

THE EFFECT OF ORGANIZATIONAL COMMITMENT AND LOCUS OF CONTROL ON THE PERFORMANCE OF THE VCI SUPERVISORY AGENCY WITH TRI KAYA PARISUDHA AS A MODERATING VARIABLE

Ni Nyoman Opi Widiari¹, I.D.G Dharma Suputra², I Putu Sudana³, I Wayan Suartana⁴

¹²³⁴Economic and Business Faculty, Udayana University

Abstract-

The Village Credit Institution (VCI) plays an important role for indigenous village communities, because the Village Credit Institution (VCI) is present as a solution to the problems of poverty alleviation programs and provides access to capital for small businesses. The phenomenon of corruption cases involving the chairman of the Village Credit Institution Supervisory Agency (VCI) that occurred recently added to the long list of corruption cases involving the chairman of the Village Credit Supervisory Agency (VCI). This study aims to examine the effect of organizational commitment and locus of control on the performance of the supervisory agency and Tri Kaya Parisudha as moderator. This research was conducted at the Village Credit Institution in Badung Regency using primary data obtained from questionnaires. The method of determining the sample using a quota sampling technique with respondents obtained as many as 81 of 90 respondents at the Village Credit Institution in Badung Regency. The data analysis technique used is the interaction test 1304 variable moderation moderated regression analysis (MRA). Results analysis shows that organizational commitment has a positive effect on the performance of the VCI supervisory body, locus of control has a positive effect on the performance of the VCI supervisory body, Tri Kaya Parisudha strengthens the influence of organizational commitment on the performance of the VCI supervisory body, and Tri Kaya Parisudha strengthens the influence of locus of control on the performance of the supervisory body. VCI.

Keywords : Organizational Commitment, Locus of Control, Tri Kaya Parisudha, Performance of the Supervisory Board

1. INTRODUCTION

The Village Credit Institution (VCI) is a non-bank financial institution owned by Pakraman Village as a monetary sector whose working area is only Pakraman Village and is tasked with collecting funds from people who have excess funds in the form of savings and deposits and channeling them back to people who need funds in the form of savings and deposits. form of credit. Based on the Bali Provincial Regulation Number 3 of 2017 it is stated that the Village Credit Institution (VCI) is needed to ensure the realization of the welfare of the customary law community which is the Krama Desa Pakraman. The Village Credit Institution (VCI) carries out business operations in the village environment and for Village Krama.

The Village Credit Institution (VCI) plays an important role for indigenous village communities, because the Village Credit Institution (VCI) is present as a solution to the problems of poverty alleviation programs and provides access to capital for small businesses. Village Credit Institutions (VCIs) are the only financial institutions whose ownership is owned by the village as well as financial institutions that are not subject to central regulations and are only subject to regional regulations, awig-awig and village pararem. As stated in Law No. 1 of 2003 concerning MFIs article 39 paragraph 3 which states that the Village Credit Institution (VCI) and Lumbung Pith Nagari and similar institutions that existed before this Law came into effect, were declared to be recognized for their existence based on customary law and were not subject to this law.

Based on previous research related to management Village Credit Institutions (VCI) carried out Sudiartini, (2018) revealed that if the supervisory body has a good performance in carrying out its duties, it will be able to provide optimal results and will create supervision that can ensure the utilization of existing resources in the VCI. Widyantara, (2017) found that the failure of the Supervisory Body to prevent irregularities in the management of the VCI and protect village assets from corruption was a reflection of the weak performance of the VCI supervisory body, and the good and bad performance of the Panureksa Bintek (Supervisory Agency) could be influenced by locus of control and organizational commitment. (Fund, 2020). The phenomenon of corruption cases involving the chairman of the Village Credit Institution Supervisory Agency (VCI) that occurred recently added to the long list of corruption cases involving the chairman of the Village Credit Supervisory Agency (VCI). According to the Denpasar District Court Decision Number 21130/Pid.LL/2018/PNBPS and Nusa Bali (31 December 2019) three

VCI supervisors were sentenced to 1.3 years in prison at the Denpasar Corruption Court. *gap* shown in the above phenomenon is related to the fraud that occurred in the VCI which reflects the the failure of the Supervisory Board to prevent irregularities in the management of the VCI.

Unhealthy practices in VCI start from the model *fraud triangle* or the cheating triangle. The fraud triangle explains three factors that are present in every fraud situation in the form of factors that influence someone to commit fraud, namely pressure (pressure) is the encouragement of people to commit fraud, opportunity (opportunity) is an opportunity that allows fraud to occur and rationalization (rationalization), namely the perpetrator looking for justification for his actions (Cressey, 1953).

There are several previous studies regarding *fraud triangle* or the cheating triangle i.e Rahmanti (2013) revealed that pressure is the encouragement of people to commit fraud. Pressure can cover almost anything including lifestyle, economic demands and others including financial and non-financial matters. (Karyono, 2017) Finding the results opportunity is an opportunity that allows fraud to occur. Fraudsters believe that their activities will go undetected. Opportunities can occur due to weak internal controls, poor supervisory management and or through the use of positions. Failure to establish adequate procedures to detect fraudulent activity, as well as rationalization is part of the fraud triangle that is most difficult to measure (Zimbelman et al, 2014). For those who are generally dishonest, it may be easier to rationalize deception, compared to people who have high moral standards it is not so easy. Fraud perpetrators always look for rational justifications to justify their actions (Karyono, 2017) The failure of the supervisory body to prevent irregularities in the management of the VCI and protect village assets from corruption is a reflection of the weak performance of the VCI supervisory body. (Widyantara, 2017).

The VCI supervisory body has the same role as the internal auditor (Novianti, 2014), in addition, According to Mastra (2017), The supervisory body in the Village Credit Institution is identical to the internal auditor in a company which is needed in supervising the operation of the VCI. If the supervisory body has a good performance in carrying out its duties, it will be able to provide optimal results and will create supervision that can ensure that the utilization of existing resources in the VCI has been used effectively and efficiently. (Sudiartini, 2018).

The explanation of the concept of the performance of the supervisory body starts from the theory of motivation, namely Motivation is influenced by the existence of a conscious or unconscious need that creates a desire to achieve a goal. Motivation in general can be divided into two groups, first factors related to finance such as salary or wages, bonuses and incentives. Salary is one of the motivating factors for regulatory bodies who show formal and social recognition of their work. Regulatory bodies may receive monetary compensation in the form of salaries or wages and food, so they may not want to work as usual or may even leave their profession. Therefore, a good supervisory body compensation system will improve the performance of the supervisory body. Both factors related to non-financial such as employment status, rewards,

The Village Credit Institution Supervisory Body (VCI) has a very strategic role, in addition to being an internal auditor, it is also a synergistic partner in advancing the Village Credit Institution (VCI). will be able to provide optimal work results and will create a supervisory mechanism that can ensure that the utilization of existing resources in the Village Credit Institution (VCI) is used effectively and efficiently. The performance of the Supervisory Board is the work achieved in carrying out the duties in accordance with the responsibilities given to it and can be used as a benchmark to determine whether the work carried out will be good or otherwise. (Fund, 2020). Good performance is certainly not formed just like that, but is determined by many factors. Ayudiati (2010) states that the increase in individual performance will basically be influenced by certain conditions, namely conditions originating from within the individual called individual factors and conditions originating from outside the individual called situational factors.

The application of the principle of organizational commitment is very necessary in running a business, because organizational commitment is a form of one's loyalty to the organization, and a sense of belonging to the organization so that self-involvement in making various decisions will be in accordance with organizational goals. (Carolita, 2012). The application of the principle of organizational commitment is intended so that the Village Credit Institution (VCI) is more trusted and seen as a professional organization based on custom, and has the strength of a good internal control system. In other words, if the trust of customers and the traditional village community is already owned by a Village Credit Institution (VCI), then the performance of the Village Credit Institution (VCI) can certainly increase.

One of the important factors determining individual performance that comes from within a person is locus of control (Rotter, 1966). This is supported by the results of research conducted by Bima (2010) and Flowers (2012), found that locus of control had an effect on individual performance. Locus of control according to Rotter (1966) is a generalized belief that a person can or cannot control his own destiny or a person's perspective on an event whether he feels he can or cannot control the behavior that occurs to him. Locus of control is classified into two, namely internal locus of control and external locus of control. If the auditor tends to have an internal locus of control that is believed to be able to solve problems that occur and create job satisfaction so as to improve the performance of the auditor. However, if the auditor chooses a locus of control External perspective where all the

results obtained, good or bad, are beyond their self-control caused by external factors such as luck, chance and destiny. External locus of control that is high enough will easily give up and give up if at any time difficult problems occur. Such individuals will consider the problems that come to be a threat to them. If someone experiences failure or cannot solve a problem, then the individual will consider a failure as fate and make him want to run away from the problem (Nainggolan et al, 2018).

Sura (2001) states that everything that can be done by humans can take place through the tri Kaya or the three limbs of the body, namely Kaya, Wak and Mana. Kaya are limbs such as hands, feet, back and so on. Wak are words and mana is thoughts. With these three tools, humans can do something, both for themselves and their environment. Therefore, the three members of the body received great attention in the ethical teachings of Hinduism, namely in the Sarasamuccaya book and Buddhist teachings in the Dammapada book. Suhardana (2007) Tri Kaya Parisudha comes from Tri which means three, Kaya means behavior or action and Parisudha means good, clean, holy or purified. The concept of Tri Kaya Parisudha teaches that the existence of good thoughts will underlie good words, so that good deeds are realized (Suhardana, 2007). So basically the words and actions of humans come from the mind. Good thoughts will lead people to say or do good as well. From this principle, the first thing that humans must control is their mind.

Suardhika (2015) states that inner purity is a combination of holy thoughts, good or holy words, and good or holy deeds, which can be carried out and enjoyed in harmony together. Suardhika (2015) also stated, combining holy thoughts, good words and good deeds while maintaining a harmonious relationship between others, a relationship with the environment and a relationship with God, then we will be able to maintain our balance in empowering ourselves to achieve true awareness. If it is associated with the performance of the Supervisory Board, the VCI is expected to provide direction or behavioral guidelines for supervisors in the organization, where the supervisor cannot behave as he pleases but must adapt to who and where they are.

Research related to Tri Kaya Parisudha was carried out Widyani (2015) by using a knowledge management approach in the perspective of tri Kaya parisudha to measure the performance of cooperative management in the Denpasar area. The results of his research stated that the effect of explicit knowledge in the perspective of wacika and kayika partially mediates tacit knowledge in the perspective of the performance of cooperative management. Sinarwati (2013) examines the application of cooperative learning based on tri Kaya parisudha to improve the soft skills of accounting students. The results of his research found that the application of cooperative learning with think, talk, act and react strategies based on tri Kaya Parisudha can improve the soft skills of accounting students. Other research related to the influence of religiosity on ethical behavior was carried out by Alteer, et al (2013) found that religiosity has a positive effect on auditors' ethical considerations. While the research conducted by Fauzan (2016) states that one of the sources of ethics is religion which can be a moral foundation that influences ethical behavior, the results of his research found that religiosity had no significant positive effect on ethical behavior.

From Inconsistent previous research results, researchers suspect that there are contingency factors that affect the relationship between locus of control and organizational commitment to the performance of the VCI supervisory body, namely research conducted by Funds (2020) found that locus of control had a positive effect on the performance of the VCI supervisory body, Bima (2010) and Flowers (2012), found that locus of control had an effect on individual performance, while research conducted by Srimindarti and Hardiningsih (2015) shows that locus of control has a negative effect on auditor performance, the results Melizawati (2015) and Funds (2020) found that organizational commitment has an effect on the performance of the supervisory body, while research conducted by Ayura (2013) and Mekta (2017) found that organizational commitment had no effect on the performance of the regulatory body.

The inconsistency of research results between researchers using a contingency approach. This approach allows other variables to act as moderating variables. Tri Kaya Parisudha is used as a moderating variable because it is thought to be able to strengthen and weaken the relationship between organizational commitment and locus of control on the performance of the supervisory body and the use of Tri Kaya Parisudha as a moderating variable is based on motivation theory, because motivation theory has a certain view of humans, especially supervisory bodies. and motivation is influenced by the existence of a conscious or unconscious need that creates a desire to achieve a goal.

2. LITERATURE REVIEW

The literature review in this study consists of the main theory and the supporting theory. The main theory used in this study is the theory of motivation, while several supporting theories are used in this study, namely organizational commitment, locus of control, Tri Kaya Parisudha, and the performance of the VCI supervisory board. While the empirical studies in this study are guided by several previous studies, namely: Sulianti and Tobing (2009), Bima (2010), Gunawan (2011), Prasetyo (2011), Flowers (2012), Nidya (2012), Ayura (2013), Adiputra (2014), Melizawati (2015), Srimindarti and Hardiningsih (2015), Mekta (2017), Putri, et al (2017), Goddess (2018), Funds (2020).

Study The theory and empirical studies are used as the basis for developing the problem formulation in this study. After the formulation of the problem is arranged, then the research hypothesis is developed. After the data is collected, the hypotheses that have been compiled are then tested with statistical tools to obtain research results. After the research results are obtained, then a comprehensive conclusion is drawn regarding the research that has been carried out. In addition, researchers can also provide suggestions to further researchers regarding the limitations of the research that has been done, as well as developments that can be done by further researchers.

The explanation of the concept of the performance of the supervisory body starts from the theory of motivation, namely Motivation is influenced by the existence of a conscious or unconscious need that creates a desire to achieve a goal. Motivation in general can be divided into two groups, first factors related to finance such as salary or wages, bonuses and incentives. Salary is one of the motivational factors for regulatory bodies who show formal and social recognition of their work. Both factors are related to non-financial conditions such as work status, rewards, punishments and several other factors such as workplace conditions, especially in VCI. The basic concept of this theory is that someone who understands the goal will affect his work behavior.

The effect of organizational commitment on the performance of the Village Credit Institution Supervisory Agency (VCI) is based on motivation theory, motivation theory shows a link between organizational commitment to the performance of the Village Credit Institution Supervisory Agency (VCI). Organizational commitment can be viewed as a goal or level of performance to be achieved by individuals. Organizational commitment is a strong and close feeling from a person towards the goals and values of an organization in relation to their role in efforts to achieve goals or improve the performance of the Village Credit Institution Supervisory Agency (VCI). The improvement of the performance of the Village Credit Institution (VCI) supervisory body which has an impact on achieving the objectives of the Village Credit Institution (VCI) must be supported by a good commitment.

The application of the principle of organizational commitment is very necessary in running a business, because organizational commitment is a form of one's loyalty to the organization, and a sense of belonging to the organization so that self-involvement in making various decisions will be in accordance with organizational goals, especially at the Village Credit Institution (VCI). This is in line with the results of research conducted by Prasetyo (2011), Nidya (2012) as well as Sulianti and Tobing (2009), stated that organizational commitment is very influential on employee performance, especially good performance, it can maintain the company to be able to achieve its business targets.

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The influence of locus of control on the performance of the Village Credit Institution Supervisory Agency (VCI) is based on the theory of motivation, this theory shows a link between locus of control on the performance of the Village Credit Institution Supervisory Agency (VCI). The basic concept of this theory is that someone who understands the goal will affect his work behavior. Locus of control is a person's perspective on an event whether he feels he can or cannot control the events that occur to him. Locus of control plays a role in motivation, different locus of control can reflect different motivation and different performance. Someone who can control the events that happen to him, especially the performance of the Supervisory Board will be able to improve his performance. Several studies have been conducted to examine how the influence of locus of control on performance, namely research conducted by Bima (2010) and Flowers (2012), found that locus of control had an effect on individual performance, while research conducted by Srimindarti and Hardiningsih (2015) shows that locus of control has a negative effect on auditor performance.

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The relationship of Tri Kaya Parisudha moderates the effect of organizational commitment on the performance of the VCI Supervisory Board based on the theory of motivation, this theory shows a link between organizational commitment and the performance of the VCI Supervisory Board. Organizational commitment related to loyalty or feelings of love for the organization if supported by Tri Kaya Parisudha (three behaviors that

must be purified) will certainly affect someone in the organization to improve the performance of the Village Credit Institution (VCI).

Tri Kaya Parisudhais an inseparable unity that will provide guidance and a path to peace. according to Sudharta and Atmaja (2001) Tri Kaya Parisudha is the three basics of human behavior that must be purified, namely Manacika, Wacika and Kayika. With good thoughts, good words will arise so that good deeds can be realized. Thus thoughts, words and actions are good and pure as the basis of our behavior. Basically, words and actions originate or originate from thoughts, then good thoughts will lead people to say and do good as well. From this principle, the first thing that the individual must control is his mind. Things that affect the mind must always be maintained, such as mental or emotional stability. With a calm soul, the individual will be able to control his mind so that he can think clearly which will ultimately be reflected in good words and good deeds.

The improvement of the performance of the Village Credit Institution (VCI) supervisory body which has an impact on achieving the objectives of the Village Credit Institution (VCI) must be supported by a good commitment. The application of the principle of organizational commitment is very necessary in running a business, because organizational commitment is a form of one's loyalty to the organization, and a sense of belonging to the organization so that self-involvement in making various decisions will be in accordance with organizational goals, especially at the Village Credit Institution (VCI). This is in line with the results of research conducted by Prasetyo (2011), Nidya (2012) and Funds (2020) states that organizational commitment is very influential on performance, especially good performance, it can maintain the company to be able to achieve its business targets.

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The relationship of Tri Kaya Parisudha moderates the influence of locus of control on the performance of the VCI Supervisory Board based on the theory of motivation, this theory shows that there is a relationship between locus of control on the performance of the VCI Supervisory Board. Locus of control which consists of an internal locus of control that is believing they have the ability to face challenges and threats that arise from the environment and an external locus of control a perspective where all the results obtained, good or bad, are beyond their self-control caused by external factors such as luck, chance and destiny, if supported by Tri Kaya Parisudha (three behaviors that must be purified) will certainly influence someone in the organization to improve the performance of the Village Credit Institution (VCI).

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Locus of control play a role in motivation, different locus of control may reflect different motivation and different performance. Someone who can control the events that happen to him, especially the performance of the Supervisory Board will be able to improve his performance. Performance is a result of work in quality and quantity that can be achieved by an employee in carrying out tasks in accordance with the responsibilities given to him.

Several studies have been conducted to examine how the influence of locus of control on performance, namely research conducted by Bima (2010) and Funds (2020), found that the locus of control had a positive effect on the performance of the VCI BinteK Panureksa (Supervisory Agency), while the research conducted by Srimindarti and Hardiningsih (2015) shows that locus of control has a negative effect on auditor performance.

Research Hypothesis

- H1: Organizational commitment has a positive effect on the performance of the Village Credit Institution Supervisory Agency (VCI).
- H2: Locus of control has a positive effect on the performance of the Village Credit Institution Supervisory Agency (VCI).
- H3: Tri Kaya Parisudha moderates the effect of organizational commitment on the performance of the VCI Supervisory Board.
- H4: Tri Kaya Parisudha moderates the effect of locus of control on the performance of the VCI Supervisory Board.

3. RESEARCH METHODS

Research sites

This research was conducted at the Village Credit Institution in Badung Regency. The reason the researcher chose the Village Credit Institution of Badung Regency as the object of research is because it relates to the phenomenon that occurred in one of the VCIs of Badung Regency and the number of assets owned, especially Badung Regency, is the largest in Bali Province, amounting to 7,042,684,882. The Village Credit Institution has proven to be able to lift the economy of indigenous peoples in Bali. The development of the VCI really needs to be considered in order to continue to grow and be able to answer the challenges of economic globalization.

Research Object

The performance of the supervisory body is the work achieved in carrying out the duties in accordance with the responsibilities given to it and can be used as a benchmark to determine whether the work carried out will be good or otherwise. Good performance is needed by this profession because the profession of the supervisory body as an internal auditor has an important role in providing reliable financial information for management, creditors, debtors, employees and the public and other interested parties.

Research variable

The dependent variable in this study is the performance of the VCI Supervisory Board. The independent variables in this study are organizational commitment and locus of control. The moderating variable in this study is Tri Kaya Parisudha.

Population, Sample and Sampling Method

The population in this study is the VCI Supervisory Board in Badung Regency in 2021. The sampling method used in this study is the quota sampling method. Sugiyono (2018) states that the quota sampling method is a technique for determining a sample from a population that has certain characteristics to the desired number (quota). This study uses 5 VCIs with the highest asset values in each sub-district in Badung Regency.

Method of collecting data

Data collection uses a questionnaire that is distributed directly to all supervisory bodies working in the Village Credit Institution (VCI) of Badung Regency.

Table 1
Number of Research Samples

NO	DESCRIPTION	AMOUNT
1	CHAIRMAN OF THE SUPERVISORY AGENCY	30
2	MEMBERS OF THE SUPERVISORY AGENCY	60
TOTAL		90

Data analysis technique

After testing the classical assumptions on the research sample, then a verification data analysis will be carried out using Moderated Regression Analysis (MRA). The regression equation model is as follows:

- a. Moderated Regression Analysis (MRA) equation model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_3 + \beta_5 X_2 X_3 + e \dots$$

4. RESULTS AND DISCUSSION

Moderated Regression Analysis (MRA) Test

To find out whether the Tri Kaya Parisudha variable is able to moderate the effect of organizational commitment and locus of control on the performance of the Village Credit Institution supervisory body, a moderated regression analysis (MRA) test model is used. This model aims to determine whether the moderating variable is able to influence the relationship between the independent variable and the dependent variable, where the regression equation contains an interaction element (multiplication of two or more independent variables).

Table 2

Moderation Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,539	.787		-1,955	.054
Organizational Commitment	.034	.015	.032	2,332	.022
Locus Of Control	.030	.013	.027	2,337	.022
Tri Kaya Parisudha	.980	.016	.834	59,600	.000
X1.X3	.009	.003	.189	3,003	.004
X2.X3	.015	.002	.620	9,680	.000

Source: Processed data, (2021)

Based on Table 2, a moderation regression equation model can be made as follows:

$$Y = + 1X_1 + 2X_2 + 3X_3 + 4X_1.X_3 + 5X_2.X_3 + e \dots \dots \dots (1)$$

$$Y = -1.539 + 0.034 + 0.030 + 0.980 + 0.009 + 0.015 + e \dots \dots \dots (2)$$

The interpretation of the above equation is as follows:

t test (Hypothesis Test)

Level of significant (α) used is 5 percent (0.05). If the significance level of t is greater than the value of = 0.05, then H0 is accepted and H1 is rejected. On the other hand, if the significance level of t is less than or equal to = 0.05, then H0 is rejected and H1 is accepted.

1) The Effect of Organizational Commitment on the Performance of the VCI Supervisory Board

In Table 2 it can be seen that the results of the statistical test of the organizational commitment variable obtained a regression coefficient of 0.034 with a t significance level of 2.332, based on the results of these statistical tests, hypothesis 1 which states that organizational commitment has a positive effect on the performance of the supervisory body is accepted (H1 is accepted).

2) The Effect of Locus Of Control on the Performance of the VCI Supervisory Board

In Table 2 it can be seen that the results of the statistical test of the locus of control variable obtained a regression coefficient of 0.30 with a t significance level of 2.337 based on the results of the statistical test, so hypothesis 2 which states that locus of control has a positive effect on the performance of the supervisory body is accepted (H2 is accepted).

3) Tri Kaya Parisudha Moderating the Effect of Organizational Commitment on the Performance of the VCI Supervisory Board

In Table 2 it can be seen that the results of the moderating regression analysis show that the regression coefficient value of organizational commitment (β_1) is 0.034 with a significance value of 0.022 and the regression coefficient value of the interaction variable X1.X3 (β_4) is 0.009 with a significance value of 0.004, then the tri Kaya parisudha variable is moderating variable that strengthens the effect of organizational commitment on the performance of the supervisory body

4) Tri Kaya Parisudha Moderating the Effect of Locus of Control on the Performance of the VCI Supervisory Board

In Table 2 it can be seen that the results of the moderated regression analysis show that the locus of control regression coefficient (β_2) is 0.030 with a significance value of 0.22 and the regression coefficient value of the interaction variable X1.X3 (β_3) is 0.015 with a significance value of 0.000, then the variable tri Kaya parisudha is a moderating variable that strengthens the influence of locus of control on the performance of the VCI supervisory body.

Discussion

The Effect of Organizational Commitment on the Performance of the VCI Supervisory Board

Hypothesis 1 (H1) states that organizational commitment has a positive effect on the performance of the VCI Supervisory Board. The results of the analysis show that organizational commitment has a positive effect on the performance of the VCI supervisory body. The results of this study indicate that a high commitment to the organization in an individual causes the higher the performance he has, and vice versa. This is because if someone has a high organizational commitment, then he will make employees give their best to the organization.

The relationship of organizational commitment to the performance of the VCI supervisory body is based on the theory of motivation, This theory shows that there is a relationship between organizational commitment to the performance of the supervisory body of the Village Credit Institution. Organizational commitment can be viewed as a goal or level of performance to be achieved by individuals. Workers who have a high commitment will be more work-oriented, will tend to be happy to help and be able to work together. The application of the principle

of organizational commitment is very necessary in running a business, because organizational commitment is a form of loyalty to the organization, and a sense of belonging to the organization so that involvement in making various decisions will be in accordance with organizational goals, especially at the Village Credit Institution.

Based on the results of descriptive statistics shows the VCI supervisory body in Badung Regency responded to the questionnaire statement in agreement, where the VCI supervisory body can be said to have organizational commitment tall one. The results of this study are consistent with research conducted by Sulianti and Tobing (2009), Prasetyo (2011), Nidya (2012) as well as Funds (2020) which states that organizational commitment is very influential on employee performance, especially good performance can maintain the company to be able to achieve its business targets. Based on the results of this study, it can be recommended to the leadership of the Village Credit Institution to always maintain a sense of organizational commitment from each of their subordinates, especially on the part of the supervisory body. The application of the principle of organizational commitment is very necessary in running a business, because organizational commitment is a form of one's loyalty to the organization, and a sense of belonging to the organization so that self-involvement in making various decisions will be in accordance with organizational goals, especially in VCI.

The Effect of Locus Of Control on the Performance of the VCI Supervisory Board

Hypothesis 2 (H2) states that locus of control has a positive effect on the performance of the supervisory body. The results of the analysis show that locus of control has a positive effect on the performance of the supervisory body. The results of this study indicate that a high locus of control in an individual causes the individual to have a high probability of producing good performance.

The relationship of locus of control on the performance of the VCI supervisory body is based on the theory of motivation, this theory shows a relationship between locus of control on the performance of the supervisory body. The basic concept of this theory is that someone who understands the goal will affect his work behavior. Individuals who have a high locus of control tend to have a theoretical background in social learning theory. Some individuals believe that they can control what happens to them, while others believe that what happens to them is controlled by outside forces such as luck and opportunity. Individuals who have an external locus of control are more likely to feel threatened and helpless.

Based on the results of descriptive statistics shows the VCI supervisory body in Badung Regency responded to the questionnaire statement with a strong agreement, where the VCI supervisory body can be said to have *locus of control* very high. The results of this study are consistent with research conducted by Bima (2010), Flowers (2012) as well as Funds (2020) found that locus of control affects individual performance. Based on the results of this study, it can be recommended to the leadership of the Village Credit Institution (VCI) to always provide motivation to supervisory bodies related to locus of control, where locus of control is a person's perspective on an event whether he feels he can or cannot control the events that occur. happened to him. Someone who can control the events that happen to him, especially the performance of the supervisory body will be able to improve his performance. Performance is a result of work in quality and quantity that can be achieved by an employee in carrying out tasks in accordance with the responsibilities given to him.

Tri Kaya Parisudha Moderating the Effect of Organizational Commitment on the Performance of the VCI Supervisory Board

Hypothesis 3 (H3) states that Tri Kaya Parisudha strengthens the effect of organizational commitment on the performance of the supervisory body. This means that organizational commitment related to loyalty or feelings of love for the organization if supported by Tri Kaya Parisudha (three basic behaviors that must be purified) will certainly influence someone in the organization to improve the performance of the VCI supervisory body.

The relationship between tri Kaya parisudha moderates the effect of organizational commitment on the performance of the supervisory body based on the theory of motivation, this theory shows that there is a relationship between organizational commitment and the performance of the VCI supervisory body. Organizational commitment related to loyalty or feelings of love for the organization if supported by Tri Kaya Parisudha (three behaviors that must be purified) will certainly affect someone in the organization to improve the performance of the Village Credit Institution (VCI).

Based on the results of descriptive statistics shows the VCI supervisory body in Badung Regency responded to the questionnaire statement neutrally, where the VCI supervisory body can be said to have *tri Kaya parisudha* sufficient. The results of this study are consistent with the research conducted Prasetyo (2011), Nidya (2012) and Funds (2020) which states that organizational commitment is very influential on performance, especially good performance, it can maintain the company to be able to achieve its business targets.

Tri Kaya Parisudha Moderating the Effect of Locus Of Control on the Performance of the VCI Supervisory Board

Hypothesis 4 (H4) states that tri Kaya parisudha strengthens the influence of locus of control on the performance of the supervisory body. The results of the analysis show that tri Kaya parisudha strengthens the influence of locus of control on the performance of the supervisory body. This means that locus of control related to self-control, namely being able to control events that occur to him, if supported by tri Kaya parisudha will influence someone in the organization to improve the performance of the VCI supervisory body.

The relationship between tri kaya parisudha moderates the effect of locus of control on the performance of the VCI supervisory body. *Locus of control* which consists of an internal locus of control, namely believing they have the ability to face challenges and threats that arise from the environment and an external locus of control, a perspective where all results obtained, good or bad, are beyond their self-control caused by external factors such as luck, opportunity and destiny, if supported by Tri Kaya Parisudha (three behaviors that must be purified) will certainly influence someone in the organization to improve the performance of the Village Credit Institution (VCI).

Based on the results of descriptive statistics shows the VCI supervisory body in Badung Regency responded to the questionnaire statement with a strong agreement, where the VCI supervisory body can be said have VCI supervisory body performance very high. The results of this study are consistent with research conducted by Bima (2010) and Funds (2020), found that locus of control had a positive effect on the performance of the VCI supervisory body.

5. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of empirical testing and discussion, it can be concluded as follows:

- 1) Organizational commitment has a positive effect on the performance of the Village Credit Institution supervisory body. This means that the higher the organizational commitment of the supervisory body, the better the performance of the supervisory body will be.
- 2) *Locus of control* has a positive effect on the performance of the Village Credit Institution supervisory body. This means that the higher the locus of control the supervisory body has, the better the performance of the supervisory body will be.
- 3) *Tri Kaya Parisudha* strengthen the influence of organizational commitment on the performance of the Village Credit Institution supervisory body. This means that a high level of Tri Kaya Parisudha will be able to strengthen the organizational commitment carried out by the supervisory body of the Village Credit Institution, so that the performance of the supervisory body will be better.
- 4) *Tri Kaya Parisudha* strengthen the influence of locus of control on the performance of the supervisory agency of the Village Credit Institution. This means that a high level of Tri Kaya Parisudha will be able to strengthen the locus of control carried out by the supervisory agency of the Village Credit Institution, so that the performance of the supervisory body will be better.

Suggestion

- 1) The results of this study contribute to the VCI because the results of the tabulation of research data which show the respondents' answers are very high, there are indicators that the respondents' answers must be considered again by the village credit institution, namely:
 - a. Confidence in their ability to complete work, so that the supervisory body has confidence in its own abilities when completing the work of the VCI Supervisory Agency
 - b. Do not like to try to finish work, so that the supervisory body always tries to finish its work and does not have a feeling of resignation if it cannot complete its work
 - c. Lack of initiative, so that if a problem or obstacle occurs, the supervisory body always has the initiative to solve it.
- 2) For further researchers, other moderating variables can be used which are indicated to affect the performance of the supervisory body, such as professional skepticism

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