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The Role of Employee Competence on Employee Performance and Its Impact on Organizational Performance of Baitul Mal

Mukhsinuddin[A], Jasman Jakfar Ma'ruf[B], Hafasnuddin[C], Muslim[D]

Abstract

"Baitul Mal" (lslamic state treasury) is one of Aceh's privileges in managing the assets of Muslims in Aceh. However, in its development, Baitul Mal in Aceh faces challenges such as a shortage of professional human resources and a lack of employee competence. These challenges significantly impact both employee performance and the organizational performance of Baitul Mal. This impact is evident in the non-optimal collection of *zakat* (almsgiving) and *infaq* (voluntary donations) funds and in their distribution programs. The main objective of this study is to develop a comprehensive conceptual and empirical research model to address this research gap. The study aims to assess the effect of self-competence, team competence, communication competence, and social competence on employee performance and its subsequent impact on the performance of the Baitul Mal organization in Aceh. Data were collected from respondents using a structured questionnaire with a Likert scale. A total of 222 questionnaires were distributed to Baitul Mal employees across Aceh. Sample selection utilized a disproportionate stratified random sampling technique. The research data underwent descriptive and SEM analysis using SPSS and SEM AMOS software. The analysis results demonstrate a significant direct effect of self-competence, team competence, and communication competence on the performance of Baitul Mal organizations in Aceh. However, social competence does not directly affect the performance of Baitul Mal organizations in Aceh. Furthermore, there is a significant direct effect of self-competence, team competence, communication competence, and social competence on the performance of Baitul Mal employees in Aceh. Additionally, there is a significant indirect effect of self-competence, team competence, communication competence, and social competence on the organizational performance of Baitul Mal in Aceh, mediated by employee performance.

Keywords: *Self-Competence, Team Competence, Communication Competence, Social Competence, Employee Performance, Organizational Performance.*

[A]*Departement of Management, Faculty of Economics and Business, Universitas Syiah Kuala, Banda Aceh, Indonesia, Email:* mukhsinuddin@staindirundeng.ac.id
[B]*Departement of Management, Faculty of Economics and Business, Universitas Syiah Kuala, Banda Aceh, Indonesia, Email:* jasmanjmakruf@usk.ac.id
[C]*Departement of Management, Faculty of Economics and Business, Universitas Syiah Kuala, Banda Aceh, Indonesia, Email:* hafasnuddin@usk.ac.id
[D]*Departement of Management, Faculty of Economics and Business, Universitas Syiah Kuala, Banda Aceh, Indonesia, Email:* muslimadjalil@usk.ac.id

INTRODUCTION

Baitul Mal is one of Aceh's specialties in managing the assets of Muslims in Aceh. Baitul Mal is an institution that regulates the economic affairs of underprivileged communities. Historically, the birth of Baitul Mal in Aceh was a matter of concern for others, especially economically disadvantaged people, while also agreeing with the implementation of Islamic Sharia. This is different from other regions; in the center, it is called the National Zakat Agency. The presence of Baitul Mal Aceh is an effort to manage the assets of the Acehnese, who pay zakat to be managed to overcome various social problems, namely efforts to alleviate poverty and support orphans.

The management and supervision of Baitul Mal is a financial institution, and the distribution of religious assets is non-profit (social). An organization called Baitul Mal Aceh is in charge of gathering and distributing infaq and zakat community funds throughout Aceh, both for individuals and companies. The source of funds is obtained from zakat, infaq, and sadaqah, or other sources that are halal. The funds are then distributed to mustahik, who are entitled, or for good and used as well as possible by the mustahik, who are carried out based on sharia principles.

The regulation of the Amil Zakat Agency under the name Baitul Mal Aceh originated from the rule No. 2 of 2018 of the Indonesian Republic's National Amil Zakat Agency relating Amil Zakat Certification. In accordance with Law Number 11 of 2006 Aceh province implements the Institutionalized as Baitul Mal agency in the Aceh Province operated with the management principle in a manner (shari'ah), developing micro enterprises the need to raise the status and dignity and defend the interests of the poor.

Baitul Mal Aceh was established to improve the quality of economic business for the welfare of the community in general. Baitul Mal is oriented towards efforts to improve community welfare. The mustahiq (the poor) must be empowered the need to be independent. By itself it cannot be justified if the people become very dependent on Baitul Mal. With Baitul Mal, people can improve their standard of living through improving their business.

As a consequence of the application of Sharia Islamic law in Aceh, it is included in the component of regional financial management, and zakat is part of the Regional Original Revenue managed by Baitul Mal, Regarding zakat administration, the Aceh government released Qanun Number 7 of 2004. Financial management of Muslims at the Baitul Mal Aceh Agency needs to be better in a modern manner and in accordance with sharia financial management standards. This needs more optimal management of Infak and Sadaqah Zakat in Baitul Mal, because Infak and Sadaqah Zakat are part of the Regional Original Revenue. Baitul Mal's financial management mechanism was discussed through the discussion of the Aceh/District Budget with a process that can be accounted for and transparent.

Baitul Mal based on Aceh Qanun No. 10 of 2018 consists of a Sharia Advisory Council, Baitul Mal agency and Secretariat. The Baitul Mal Aceh Sharia Advisory Council consists of a minimum of 5 members and a maximum of 7 members. The District and City Sharia Advisory Council consists of a minimum of 3 people and a maximum of 5 members. Aceh Baitul Mal Agency and districts/cities consist of 5 people, One of them is the chairman concurrently as a member. At secretariat for Baitul Mal Aceh and the Baitul Mal Regency, a maximum of 15 (fifteen) professionals can be appointed so as to improve the performance of Baitul Mal.

One of the strong influences in the Baitul Mal organization is the performance of amil zakat employees. High competence of amil zakat is important so that muzakki believes that the zakat that has been issued is used and utilized efficiently (Naz'aina, 2015). In other words, the competence of amyl plays a role in showing the quality of zakat management, thus affecting the trust of muzakki (Yusra, M., & Riyaldi, 2020). Muzakki is a term for people who are obliged to pay zakat. That is a Muslim whose property ownership has reached nisab and haul. Nisab is a limit or measure of the amount of property that must be subject to zakat. While Haul is a time limit for ownership of the property.

Amil zakat is required to have good competencies, such as competence in compiling and planning, implementing, controlling, collecting, distributing, utilizing zakat, have commendable civility and qualities, can understand the law of zakat well, carry out the duties of peace correctly in accordance with existing responsibilities. In realizing it, there is a regulatory gap, Where regional financial management still refers to conventional financial accounting, namely Guidelines for regional financial management are outlined in regulation No. 13 inside the Ministry of Home Affairs, published in 2006. If the Ministry of Internal Affairs Regulation is the original source for information about how zakat, infak, and sadaqah are managed it will cause many problems, because its ratification is slow, while zakat, infak and sadaqah should not be kept for years because they must be immediately distributed to mustahiq (poor people) throughout Aceh. This refers to the status of Aceh which is still in one of the poorest provinces in Sumatra and the fifth poorest in Indonesia as shown in Table 1 below:

Table 1. APBD Data, Unemployment and Poverty Rate in Sumatra in 2020

No	Province	Total Population (Million People)	APBD/A 2017	Unemployment Rate	Poverty Level
1	Aceh	5.388	13,97 Trillion	6.59	15.43
2	North Sumatra	14.798	13,88 Trillion	6.91	9.14
3	West Sumatra	5.545	6,97 Trillion	6.88	6.56
4	Riau	6.951	8,42 Trillion	6.32	7.04
5	Jambi	3.604	4,69 Trillion	5.13	7.97
6	South Sumatra	8.600	10,34 Trillion	5.51	12.98
7	Bengkulu	1.994	3,36 Trillion	4.07	15.30

8	Lampung	8.534	6,94 Trillion	4.67	12.76
9	Bangka Belitung Island	1.469	2,30 Trillion	5.25	4.89
10	Riau island	2.309	3,88 Trillion	10.34	6.13
	Sumatra Region	59.192	74,75 Trillion	6,16	9,82

Information: Population data and poverty percentage are processed from the latest Central Statistics Agency data publications Regional Revenue and Expenditure Budget/APBD data in 2020 was processed from various media reports by the IdeAS research team

Table 1 shows the fact that Aceh province has the highest percentage of poor people in Sumatra who need poverty alleviation assistance programs. One of the instruments of poverty alleviation is by optimizing the management of zakat, infak, sadaqah and waqf funds through competent and high-performance professional Human Resources. Therefore, more serious efforts are needed by the Central Government and the Government of Aceh to optimize the role of Baitul Mal in poverty alleviation in Aceh. The improvement is carried out through central and regional financial legal instruments so that obstacles in financial management in Baitul Mal can be smooth, revamping the Human Resources management system so that it is anticipated to contribute to lowering the poverty rate in Aceh Province. From the number of objectives and successful completion of zakat, infak, and shadaqah collecting and distribution Baitul Mal Aceh and districts/cities throughout Aceh for the 2016-2020 period, indicates that the performance of collecting and distributing zakat, infak and sadaqah has not been optimal as shown in Table 2 below:

Table 2. Proportion of Zakat, Infak, and Sadaqah (ZIS) from the total Target and Realization of Baitul Mal Collection and Distribution in Aceh Province for the 2016-2020 Period

No	Source of Funds	ZIS collection		ZIS distribution	
		Target	Regulations	Target	Realization
1.	Proportion of Zakat from Total ZIS	72,1874%	73,1633%	70,9288%	81,9507%
2.	Proportion of Infaq from Total ZIS	27,7885%	26,8184%	29,0709%	18,0491%
3.	Sadaqah Proportion of Total ZIS	0,041%	0,0182%	0,0003%	0,0002%

Source: Data Processed from Baitul Mal Directory, 2016-2020

Table 2 shows that Baitul Mal Aceh and districts/cities throughout Aceh are still not optimal in collecting zakat, infaq, and sadaqah funds in Aceh which is shown that there has not been an increase in the collection of infaq and sadaqah fund sources. In addition, the source of zakat funds that have been collected is also not optimal because only professional zakat has been collected from the State Civil Apparatus, the district/city governments and the government of Aceh automatically debited from salary accounts. Regarding the distribution zakat funds, infak, and sadaqah is also not optimal, which is indicated by the realization that is lower than the target.

Furthermore, the financial management of Muslims at the Baitul Mal Aceh Agency needs to be better in a modern manner and in accordance with sharia financial management standards. This requires more optimal management zakat, infak, and shadaqah in Baitul Mal, because zakat, infak, and shadaqah are part of the Regional Original Revenue. It can be known that the main source of collecting funds for the Mal baitul is professional zakat whose collection is easier than private zakat institutions, namely auto debit from the salary accounts of the State Civil Apparatus, the Government of Aceh and Districts/Municipalities throughout Aceh without having to do massive marketing. For more details, the percentage comparison of the target of collecting and distributing Zakat Infak and Sadaqah Baitul Mal Aceh and Districts/Cities of Se Aceh for the period 2016-2020 may be shown in Table 3 below:

Table 3. Total Percentage of Baitul Mal Zakat Infak and Sadaqah (ZIS) Collection and Distribution Target in Aceh Province for the 2016-2020 Period

No	Source of funds	Zakat Infak and Sadaqah (ZIS) Collection			Zakat Infak and Sadaqah (ZIS) Distribution		
		Target	Realization	%	Target	Realization	%
1.	Zakat	899.926.271.066	950.769.855.761	106%	1.003.538.310.167	865.283.627.300	86%
2.	Infaq	346.425.635.334	348.510.002.732	101%	411.310.015.690	190.573.003.958	46%
3.	Shadaqah	301.024.813	236.810.740	79%	3.926.740	2.208.000	56%
	Total	**1.246.652.931.213**	**1.299.516.669.234**	**104%**	**1.414.852.252.597**	**1.055.858.839.258**	**75%**

Source: Data Processed from Baitul Mal Directory, 2016-2020

Based on Table 3, it indicates that there are only three core products for collecting funds and distributing funds for Baitul Mal Aceh and a district or towns for the 2016-2020 period, namely zakat, infaq and sadaqah &; others. Of the three sources of funds, zakat ranks first, infaq ranks second and Sadaqah and others ranks third. From a previous study by Salman (2020) entitled: analysis of banks in the public and private sectors looked at staff abilities as determinants of organizational performance, implies that there is a noteworthy and favorable influence of the chosen employee competence on organizational effectiveness, excluding self-competence that shows negatively significant influence. Research on organizational performance in Baitul Mal Aceh using employee performance variables and employee competence is still very limited.

Previous research was conducted by Haffasnuddin, et al., (2022) which measures and For the years 2015 through 2019 utilizing data from Aceh Province, 24 districts and towns, total factor production of zakat institutions (Baitul Mal) was calculated. Data Analysis Envelopment to determine the Malmquist TFP Index, concluded that the province of Aceh's average Baitul Mal has seen a 7,4% improvement in output..

Moreover, Zaim, H., Yaşar, M. F., & Ünal (2013) The study's subtitle, "Analysis of the Impact of Individual Competencies on Performance": field research in Turkey's service Industries, This study's findings give some empirical data about the influence of individual competency performance on performance organizations. One of the most surprising results of the study was When talking about organizational performance, managerial competence seems to be the most significant factor.

It is interesting to examine whether the difference is a source of zakat, infak, and sadaqah funds for the previous year that has not been realized and what causes it is due to regulatory gaps alone or employee competence and performance or other factors. Therefore, this research is important to analyze the phenomenon of the problem.

LITERATURE REVIEW

The primary objective of the theoretical framework in this study is to investigate the correlation between self-competence, team competence, communication competence, social competence, employee performance, and organizational performance. The proposed framework posits that social competence programs have the potential to significantly contribute to the enhancement of competitive advantages and organizational performance through social competence, employee performance, team competence, and opportunities. Furthermore, it is crucial to maintain the quality of relationships within these partnerships to facilitate effective collaboration and ensure the availability of self-competence and communication competence.

Self-Competence

According to Sedarmayanti (2017) competence is a fundamental trait of an individual to achieve superior performance. Wibowo (2017) defining self-competence is the capacity to carry out or complete a job or activity given the necessary knowledge and capabilities by the job. Dessler (2015) describing the significance of an employee self-competence is to know how to think critical cause and effect, understanding the tenets of sound measurement, confirming causality, and communicating the outcomes of strategic work. According to the decision of the head of the State Civil Service Agency number 46 A of 2003 stated that the competency indicators consisted of: knowledge, behavioral skills and attitudes. On the other hand Wibowo (2017) in his research mentioned there are five indicators to measure competence (self-esteem), namely: Skills, knowledge, social roles, self-image, and attitudes.

Team Competencies

Potnuru & Sahoo (2016) defines team competency is the ability to build, support, and lead a team toward a common objective. It represents the expression of the necessary behavior and optimistic attitude by individuals in the team that is essential for achieving both personal and organizational objectives. Every organization or group must form a team because every individual and department in the organization is interdependent and relies on other individuals and departments to get information and resources to fulfill their respective tasks. Team competence can be influenced by several factors, namely, positive internal relationships among team members, being able to communicate well, where they support each other, trusting each other, Responsible for the tasks assigned by the team for the realization of the team's goals together. According to Huda (2014)) Team competency indicators are (1) Having mutual respect and understanding, (2) Communicate openly and clearly, (3) Embrace and help one another, and (4) Make any argument that should give rise in opposition.

Communication Competence

Devito A. J., (2011) Defining communication competence is the knowledge and ability used to communicate in interpersonal interactions. While according to Riinawati (2019) Communication competence is the ability of individuals to interact with others well and effectively both through verbal and nonverbal communication with certain communication media, so as to produce the desired speech results. Ahmad, et al., (2015) concluded that indicators of communication competence are communication knowledge, communication skills, and communication motivation.

Social Competence

Verayanti, et al., (2014) Social competence, according to the statement, refers to an individual's capacity for working with people and interacting with them in order to attain personal objectives and organizational goals. The capacity to establish and strengthen their networks is a trait of socially adept workers, hone abilities and provide exceptionally good teamwork settings (Sucher, W., & Cheung, 2015) thus It resulted in the success of individual and group goals and ultimately improving organizational performance. According to Sucher, W., & Cheung (2015) that the indicators used to measure the level of social competence are (1) The ability to build networks, (2) Ability to strengthen networks, (3) Develop skills, and (4) Perform well in team settings.

Organizational Performance

Navimipour, et al., (2018) Defining organizational performance is the ability of the organization to carry out any tasks assigned to the organization's realization of the vision, mission, the established aims and objectives of the organization. According to Cropanzano, Russell; Preher, C.A. & Chen, (2020) The conversion of inputs into outputs for the purpose of achieving a certain outcome is what is meant by organizational performance. Advances in organizational performance measurement are growing very dynamically and rapidly (Bourne., et al., 2010). Today, organizational performance measurement that originally used traditional accounting approaches is currently being replaced with Key Performance Indicators that concentrate on non-financial, financial, and multidimensional frameworks, such as the SMART (*System Measurement Analysis and Reporting Techniques*) Pyramid and Unified Dynamic Performance. Indicators of organizational performance measurement in the public sector, especially in the Baitul Mal organization conducted in this study refer to opinions (Spekle, R.F. & Verbeeten, 2014) namely: Productivity, quantity of inventions, the caliber or precision of the job performed, and the reputation for excellence in the work, achievement of service or production objectives, the effectiveness of operations, and employee morale at work unit personnel.

The conceptual foundation of this study model may be stated in light of a description of the outcomes of prior investigations in:

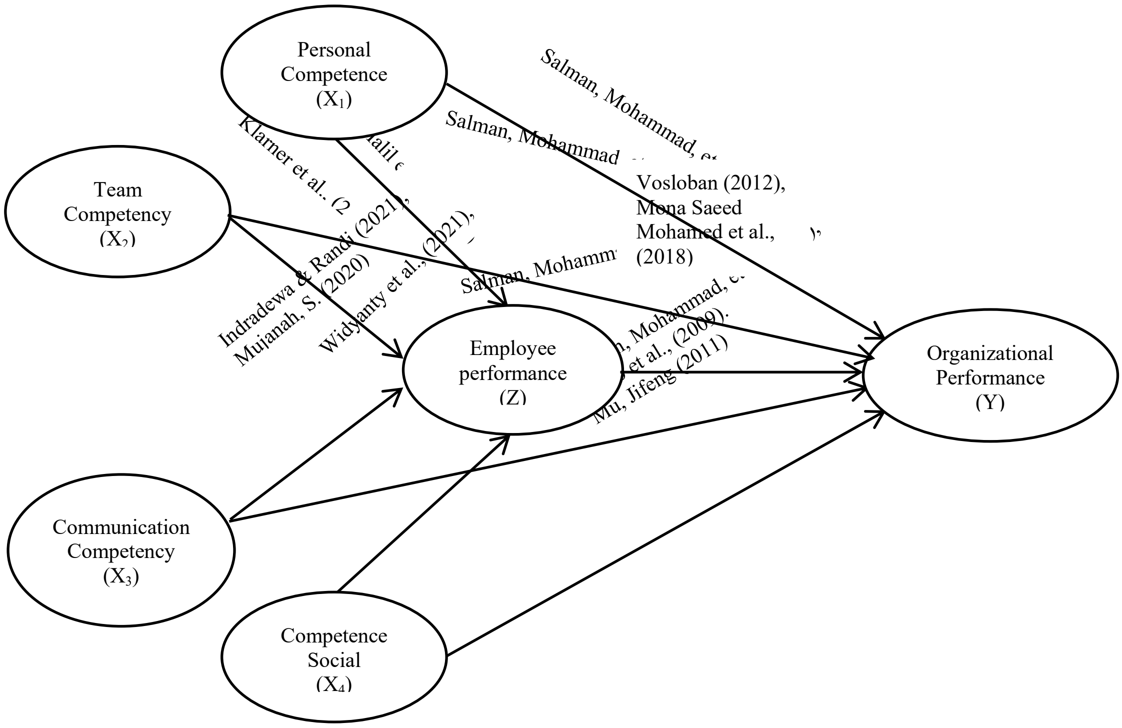


Figure 1. Conceptual Framework

Source: Prepared by the Authors (2022)

Employee Performance (Amil Zakat)

Mathis & Jackson (2015) describe how workers' actions determine their performance. While, Besti Lilyana., Viola De Yusa. (2021) states that Performance is the result of accomplished labour by carrying out the tasks and obligations that have assigned within a certain timeframe. The effectiveness of the workers mentioned in this report was the performance of amil zakat. The management of zakat institutions requires special competence, namely knowledge of amil zakat. Amil comes from the word 'amilaya'malu which means to do or do something Luthfi (2018). Zakat management is governed by Law Number 30 of 2011 define amil as a person or group appointed and authorized by the government or local government, and has duties under the leadership of a zakat manager who is authorized to manage zakat. Robbin (2015) explained that there are 7 (seven) employee performance indicators, namely: Work quantity, work quality, working time, work efficiency, work standards, work standards, integrity, and work commitment.

Using the conceptual framework described in Figure 1 of the aforementioned collection, the hypothesis, which concerns a temporal link, has to be clarified in investigations and finds facts that should be gathered and researched; The concept is a brief assertion, or belief that you should seek the truth based on the previous frame of mind and the previous studies many researchers that might be seen as this hypothesis:

H_1: There is a direct effect of personal competence on employee performance at Baitul Mal in Aceh province.

H_2: There is a direct effect of team competence on employee performance in the Baitul Mal organization in Aceh province.

H_3: There is a direct influence of communication competence on employee performance at Baitul Mal in Aceh province.

H_4: There is a direct effect of social competence on employee performance at Baitul Mal in Aceh province.

H_5: There is a direct effect of personal competence on organizational performance at the Baitul Mal in Aceh province.

H_6: There is a direct effect of team competence on organizational performance at Baitul Mal in Aceh province.

H_7: There is a direct influence of communication competence on organizational performance at Baitul Mal in Aceh province.

H_8: There is a direct influence of social competence on organizational performance at Baitul Mal in Aceh province.

H_9: There is a direct influence of employee performance on organizational performance at Baitul Mal in Aceh province.

H_{10}: There is a direct effect of personal competence on organizational performance at Baitul Mal in Aceh province through employee performance as a mediating variable.

H_{11}: There is a direct effect of team competence on organizational performance at Baitul Mal in Aceh province through employee performance as a mediating variable.

H_{12}: There is a direct influence of communication competence on organizational performance at Baitul Mal in Aceh province through employee performance as a mediating variable.

H_{13}: There is a direct effect of social competence on organizational performance at Baitul Mal in Aceh province through employee performance as a mediating variable.

METHOD

The location of the research was conducted at the Baitul Mal in Aceh covering the Baitul Mal of Aceh Province and the Baitul Mal of districts/cities throughout Aceh. The methodology for the research is quantitative, with descriptive survey methods and explanatory survey methods. This research is an organized view of the components and phenomena as well as relationship between them. Research is characterized from a quantitative perspective: positivist-based research, that is employed to analysis a specific population or sample, uses research instruments and uses Analyzing data quantitatively or statistically to test formulated hypotheses. This research is a descriptive research and tests hypotheses whose truth is provisional based on certain theories and empirical data or also called verification. Descriptive research aims to obtain an overview of the research variables. The nature of this research is verification, basically it wants to test the truth of a hypothesis which is carried out through collecting data in the field. This research will test whether competence, governance and organizational environment influence and play a role in improving employee performance at Baitul Mal in Aceh.

Data collection techniques used by interviews, questionnaires and documentation. Referring to the theoretical framework of the relationship between variables as previously explained, referring to the opinion (Hair, 2014). The sample size in research must have a sample size of at least five times the number of questions being analyzed. The sample size for the Structural Equation Model (SEM) model is between 100-200, or by multiplying the number of indicators by 5 to 10 (Ferdinand, 2014).

Data collection techniques were carried out by: (1) interviews: conducted to the top management of Baitul Mal Aceh and district/city Baitul Mal in Aceh, (2) Submitting questionnaires containing questions to respondents which include district/city and Aceh Baitul Mal provincial employees, (3) Documentation, conducted to obtain data and information from related parties regarding policies, regulations and other information. The distribution of questionnaires and other tools will be used to collect data. Multiple written questions or statements will be given to respondents as part of this data collection, with the goal that the responses may be examined.

Sekaran (2013) define the population as "all groups of people, events, or interesting things that researchers want to study". The population of this study were all Baitul Mal employees in Aceh Province consisting of Baitul Mal Aceh employees and district/city Baitul Mal employees in Aceh, totaling 853 people. The minimum number of samples taken is 222 Aceh Baitul Mal employees to be able to provide better estimation calculation results, determining the number of samples in each section is carried out proportionally sampling, the minimum sample size required to reduce bias on all types of SEM estimates is 200 (Loehlin, 1998). For more details regarding the number of research samples in each section, please see Table 4 below:

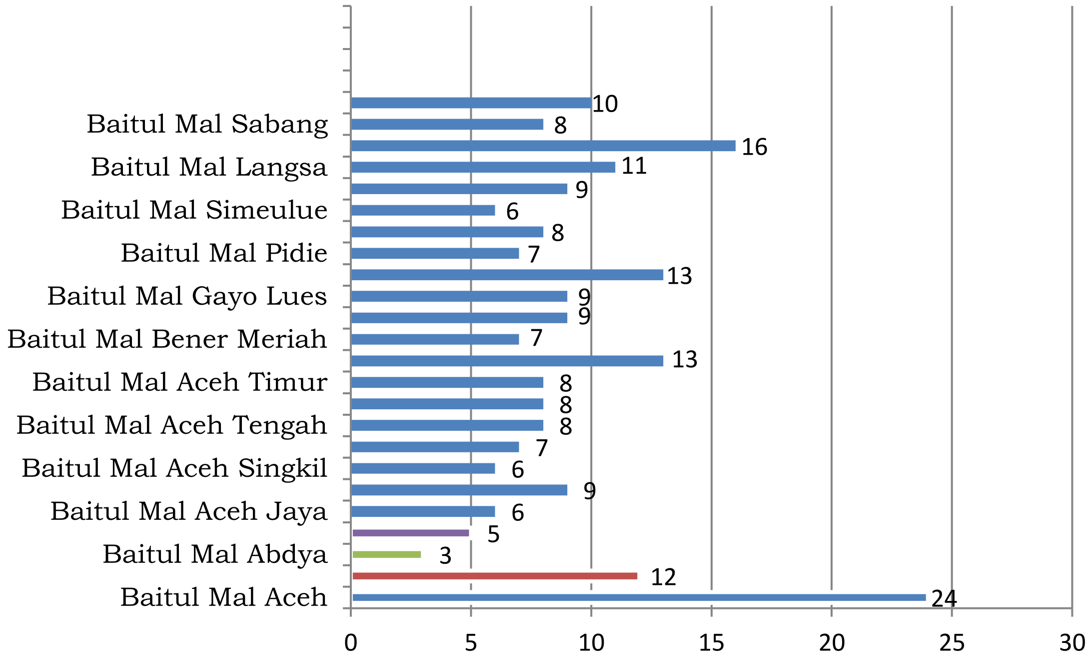
Table 4. Number of Population and Research Sample

No	Regency/City	Population (People)	Sample (People)
1	Aceh Province	91	24
2	West Aceh Regency	46	12
3	Southwest Aceh Regency	10	3
4	Aceh Besar Regency	20	5
5	Aceh Jaya Regency	24	6
6	South Aceh Regency	36	9
7	Aceh Singkil Regency	23	6
8	Aceh Tamiang Regency	26	7
9	Central Aceh Regency	31	8
10	Southeast Aceh Regency	29	8
11	East Aceh Regency	32	8
12	North Aceh Regency	48	13
13	Bener Meriah Regency	28	7
14	Bireuen Regency	36	9
15	Gayo Lues Regency	35	9
16	Nagan Raya Regency	50	13
17	Pidie Regency	25	7

18	Pidie Jaya Regency	29	8
19	Simeulue Regency	24	6
20	Banda Aceh City	36	9
21	Langsa City	43	11
22	Lhokseumawe City	61	16
23	Sabang City	31	8
24	Subulussalam City	39	10
Amount		**853**	**222**

Source: Baitul Mal Directory, 2021.

The profile of respondents based on the origin of Baitul Mal can be seen in Figure 2 below:



Source: Output SPSS, 2023

Based on Figure 2 above, it shows the category of origin of Baitul Mal so it can be seen that the respondents of this study were more dominated by Baitul Mal Aceh, namely as many as 24 respondents or 10.8% of the total respondents. While the least number of respondents was Baitul Mal Aceh Southwest, namely 3 respondents or 1.4%**.**

RESULTS AND DISCUSSION

The proposed hypothesis may be examined from the empirical model put forth in this work, by examining the structural equation model's trajectory coefficients. The observation of p-value being less than 0.05 is the standard for testing the hypothesis, then the variables' associations with one another are crucial. Table 5 below provides the findings of the hypothesis testing:

As for the results of research that researchers can summarize, there are several things, namely in Structural equation model analysis, normality testing is implemented utilizing the crucial ratio skewness value requirement of ± 2,58 a significance threshold of 0.01 was used. If the crucial ratio skewness is less than the absolute value, it may be said that the data have a normal distribution ± 2,58. The normality of this research data may be shown in Table 5 below:

Table 5. Data Normality

Variable	Min	Max	Skew	C.R.	Kurtosis	C.R.
Y17	1,000	5,000	-,188	-1,093	-,011	-,031
Y16	1,000	5,000	-,095	-,557	-,218	-,635
Y15	1,000	5,000	-,215	-1,254	,015	,044
Y14	1,000	5,000	-,114	-,662	,222	,647
Y13	1,000	5,000	-,351	-2,045	-,818	-2,385
Y12	1,000	5,000	-,053	-,308	-,300	-,876
Y11	1,000	5,000	-,090	-,526	,104	,302
M16	1,000	5,000	,045	,260	-,420	-1,223
M15	1,000	5,000	,194	1,132	-,391	-1,141
M14	1,000	5,000	,333	1,943	-,310	-,902
M13	1,000	5,000	,317	1,849	-,648	-1,888
M12	1,000	5,000	,100	,582	-,084	-,244
M11	1,000	5,000	,050	,292	-,446	-1,300
X46	1,000	5,000	,254	1,480	-,437	-1,273
X45	1,000	5,000	-,038	-,222	-,589	-1,718
X44	1,000	5,000	,205	1,198	-,157	-,457
X43	1,000	5,000	,106	,619	-,463	-1,351
X42	1,000	5,000	,091	,530	-,176	-,512
X41	1,000	5,000	,274	1,597	-,427	-1,245
X35	1,000	5,000	-,325	-1,892	-,209	-,609
X34	1,000	5,000	-,181	-1,058	-,596	-1,738
X33	1,000	5,000	,217	1,268	-,527	-1,537
X32	1,000	5,000	-,038	-,220	,377	1,099
X31	1,000	5,000	,298	1,736	,011	,033
X26	1,000	5,000	-,079	-,459	-,424	-1,237
X25	1,000	5,000	-,098	-,569	-,365	-1,064
X24	1,000	5,000	,019	,111	-,682	-1,988
X23	1,000	5,000	,156	,907	-,642	-1,873
X22	1,000	5,000	,037	,217	-,854	-2,489
X21	1,000	5,000	,198	1,156	-,556	-1,622
X17	1,000	5,000	-,040	-,233	-,779	-2,271
X16	1,000	5,000	,070	,408	-,401	-1,170
X15	1,000	5,000	,125	,726	-,660	-1,925
X14	1,000	5,000	-,054	-,317	-,578	-1,687
X13	1,000	5,000	-,001	-,003	-,841	-2,452
X12	1,000	5,000	,084	,488	-,815	-2,377
X11	1,000	5,000	-,054	-,312	-,773	-2,253
Multivariate					4,745	,631

Source: AMOS output, 2023

From Table 5 it is known that the value of c.r. for skew has values in the range ± 2,58. This shows that the data has been normally distributed univariately and multivariately also has values in the range ± 2,58 that is 0,631.

The Baitul Mal organizational performance model in Aceh Province has met the assumptions expected in the model. The amount of data used was 222 sample data. After testing the outlier data, there were 18 data that had to be eliminated, so that only 204 sample data were normally distributed, both univariate and multivariate. Outlier indicators as many as 9 indicators have also been eliminated from this model. Measurement models and structural models have also met the Goodness of fit test criteria. Thus the main model of Baitul Mal organizational performance in Aceh is as seen in Figure 3 below:

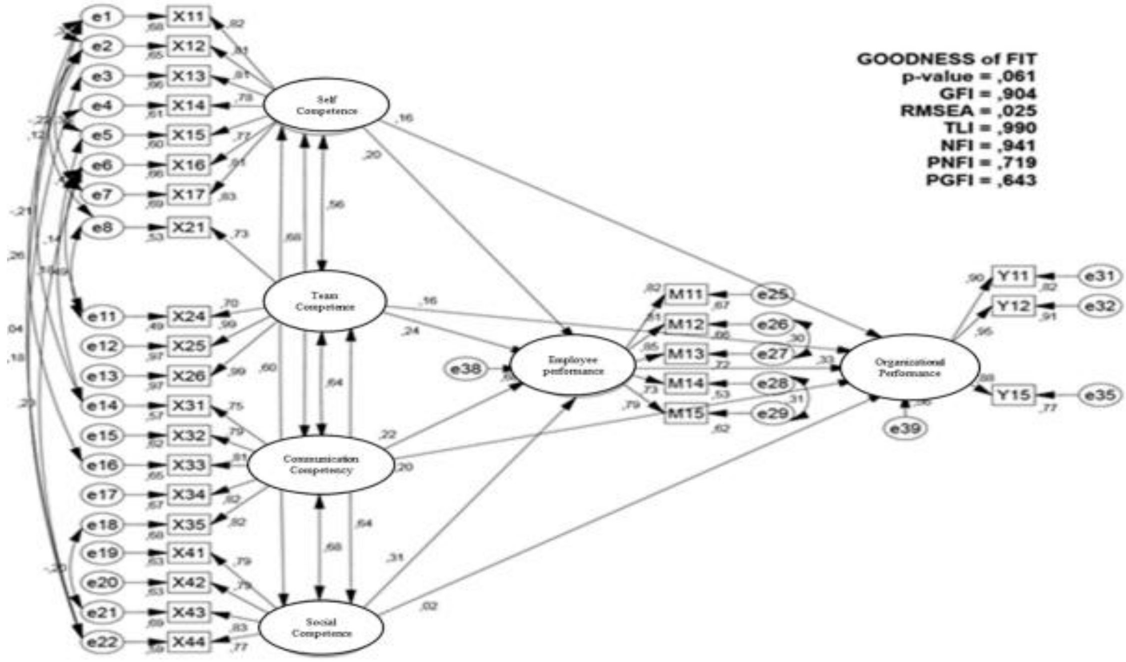


Figure 3. Baitul Mal Organizational Performance Model in Aceh Province

Source: AMOS output, 2023

Based on Figure 3, then it can be seen that the structural model after the modification index has met the Goodness of Fit Test criteria. This means that the data is appropriate and can explain the model well. This structural model has GFI, TLI, NFI, PNFI and PGFI values greater than the cut off. The RMSEA value and p-value are greater than the cut off. The condition for the accuracy of a structural model is that the data must be normally distributed and there are no extreme/outlier data. To find out this problem, some outlier data must be eliminated from the analysis until the data is normally distributed both univariately and multivariately.

There are 9 outlier indicators in this study, namely indicators of clear communication (X22), indicators accept each other (X23), indicator of the need to socialize (X45), indicators of the need for social skills with peers (X46), integrity indicators (M16), indicators of the number of innovations, process improvements, or new ideas are implemented (Y13), indicators of agency work excellence (Y14), indicators of the ability to realize activities (Y16), and moral indicators of employee personnel (Y17). After the outlier indicators were removed from the analysis, the data had a normal distribution both univariate and multivariate.

After the data is distributed normally, the structural model must be modified indices as suggested by the AMOS output to increase the value of the Goodness of Fit Test criteria. *Modification of these indices is carried out by correlating or covariance of several measurement error items* or structural error which has a large value. Several index/covariance modifications in the structural model of this research are e1 with e2, e1 with e14, e1 with e22, e2 with e8, e2 with e16, e3 with e21, e4 with e5, e5 with e14, e6 with e7, e6 with e11, e8 with e11, and e18 with e21. For more details, the results of the Goodness of Fit Test for this research measurement model can be seen in Table 6 below:

Table 6. Results of the Goodness of Fit Test of the Structural Model after Modification Indices

Criteria	Cut Off	Value	Result
Chi Square	Small	327.001	Good
GFI	≥ 0.90	0.904	Good
RMSEA	≤ 0.08	0.025	Good
TLI	≥ 0.95	0.990	Good
NFI	≥ 0.90	0.941	Good
PNFI	0.60-0.90	0.719	Good
PGFI	≤ 1.0	0.643	Good
P-Value	≥ 0.05	0.061	Good

Source: Output AMOS, 2023

After assessing the suitability of the model through an analysis of goodness of fit and assumptions in SEM, Next, hypothesis testing will be carried out. In accordance with the research objectives, the fundamental question that wants to be investigated further is the influence of employee competence on the performance of the Baitul Mal organization in Aceh Province mediated by employee performance. To discuss this influence, an influence analysis is carried out to analysis the strength of influence between constructs, both direct, indirect, and total mediating effects. Based on processing, the following results are obtained:

Table 6. Hypothesis Testing

Relationship Between Variables			Std. Est	Estimate	S.E.	C.R.	P
Organizational Performance	<---	Personal Competence	0,162	0,169	0,081	2,093	0,036
Organizational Performance	<---	Team Competency	0,156	0,172	0,084	2,050	0,040
Organizational Performance	<---	Communication Competency	0,199	0,270	0,132	2,049	0,040
Organizational Performance	<---	Social Competence	0,179	0,019	0,120	0,158	0,875
Organizational Performance	<---	Employee performance	0,329	0,309	0,112	2,763	0,006
Employee performance	<---	Personal Competence	0,199	0,183	0,066	2,759	0,006
Employee performance	<---	Team Competency	0,239	0,233	0,064	3,645	***
Employee performance	<---	Communication Competency	0,221	0,265	0,103	2,575	0,010
Employee performance	<---	Social Competence	0,308	0,341	0,086	3,962	***

Source: AMOS output, 2023

The results of parameter testing estimates of the effect of self-competence on organizational performance show a CR value of 2,093 with a coefficient value of 0,162 and a probability value of 0,036, The probability value indicates < 0.05 then the model is accepted. The data in this study support the first hypothesis (Ha_1) which states that self-competence affects organizational performance. Thus the hypothesis of H01 is rejected and Ha1 is accepted. In this study, self-competence has a positive and significant influence on organizational performance by 16.2%.

The results of parameter testing estimates of the effect of team competence on organizational performance showed a CR value of 2,050 with a coefficient value of 0.156 and a probability value of 0.040, Probability value indicates probability value indicates < 0.05 then the model is accepted. The data in this study support the second hypothesis (Ha_2) which states that team competence affects organizational performance. Thus the hypothesis of H02 is rejected and Ha2 was accepted. In this study, team competence has a positive and significant influence on organizational performance by 15.6%.

The results of testing the estimation parameters on the effect of communication competence on organizational performance showed a CR value of 2.049 with a coefficient value of 0.199 and a probability value of 0.040, The probability value shows < 0.05 then the model is accepted. The data in this study supports the Ha3 hypothesis which states that communication competence affects organizational performance. Thus the hypothesis of H03 is rejected and Ha3 is accepted. In this study, communication competence has a positive and significant influence on organizational performance by 19.9%.

The results of parameter estimation testing on the influence of social competence on organizational performance showed a CR value of 0.158 with a coefficient value of 0.179 and a probability value of 0.875, The probability value shows > 0.05 then the model is rejected. The data in this study do not support the fourth hypothesis (Ha_4) which states that social competence affects organizational performance. Thus the hypothesis of Ha4 is rejected and H04 is accepted. In this study, social competence has a positive and significant influence on organizational performance by 17.9%.

The results of parameter testing estimates on the effect of employee performance on organizational performance showed a CR value of 2.763 with a coefficient value of 0.329 and a probability value of 0.006, The probability value shows < 0.05 then the model is accepted. The data in this study supports the Ha5 hypothesis which states that employee performance affects organizational performance. Thus the hypothesis of H05 is rejected and Ha5 is accepted. In this study, employee performance affects organizational performance by 32.9%.

The results of parameter testing estimation of the effect of self-competence on employee performance showed a CR value of 2.759 with a coefficient value of 0.199 and a probability value of 0.006, the probability value showed < 0.05 then the model was accepted. The data in this study supports the Ha6 hypothesis which states that self-competence affects employee performance. Thus the hypothesis of H06 is rejected and Ha6 was accepted. In this study, self-competence influenced employee performance by 19.9%.

Based on Table 6, the results of parameter testing estimates on the effect of team competence on employee performance show a CR value of 3.645 with a coefficient value of 0.239 and a probability value of 0.000***, The probability value shows < 0.05 then the model is accepted. The data in this study supports the Ha7 hypothesis which states that team competence affects employee performance. Thus the hypothesis of H07 is rejected and Ha7 is accepted. In this study, team competence influenced employee performance by 23.9%.

Based on Table 6, the results of parameter testing estimates on the effect of communication competence on employee performance show a CR value of 2.575 with a coefficient value of 0.221 and the probability value is 0.010, the probability value shows < 0.05 then the model is accepted. The data in this study supports the Ha8 hypothesis which states that communication competence affects employee performance. Thus the hypothesis of H08 is rejected and Ha8 is accepted. In this study, communication competence influenced employee performance by 22.1%.

Based on Table 6, the results of parameter testing estimates on the influence of social competence on employee performance show a CR value of 3.962 with a coefficient value of 0.308 and a probability value of 0.000***, The probability value shows < 0.05 then the model is accepted. The data in this study supports the Ha9 hypothesis which states that social competence affects employee performance. Thus the hypothesis of H09 is rejected and Ha9 is accepted. In this study, social competence influenced employee performance by 30.8%.

CONCLUSION

Self competence, team competence, communication competence and social competence have a direct influence on the performance of Baitul Mal employees in Aceh. This means better personal competence, team competence, and communication competence. and the social competence they possess will further improve the performance of Baitul Mal employees in Aceh.

Personal competence, team competence and communication competence have a direct influence on the organizational performance of Baitul Mal in Aceh. This means better personal competence and team competence, and the communication competence possessed will further improve the performance of the Baitul Mal organization in Aceh.

Social competence does not have a direct effect on the organizational performance of Baitul Mal in Aceh, but has an indirect effect on the performance of the Baitul Mal organization in Aceh which is mediated by employee performance.

Employee performance has a direct influence on the performance of the Baitul Mal organization in Aceh. This means that the better the employee's performance, the more the performance of the Baitul Mal organization in Aceh will improve.

Employee performance plays a mediating role in the influence of personal competence, team competence, and communication competence on the organizational performance of Baitul Mal in Aceh. This means that employee performance plays a partial role as a mediating variable, because personal competence, team competence and communication competence have a direct and significant influence on the organizational performance of Baitul Mal in Aceh and self-competence has a significant indirect effect on the performance of the Baitul Mal organization in Aceh through employee performance.

Employee performance plays a mediating role in the influence of social competence on the performance of the Baitul Mal organization in Aceh. This means that employee performance plays a perfect role as a mediating variable, because social competence does not have a direct significant effect on organizational performance, but indirectly has a significant effect on the organizational performance of Baitul Mal in Aceh through employee performance.

This research uses employee competence including self-competence, team competence, communication competence and social competence as exogenous variables and using employee performance as a mediating variable in measuring the organizational performance of Baitul Mal in Aceh. Different from previous research, namely (Salman, 2020) who examined the influence of personal competence, team competence, communication competence and social competence directly on organizational performance. This is also different from previous research which examined the direct influence of employee performance on organizational performance (Vosloban, 2012 and Mona Saeed Mohamed, et al 2018).

This research examines the mediating role of employee performance on the influence of self-competence, team competence, and communication competence and social competence on organizational performance, where in previous research there was an inconsistency (research gap) in the results of research regarding the relationship between employee competence and organizational performance. Several previous studies stated that competence has a significant effect on organizational performance (Zaim, & Ünal, 2013; and Widyanty, et al 2021). Meanwhile, previous research stated that competence has no effect on performance (Indradewa Rhian & Randi, 2021; and Lans, et al, 2022).

The results of this study found that the social plugin variable had no effect on the performance of the organizational system. This is due to facts and realities in Aceh that do not support the hypothesis and several previous studies. Therefore further studies are needed to explore other variables that are more appropriate as exogenous variables in the Baitul Mal organizational performance model in Aceh.

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