The impact of leadership, integrity and performance on compliance in Regional Apparatus Organisations (OPD) within the local government of Karimun District with organisational commitment as an intervening variable

Ngaliman[1], Sajiyo[2], Dwi Firdayani[3]
Universitas Batam, Indonesia[1-3]
ngaliman@univbatam.ac.id[1], sajiyosajiyo89@gmail.com[2], dwifirda28@gmail.com[3]

Abstract

Purpose: This study aims to determine the Influence of Leadership, Integrity and Performance on Compliance in Regional Apparatus Organizations (OPD) in the Regional Government of Karimun Regency with Organizational Commitment as an Intervening Variable.

Research Methodology: This study used primary data from 105 employees.

Results: Based on monitoring the results of internal and external supervision carried out from 2011 to 2023, it is known that only 142 findings were followed up by the OPD out of a total of 513 financial and administrative findings. These results show the weak leadership, integrity, and performance of the organization in terms of compliance. This study found that leadership has no direct influence on compliance or organizational commitment, while integrity and performance have a significant effect on both organizational commitment and compliance. The indirect influence mediated by organizational commitment shows that only the variables of integrity and performance have a significant influence on compliance, while leadership does not show a significant influence on compliance mediated by organizational commitment.

Recommendation: Recommendations are proposed to improve organizational compliance through effective leadership, strong employee integrity, and higher performance.

Keywords: *Leadership, Integrity, Performance, Compliance*

How to cite: Ngaliman, N., Sajiyo, S., & Firdayani, D. (2024). The impact of leadership, integrity, and performance on compliance in regional apparatus organizations (opd) within the local government of Karimun District with organizational commitment as an intervening variable. *Review of Multidisciplinary Academic and Practice Studies*, 1(1), 121-137.

1. Introduction

The Regency/City Inspectorate is in charge of carrying out its functions in supervising government affairs, namely planning supervision programs, formulating policies and facilities for supervision and inspection, investigation, testing, and assessment of supervisory duties. This role is used as a reference to improve the performance, transparency, and accountability of the state financial management. This can be achieved through the regulation and implementation of an internal control system supervised by the government's internal supervisory apparatus (APIP).

Internal supervision carried out by the Government Internal Supervision Apparatus (APIP) is contained in the Government Internal Control System (SPIP) which consists of audits, reviews, evaluations, monitoring and other supervisory activities. Supervision functions to help the goals set by the organization be achieved, and supervision also functions to detect the early occurrence of implementation irregularities, abuse of authority, waste, and leakage.

Accordingly, the role of the Government Internal Supervisory Apparatus (APIP) is becoming increasingly strategic. The APIP's position as an organizational defense fortress is expected to increase its role as *a strategic business partner* for management in efforts to improve governance within the Regional Government. On the other hand, many parties also question the effectiveness of APIP's capacity-building activities and roles.

The APIP is expected to be an agent of change that can add value to government agency products or services. As an internal government supervisor, APIP is an important element of government management to realize good governance, which leads to a clean government. Organizations are expected to comply with regulations that have been set to create good governance and clean government.

This research is also expected to make a substantial contribution to the understanding and compliance of OPDs within the local government of the Karimun Regency in the completion of the follow-up of the findings of both internal and external supervision, and pave the way for innovative thinking and strategies that can be applied to strengthen team collaboration, improve communication efficiency, and stimulate positive growth in the context of organizational performance and compliance. Based on the above description, this study takes the following title.

"The influence of leadership, integrity and performance on compliance with the Regional Apparatus Organization (OPD) in the Karimun Regency Regional Government with organizational commitment as an intervening variable.

2. Literature Review
2.1 Compliance
Compliance theory was proposed by Milgram (1963) and Dionysopoulou (2020). This theory explains how a person obeys a set of commands or rules. There are two perspectives in sociology regarding obedience to law: instrumental and normative. The instrumental perspective assumes that the individual as a whole is reinforced by self-interest and the perception of changes associated with behavior. The normative perspective is linked to the assumption that people are moral and contrary to their personal interests. An individual who obeys the law is considered appropriate and consistent with the internal norms that have been applied. Normative commitment through morality means obeying the law because the law is considered an obligation, while normative commitment through legitimacy means obeying regulations because the law-making authority already has the right to regulate behavior (Harun & Surianti, 2020).

According to Omoniyi (2020), obedience is an attitude of discipline or obedience to an order or rule that has been set with full awareness. Obedience is defined as an attitude of discipline or obedience to a given order or rule, with full awareness. Compliance as a positive behavior was assessed as a choice. This means that individuals choose to do, obey, and respond critically to rules, laws, social norms, requests, and desires from someone who holds authority or plays an important role. *Obedience* is a form of social influence where a person performs an action because he is ruled by another individual (Baron & Byrne in MULYADI (2016)). Compliance is less common than conformity (changes in one's own volition) and *compliance* (compliance due to agreement).

2.2 Leadership
In running an organization, the management function will not be able to run well if there are no leaders with leadership qualities. Leadership plays a dominant role, which is crucial in the overall effort to improve work performance at the individual, group, and organizational levels, because it is a leader who will move and direct the organization to achieve goals. In other words, the success or failure of efforts to achieve organizational goals is determined by the quality of leadership. According to Hersey and Blanchart (SUNYOTO, 2015), " leadership is any effort by a person who tries to influence the behavior of a person or group, the effort to influence this behavior aims to achieve individual goals, the goals of friends, or together with organizational goals that may be the same or different". Meanwhile,

according to Bora, Fanggidae, and Fanggidae (2023), leadership is an activity that influences others and changes one's behavior to achieve both individual and group goals.

2.3 Integrity

Integrity is one of the factors that affect employee performance, as stated by Mangkunegara (2017), and one of the factors that can affect employee performance is the individual psychological factor, namely, individuals who have high integrity between their physical and spiritual functions. According to Eton, Sunday, and Nkamusiima (2023), integrity requires an employee to be honest, courageous, wise and responsible in carrying out his duties and responsibilities. The better the integrity of an employee, the better is its performance. Integrity is a form of responsibility for what one does, and the results are in accordance with the right norms, values, or principles, and a firm stance without coercion from any party. Several indicators can be used to measure an individual's integrity. Muhammed, Salahudeen, and Zubairu (2021) also argue that integrity is a match between heart, speech and action. Problems related to employee integrity are often related to employee performance. Integrity and performance are intertwined. An employee with good competence must be supported by an attitude of integrity. People who have good competence if they are not supported by integrity and their abilities will not produce good performance. Employee integrity problems that are often encountered include low honesty in work and lack of responsibility.

2.4 Performance

According to Widodo and Yandi (2022), performance is the result of the quality and quantity of work achieved by an employee in carrying out his/her duties in accordance with the responsibilities given to him. Mangkunegara (2013) defined performance as the result of the quality and quantity of work achieved by employees in carrying out their work in accordance with the responsibilities given. In addition to the above opinions, there are factors that affect the performance of an employee according to Timple (in Mangkunegara (2017)) as follows: performance factors consist of internal and external factors. Internal factors are linked to a person's characteristics. External factors, namely, factors that affect a person's performance from the environment, such as behavior, attitudes, and actions of colleagues, subordinates or leaders, work facilities, and organizational climate. These internal and external factors are the types of attribution that affect a person's performance.

Based on the opinions of the experts, who synthesized that performance is a result of work that a person achieves in carrying out the tasks assigned to him and how much they can contribute to the organization. Performance also refers to the results achieved by a person, both quantity and quality, in accordance with the responsibilities assigned to him. Performance indicators include quality of work *(quality of work)*, punctuality of completing work *(Promptness)*, initiative in completing work *(Initiative)*, ability to get the job done *(Capability)*, and ability to foster cooperation with others *(Communication)*.

2.5 Organizational Commitment

Organizational commitment is a behavioral dimension that can be used as a measure and assessment of the strength of members in an organization in carrying out their duties and obligations to the organization. Commitment can be seen as a value orientation towards the organization that shows that individuals are very thoughtful, concerned, and prioritized their work and organization. Individuals voluntarily make all their efforts and exert and develop their potential to help the organization achieve its goals.

Organizational commitment is a situation in which an employee takes sides with a certain organization and his/her goals and desires to maintain membership in that organization. Handoyo and Bayunitri (2021) The definition of organizational commitment is a promise (agreement/contract) to do something. Promises ourselves or to others reflected in our actions. Commitment is a complete recognition as an actual attitude that comes from the disposition that comes out of a person's insides.

Utami (2018) defined organizational commitment as the relative strength of individual identification related to their involvement as a member of the organization; this is a construct that affects individual

behavior in the organization, which is interesting to study as well as the concept of job satisfaction, work involvement, career development, current commitment, and the intensity of employee entry and exit in an organization.

Priansa (2018) states that organizational commitment is the identification of employees with approval to achieve the mission of the unit or organizational mission. It can be concluded that organizational commitment is the attitude or authenticity of an employee's character or an employee's attitude of seriousness towards an organization and aims to be maintained in the organization.

2.6 Framework of Thought
2.6.1 The Influence of Leadership on Compliance
Leadership variables affect the attitudes of the management/organization they lead. This attitude is manifested in the form of obedience or non-compliance with the policies of leaders. If the attitude is very bad, then the employee will not be loyal to the leader. On the other hand, if the attitude is very good, then the employee will be loyal and subject to rules. Other variables that can affect compliance are integrity and performance. Employees who have integrity and good performance affect their compliance with the rules.

2.6.2 The effect of integrity on performance
Integrity is one of the factors that affect employee performance. The better the integrity of an employee, the better is its performance.
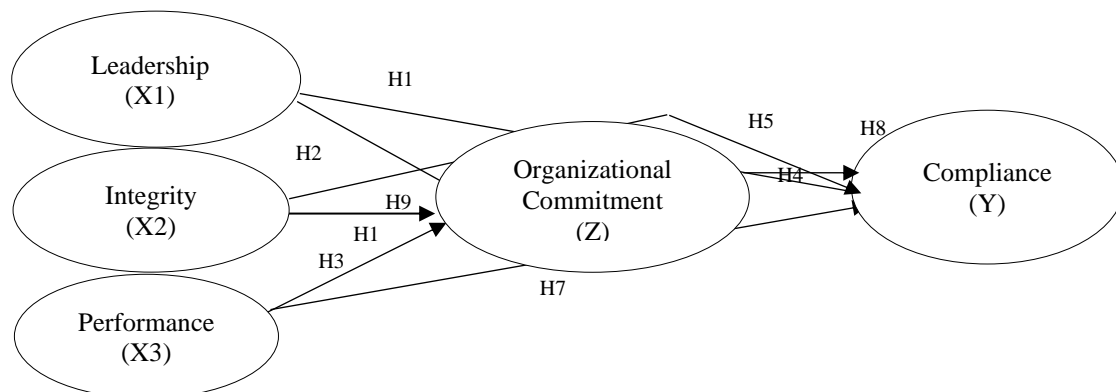
2.7 Research Model

Figure 1. Research model

2.8 Hypothesis
A hypothesis is a conclusion, but the conclusion is not final; it still has to be proven (Djarwanto, 2013). The purpose of research using hypotheses is such that in the research activities, the researcher focuses only on the information or data needed for the hypothesis tester. This study proposes the following hypotheses.
H1: Leadership has a direct effect on Organizational Commitment.
H2: Integrity has a direct effect on Organizational Commitment.
H3: Performance is suspected to have a direct effect on the organization's commitment.
H4: Organizational Commitment has a direct effect on compliance.
H5: Leadership directly affects compliance.
H6: Integrity has a direct effect on compliance.
H7: Performance has a direct effect on compliance
H8: Leadership has an indirect effect on compliance through Organizational Commitment.
H9: Integrity is suspected to have an indirect effect on compliance through Organizational Commitment.
H10: Performance has an indirect effect on compliance through Organizational Commitment.

3. Research Methodology

3.1 Type of Research

The researcher uses a quantitative approach, which is a type of research activity whose specifications are systematic, planned, and clearly structured from the beginning to the creation of the research design, both about the research objectives, research subjects, research objects, data samples, data sources, and methodologies (from data collection to data analysis). Quantitative research emphasizes testing theories by measuring research variables with numbers and conducting data analysis using statistical procedures.

Therefore, the purpose of this study is to test the hypothesis and determine the influence of independent variables (leadership, integrity, and performance) on the dependent variable, namely compliance through organizational commitment to the Regional Apparatus Organization (OPD) in the Karimun Regency Regional Government.

3.2 Location and Time of Research

This research was conducted on Regional Apparatus Organization (OPD) Employees in the Karimun Regency Regional Government, especially Eschelon II, III and IV within a period of five months from April to August 2024. The research began with a literature search, submission of research proposal titles and seminars, data collection and processing, and completion of the thesis until the final session. This research was carried out in April 2024 for literature search, May 2024 for proposal submission and seminars, June – July 2024 for the data collection and processing process, continued data analysis, and July – August 2024 for the preparation of research reports. This research process is shown in the following table:

3.3 Research Population and Sample

According to S. Sugiyono (2016), it is explained that population is a generalization area consisting of objects and subjects that have certain quantities and characteristics that are applied by researchers to be studied and then drawn conclusions. The population in this study was 320 Esselon II, Esselon III, and Esselon IV employees from OPDs in the Karimun Regency Regional Government.

The sample is a part of the number and characteristics of the population (S. Sugiyono, 2016). The sample size was calculated using the *Slovin technique.*
Slovin's formula for determining the sample is as follows:

$$n = N / 1 + N(e)^2$$
$$= 320 / 1 + 320 (0,08)^2$$
$$= 320 / 3.05$$
$$= 104.92 \text{ or } 105 \text{ samples}$$

Therefore, after calculation using the Slovin Formula, 105 samples were obtained.

3.4 Data Source

The data source used in this study was primary data. Primary data are a source of data obtained directly from data collection. The data obtained were the result of a questionnaire that was distributed to respondents, who then answered statements that were systematically arranged in a questionnaire sheet. (Sugiyono 2019).

The primary data in this study were used as a burden to calculate the research variables and collect the data by providing a list of statements or questionnaires to respondents regarding the influence of leadership, integrity, and performance on compliance with OPDs within the Karimun Regency Regional Government with organizational commitment as an intervening variable.

Table 1. Research Score Criteria

No.	Score	Research Criteria
1.	1	Strongly disagree (STS)

2.	2	Disagree (TS)
3.	3	Neutral (N)
4.	4	Agree(s)
5.	5	Strongly Agree (SS)

Source: S. Sugiyono (2016)

3.5 Variables and Operational Definitions
In this study, there are five variables:

Tabel 2. Variable and Operational Definitions

Variable Research	Definition Operational	Indicators	Scale
Compliance (Y)	It is an attitude that appears in a person which is a reaction to something that is in the rules that must be carried out.	1. Conformity 2. Acceptance 3. Obedience 4. According to (in Alfian Qurnia, 2022)	Likert (1-5)
Leadership (X1)	An activity to influence others and change one's behavior to achieve a goal, both individual and group goals.	1. Decision making 2. Motivation 3. Communication 4. Responsibility 5. Ability to control emotions (Samsul Arifin, 2019)	Likert (1-5)
Integrity (X2)	Qualities, traits or circumstances that show a complete unity so that it has the potential and ability to radiate authority and honesty.	1. Be honest 2. Responsible 3.Work wholeheartedly 4. Beneficial 5. Be obedient (Tedi Rustendi, 2017)	Likert (1-5)
Performance (x3)	It is the result of work and work behavior that has been achieved in completing tasks and responsibilities given in a certain period.	1. Quantity 2. Quality 3. Efficiency 4. Work Discipline 5. Initiative (Kasmir, 2016: 208-210):	Likert (1-5)
Organizational Commitment (Z)	The relative power of the individual in identifying his or her involvement in the organization	1. Desire 2. Trust, 3. Loyalty, 4. Willingness, 5. Responsibility Busro (2018:86)	Likert (1-5)

Source : Processed from various literature

3.6 Reliability Test
The following are the results of *the Cronbach's alpha* in this study.

Table 3. Reliability Test Results

Variable	*Cronbach's Alpha*	Result
Compliance	**0.927**	Reliable
Leadership	**0.965**	Reliable
Integrity	**0.939**	Reliable
Performance	**0.96**	Reliable
Organizational Commitment	**0.963**	Reliable

Source: Primary Data processed in 2024 (*SPSS)*

Based on Table 3, the Cronbach's alpha value of all variables was > 0.7. These results show that each research variable meets the requirements; therefore, it can be stated that each variable has a high level of reliability.

4. Result and Discussion
4.1 Respondent Profile
This study used respondents from the State Civil Apparatus (ASN), starting from eschelon II, III, and IV in OPDs within the Karimun Regency Regional Government. The author distributed the questionnaire online using *Google Forms*. The distributed questionnaire will be recapped after being filled out by the respondents.

Of the 105 respondents who participated in the study, the gender composition showed male dominance, with 68 people or 64.8% of the total respondents. In contrast, only 37 participants (35.2 %) were female. This male dominance reflects gender representation that may be unbalanced within the Karimun Regency Regional Government, which can affect the dynamics of work and the work environment, as shown in table:

Table 4. Respondent Profile

Description	Category	Sum	Percentage (%)
Gender	Man	68	82.9
	Woman	37	17.1
Description	**Category**	**Sum**	**Percentage (%)**
Age Group	20-30 Years	23	21.9
	31-40 Years	42	40.0
	41-50 Years	31	29.5
	51 - 60 Years	9	8.6
Description	**Category**	**Sum**	**Percentage (%)**
	Diploma (I/II/III/IV)	25	23.8

Description	Category	Sum	Percentage (%)
Education Level	Bachelor (S1)	55	52.4
	Postgraduate (S2)	35	31.3

Description	Category	Sum	Percentage (%)
Working Period	5-10 Years	17	16.2
	10-20 Years	57	54.3
	20-30 Years	27	25.7
	> 30 Years	4	3.8

Description	Category	Sum	Percentage (%)
Structural Positions	Echelon II	12	11.4
	Echelon III	50	47.6
	Echelon IV	62	59.0

4.2 Outer Model

In data analysis using PLS-SEM, the first step is to test the validity and reliability of the outer model, also known as the Measurement Model (*measurement model*). This validity and reliability test aims to ensure that the indicators used are valid and can properly measure latent variables (constructs). This study uses SmartPLS 3.1.0.2 software to obtain the results of the outer model. The results of the outer model in this study are as follows.
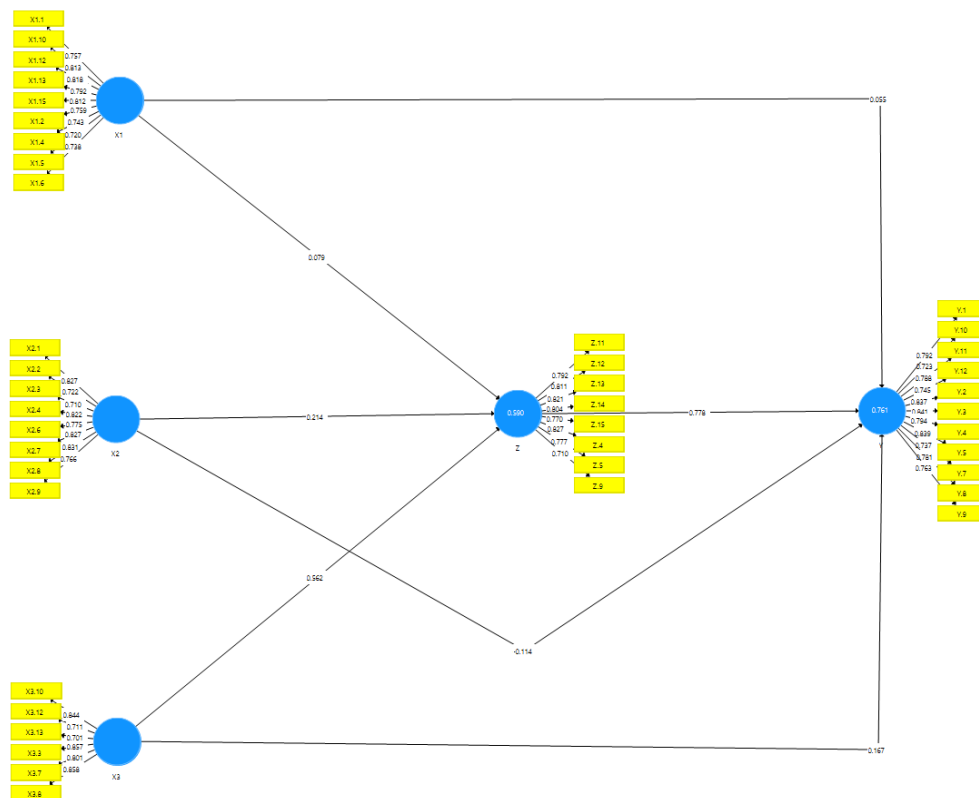
Figure 2. Outer Model Actual Test
Source: Results of Primary Data Processing with SmartPLS 3; 2024

4.2.1 Leadership Validity and Reliability Testing
Table 5. Validity Testing of Leadership Variables

Variable	Items	Outer Loading	AVE	Cronbach Alpha
Leadership	X1.1	0.757	0.598	0.916
	X1.10	0.813		
	X1.12	0.818		
	X1.13	0.792		
	X1.15	0.812		
	X1.2	0.759		
	X1.4	0.743		
	X1.5	0.720		
	X1.6	0.738		
Variable	**Items**	**Outer Loading**	**AVE**	**Cronbach Alpha**
Integrity	X2.1	0.827		
	X2.2	0.722		

Variable	Items	Outer Loading	AVE	Cronbach Alpha
	X2.3	0.710	0.618	0.911
	X2.4	0.822		
	X2.6	0.775		
	X2.7	0.827		
	X2.8	0.831		
	X2.9	0.766		

Variable	Items	Outer Loading	AVE	Cronbach Alpha
Performance	X3.10	0.844	0.637	0.884
	X3.12	0.711		
	X3.13	0.701		
	X3.3	0.857		
	X3.5	0.768		
	X3.7	0.801		
	X3.8	0.858		

Variable	Items	Outer Loading	AVE	Cronbach Alpha
Organizational Commitment	Z.11	0.792	0.624	0.913
	Z.12	0.811		
	Z.13	0.821		
	Z.14	0.804		
	Z.15	0.770		
	Z.4	0.827		
	Z.5	0.777		
	Z.9	0.710		

Variable	Items	Outer Loading	AVE	Cronbach Alpha
	Y.1	0.792	0.618	0.938
	Y.10	0.723		
	Y.11	0.788		
	Y.12	0.745		
	Y.2	0.837		
	Y.3	0.841		

Variable	Items	Outer Loading	AVE	*Cronbach Alpha*
Compliance	Y.4	0.794		
	Y.5	0.839		
	Y.7	0.737		
	Y.8	0.781		
	Y.9	0.763		

4.3 Inner Model

An inner model is a test performed to predict the relationship between latent variables by showing the direction of the relationship. The hypothesis test in this study uses *a one-tailed* resampling method with a *bootstrapping* procedure with *SmartPLS* software. *Bootstrapping* is a non-parametric statistical procedure using *resampling* to test the significance and coefficients possessed by SmartPLS (Memon et al., 2021). The goodness-of-fit *parameters* used in the *inner model* are *the Variance Inflation Factor* (VIF) and R-square (Hair, Hult, Ringle, & Sarstedt, 2014).

4.3.1 Collinearity

A multicollinearity test was carried out to determine how the variables in a study are correlated and have a free or interrelated relationship (Hair et al., 2014), judging from the value of *the variance inflation factor* (VIF). The ideal VIF value is less than 3, and a value between 3-5 is classified as *possible* or *acceptable collinearity,* whereas if the VIF value is more than 5, it can be interpreted that there is a serious multicollinearity issue in the research model that will affect the value of the path coefficient (Hair et al., 2014).

Table 6. Multicollinearity Test

	Y	Z
X1 (Leadership)	2.850	2.835
X2 (Integrity)	2.908	2.796
X3 (Performance)	2.441	1.669
Z (Organizational Commitment)	2.442	

Source : Results of Primary Data Processing with SmartPLS 3 (2024)

Based on the results of SmartPLS data processing, it can be seen that all variables have a VIF value of < 3-5 classified as possible or acceptable collinearities. The quality of this research model can also be considered good or acceptable, and it does not have multicollinearity issues.

4.3.2 Coefficient of determination (R-Square)

The R-valuesquare (R2) or determination coefficient is used to describe the extent to which an independent variable can affect a dependent variable. The R-valueSquare ranges from 0 to 1 ($0 \leq R2 \leq 1$); the higher the value of R-Square, the greater the influence of the independent variable on the dependent variable. As a rule of thumb, the R2 value > 0.75 (Strong), R2 > 0.50 (moderate), and R2 > 0.25 (weak), but if an R- value is found.Square Above 0.9 research models are said to Overfit (Aditia, Dharma, & Nur, 2022; Hair et al., 2014)

Table 7. Coefficient Of Determination

Dependent Variables	R Square	R Square Adjusted
Compliance	0.761	0.751
Organizational Commitment	0.590	0.578

Source : Results of Primary Data Processing with SmartPLS 3 (2024)

For the compliance model, an R² value of 0.761 was obtained, which showed that 76.10% of the variation in compliance could be explained by the variables of leadership, integrity, and performance with moderation of organizational commitment, whereas the rest (23.90 %) was explained by other variables that were not included in this study. The R² value for organizational commitment is 0.590, which means that 59.00% of the variation in organizational commitment can be explained by the leadership, integrity, and compliance variables, while 41.00% can be explained by other variables that are not present in this study.

4.4 Direct Hypothesis Testing

The most important component in the analysis of the inner or structural model of research using SmartPLS is to test the significance value and coefficient of the relationship between variables in the research model. The significance test aims to determine whether there is a significant influence between the variables of the research model so that the research can be generalized at the population level. Hypothesis testing was carried out using the bootstrapping method and processed using SmartPLS 3 (Suwaldiman & Rheina, 2020; Suwaldiman & Rheina, 2023).

This study uses a one-tailed hypothesis, namely, that the direction of influence of the hypothesis has been clearly stated to be positive or negative, so that the right statistical test is a one-tailed test. A hypothesis is said to have a positive and significant influence if the significance levels of 5% and 10% (alpha = 0.05, 0.10) of the table indicate a significant influence between the two variables (Cantonati et al., 2020; Thalib, Kumadji, Edis, & Saikim, 2023). Table 8 shows the results of PLS-SEM data processing for determining the hypothesis test results.

Table 8. Sign and Significance of Path Coefficient

No	Hypothesis	Path Coefficient	T Statistics	P-value	Result
1	H_1 : Leadership has a direct effect on Organizational Commitment	0.079	0.702	0.241	Ha Rejected
2	H_2 : Integrity has a direct effect on Organizational Commitment	0.214	1.466	0.072**	Ha Accepted
3	H_3 : Performance has a direct effect on Organizational Commitment	0.562	3.723	0.000*	Ha Accepted
4	H_4 : Organizational Commitment has a direct effect on Compliance	0.778	7.371	0.000*	Ha Accepted
5	H_5 : Leadership has a direct effect on Compliance.	0.055	0.547	0.292	Ha Rejected

No	Hypothesis	Path Coefficient	T Statistics	P-value	Result
6	H_6 : It is suspected that Integrity has a direct effect on Compliance.	-0.114	1.251	0.106	Ha Rejected
7	H7: Suspected Performance has a direct effect on Compliance.	0.167	1.321	0.094**	Ha Accepted

Source: Results of Primary Data Processing with SmartPLS (2024), *= 5%, **=10%
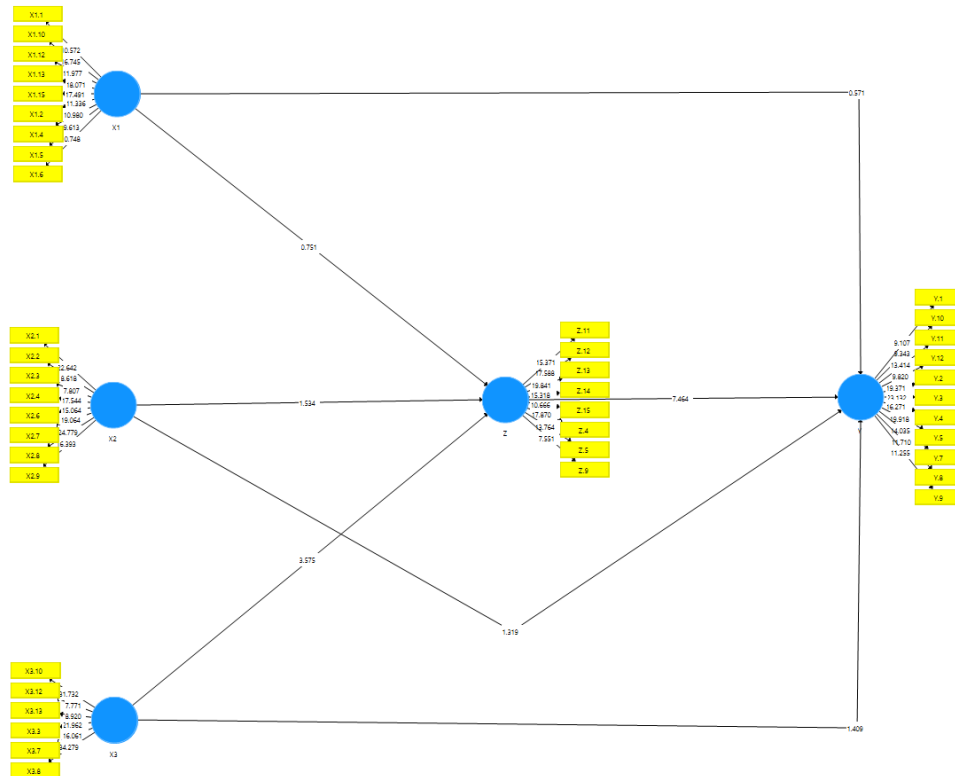

Figure 3.Inner Model
Source: Results of Primary Data Processing with SmartPLS (2024)

4.4.1 Leadership has a direct effect on organizational commitment
The T-statistic for the influence of leadership on organizational commitment was 0.702, with a significance level (p-value) of 0.241 and a regression coefficient value (*path coefficient*) of 0.079. Although the path *coefficient value* showed positive results, the p-value was greater than 0.05, so it can be concluded that leadership had no significant effect on organizational commitment. Thus, the hypothesis that " leadership has a significant direct and significant effect on organizational commitment was rejected. This means that leadership does not significantly affect employees' levels of organizational commitment of OC.

4.4.2 Integrity has a direct effect on Organizational Commitment
The T-statistic for the influence of integrity on organizational commitment was 1.466, the significance level (p-value) was 0.072, and the regression coefficient (path coefficient) was 0.214. Since the p-value > 0.10, the hypothesis "Integrity has a significant direct effect on organizational commitment' was accepted. This indicates that integrity has a significant influence on an organization's commitment.

4.4.3 Performance has a direct effect on organizational commitment

The T-statistic for the effect of performance on organizational commitment was 3,723, with a significance level (p-value) of 0.000 and a regression coefficient value (path coefficient) of 0.562. Since the p-value is much smaller than 0.05, the hypothesis "Performance has a significant direct effect on organizational commitment' is accepted. This suggests that performance has a significant direct influence on organizational commitment, with a strong and statistically significant influence.

4.4.4 Organizational commitment has a direct and significant effect on compliance

The T-statistic for the influence of organizational commitment on compliance is 7.371, with a significance level (p-value) of 0.000 and a regression coefficient value (path coefficient) of 0.778. Since the p-value is much smaller than 0.05, the hypothesis "Organizational commitment has a significant direct effect on compliance' is accepted. This finding suggests that organizational commitment has a significant direct influence on compliance, with a strong and statistically significant influence.

4.4.5 Leadership has a directly affects compliance.

The T-statistic for the influence of leadership on compliance was 0.547, with a significance level (p-value) of 0.292 and a regression coefficient value (*path coefficient*) of 0.055. Because the p-value is much greater than 0.05, the hypothesis "Leadership has a direct significant effect on compliance, " which suggests that leadership had no significant influence on adherence in the context of this study.

4.4.6 Integrity has a direct effect on compliance

The T-statistic for the effect of integrity on compliance is 1.251, with a significance level (p-value) of 0.106 and a regression coefficient value (*path coefficient*) of -0.114. Because the p-value is greater than 0.05, the hypothesis "Integrity has a direct and significant effect on compliance, " which suggests that integrity has no significant influence on compliance in the context of this study.

4.4.7 Performance has a direct effect on compliance

The T-statistic for the effect of performance on compliance is 1.321, with a significance level (p-value) of 0.094 and a regression coefficient value (*path coefficient*) of 0.167. Since the p-value > 0.10, the hypothesis "Performance has a significant direct effect on compliance"

4.5 Mediation Analysis

The concept of mediation is carried out when a construct intervenes with two other related constructs. This study requires an assessment of indirect effects, because there are mediating variables (Hair et al., 2014). The bootstrapping method and processing with SmartPLS software were then continued by looking at the value of the specific indirect effect. Indirect effect testing will be carried out with the assessment criteria using the t-statistic and p-value. If the p-value was less than 0.05, the mediation variable was considered statistically significant. The following are the results of the specific indirect effects of the mediation variable of organizational commitment.

Table 9. Results of Specific Indirect Effect

No	Hypothesis	Path Coefficient	T Statistics	P-value	Result
1	H_8 : It is suspected that Leadership has an indirect effect on Compliance through Organizational Commitment	0.061	0.708	0.240	Ha Rejected
2	H9 : Integrity has an indirect effect on Compliance through Organizational Commitment	0.166	1.416	0.079	Ha Accepted

No	Hypothesis	Path Coefficient	T Statistics	P-value	Result
3	H_{10} : Performance has an indirect effect on Compliance through Organizational Commitment	0.437	4.223	0.000	Ha Accepted

Source: Results of Primary Data Processing with SmartPLS3 (2024), *= 5%, **=10%

The information in the table above shows the results of the indirect effect test on compliance through the mediation variable of Organizational Commitment. The explanation for each variable is as follows.

4.5.1 Leadership towards Compliance through Organizational Commitment
The T-statistic for the influence of leadership on compliance through organizational commitment is 0.708, with a significance level (p-value) of 0.240 and a regression coefficient value (*path coefficient*) of 0.061. Because the p-value is greater than 0.05, the hypothesis "Leadership has an indirect effect on compliance through organizational commitment" is rejected. This shows that leadership does not have a significant indirect influence on compliance through organizational commitment in the context of this study.

4.5.2 Integrity to compliance through organizational commitment
The T-statistic for the effect of integrity on compliance through organizational commitment is 1.416, with a significance level (p-value) of 0.079 and a regression coefficient value (*path coefficient*) of 0.166. Since the p-value > 0.10, the hypothesis "Integrity has an indirect effect on compliance through organizational commitment" is accepted. This shows that integrity has a significant indirect influence on compliance through organizational commitment

4.5.3 Performance affects compliance through organizational commitment
The T-statistic for the effect of performance on compliance through organizational commitment is 4,223, with a significance level (p-value) of 0.000 and a regression coefficient value (*path coefficient*) of 0.437. Since the p-value is much smaller than 0.05, the hypothesis "Performance has an indirect effect on compliance through organizational commitment" is accepted. This shows that performance has a significant indirect influence on compliance through organizational, with a strong and statistically significant influence.

5. Conclusion and Suggestions
5.1 Conclusion
This study aimed to determine the influence of leadership, integrity, and performance on compliance with the moderation of organizational commitments. This quantitative research examined as many as 105 respondents. Data collection was carried out by distributing the questionnaire digitally through *Google Forms*. The data obtained were then processed using the SmartPLS software. The conclusions of this study are as follows:
1. Leadership has no effect on organizational commitment. The relationship between leadership and organizational commitment can be influenced by other factors such as organizational culture and more complex team dynamics.
2. Integrity has an effect and is significant for an organization's commitment. This shows that employees with a high level of integrity tend to be more loyal and committed to the values and goals of the organization.
3. Performance has an effect on and is significant for an organization's commitment. This indicates that good performance can serve as a driver for increasing organizational commitment.
4. Organizational commitment has an effect that is significant for compliance. This suggests that increasing organizational commitment can be an effective strategy for ensuring better compliance in employee settings.

5. Leadership has no effect on compliance. While leadership can motivate employees to achieve high performance, its effect on compliance with organizational policies is not always significant, especially if there are barriers such as unclear policies or ineffective communication.
6. Integrity has no effect on compliance. This suggests that, while integrity is an important quality in influencing ethical and moral behavior in the workplace, its direct influence on employee compliance is not always significant or consistent.
7. Performance has an effect that is significant for compliance. Individual performance directly affects their level of compliance with organizational policies and procedures.
8. Organizational commitment did not mediate the influence of leadership on compliance. This suggests that, while organizational commitment can influence various dimensions of employee behavior, its role in strengthening the relationship between leadership and compliance is not always significant.
9. Organizational commitment mediates the influence of integrity on compliance. This shows that high organizational commitment strengthens the relationship between ethical values and employee compliance because highly committed employees feel more responsible for complying with organizational policies and regulations based on integrity.
10. Organizational commitment mediates the effect of performance on compliance. Organizational commitment plays a crucial role in moderating the relationship between performance and compliance by providing employees with an additional incentive to follow organizational policies and procedures when they are highly committed.

5.2 Advice

The following suggestions can be made based on the results of this research:
1. Leadership needs to be improved by developing skills, communicating clearly and effectively, listening to and understanding subordinates' points of view, building trust consistently in action, delegating responsibilities wisely, and providing opportunities for subordinates to grow.
2. There is a need to improve employee integrity in order to build a healthy and productive work culture. Building a culture of integrity is an ongoing process that requires strong commitment from all organizations.
3. It is necessary to improve employee performance to achieve organizational goals by developing skills and motivation, giving awards and appreciation, creating a conducive work environment, and career development for employees.
4. There is a need to increase organizational commitment by building a positive organizational culture, giving awards, effectively communicating with superiors and subordinates, and creating a productive and harmonious work environment.

5.3 Limitations and Suggestions for Further Research

There are limitations to this study that can be of concern for future research if it uses topics related to organizational compliance and commitment. The first limitation is that this research was only tested empirically in certain positions, which limits the generalizability of the results. The suggestion for further research is to add research objects not only to specific positions so that it is possible to obtain a larger sample and can be generalized at a wider population level.

Both questionnaires were distributed online, so they had a weakness, namely that the condition of the respondents could not be known for sure. The emotional factors of respondents when filling out the questionnaire can affect the results of filling out the questionnaire. The suggestion for further research is to conduct additional research through face-to-face interviews to obtain more accurate results.

References

Aditia, D., Dharma, F., & Nur, R. Y. (2022). Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan pada Perusahaan Digital Startup. *Goodwood Akuntansi dan Auditing Reviu, 1*(1), 15-28.

Bora, Y., Fanggidae, R. E., & Fanggidae, A. H. (2023). Analysis of the role of online transportation on tourism development (A study of tourists on users of grab online transportation services in kupang city). *Journal of Multidisciplinary Academic and Practice Studies, 1*(1), 1-10.

Cantonati, M., Poikane, S., Pringle, C. M., Stevens, L. E., Turak, E., Heino, J., . . . Cid, N. (2020). Characteristics, main impacts, and stewardship of natural and artificial freshwater environments: consequences for biodiversity conservation. *Water, 12*(1), 260.

Dionysopoulou, P. (2020). Agritourism entrepreneurship in Greece: policy framework, inhibitory factors and a roadmap for further development. *Journal of Sustainable Tourism and Entrepreneurship, 2*(1), 1-13.

Eton, M., Sunday, A., & Nkamusiima, D. (2023). Budget implementations in local governments in Uganda; reflections from Kiruhura and Mbarara. *International Journal of Financial, Accounting, and Management, 5*(2), 235-249.

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). A Primer on Partial Least Squares Structural Equation Modeling.

Handoyo, B. R. M., & Bayunitri, B. I. (2021). The influence of internal audit and internal control toward fraud prevention. *International Journal of Financial, Accounting, and Management, 3*(1), 45-64.

Harun, A., & Surianti, M. (2020). Analysis of accounting student perceptions on the professional ethics of accounting: case study at higher education in medan. *Research Journal of Finance and Accounting, 11*(2), 105-115.

Mangkunegara, A. P. (2013). *Manajemen sumber daya manusia perusahaan.*

Mangkunegara, A. P. (2017). *Manajemen Sumber Daya Manusia Perusahaan*

Muhammed, A. Y., Salahudeen, H., & Zubairu, D. (2021). Building a resilient infrastructure: challenges of rural transportation in Soba Local Government Area, Kaduna State, Nigeria. *Journal of Governance and Accountability Studies, 1*(1), 69-82.

MULYADI. (2016). *Sistem Akuntansi*

Omoniyi, T. O. (2020). Appraisal of harmful traditional practices in Nigeria: Magnitude, justifications and interventions. *Journal of Social, Humanity, and Education, 1*(1), 67-78.

Priansa, D. J. (2018). Perencanaan dan pengembangan SDM.

Sugiyono. (2019). *Metode Penelitian Kuantitatif.*

Sugiyono, S. (2016). Metode penelitian kuantitatif, kualitatif, R&D.

SUNYOTO, D. (2015). *MANAJEMEN DAN PENGEMBANGAN SUMBER DAYA MANUSIA.*

Suwaldiman, S., & Rheina, A. (2023). Auditor Reputation Moderates the Impact of Tax Avoidance and Tax Compliance on Firm Value. *Goodwood Akuntansi dan Auditing Reviu, 2*(1), 27-38.

Thalib, M. A., Kumadji, D., Edis, E., & Saikim, F. S. (2023). Refleksi Nilai Huyula di balik Praktik Akuntansi oleh Pengusaha Depot Air Minum. *Goodwood Akuntansi dan Auditing Reviu, 2*(1), 49-59.

Utami, A. U. (2018). PENGARUH PENGALAMAN KERJA, INDEPENDENSI, INTEGRITAS DAN DUE PROFESSIONAL CARE TERHADAP KUALITAS AUDIT (STUDI EMPIRIS PADA KANTOR AKUNTAN PUBLIK DI DKI JAKARTA).

Widodo, D. S., & Yandi, A. (2022). Model kinerja karyawan: kompetensi, kompensasi dan motivasi,(Literature Review MSDM). *Jurnal Ilmu Multidisplin, 1*(1), 1-14.