control, and revenue collection, professional competency forms the backbone of operational effectiveness. Employees who are well-equipped with relevant skills and judgment capacity are more adaptable to policy changes and capable of making informed decisions under pressure. Therefore, continuous training, technical certification, and hands-on mentoring are strategic imperatives to enhance performance outcomes.

The Effect of Workload on Employee Performance

The second hypothesis reveals a significant negative effect of workload on employee performance ($CR = -5.734$, $p < 0.001$), in line with findings by Ali et al. (2014) and Zhao and Li (2022). Excessive workload contributes to fatigue, reduced accuracy, emotional strain, and diminished motivation—factors detrimental to job performance.

Given the high-intensity demands of customs operations—such as document processing speed, legal accuracy, and field inspections—unmanaged workload burdens may lead to decreased productivity and error-prone practices. Strategic measures such as equitable task distribution, automation of routine processes, and staffing reinforcement in critical units are necessary to mitigate workload-induced performance decline.

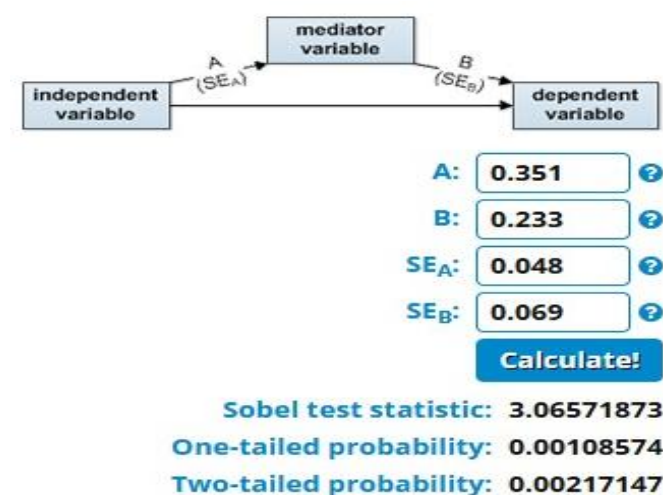


Fig-3: Sobel Test Competence (X1), Job Satisfaction (M), Performance (Y)

The Effect of Competence on Employee Performance with Job Satisfaction as a Media Variable

Sobel test results support the mediating effect of job satisfaction between competency and performance ($z = 3.07$, $p = 0.0021$). This indicates that enhanced competency not only directly improves performance but also boosts job satisfaction, which subsequently reinforces performance—a finding aligned with Mustaqim et al. (2023) and Zhao and Li (2022).

Competent employees tend to feel more confident, motivated, and valued, which cultivates a sense of satisfaction. In the public service context, this satisfaction translates into stronger organizational commitment and better service delivery. To sustain this effect, organizations should foster an environment that links skill development with recognition, fair evaluation, and supportive leadership.

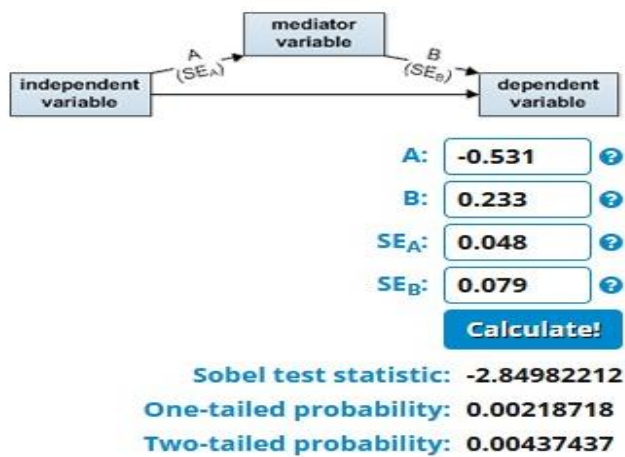


Fig-4: Sobel Test Workload (X2), Job Satisfaction (M), Performance (Y)

The Effect of Workload on Employee Performance with Job Satisfaction as a Mediating Variable

The final hypothesis also reveals a significant mediating effect of job satisfaction between workload and performance ($z = -2.85$, $p = 0.0043$). High workload exerts a negative impact on job satisfaction, which in turn hampers performance—a relationship documented in studies by Chin-Quee et al. (2016), Janib et al. (2022), and Zhao and Li (2022).

Employees overwhelmed by excessive demands are more prone to stress, fatigue, and disengagement, leading to dissatisfaction and suboptimal performance. In the customs context, where diligence and integrity are paramount, dissatisfaction arising from workload imbalance can degrade public trust and service quality. Addressing workload pressures through supportive management, workload audits, and wellness programs can help sustain satisfaction and mitigate its indirect impact on performance.

5. CONCLUSION

This study concludes that employee performance within the Regional Office of the Directorate General of Customs and Excise, Western Sumatra, is significantly influenced by both individual competencies and workload dynamics, with job satisfaction serving as a critical mediating factor. First, the findings confirm that competency exerts a positive and significant effect on performance; employees with strong technical knowledge, work attitudes, and professional skills consistently achieve higher levels of output and effectiveness. Second, workload demonstrates a negative and significant impact on performance, as excessive task volume and complexity often lead to fatigue, stress, and reduced job quality. Third, job satisfaction is shown to mediate the relationship between competency and performance, indicating that competent employees are generally more satisfied with their jobs, which in turn boosts their performance. Fourth, job satisfaction also mediates the negative effect of workload on performance, suggesting that managing workload appropriately can help preserve job satisfaction and sustain employee productivity. These insights underline

the strategic importance of investing in competency development, designing balanced workload systems, and fostering workplace satisfaction to enhance the effectiveness of public sector employees.

REFERENCES

- Ali, W. U., Raheem, A. R., Nawaz, A., & Imamuddin, K. (2014). Impact of Stress on Job Performance: An Empirical study of the Employees of Private Sector Universities of Karachi , Pakistan. *Research Journal of Management Sciences*, 3(7), 14–17.
- Alzen, & Syah, A. (2024). Competence, Motivation, Communication And Employee Performance. *Proceeding 2 Nd Medan International Economics And Business*, 2(1), 791–799.
- Ariani, D. W. (2020). The Role of Competency Development in Enhancing Employee Performance. *Journal of Business Research*, 1(112).
- Asamani, J. A., Amertil, N. P., & Chebere, M. (2015). The influence of workload levels on performance in a rural hospital. *British Journal of Health Care Management*, 21(12), 577–586. <https://doi.org/10.12968/bjhc.2015.21.12.577>
- Azizah, I., Setyowati, T., & R, T. D. (2022). Rekrutmen, Motivasi dan Kompetensi Terhadap Kinerja Karyawan pada PDAM Bondowoso. *BUDGETING : Journal of Business, Management and Accounting*, 3(2), 338–348. <https://doi.org/10.31539/budgeting.v3i2.3954>
- Bakker, A. B., & Demerouti, E. (2016). Job Demands-Resources Theory : Taking Stock and Looking Forward Job Demands – Resources Theory : Taking Stock and Looking Forward. 22(September 2018), 273–285.
- Benyoussef, N., & Benghazala, Z. (2025). Exploration conceptuelle de la performance : Définition , mesure et évolution Conceptual exploration of performance : Definition , measurement and evolution. 6(1), 530–545.
- Bouwmeester, R. A. M., de Kleijn, R. A. M., van den Berg, I. E. T., ten Cate, O. T. J., van Rijen, H. V. M., & Westerveld, H. E. (2019). Flipping the medical classroom: Effect on workload, interactivity, motivation and retention of knowledge. *Computers and Education*, 139(June 2018), 118–128. <https://doi.org/10.1016/j.compedu.2019.05.002>
- Broeck, L. Van Den, Laet, T. De, Dujardin, R., & Tuyaerts, S. (2024). Unveiling the competencies at the core of lifelong learning: A systematic literature review. *Educational Research Review*, 45(October), 100646. <https://doi.org/10.1016/j.edurev.2024.100646>
- Carolus, A., Koch, M. J., Straka, S., Latoschik, M. E., & Wienrich, C. (2023). MAILS - Meta AI literacy scale: Development and testing of an AI literacy questionnaire based on well-founded competency models and psychological change- and meta-competencies. *Computers*

in Human Behavior: Artificial Humans, 1(2), 100014.

<https://doi.org/10.1016/j.chbah.2023.100014>

Chai, C., Zhou, Z., Yin, W., Hurwitz, D. S., & Zhang, S. (2022). Evaluating the moderating effect of in-vehicle warning information on mental workload and collision avoidance performance. *Journal of Intelligent and Connected Vehicles*, 5(2), 49–62. <https://doi.org/10.1108/JICV-03-2021-0003>

Chin-Quee, D., Mugeni, C., Nkunda, D., Uwizeye, M. R., Stockton, L. L., & Wesson, J. (2016). Balancing workload, motivation and job satisfaction in Rwanda: Assessing the effect of adding family planning service provision to community health worker duties. *Reproductive Health*, 13(1), 1–7. <https://doi.org/10.1186/s12978-015-0110-z>

Choi, S., & Kim, T. (2021). Competence, Workload, and Job Satisfaction: A Study of Their Impact on Employee Performance in Service Organizations. *Journal of Business Research*.

Costari, N., & Belinda, P. A. (2021). Pentingnya Implementasi Akuntansi Sektor Publik Dalam Suatu Instansi Pemerintahan. *Jamanta: Jurnal Mahasiswa Akuntansi Unitas*, 1(1), 58–77. <https://doi.org/10.36563/jamanta.unitas.v1i1.421>

Cravero, A., Álvarez, D., Sepúlveda, S., Valdivieso, M. I., & Muñoz, L. (2024). Meta4CBC: Metamodel for Competency-Based Curriculum Design in Higher Education. *Applied Sciences (Switzerland)*, 14(22). <https://doi.org/10.3390/app142210110>

Dachlan, U. (2014). *Panduan Lengkap Structural Equation Modeling*. Lentera Ilmu.

Danendra, A. N. B., & Rahyuda, A. G. (2019). The Effect of Work Loads on Employee Performance With Job Satisfaction As A Mediation Variable. *Journal of Business Management and Economic Research*, 3(8), 40–49. <https://doi.org/10.29226/tr1001.2019.147>

Dartey-Baah, K., Quartey, S. H., & Osafo, G. A. (2020). Examining occupational stress, job satisfaction and gender difference among bank tellers: evidence from Ghana. *International Journal of Productivity and Performance Management*, 69(7), 1437–1454. <https://doi.org/10.1108/IJPPM-07-2019-0323>

Dhelvia, R., & Soegoto, H. S. (2019). The Influence Workload and Competence on Employee Performance in PT X Finance. *Advances in Social Science, Education and Humanities Research*, 225(Icobest), 135–138. <https://doi.org/10.2991/icobest-18.2018.30>

Diehl, E., Riger, S., Letzel, S., Schoblon, A., Nienhaus, A., Pinzon, L. C. E., & Dietz, P. (2021). The relationship between workload and burnout among nurses: the buffering role of personal. *Social and Organisational Resources*, 16(1), 1–7. <https://doi.org/https://doi.org/10.1371/journal.pone.0245798>

Direktorat Jenderal Bea dan Cukai. (2018). *Laporan Kinerja Direktorat Jenderal Bea dan Cukai Kementerian Keuangan Tahun 2018*.

Direktorat Jenderal Bea dan Cukai. (2022). *Laporan Kinerja Direktorat Jenderal Bea dan Cukai Kementerian Keuangan Tahun 2022*.

Direktorat Jenderal Bea dan Cukai. (2023a). *Laporan Kinerja DJBC Tahun 2023*.

Direktorat Jenderal Bea dan Cukai. (2023b). *Tingkatkan Kompetensi Pegawai, Bea Cukai Kanwil Jakarta Adakan Sosialisasi*. Kementerian Keuangan Direktorat Jenderal Bea Dan Cukai. <https://kanwilbcjakarta.com/2023/01/27/tingkatkan-kompetensi-pegawai-bea-cukai-kanwil-jakarta-adakan-sosialisasi/>

Direktorat Jenderal Bea dan Cukai. (2024). *Hasil Survey Kepuasan Pengguna Jasa*. Kementerian Keuangan Direktorat Jenderal Bea Dan Cukai. <https://www.beacukai.go.id/berita/hasil-survei-kepuasan-pengguna-jasa.html>

Direnzo, M. S., Greenhaus, J. H., & Weer, C. H. (2015). Relationship between protean career orientation and work-life balance: A resource perspective. *Journal of Organizational Behavior*, 36(4), 538–560. <https://doi.org/10.1002/job.1996>

Ekhsan, M., Badrianto, Y., Fahlevi, M., & Rabiah, A. S. (2020). Analysis of the Effect of Learning Orientation, Role of Leaders and Competence to Employee Performance Front Office the Sultan Hotel Jakarta. *120(Icmeb 2019)*, 239–244. <https://doi.org/10.2991/aebmr.k.200205.042>

Fahrenbach, F. (2022). A design science approach to developing and evaluating items for the assessment of transversal professional competences. *Education and Training*, 64(1), 21–40. <https://doi.org/10.1108/ET-03-2020-0056>

Garengo, P., & Sardi, A. (2020). Performance measurement and management in the public sector: state of the art and research opportunities. *International Journal of Productivity and Performance Management*, 70(7), 1629–1654. <https://doi.org/https://doi.org/10.1108/IJPPM-03-2020-0102>

Ghozali. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS*. Badan Penerbit Universitas Diponegoro.

Ghozali, I. (2012). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Universitas Diponegoro.

Gökçearsan, Ş., Yıldız Durak, H., & Atman Uslu, N. (2024). Acceptance of educational use of the Internet of Things (IoT) in the context of individual innovativeness and ICT competency of pre-service teachers. *Interactive Learning*

Environments, 32(2), 557–571.
<https://doi.org/10.1080/10494820.2022.2091612>

Hackman, J. R., & Oldham, G. R. (1976). Motivation through the design of work: test of a theory, *Organizational Behaviour and Human Performance*, 16(170), 250–279.
[http://web.mit.edu/curhan/www/docs/Articles/15341_Readings/Group Performance/Hackman et al 1976 Motivation thru the design of work.pdf](http://web.mit.edu/curhan/www/docs/Articles/15341_Readings/Group%20Performance/Hackman%20et%20al%201976%20Motivation%20thru%20the%20design%20of%20work.pdf)

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate Data Analysis* (8 th ed). Cengage Learning EMEA.

Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate Data Analysis* (6 th ed). Prentice Hall.

Hair Jr., J. F., Gabriel, M. L. D. da S., & Patel, V. K. (2014). Amos Covariance-Based Structural Equation Modeling (Cb-Sem): Guidelines On Its Application As A Marketing Research Tool. *Revista Brasileira de Marketing*, 13(2), 44–55. <https://doi.org/10.5585/remark.v13i2.2718>

Hamdi, A. S., & Baharudin, E. (2004). *Metodologi Penelitian Kuantitatif Aplikasi dalam Pendidikan* (1st ed.).

Hecklau, F., Galeitzke, M., Flachs, S., & Kohl, H. (2016). Holistic Approach for Human Resource Management in Industry 4.0. *Procedia CIRP*, 54, 1–6.
<https://doi.org/10.1016/j.procir.2016.05.102>

Herachwati, N. (2013). Performance appraisal. *Jurnal Ekonomi Dan Bisnis*, 2(23).

Hockey, G. R. . (2019). Cognitive fatigue: A review of the effects of mental workload on performance. *Journal of Experimental Psychology: Applied*, 2(25).

Inayat, W., & Khan, M. J. (2021). A Study of Job Satisfaction and Its Effect on the Performance of Employees Working in Private Sector Organizations, Peshawar. *Education Research International*, 2021.
<https://doi.org/10.1155/2021/1751495>

Indrayani, I., Nurhatisyah, N., Damsar, D., & Wibisono, C. (2024). How does millennial employee job satisfaction affect performance? *Higher Education, Skills and Work-Based Learning*, 14(1), 22–40.
<https://doi.org/10.1108/HESWBL-01-2023-0004>

Inegbedion, H., Inegbedion, E., Peter, A., & Harry, L. (2020). Perception of workload balance and employee job satisfaction in work organisations. *Heliyon*, 6(1), e03160.
<https://doi.org/10.1016/j.heliyon.2020.e03160>

Jalal, R. N.-U.-D., & Zaheer, M. A. (2017). Does Job Satisfaction Mediate the Relationship of Workload, Remuneration and Psychological Reward with Job Performance? *International Journal of Academic Research in Business and Social Sciences*, 7(9).
<https://doi.org/10.6007/ijarbss/v7-i9/3309>

Janib, J., Rasdi, R. M., & Zaremohzzabieh, Z. (2022). The Influence of Career Commitment and Workload on Academics' Job Satisfaction: The Moderating Role of a Supportive Environment. *International Journal of Learning, Teaching and Educational Research*, 21(1), 1–17.
<https://doi.org/10.26803/ijlter.21.1.1>

Kahn, W. A., Laura, M. R., Ashley, M., & Annie, B. (2021). Workload and team dynamics: The impact of individual workload on team performance. *Journal of Organizational Behavior*, 42(2), 129–145.

Kampkötter, P. (2017a). Performance appraisals and job satisfaction. *The International Journal of Human Resource Management*, 28(5), 750–774.

Kampkötter, P. (2017b). Performance appraisals and job satisfaction. *The International Journal of Human Resource Management*, 5(28), 750–774.

Karasek, R. A. (2017). Job demands and job decision latitude: A new model for job stress. *Journal of Occupational Health Psychology*, 3(22), 309–322.

Kim, L., & Yeo, S. F. (2024). Are you happy with your work? Side effects of workloads and work–family conflict in higher education. *TQM Journal*, 36(9), 437–455.
<https://doi.org/10.1108/TQM-03-2024-0114>

Kowshik, C. N., & Mahesh, D. G. (2019). Personnel Performance Appraisal Dimensions For Indian Construction Organizations. *International Journal of Recent Technology and Engineering (IJRTE)*, 4(8), 3404–3410.
<https://doi.org/https://doi.org/10.35940/ijrte.D6754.118419>

Kudaibergenov, Z., Bolatova, B., Kurmanalina, A., & Balginova, K. (2024). Analyzing the Influence of Hygienic and Motivating Factors on Employee Performance: Insights of University'S Hrm Practices and Industry Settings. *Journal of Eastern European and Central Asian Research*, 11(2), 202–217.
<https://doi.org/10.15549/jeecar.v11i2.1429>

Kurwiany, K., & Dhingantara, E. B. (2022). the Effect of Compensation and Workload on Employee Performance With Turnover Intention As a Mediation Variable in Save the Children Indonesia. *Dinasti International Journal of Digital Business Management*, 3(3), 374–384.
<https://doi.org/10.31933/dijdbm.v3i3.1165>

Locke, E. A. (2017). The Nature and Causes of Job Satisfaction: A Review of the Literature. *Handbook of Industrial and Organizational Psychology*, Consulting Psychologists Press, 3, 129–169.

Maghsoud, F., Rezaei, M., Asgarian, F. S., & Rassouli, M. (2022). Workload and quality of nursing care: the mediating role of implicit rationing of nursing care, job satisfaction and emotional exhaustion by using structural equations modeling approach. *BMC Nursing*, 21(1), 1–10.
<https://doi.org/10.1186/s12912-022-01055-1>

- Mahfudz, M. (2017). Pengaruh Kepuasan Kerja Dan Beban Kerja Terhadap Kinerja Karyawan. *Jurnal Manajemen Motivasi*.
- Mantik, J., & Rinayanti Pelealu, D. (2023). The influence of work overload, person-job fit, and work engagement on employee performance through job stress as a variable intervening in automotive companies. *Jurnal Mantik*, 7(2), 2685–4236.
- Mardiani, E., Haryaka, U., Aziza, F., Salabi, A., & Wibowo, T. S. (2024). The Influence Of Work Competence On Work Productivity With Work Motivation As A Moderating Variable. *Edunomika*, 15(1), 37–48.
- Marhayani, Musnadi, S., & Ibrahim, M. (2019). Effect Of Competence And Employee Commitment To Employee Performance: Job Satisfaction As A Mediator (Study On Watering Office Of Aceh Province). *International Journal of Business and Management and Economic Review*, 2(01), 15–27.
- Moreira, A., Cesário, F., Chambel, M. J., & Castanheira, F. (2020). Competences development and turnover intentions: the serial mediation effect of perceived internal employability and affective commitment. *European Journal of Management Studies*, 25(1), 5–22. <https://doi.org/10.1108/ejms-10-2020-001>
- Mustaqim, M. H., Nurhayati, M., & Riyanto, S. (2023). The Influence Of Work Competence And Work Stress On Performance With Job Satisfaction As A Mediation Variable. *International Journal of Management and Business Applied*, 2(2), 49–58. <https://doi.org/10.54099/ijmba.v2i2.694>
- Obied, A., & Alajmi, A. (2023). The professional competence of faculty members from the students' perspective at Kuwait University and Palestine Technical University Kadoorie. *Arab Gulf Journal of Scientific Research*, 42(4), 1755–1769. <https://doi.org/10.1108/AGJSR-05-2023-0208>
- Omolayo, B. O., & Omole, O. C. (2013). Influence of Mental Workload on Job Performance. *International Journal of Humanities and Social Science*, 3(15). <http://linkinghub.elsevier.com/retrieve/pii/S0925527395000712%5Cnhttp://www.sciencedirect.com/science/article/pii/S2351978915002747%5Cnhttp://dx.doi.org/10.1080/14783363.2015.1068589%5Cnhttp://dx.doi.org/10.1016/j.procir.2016.02.158%5Cnhttp://elib.uni-stut>
- Ong'ango, S. A. (2019). The Influence of Employee Competence on Employee PerformancePerformance In Commercial Banks In Kenya. 7(6).
- Oskarsson, I. M. L., & Vik, E. (2024). Suggesting a holistic framework for understanding healthcare services leadership competence – a critical interpretive synthesis. *Leadership in Health Services*, 37(5), 99–129. <https://doi.org/10.1108/LHS-08-2023-0059>
- Panduwinata, W., Girsang, E., & Nasution, S. W. (2023). An Influence Of Supervision , Workload And Work Stress To Performance Inpatient Installation Nurses At Murni Teguh Memorial Hospital Medan. 12(4), 100–106.
- Pentury, G. M., & Usmany, P. (2023). Job Satisfaction Mediates the Effect of Work Environment and Competence on Performance. *International Journal of Social Science and Business*, 7(2), 335–343. <https://doi.org/10.23887/ijssb.v7i2.53822>
- Persellin, J. S., Schmidt, J. J., Dixon, S. V., Goodman, H., Fellow, F., Wilkins, M. S., Capps, G., Cohen, J., Gramling, A., Hawkins, E., Hogan, C., Keune, M., Newton, N., & Simnett, R. (2019). Auditor Perceptions of Audit Workloads, Audit Quality, and Job Satisfaction. <https://ssrn.com/abstract=2534492>
- Purnomo, A., & Ariyansyah, Y. (2020). Analisis Implementasi Pengawasan Cukai Hasil Tembakau di Provinsi Lampung (Studi pada Kantor Wilayah Direktorat Jenderal Bea Cukai Sumatera Bagian Barat). *Jurnal Kebijakan Dan Pelayanan Publik*, 6(2).
- Rashidi, M. (2024). Overconfidence, managerial accounting competence and dividend smoothing: evidence from emerging markets. *Review of Economics and Political Science*. <https://doi.org/10.1108/REPS-07-2024-0031>
- Robbins, S. P., & Coulter, M. A. (2018). *Management* (14 th ed). Pearson Education.
- Robbins, S. P., & Judge, T. A. (2013). *Organizational Behavior* (Fifteenth). Prentice Hall.
- Rosmaini, R., & Tanjung, H. (2019). Pengaruh Kompetensi, Motivasi Dan Kepuasan Kerja Terhadap Kinerja Pegawai. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 2(1), 1–15. <https://doi.org/10.30596/maneggio.v2i1.3366>
- Sagheer, Z., Mohsin, D., Abdulghani, T., Binyamin, M., Jawaaid, H., & Arif, M. M. (2024). To Explore The Level Of Job Satisfaction Among Speech And Language Pathologists Working In Public And Private Sectors. *Harf-o-Sukhan*, 8(3), 1017–1022.
- Santana, M., & Díaz-Fernández, M. (2023). Competencies for the artificial intelligence age: visualisation of the state of the art and future perspectives. In *Review of Managerial Science* (Vol. 17, Issue 6). Springer Berlin Heidelberg. <https://doi.org/10.1007/s11846-022-00613-w>
- Sastrawan, K. B., Dharmanegara, I. B. A., & Yasa, P. N. S. (2022). The Effect Of Work Load And Burnout On Performance Employees With Mediation Job Satisfaction At Klungkung Regional General Hospital. *JUSTBEST: Journal of Sustainable Business and Management*, 2(2), 73–87. <https://globalresearcher.net/index.php/justbest/indexhttps://globalresearcher.net/index.php/justbest/index>
- Sekaran, U. (2006). *Metodologi Penelitian untuk Bisnis*, Edisi 4, Buku 1. Salemba Empat.

- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (7 th ed). Wiley.
- Silaen, N. R., Sembiring, V., & Halawa, R. T. S. (2022). Pengaruh Proses Rekrutmen, Kompetensi Dan Seleksi Terhadap Kinerja Karyawan Pada Pt. Mitra Andal Sejati Medan. *Jurnal Darma Agung*, 30(1), 193. <https://doi.org/10.46930/ojsuda.v30i1.1447>
- Silalahi, R. L. R., Sari, A. L., Sriwahyuni, P. I., Ikasari, D. M., Septifani, R., Citraresmi, A. D. P., & Deoranto, P. (2022). Workers' Mental Workload in Indonesian Small Food-Producing Business: Preliminary Findings At a Corn Chips Business. *J@ti Undip: Jurnal Teknik Industri*, 17(2), 82–91. <https://doi.org/10.14710/jati.17.2.82-91>
- Sobel, M. E. (1982). Asymptotic Confidence Intervals for Indirect Effects in Structural Equation Models. *Sociological Methodology*, 13, 290. <https://doi.org/https://doi.org/10.2307/270723>
- Sonnentag, S., & Fritz, C. (2018). Recovery from job stress: The role of work-related rumination and recovery experiences. *Journal of Occupational Health Psychology*, 3(23).
- Soomro, B. A., & Shah, N. (2019). Determining the impact of entrepreneurial orientation and organizational culture on job satisfaction, organizational commitment, and employee's performance. *South Asian Journal of Business Studies*, 8(3), 266–282. <https://doi.org/10.1108/SAJBS-12-2018-0142>
- Soomro, B. A., Shah, S., & Memon, M. A. (2019). Job satisfaction and its impact on employee performance: A case study of the banking sector in Pakistan. *Journal of Business and Management*, 21(4), 45–54.
- Spector, P. (2019). *Job Satisfaction: Application, Assessment, Causes, and Consequences* (2 nd ed). Sage Publications.
- Spreitzer, G. M. (1995). Psychological empowerment in the workplace: dimensions, measurement, and validation. *Academy of Management Journal*, 38(5), 1442–1465. <https://doi.org/https://doi.org/10.5465/256865>
- Subongkod, M. (2024). Individual Competency Causal Factors Affecting Performance Of Academic Personnel. *Procedia Computer Science*, 237(2021), 502–509. <https://doi.org/10.1016/j.procs.2024.05.133>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabet.
- Tahirsylaj, A., & Sundberg, D. (2020). The unfinished business of defining competences for 21st century curricula—a systematic research review. *Curriculum Perspectives*, 40(2), 131–145. <https://doi.org/10.1007/s41297-020-00112-6>
- Taylor, J., & Bowers, D. (1974). The Measurement of Job Satisfaction. *Journal of Applied Psychology*, 1(59).
- Trisnayani, K., Gunadi, I. G. N. B., Landra, N., & Putra, I. G. C. (2024). Job Satisfaction's Role in Mediating the Influence of Workload and Work Culture on Employee Performance of Community Health Center at Klungkung. *Asian Pacific Journal of Management and Education*, 7(1), 1–14. <https://doi.org/10.32535/apjme.v7i1.2536>
- Usman, S., Lasiatun, K. M., Negawati, K. M., & Ritamaja, D. S. (2023). Faktor Yang Mempengaruhi Kinerja Pegawai: Studi Literatur Manajemen Sumber Daya. *Jurnal Pendidikan Tambusai*.
- Yildiz, K., Akoglu, H. E., Emir, E., Angosto, S., Spain, S., & Garcia-Fernandez, J. (2024). The Perceived Effect Of Digital Transformation and Resultant Empowerment On Job Performance Of Employees In The Fitness Family Business. *Journal of Family Business Management*. <https://doi.org/10.1108/JFBM-02-2024-0038>
- Yusuf, R. M., Taroreh, R. N., & Lumintang, G. G. (2019). The Influence Of Employee Engagement , Workload , and Job Satisfaction Of The Employee Performance At Cv . Indospice In Manado. *Jurnal Emba*, 7(4), 4787–4797.
- Zhao, Y., & Li, X. (2022). The Role of Competence and Workload in Enhancing Employee Performance through Job Satisfaction: Evidence from the Manufacturing Industry. *Journal of Applied Economics*, 23(3)

Appendix Questionnaire:**Name:****Age**

1. Under 30
2. 31 to 40
3. 41 to 50
4. Above 50 tahun

Gender

1. Male
2. Female

Education:

1. High School diploma or lower education
2. Diploma 1
3. Diploma 3
4. Bachelor's degree
5. Master's degree
6. Others

Work Experience:

1. Under 5 years
2. 6 to 15 years
3. 16 to 25 years
4. 26 to 30 years
5. Above 30 years

Items	Reference
COMPETENCE 1. The work I do is very important to me. 2. My job activities are personally meaningful to me. 3. The work I perform holds significance for me. 4. I am confident in my ability to perform my job. 5. I am confident in my ability to carry out my job activities. 6. I have mastered the skills required for my job.	Spreitzer, 1995; Yildiz et al., 2024
WORKLOAD 1. I currently receive more workload than before. 2. I need to complete more research projects each year. 3. I am required to publish research articles annually. 4. At times, I have to attend numerous meetings and office-related activities.	Diehl et al., 2021; Kim & Yeo, 2024
JOB SATISFACTION 1. Overall, you are satisfied with the people in your workgroup/team. 2. Overall, you are satisfied with your supervisor. 3. Overall, you are satisfied with your job. 4. Overall, you are satisfied with this organization compared to most others. 5. Considering your skills and efforts, you are satisfied with your salary. 6. You feel satisfied with the progress you have made in this organization so far. 7. You feel satisfied with your future opportunities for advancement within this organization	Taylor & Bowers, 1974; Dartey-Baah et al., 2020
EMPLOYEE PERFORMANCE 1. My records consistently show low levels of tardiness and absenteeism. 2. I am always enthusiastic and motivated at work. 3. I complete assigned tasks promptly and within the designated timeframe. 4. I perform my job duties with extra effort and dedication. 5. I am proficient in quickly identifying and implementing effective solutions when problems arise in the workplace.	Kampkötter, 2017; Kudaibergenov et al., 2024