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The Influence of Employee Skills, Coordination, and Job Description on Employee Performance: The Mediating Role of Managerial Control in the National Land Agency in Buleleng Regency

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ABSTRACT

This study aims to analyze the influence of employee ability, coordination, and job description on employee performance, with controlling as a mediating variable, at the Buleleng Regency National Land Agency (BPN) Office. The research uses a quantitative approach with purposive sampling involving 66 employees who meet predetermined criteria. Data were collected through structured questionnaires and analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method. The results show that job description has a significant effect on controlling, and controlling has a significant effect on employee performance. Employee ability also has a proven direct effect on performance. However, employee ability and coordination do not have a significant effect on controlling or on performance through controlling. Likewise, coordination and job description do not have a direct effect on employee performance. These findings emphasize the crucial role of managerial controlling in linking job description clarity with employee performance outcomes. Therefore, strengthening the control system and ensuring that job descriptions are well-defined and effectively communicated are key strategies for improving performance in public sector organizations, particularly in the land administration domain.

1. INTRODUCTION

In the era of globalization and digitalization, public sector organizations are faced with demands to provide more effective, efficient, and accountable services. One of the main aspects in realizing this is improving employee performance as the spearhead of the implementation of policies and services to the community. Optimal performance is greatly influenced by the quality of human resources and a managerial system that supports structured work processes.

According to Ratnasari & Tarimin (2021) dan Nurjannah et al. (2022) performance is the result of work accomplished by an individual in carrying out their duties and responsibilities. Employee competence is a critical factor in performance, referring to the knowledge, skills, and attitudes that enable individuals to perform tasks effectively (Kotler et al., 2022; Spencer & Spencer, 1993). Competent employees are better able to adapt to job demands and meet performance standards. In addition, coordination the process of harmonizing tasks and responsibilities across units or individuals is vital for ensuring the smooth operation of interdependent work systems (Samson et al. 2020) Good coordination reduces redundancies and facilitates timely service delivery. Furthermore, a well-defined job description helps employees understand their roles and responsibilities with clarity, which improves accountability and efficiency (Dessler, 2020).

Previous studies have demonstrated that employee competence, coordination, and job descriptions significantly affect employee performance (Daribi, 2024; Fu et al., 2024; Julaikah et al., 2024; Priyambodo & Nugraha, 2019). However, the findings in the literature remain inconsistent. For instance, (Farrelia, 2021) found that job descriptions had no significant impact on performance. Similarly, Gunawan & Zulhaida (2022) reported no significant relationship between coordination and employee performance, while (Fauzi & Nugroho, 2024) showed that competence did not significantly influence performance. These inconsistencies suggest the presence of a research gap, particularly regarding the mechanisms through which these variables interact to influence performance outcomes.

To address this gap, it is important to explore the potential role of controlling as a mediating variable. Controlling, as a fundamental function of management, ensures that activities are aligned with organizational objectives through monitoring, evaluation, and corrective actions (Hartmann et al. 2020; Sinaga et al. 2025) In this context, controlling can serve as a bridge between task-related variables (such as ability, coordination, and job description) and performance outcomes. It enhances the implementation of competencies, supports coordinated work execution, and reinforces compliance with defined job roles.

The National Land Agency (BPN) of Buleleng Regency, as a regional public service institution responsible for land administration, provides a strategic context for this study. One of its national programs, the Complete Systematic Land Registration Program (PTSL), has recently shown declining performance in several villages, such as Banjarasem (40.00%), Kerobokan (25.00%), and Menyali (40.00%) in 2024. This underperformance indicates internal challenges

such as ineffective use of employee competencies, weak coordination between departments, limited understanding of job descriptions, and insufficient supervisory control over task execution.

Based on these conditions, this study aims to examine the influence of employee competence, coordination, and job description on employee performance with controlling as a mediating variable at the National Land Agency of Buleleng Regency. The scientific contribution of this research lies in its effort to enrich the theoretical understanding of how managerial functions such as controlling mediate the relationship between human resource factors and performance in the public sector. Practically, the findings are expected to inform policy and managerial strategies for improving service quality and organizational performance at BPN and similar institutions.

RESEARCH METHODS

This study is a quantitative research with an associative approach aimed at analyzing the influence of employee ability, coordination, and job description on employee performance, with controlling as a mediating variable. The research was conducted at the National Land Agency (BPN) of Buleleng Regency. The sampling technique used in this study was purposive sampling, with clear inclusion and exclusion criteria to ensure the relevance and suitability of the sample to the research objectives. The inclusion criteria were: (1) state civil servants (ASN) who are actively employed at BPN Buleleng Regency; (2) employees who have duties and responsibilities related to direct public services; (3) employees who have a minimum of 1 year of service; (4) are willing to participate as respondents. The exclusion criteria included: employees who are in a probationary period, on long-term leave, or not directly involved in service functions.

Based on these criteria, a total of 66 eligible respondents were identified and included in the study. This number represents the entire population that meets the criteria, thus the sampling method used can also be classified as a saturated sample (*total sampling*). Data was collected using a structured questionnaire. The questionnaire consisted of 28 items divided into five variable constructs: employee ability (5 items), coordination (5 items), job description (5 items), controlling (6 items), and employee performance (7 items). All items were measured using a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The measurement instruments were adapted from previously validated scales: (a) Employee ability and performance items were adapted from (Robbins & Judge, 2019), (b) Coordination and controlling items were adapted from (Samson, Donnet, & Daft, 2020) and (Sinaga et al. 2025), (c) Job description items were adapted from (Dessler, 2020).

Prior to data analysis, the instrument was tested for validity and reliability. The results showed that all items had outer loading values > 0.70 , Average Variance Extracted (AVE) > 0.50 , and Cronbach's Alpha > 0.70 , indicating that the instrument is valid and reliable. The data was analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the help of SmartPLS 4.0 software. This method allows for simultaneous testing of direct and indirect

effects among the variables, and is particularly useful for assessing the mediating effect of controlling in the structural model.

2. RESULTS & DISCUSSION

In figure 1. the following is a model of the relationship between the variables of employee ability (X1), coordination (X2), and job description (X3) to employee performance (Y) with controlling as a mediating variable.

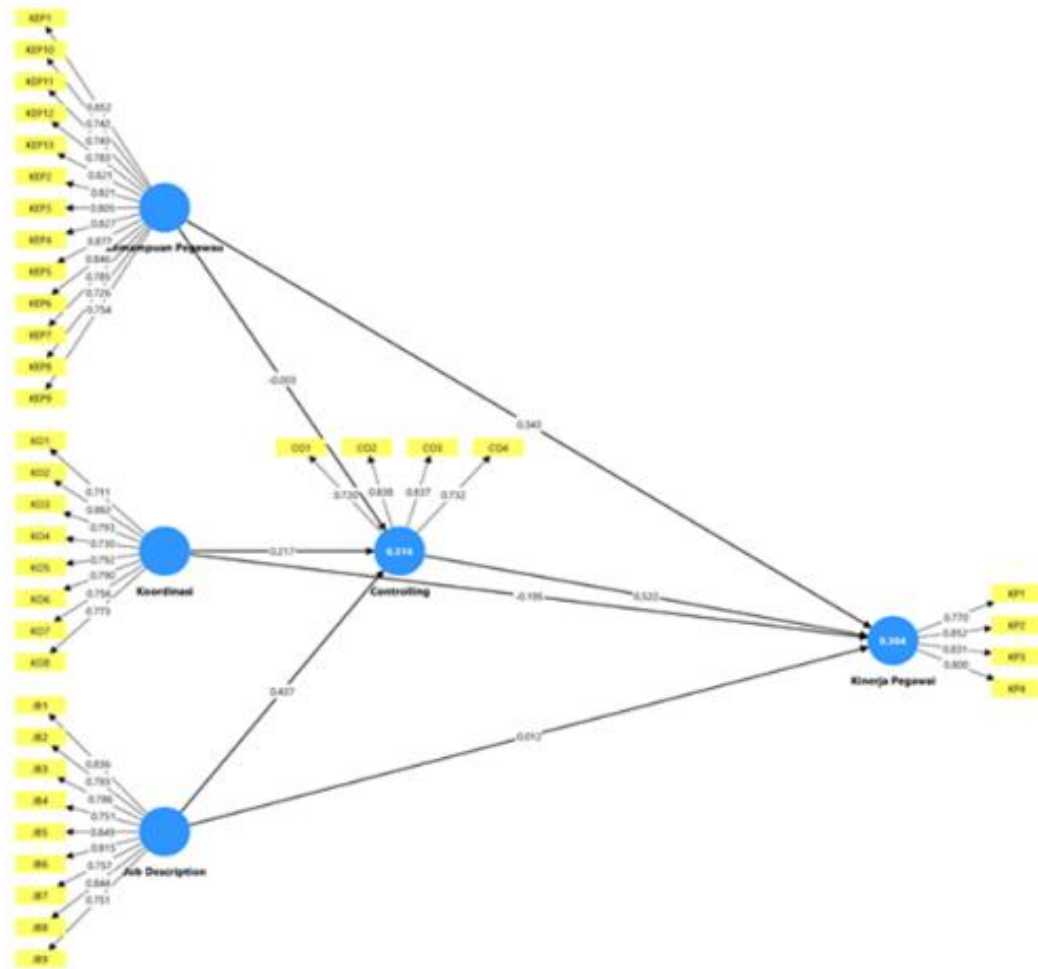


Figure 1. Results of the Research Model Using SmartPLS

Source: Model Analysis in SmartPLS (2025).

Outer model analysis in *Partial Least Squares Structural Equation Modeling* (PLS-SEM) is part of a measurement model used to evaluate the relationship between latent variables and their indicators. The outer model aims to ensure that the indicators used in the study have adequate validity and reliability. In the analysis of this outer model, there are three test results obtained, namely convergent validity, discriminant validity, and reliability test.

Table 1. Outer Loadings Test Results

Indicators	Employee Performance (KP)	Employee Capability (KEP)	Coordination (KO)	Job Description (JB)	Controlling (CO)
Employee Performance	0,813				
Employee Capability		0,799			
Coordination			0,776		
Job Description				0,798	
Controlling					0,781

Source: SmartPLS Data Processing Results (2025).

All indicators demonstrate loading factors above the recommended threshold of 0.70, indicating good convergent validity for each latent construct (Hair et al., 2019). This shows that all research data are valid convergent.

Table 2. Results of the Discriminant Validity Test

Variable	Controlling	Job description	Employee Capabilities	Employee Performance	Coordination
Controlling	0,784				
Job description	0,524	0,799			
Employee Capabilities	0,342	0,433	0,800		
Employee Performance	0,570	0,356	0,387	0,814	
Coordination	0,393	0,406	0,717	0,261	0,777

Source: SmartPLS Data Processing Results (2025).

The results of table 2. show that the root value of the AVE controlling variable is 0.784; the root value of the AVE of the *job description* variable is 0.799; the root value of the AVE of the employee ability variable is 0.800; the root value of the AVE of the employee performance variable is 0.814; and the root value of the AVE of the coordination variable is 0.77. This concludes that the root values of AVE for each variable are greater than the correlation between the construct and the other constructs, so it can be concluded that all variables are declared valid in the same way.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability (rho_c)
Employee Capabilities	0,954	0,958
Coordination	0,910	0,924
Job description	0,929	0,941
Employee Performance	0,830	0,887
Controlling	0,790	0,864

Source: SmartPLS Data Processing Results (2025).

All constructs meet the reliability threshold (Cronbach's Alpha and Composite Reliability > 0.70), indicating that the items consistently measure the intended latent constructs (Nunnally & Bernstein, 1994). This concludes that all variables are declared reliable.

Table 4. R Square and R Square Adjusted Test Results

R-Square	R-Square Adjusted
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<i>Controlling</i>	0,314	0,281
Employee Performance	0,384	0,344

Source: SmartPLS Data Processing Results (2025).

Based on the results in table 4, it shows that the R-Square Adjusted value of the *controlling* variable is 0.281. This states that the variables of employee ability, coordination, and *job description* are able to explain the *controlling* variable by 28.1%. Therefore, it can be concluded that the model is considered weak. Meanwhile, the R-Square Adjusted value of employee performance is 0.344. This states that the variables of employee ability, coordination, *job description*, and *controlling* are able to explain the variable of employee performance by 34.4%. Therefore, it can be concluded that the model is considered weak.

Table 5. F Square Test Results

	Controlling	Employee Performance
Employee Capabilities	0,000	0,088
Coordination	0,033	0,028
<i>Job description</i>	0,221	0,000
<i>Controlling</i>		0,304
Employee Performance		

Source: SmartPLS Data Processing Results (2025).

Based on the results of the F Square test in table 5. Then it can be concluded as follows (1) The effect of the employee's ability on *controlling* is 0.000, so the effect of price on the employee's ability is considered; (2) The effect of employee ability on employee performance is 0.088, so the effect of employee ability on employee performance is considered; (3) The effect of coordination on *controlling* is 0.033, so the effect of coordination on *controlling* is considered; (4) The effect of coordination on employee performance is 0.028, so the effect of coordination on employee performance is considered; (5) The effect of *job description* on *controlling* is 0.221, so the effect of *job description* on *controlling* is considered to be; (6) The effect of *job description* on employee performance is 0.000, so the effect of *job description* on employee performance is considered; and (7) The *controlling* effect on employee performance is 0.304, so the *controlling effect* on employee performance is considered to be

Table 6. Hypothesis Testing Results

Path	Path Coeophysia	T Statistics	P Values
<i>Controlling</i> -> Employee Performance	0,522	3,928	0,000
Job Desc -> <i>Controlling</i>	0,437	4,450	0,000
Job Desc -> Employee Performance	0,012	0,080	0,936
Camp. Staff -> <i>Controlling</i>	-0,003	0,013	0,990
Camp. Employee -> Employee Performance	0,343	2,456	0,014
Coordinating -> <i>Controlling</i>	0,217	1,090	0,276
Coordination -> Employee Performance	-0,195	1,199	0,231
Job Desc -> <i>Controlling</i> -> Employee Performance	0,229	3,436	0,001
Employee Ability -> <i>Controlling</i> -> Employee Performance	-0,002	0,013	0,990

Coordinating -> Controlling -> Employee Performance	0,114	1,023	0,306
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Source: SmartPLS Data Processing Results (2025).

Based on the results in table 6. By looking at the p value, it can be concluded as follows: (1) The path of employee ability to *controlling* was obtained with a p value of $0.990 > 0.05$, so it was concluded that the employee's ability did not affect *controlling*; (2) The path of employee ability to employee performance was obtained with a p value of $0.014 < 0.05$, so it was concluded that employee ability had an effect on employee performance; (3) The coordination path to *controlling* obtained a p value of $0.276 > 0.05$, so it was concluded that coordination had no effect on *controlling*; (4) The coordination path for employee performance was obtained with a p value of $0.231 > 0.05$, so it was concluded that coordination had no effect on employee performance; (5) The *job description* path to *controlling* obtained a p value of $0.000 < 0.05$, so it is concluded that *job description* has an effect on *controlling*; (6) The *job description* path to employee performance obtained a p value of $0.936 > 0.05$, so it was concluded that *job description* had no effect on employee performance; (7) The *controlling* path on employee performance obtained a p value of $0.000 < 0.05$, so it was concluded that *controlling* had an effect on employee performance; (8) The path of employee ability to employee performance by *controlling* as mediation obtained a p value of $0.990 > 0.05$, so it is concluded that employee ability does not affect employee performance through *controlling*; (9) The coordination path for employee performance by *controlling* as mediation obtained a p value of $0.306 > 0.05$, so it was concluded that coordination did not affect employee performance through *controlling*; and (10) The *job description* path to employee performance by *controlling* as mediation obtained a p value of $0.001 < 0.05$, then it was concluded that *job description* affects employee performance through *controlling*.

DISCUSSION. The results showed that employee ability did not have a significant effect on controlling, as shown by a p-value of $0.990 (> 0.05)$. This shows that even if employees have good technical and cognitive skills, it does not automatically increase the effectiveness of the control system in the organization. Most likely, controlling at the BPN Office of Buleleng Regency is more systemic and procedure-based, so it does not depend too much on individual competence. In bureaucratic organizations, controlling is often carried out through formal instruments such as SOPs, audit systems, and general technical regulations (Hartmann et al., 2020). Previous research by (Sanisah et al. 2021) also stated that controlling cannot function optimally by relying only on individual capacity, but rather requires a strong and systematic supervision structure. Similar results were found by (Fauzi & Nugroho, 2024), who stated that in public sector institutions, the influence of individual abilities on controlling functions tends to be small if not followed by an integrated management information system-based supervision mechanism.

Coordination also had no significant effect on controlling (p-value = $0.276 > 0.05$). In theory, good coordination can increase the effectiveness of controlling because it helps to align activities between work units. However, in the context of BPN Buleleng Regency, irregularities in coordination between sections, limited cross functional communication, and rigid bureaucracy have caused coordination to not be able to become a driver in the internal control system. This

ineffectiveness can also be caused by vertical organizational structures that limit flexibility and quick response to problems. These findings contradict research by (Setiawan, 2024) and (Maharani, 2021) which show that synergistic coordination between work units has a positive impact on the effectiveness of controlling in the public service sector. Meanwhile, (Harahap & Isgiyarta, 2023) emphasized that without clarity of coordination pathways and balanced authority, managerial supervision tends to be weak.

Job description was found to have a significant effect on controlling ($p\text{-value} = 0.000 < 0.05$). The clarity of job descriptions facilitates supervisory tasks by providing objective benchmarks for evaluating employee performance. When job descriptions are structured and well-defined, controlling becomes more focused, as each employee operates under measurable operational standards. Research by (Zulfikar et al. 2024) supports this finding, showing that clear job descriptions significantly improve employee efficiency and compliance with supervisory mechanisms. Similarly, (Ikhtiyari, 2023)) found that in PT Poso Energy, job descriptions had a positive and significant effect on employee performance, thereby facilitating supervision and performance evaluation. In line with these findings, (Rahmisarita, 2020) reported that at PT Swadaya Bintan Lestari Lagoi Bintan, job descriptions significantly affected employee performance. Employees who clearly understood their duties and responsibilities were able to work more effectively, making it easier for supervisors to implement control mechanisms.

Controlling has been proven to have a significant effect on employee performance ($p\text{-value} = 0.000 < 0.05$). Regular control activities, when supported by effective feedback and consistent follow-up, provide employees with clear direction in carrying out their duties. These findings are consistent with the research of (Mintzberg, 1989) who emphasize that effective controlling enhances efficiency, accountability, and the achievement of performance targets in public sector organizations. This conclusion is further supported by a multi-method study conducted by (Cantele & Zardini, 2018) involving managers in Russian public institutions. Their research found that controlling particularly when grounded in good structured tools, a supportive organizational culture, and adequate managerial autonomy can significantly improve operational efficiency. (Fedchenko et al. 2023) identified the development of controlling systems as a strategic factor in improving the quality of public administration, especially in transitional governance environments. However, it is important to apply control mechanisms proportionally. Zahari et al. (2023) cautions that excessive control may foster a bureaucratic and inflexible organizational culture, hinder innovation, and ultimately decrease employee motivation and productivity. These insights underscore that while controlling is essential for guiding employee behavior and aligning it with organizational objectives, it must be implemented with flexibility and empowerment to avoid counterproductive effects.

Employee ability has a significant effect on performance ($p\text{-value} = 0.014 < 0.05$). Employees with high competence tend to complete their tasks more effectively and efficiently. These findings are consistent with the study of (Luthans & Youssef-Morgan, 2017), who emphasized that

a combination of self-confidence, optimism, and resilience core components of psychological capital significantly contributes to improved task performance and productivity. Furthermore, research by (Rahmi et al., 2024) supports this result by showing that technical, interpersonal, and managerial abilities are key determinants of employee productivity.

Coordination had no significant effect on performance ($p = 0.231 > 0.05$), indicating that while coordination is a crucial element in teamwork, BPN Buleleng Regency lacks effective mechanisms to leverage it for productivity gains. (Davoudi & Johnson, 2024) argue that coordination enhances performance when underpinned by open communication systems and collaborative leadership. This aligns with field observations at BPN Buleleng, where coordination remains purely administrative and has not transitioned into productive, operational collaboration. This phenomenon is reinforced by broader literature: studies in public and private organizations consistently find that without supportive communication structures and leadership, coordination efforts remain superficial and fail to impact performance (Drews & Fiedrich, 2024).

Job description had no significant effect on performance ($p\text{-value} = 0.936 > 0.05$). Although the job description has been formally determined, in practice many employees do not understand or carry out all responsibilities as written. This shows that there is a gap between administrative documents and the implementation of operations in the field. This finding is different from the results of (Daribi, 2024) and (Lawler & Boudreau, 2009), who stated that detailed job descriptions can improve work clarity and organizational efficiency. At BPN Buleleng Regency, job descriptions tend to be formal and have not yet become an active job reference.

Employee ability has no effect on performance through controlling ($p\text{-value} = 0.990 > 0.05$). This means that controlling does not mediate the relationship between employee ability and performance. In this context, employee abilities seem to have a direct impact on performance without being influenced by the control system. This is in line with the results of (Armstrong & Taylor, 2023) which explains that in some conditions, individual competencies have a direct effect on performance, especially when the individual's autonomy space in work is large enough.

Coordination had no effect on performance through controlling ($p\text{-value} = 0.306 > 0.05$). This indicates that the relationship between coordination and performance is not mediated by controlling. At BPN Buleleng Regency, this may be due to the low quality of coordination practices and a weak supervision system. According to (Daft, 2015), the effectiveness of coordination in improving performance depends on the existence of an adaptive and responsive control system. Without such a system, coordination efforts may not translate into actual performance outcomes.

Job description has a significant effect on employee performance through controlling ($p\text{-value} = 0.001 < 0.05$). This suggests that controlling can be an important link between task clarity and performance achievement. With good supervision, employees not only understand their role but are also motivated to work according to standards. Research by Aguinis (2023) dan Robbins & Judge (2019) supports this finding, that controlling is a means to translate the formal

structure of an organization into productive work behavior. Overall, the study underscores that managerial control acts as a crucial mediating mechanism, especially in environments where structural clarity (via job descriptions) is emphasized, but informal dynamics like coordination remain underutilized.

3. CONCLUSION & SUGGESTION

This study concludes that job description has a significant effect on managerial controlling, and controlling in turn significantly affects employee performance. Additionally, employee ability is found to have a direct influence on performance. However, the study also reveals that employee ability and coordination do not significantly influence controlling or performance through controlling. Likewise, coordination and job description do not have a direct effect on employee performance. These findings indicate that managerial controlling serves as a key mediating factor in translating task clarity represented by job descriptions into performance outcomes. Within the context of the National Land Agency (BPN) of Buleleng Regency, effective controlling mechanisms are essential to ensure that formal work structures are translated into productive behavior and improved service delivery.

Based on the findings of this study, several recommendations are proposed to enhance organizational effectiveness at BPN Buleleng. First, managerial control should be strengthened by reinforcing supervisory mechanisms to ensure that job descriptions are not only clearly defined but also consistently applied in daily operations. Second, efforts should be made to improve role clarity by enhancing the communication and understanding of job descriptions among employees, thereby fostering a greater sense of task ownership and accountability. Third, although coordination did not exhibit a significant effect in this study, it remains a critical organizational function. Therefore, leadership is encouraged to reassess current coordination practices and promote more effective collaboration across units. Fourth, employee development should be prioritized through training and capacity-building programs aimed at aligning individual competencies with organizational objectives. Finally, future research should consider incorporating additional variables such as workload, work environment, and incentive systems, and expanding the scope of the sample beyond BPN Buleleng to increase the generalizability of the findings.

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