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THE ROLE DIGITAL COMPETENCE ON LECTURER PERFORMANCE OF S1 ACCOUNTANCY STUDY PROGRAM OF PRIVATE UNIVERSITIES IN BANDUNG METROPOLITAN AREA THROUGH WORK SATISFACTION WITH SERVANT LEADERSHIP AS MODERATING VARIABLE

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Abstract: The purpose of this research is to prove that there is an effect of digital competence on the performance of lecturers in the S1 Accounting Study Program in Private Universities in Bandung Metropolitan Area through job satisfaction with Servant Leadership as a Moderating variable. The population is 478 lecturers. The number of samples was 218 lecturer respondents. The sample was determined based on the proportionate stratified simple random sampling method, meaning that all lecturers were given the same opportunity to become respondents regardless of the position strata held by the S1 Accounting Study Program of Private Universities in Bandung Metropolitan Area. The data was declared valid, reliable and The research results prove that there is an effect of digital competence on the performance of lecturers in the S1 Accounting Study Program in Private Universities in Bandung Metropolitan Area through job satisfaction with Servant Leadership as a moderating variable. Improvement must start from digital competence because it contributes to the smallest influence.

Keyword: Leadership, Job Satisfaction, Performance

INTRODUCTION

A person to become a lecturer must meet the requirements of a lecturer as regulated by Government Regulation Number 37 of 2009 (PP37 / 2009) article 2, 3,4,8, among others, must be a permanent lecturer from a foundation, have a national lecturer identification number, have a lecturer certification, obtain a functional position. These requirements must be submitted by filling in a digitally generated form in the Computer Application Program. There are some lecturers who do not have digital competence, so that lecturers are not able to fill out the requirement forms digitally. Requirements that cannot be met by the lecturers cause the lecturers to feel disappointed. Lecturers who meet the requirements experience job satisfaction. Lecturers must have digital competence. Lecturers need help from the servant leadership style

of the Head of the Study Program, other more competent lecturers, more competent education staff in the field of digital competence to fill out the requirements form. The success of the lecturer in filling the requirements raises the job satisfaction of the lecturer. Lecturers are satisfied that they will improve their performance. Until now, there are still lecturers who have not produced the lecturers' performance as expected. This study discusses the effect of digital competence on job satisfaction with Servant leadership as a moderating variable, as well as the direct and indirect influence of digital competence on lecturer performance through job satisfaction.

LITERATURE REVIEW

Digital Competence

A lecturer according to Waskito (2019: 95-96) has dimensions of pedagogical competence, personality competence, professional competence and social competence, research competence and competence for publication of research results. During the Covid 19 pandemic, lecturers need additional competence, namely digital competence. Elston in Budiana (2015: 59) digital competence is the technological ability to manage information owned by a lecturer and the ability of lecturers to convey information to stakeholders. Kafanebo in Yasidu (2016: 2) explaining that digital competence is the expertise of lecturers in electronic activities, which consists of activities to access, process, store, convey communication and information using computers, internet, telephones, mobile phones, television, radio, slide projectors. Oluwanrobi in Justin (2016: 3703) explains that digital competence is the ability of lecturers to manage electronic-based technology to store information, process and package information about knowledge possessed by a lecturer. Thena (2015: 59) describes his opinion that digital competence is knowledge, the skills of lecturers using information technology and computers to share information. Adikara (2018: 25) argues that digital competence is the skill of lecturers to process information, manipulate information, manage and transfer information between media. Cipi Riyana (2018: 2) explains that digital competence is a part of the knowledge, the skills of lecturers to use information technology to convey information on learning materials so that the quality of learning is better. Evid (2019) explains that digital competence is the ability of lecturers to use information techniques to convey information to various parties to support the performance of lecturers. Paying attention to the opinions of experts, it can be explained that digital competence is the knowledge, skills, ability of lecturers to use information technology to convey information in the teaching and learning process and convey information in order to achieve lecturer performance. Mukti (2019) describes digital competency has several dimensions being able to upload requirements to become a lecturer, able to upload requirements for permanent foundation lecturers, being able to upload requirements for obtaining national lecturer identification numbers, being able to upload requirements for obtaining functional positions, being able to upload requirements for obtaining lecturer certification. Adikara (2018: 16) explains that digital competence affects lecturers' job satisfaction.

Job Satisfaction

Kreitner in Priatna (2015: 109) explains that job satisfaction is an employee's emotional response to the results of their work. Job satisfaction according to Priatna (2015: 110) is a

lecturer response to the results of their work compared to their targets. The results of the work are in accordance with the targets, making lecturers feel satisfied. The results of the lecturer's work that did not meet the target made the lecturers disappointed. Colquitt (Wibowo, 2018: 131) describes his opinion that job satisfaction is a feeling of pleasure because of other people's assessments of the results of his work. Robbins (Wibowo, 2018: 131) explains that job satisfaction is a positive feeling for the results of his job evaluation. Wibowo (2018: 132) explained that job satisfaction is a feeling of pleasure from the positive assessment given by the evaluator of the work result. Understanding the opinions of experts can be explained that lecturer job satisfaction is the feeling of a lecturer on a good assessment of the results of his work. Colquitt (Wibowo, 2018: 132-134) explains the dimensions of job satisfaction in the form of pay satisfaction, promotion satisfaction, supervision satisfaction, coworker satisfaction, satisfaction with the work itself, altruism, status, environment. Wibowo (2018: 141) explains that job satisfaction affects lecturer performance.

Lecturer Performance

Sri (2012: 6) explains that lecturer performance is a form of complete lecturer's work when someone works as a lecturer as required. Tolentino (2013: 56) argues that lecturer performance is the success of lecturers in carrying out their duties as lecturers measured by the dimension of teaching skills, class management, student success, the personality of the lecturer, and the relationship between lecturers and students. Suharsa (2015: 277) argues that lecturer performance is the result of lecturer's work in the context of the main tasks of higher education tridharma (teaching, research and community service as well as supporting tasks for higher education tridharma) Mathis in Tone (2015: 56) describes his opinion that lecturer performance is the result of work both in quality and quantity when carrying out duties as a lecturer. Winingsih (2015: 1655) describes the idea that lecturer performance is the level of success of a lecturer in carrying out his duties as a lecturer for a certain time compared to the lecturer performance standards that have been previously set by Norton in Hairudin (2017: 424) argues that lecturer performance is the work of lecturers who in accordance with the goals set by the college. Chung in Anwar (2017: 2) explains that lecturer performance is the work of individual lecturers in accordance with those determined by Kustono college (2010: 5) describes his opinion that Lecturer performance is the workload of lecturers who must carried out by lecturers when carrying out educational and teaching assignments, research, community service and when carrying out supporting tasks (Structural) tridharma of higher education. Understanding the opinions of experts can be explained that lecturer performance is the result of the work of the lecturer when carrying out the task of the Tridharma of Higher Education. Kustono (2010: 5) expressed his opinion that the dimensions of lecturer performance consist of education and teaching, research, community service, and tri-supporting tasks. dharma college. In order to realize the competence of the lecturer, it has a relationship with the servant leadership style of leadership. according to Leiden (Waskito, 2019: 161) Servant leadership affects job satisfaction.

Servant Leadership

Grean Leaf in Schermerhorn (2011: 322) explains that servant leadership is servant first, Its begins with the natural feeling that one wants to serve, to serve first then conscious

choice brings one to aspire to lead. This means that service leadership prioritizes servants (staff first). Serve first. Then train staff to become leaders who serve Schermerhorn (2011: 322) expresses his opinion that service leadership helps others first to get the spirit of their life, so that the staff's feelings as meaningful staff are maintained. Peter in Mc Shane (2018: 344) explains that service leadership is: the provision of service to others (followers) carried out by the leadership and the activities of the leader to develop the personality of his staff to become staff with superior performance. Mc Shane (2018: 344) explains that service leadership is a leader who does not ask staff to serve the leader, and other people are treated equal, leaders who care about the suffering of staff and train staff to meet their needs Hale in Northouse (2013: 208) clarifies the opinion of Green Leaf that service leadership is a leader who in its activities always places followers above personal interests, and emphasizes the development of followers. (2015: 473) himself expresses his opinion that service leadership is leadership that helps others and strengthens relationships of trust and cooperation. Liden in Northouse (2013: 214) argues that service leadership is the leadership style of a leader who feels eager to serve the basic needs of staff first so that staff are influenced to carry out the orders of their leaders. Mulyadi (2015: 166) service leadership is leadership whose purpose is to help followers first. Koesmono (2014: 26) service leadership (servant leadership) is the figure of leader who can serve all parties is require. Harwiki (2013: 50) explains that service leadership is relate to serve first, rather than to lead first. always striving to meet the highest priority needs of others. Paying attention to the opinions of experts, it can be explained that service leadership is a leadership style in which a leader influences his followers who is willing to work as the leader's direction by means of the leader meeting the needs of his followers first. Servant leadership according to Liden in Northouse (2013) : 213) has 7 (seven) dimensions, namely forming a concept for organizational progress, maintaining follower emotions, prioritizing followers, helping followers grow and succeed, behaving ethically, empowering, having value for society.

RESEARCH METHODS

This study establishes a hypothesis based on the research background that has been explained, among others, there are still lecturers who do not have adequate digital competence, there are lecturers who are not satisfied, there are lecturers who have not produced lecturer performance that is in line with expectations, and servant leadership leadership styles are not suitable with the wishes of the lecturer. The location of this research is the Private University S1 Accounting Study Program in Bandung Metropolitan Area. The title of this research is "The Role Digital Competence On Lecturer Performance Of S1 Accountancy Study Program Of Private Universities In Bandung Metropolitan Area Through Work Satisfaction With Servant Leadership As Moderating Variable

Types and Sources Of Data

The data used in this study is interval data with reference to the Likert scale (Waskito, 2020: 15). The scores of 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), 5 (strongly agree). The data is taken from a questionnaire that has been filled in by the respondents who have been assigned

Conceptual Frame Work

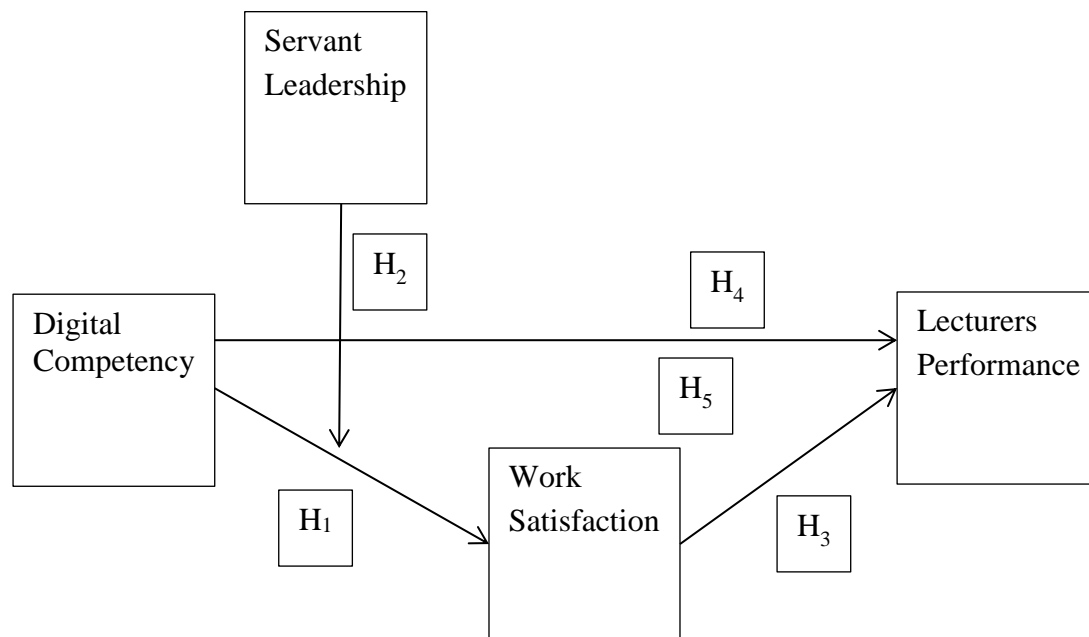


Figure 1. Research Frame Work

The Hypothesis:

1. Digital competency positively effects work satisfaction of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area
2. Digital competency positively effects work satisfaction of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area with Servant Leadership as moderating variable
3. Work satisfaction positively effects lecturers performance of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area
4. Digital competency positively effects lecturers performance of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area
5. Digital competency positively effects work lecturers performance of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area through work satisfaction as intervening variable

Identifying Variables

1. Independent Variable is Digital Competency
2. Intervening Variable is Work Satisfaction
3. Moderating Variable is Servant Leadership
4. Dependent Variable is Lecturers Performance

Operational Definition

1. Digital competence is the knowledge, skills, and abilities of lecturers in using information technology to convey information in the teaching and learning process and convey information in order to achieve lecturer performance.
2. Lecturer job satisfaction is the feeling of the lecturer for a good assessment of the results of his work
3. The performance of the lecturer is the result of the work of the lecturer when carrying out the Tridharma of Higher Education assignment
4. Servant leadership is a leadership style in which the leader influences his followers to be willing to work like the leader's direction in a way that the leader first meets the needs of his followers

Sampling Technique

The study used the proportionate stratified simple random sampling method, meaning that all lecturers were given the same opportunity to become respondents regardless of the level of position they had. The researcher applies the proportion of the number of respondents for each university in accordance with the total population of lecturers. Sugiyono (2018: 128) explains that the number of samples is determined by the formula: $n = N: \{1 + N(e)^2\}$ with the information that n is the number of samples, N is the number of population, e the level of sample error that can be justified is 0.05. Referring to the opinion of Sugiyono (2018: 128), it can be determined that the number of samples is 218 respondents

Data Analysis Techniques

Data was analyzed by regression equation and path analysis on SPSS version 23

The Path Analysis Equation are

1. $Y_1 = \rho_{Y1}X_1 + \varepsilon_1$
2. $Y_1 = \rho_{Y1}X_1 + \rho_{Y1}Y_2 + \rho_{Y1}X_1Y_2 + \varepsilon_2$
3. $Z = \rho_ZY_1 + \varepsilon_3$
4. $Z = \rho_ZX_1 + \varepsilon_4$
5. $Z = (\rho_ZX_1)^2Z + (\rho_{Y1}X_1 * \rho_ZY_1) + \varepsilon_5$

Description

1. X_1 = Digital Competency
2. Y_1 = Work Satisfaction
3. Y_2 = Servant Leadership
4. Z = Lecturers Performance
5. ρ_{Y1} = path coefficient of digital competence
6. ρ_Z = path coefficient of work satisfaction
7. $\varepsilon_1, \varepsilon_2, \varepsilon_3, \varepsilon_4, \varepsilon_5$ are the residues of each path analysis equation.

FINDING AND DISCUSSION

The results of this study will present the validity test, reliability test, normality test, description test, correlation test, path analysis equation for each problem formulation, hypothesis testing calculated by multiple linear regression equations and simple linear regression, as well as calculating the direct and indirect effects of digital competence.

Validity Test

Table 1. Validity Test

No	Variable	Question Number	Corrected Item-Total Correlation	Standard	Decision
1	Digital Competence	P1-P10	0,351-0,580	0,300	Valid
2	Work Satisfaction	P11-P22	0,323-0,721	0,300	Valid
3	Lecturers Competence	P23-P38	0,414-0,660	0,300	Valid
4	Servant Leadership	P39-P52	0,334-0,623	0,300	Valid

Source: Questionnaire (2020)

Waskito (2020: 38)) explains that if the value of Corrected Item - Total Correlation > 0.300, then all indicators in the variable are declared valid. The information in table 1 explains that all the values for the Corrected Item - Total Correlation > 0.300. Paying attention to the information above and referring to Waskito's opinion (2020: 38) it can be explained that the data on the indicators of all variables are declared valid. The meaning of data that has been declared valid is that the questionnaire has provided the respondent with an opportunity to strongly disagree, disagree, quite agree, agree, strongly agree and the respondent has given the answer according to the respondent's perception.

Reliability Test

Table 2. Reliability Test

No	Variable	Cronbach's Alpha	Standard	Decision
1	Digital Competence	0,756	0,700	Reliable
2	Work Satisfaction	0,845	0,700	Reliable
3	Lecturers Competence	0,901	0,700	Reliable
4	Servant Leadership	0,866	0,700	Reliable

Source : Questionnaire (2020)

Information in table 2 of Cronbach's Alpha column explains that the Cronbach's Alpha value for all variables is above 0.700. Waskito (2020: 64) explains that if a variable has a Cronbach's Alpha value above 0.700 then the data on all variables are declared reliable. The meaning of reliable information is that the respondent will give the same answer whether the question was stated yesterday, today and forever.

Information in table 4 explains that the mean value of digital competence is 3.26, the mean of work satisfaction is 3.1633, the mean of lecturer performance is 3.1967, the mean of servant leadership is 3.1681. The mean value of all variables is below 3,400. Waskito (2020: 91) the mean of an ideal variable to be researched should be below 3,400 because the value of 3,400 is a fairly good interpretation of the state of the variable. A fairly good variable is a variable that is not good enough, so it deserves to be researched. Variables that have a mean value above 3,400 are not suitable for research because they have been interpreted as good variables. Taking into account the information in table 4 and Waskito's opinion (2020: 91) it can be explained that all variables in this research are worthy of being researched because they still get an average value. the average is less than 3,400 and is classified as an unfavorable variable.

Normality Test

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Digital Compe tence	Work Satis faction	Lecturers Perfor mance	Servant Leadership
N		218	218	218	218
Normal Parameters ^{a,b}	Mean	31,6009	37,9587	51,1284	44,3532
	Std. Deviation	5,80334	7,63228	10,90732	9,07110
Most Extreme Differences	Absolute	,067	,059	,051	,056
	Positive	,067	,059	,051	,056
	Negative	-,051	-,049	-,042	-,044
Test Statistic		,067	,059	,051	,056
Asymp. Sig. (2-tailed)		,078 ^c	,066 ^c	,200 ^{c,d}	,090 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source : Questionnaire (2020)

The information in table 3 explains the asymp.sig value for the digital competence variable of 0.078, for the work satisfaction variable of 0.066, for lecturer performance of 0.200 and for servant leadership of 0.090. Waskito (2020: 72) explains that if each variable has an asymp.sig value above 0.050 then all data on that variable has been declared to have been normally distributed. Paying attention to the information in table 3 which states that the asymp.sig value of all variables is more than 0.050 and referring to Waskito's opinion (2020: 72) it can be explained that data on digital competence, work satisfaction, lecturer performance, servant leadership variables are normally distributed. The meaning that has been normally distributed is that the respondent has given an opinion that strongly agrees, agrees, quite agrees, disagrees and strongly disagrees according to the respondent's perception

Description Test

Table 4. Description Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Digital Competence	218	2,30	4,50	3,2670	,47636
Work Satisfaction	218	2,00	4,83	3,1633	,63589
Lecturers Performance	218	2,00	5,00	3,1967	,68179
Servant Leadership	218	2,00	4,86	3,1681	,64819
Valid N (listwise)	218				

Source: Questionnaire (2020)

Information in table 4 explains that the mean value of digital competence is 3.26, the mean of work satisfaction is 3.1633, the mean of lecturer performance is 3.1967, the mean of servant leadership is 3.1681. The mean value of all variables is below 3,400. Waskito (2020: 91) the mean of an ideal variable to be researched should be below 3,400 because the value of 3,400 is a fairly good interpretation of the state of the variable. A fairly good variable is a variable that is not good enough, so it deserves to be researched. Variables that have a mean value above 3,400 are not suitable for research because they have been interpreted as good

variables. Taking into account the information in table 4 and Waskito's opinion (2020: 91) it can be explained that all variables in this research are worthy of being researched because they still get an average value. the average is less than 3,400 and is classified as an unfavorable variable.

Correlation Test

Table 5. Correlation Test

	Digital Competence	Work Satisfaction	Lecturers Performance	Servant Leadership
Digital Competence	1	0,836	0,883	0,907
Work Satisfaction	0,836	1	0,913	0,868
Lecturers Performance	0,883	0,913	1	0,947
Servant Leadership	0,907	0,868	0,947	1

Source: Questionnaire (2020)

The information in table 5 explains that the value of the closeness of the relationship between the variables studied in details:

- Digital Competence with Work Satisfaction of 0.836 (very close)
- Digital Competence with Lecturers Performance of 0.883 (very close)
- Digital Competence with Servant Leadership of 0.907 (very close)
- Work Satisfaction with Lecturers Performance of 0.913 (very close)
- Work Satisfaction with Servant Leadership of 0.868 (very close)
- Lecturers Performance with Servant Leadership of 0.947 (very close)

Similarities in Path Analysis of the Effect of Digital Competence on Job Satisfaction

The Similarity in Path Analysis for the Influence of Digital Competence on Job Satisfaction as follows:

$$Y1 = \rho_{Y1X1} + \varepsilon_1$$

The information in table 6 is used for materials to create path analysis equations

Table 6. Path Coefficient Value Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,836 ^a	,699	,698	4,19510

a. Predictors: (Constant), Digital Competence

b. Dependent Variable: Work Satisfaction

Source : Questionnaire (2020)

The correlation value between Digital Competence and Work Satisfaction is 0.836 (very close). This information shows that the path coefficient value of the influence of Digital Competence on Work Satisfaction is 0.836 so that the path analysis equation is as follows:

$$Y1 = \rho_{Y1X1} + \varepsilon_1$$

$$Y1 = 0.836 X1 + \varepsilon_1$$

The meaning of the equation above is that without digital competence, job satisfaction is equal to 0, but if you add one digital competence unit, job satisfaction from 0 will increase to $0 + 0.836 = 0.836$.

Similarities in Path Analysis of the Effect of Digital Competence on Job Satisfaction with Servant Leadership as a Moderating Variables

The equation of path analysis of the effect of digital competence on job satisfaction with servant leadership as a moderating variable is $Y1 = \rho y1X1 + \rho y1Y2 + \rho y1X1Y2 + \epsilon2$

The value of the path coefficient is determined based on the data in table 7 below

Table 7. The Effect of Digital Competence on Job Satisfaction with Servant Leadership Moderation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,915	1,830		1,593	,113
	Digital Competence	,354	,106	,269	3,347	,001
	Servant Leadership	,563	,119	,669	4,726	,000
	Pemoderasi X	-,001	,002	-,048	-,444	,657
a. Dependent Variable: Work Satisfaction						

Source : Questionnaire (2020)

Using the information in table 7, the equation of the Effect of Digital Competence on Work Satisfaction with Servant Leadership as a Moderating Variable is made as follows:

$$Y1 = \rho y1X1 + \rho y1Y2 + \rho y1X1Y2 + \epsilon2$$

$$Y1 = 0.269 X1 + 0.669 Y2 - 0.048 X1Y2 + \epsilon2$$

The meaning of the equation above is that without digital competence and without servant leadership as a moderating variable, the job satisfaction value is 0. If you add one digital competence unit and one servant leadership unit where servant leadership functions as a moderating variable, then job satisfaction which was originally 0 will be increases to $0.269 + 0.669 - 0.048 = 0.880$

This information shows that the effect of digital competence on work satisfaction with servant leadership as a moderating variable is higher when compared to the effect of digital competence on work satisfaction. Servant leadership has succeeded in increasing the influence of digital competence on job satisfaction, therefore servant leadership can be proven to act as a moderating variable, namely a variable that increases the influence of independent variables.

Path Analysis Equation Effect of Job Satisfaction on Lecturer Performance

The Path Analysis Equation for the Effect of Job Satisfaction on Lecturer Performance is presented below

$$Z = \rho_Z Y_1 + \varepsilon_3$$

Table 8. Effect of Work Satisfaction on Lecturers Performance
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,913 ^a	,834	,834	4,45050

a. Predictors: (Constant), Work Satisfaction

b. Dependent Variable: Lecturers Performance

Source: Questionnaire (2020)

Using the correlation value information in table 8, the authors present the following equation:

$$Z = \rho_Z Y_1 + \varepsilon_3$$

$$Z = 0.913 Y_1 + \varepsilon_3$$

The meaning of this equation is that without job satisfaction, the lecturer performance has a value of 0 or no value. However, if you add one unit of job satisfaction, the lecturer performance which was originally 0 will increase to 0.913.

Similarities in Path Analysis of the Effect of Digital Competence on Lecturer Performance

$$Z = (\rho_Z) X_1 + \varepsilon_4$$

$$Z = 0.883 X_1 + \varepsilon_4$$

The meaning of this equation is that without digital competence, the lecturer performance score is 0 or there is no lecturer performance, but if you add one digital competence unit, the lecturer performance score which was originally 0 will increase to 0.883. This means that lecturers' performance should be complemented with digital competences.

Similarities in Path Analysis of the Effect of Digital Competence on Lecturer Performance through Job Satisfaction

$$Z = (\rho_Z) 2X_1 + (\rho_{Y_1} * \rho_Z) X_1 Y_1 + \varepsilon_4$$

The information needed to create the equation above is the correlation value (closeness of the relationship) between

- Digital Competence with Lecturers Performance, which is $0.883 = (\rho_Z X_1)$
- Digital Competence with Work Satisfaction, which is $0.836 = (\rho_{Y_1} X_1)$
- Work Satisfaction with Lecturers Competence, which is $0.913 = (\rho_Z Y_1)$
- Servant Leadership with Work Satisfaction, which is equal to $0.868 = (\rho_{Y_1} X_2)$

$$Z = (\rho_z) 2X_1 + (\rho_{y1} * \rho_z) X_1Y_1 + \varepsilon_4$$

$$Z = (0.883) 2 X_1 + (0.836 * 0.913) X_1Y_1 + \varepsilon_4$$

$$Z = (0.883) 2 X_1 + (0.836 * 0.913) X_1Y_1 + \varepsilon_4$$

$$Z = (0.883) 2 X_1 + (0.836 * 0.913) X_1Y_1 + \varepsilon_4$$

$$Z = 0.779 X_1 + (0.763) X_1Y_1 + \varepsilon_4$$

The meaning of this equation is that without digital competence and work satisfaction, the lecturer performance will be worth 0 (none), but if you add one digital competence unit as an independent variable and work satisfaction as a moderating variable, lecturers performance which was originally 0 will increase to $0.779 + 0.763 = 1.542$. The meaning of this equation is that if without digital competence and work competence, the lecturer performance value will be 0 or none, but if you add one digital competence unit and add one work satisfaction unit as an intervening variable, then the lecturers performance value was originally 0. will increase to 1,542.

Similarities in Path Analysis of the Effect of Digital Competence on Lecturer Performance through Work Satisfaction with Servant Leadership as a Moderating Variable

$$Z = (\rho_{ZX_1}) 2 X_1 + Y_1 + \varepsilon_5$$

$$Z = (0.883) 2 X_1 + \rho_{y1}X_1 + \rho_{y1}Y_2 + \rho_{y1}X_1Y_2 + \varepsilon_5$$

$$Z = (0.883) 2X_1 + 0.836 X_1 + 0.868 Y_2 + 0.836 X_1Y_2 + \varepsilon_5$$

$$Z = 0.779 X_1 + 0.836 X_1 + 0.868 Y_2 + 0.836 X_1Y_2 + \varepsilon_5$$

This means that without digital competence, work satisfaction and servant leadership, the lecturers performance value is 0 or not, but if you add digital competence as an independent variable, and work satisfaction as an intervening variable and servant leadership as a moderating variable, then lecturers performance is originally 0. will increase to $0.779 + 0.836 + 0.868 + 0.836 = 3.319$.

Proof of a Positive and Significant Influence

The author proves :

- Digital competency positively effects work satisfaction of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area
- Digital competency positively effects work satisfaction of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area with Servant Leadership as moderating variable
- Work satisfaction positively effects lecturers performance of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area
- Digital competency positively effects lecturers performance of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area

- e. Digital competency positively effects work lecturers performance of S1 Accountancy Study Program Lecturers In Private Universities Of Bandung Metropolitan Area through work satisfaction as intervening variable

Proof is done by recording information from the simple linear regression equation and the multiple linear regression equation in the table below which contains the path coefficient values, positive and significant effects of the variables written in the hypothesis above.

Table 9. Proof

Hypothesis	R	R Square	t Account	F Account	Sig	Decision
Digital competence - >work satisfaction	0,836	-	22,411	-	0,000	Positive and Significant
Digital competence - >work satisfaction with servant leadership as moderating variable	-	0,767	-	234,544	0,000	Positive and Significant
Work satisfaction->lecturers performance	0,913		32,976		0,000	Positive and significant
Digital competence - > lecturers performance	0,883			27,591	0,000	Positive and Significant
Digital competence - >lecturers performance through work satisfaction		$(0,883)^2$ * $(0,836) * (0,913) =$ 0,673			0,000	Positive signifikan

Source: Questionnaire (2020)

The information in table 9 explains that:

There is a positive and significant effect of digital competence on work satisfaction with a path coefficient value of 0.836 with a t value of 22.411 and a significance value of 0.000 less than 0.05.

There is a positive and significant digital competence towards work satisfaction with servant leadership as a moderating variable with a path coefficient value of 0.767 with a calculated F value of 234.544 and a significance value of 0.000 less than 0.05.

There is a positive and significant effect of work satisfaction on lecturers performance with a path coefficient of 0.913, t value of 32.976 and a significance value of 0.000 less than 0.05.

There is a positive and significant effect of digital competence on lecturers performance with a path coefficient of 0.883, a t-count value of 27.591 and a significance value of 0.000.

There is a positive and significant effect of digital competence on lecturers' performance through work satisfaction with a path coefficient of 0.673 and a significance value of 0.000 less than 0.05.

In order to understand the evidentiary results of this study, the path coefficient of each variable is presented in the figure below

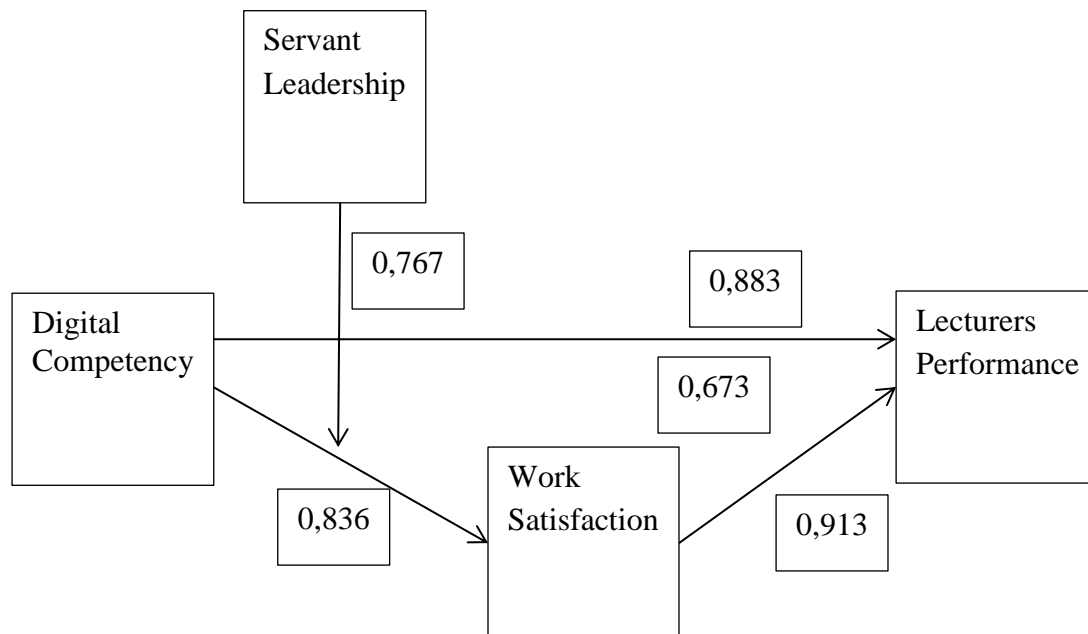


Figure 2. Research Result

DISCUSSION

There is a positive and significant effect of digital competence on work satisfaction, this is in line with the opinion of Elston in Budiana (2015: 59), Tone (2015), Kafanebo in Yazidu (2016: 2), Oluwanrobi in Justin (2016: 3703), Budiana (2015: 59) Adikara (2018: 25) Riyana (2018: 2) and. Mukti (2019).

There is a positive and significant effect of digital competence on work satisfaction with servant leadership as a moderating variable. This information is in line with the results of research conducted by Adikara (2018: 16), Charles Akomea Bonsu (2014: 347), Teshome (2011: 233) Wirawan (2017: 7), Edy Sutrisno (2017: 80-81), Mangkunegara (2017: 124)

There is a positive and significant effect of work satisfaction on lecturers performance. The results of this study are in line with research conducted by Charles Akomea Bonsu (2014:

347), Shehnaz Teshome (2011: 233) Wirawan (2012: 7) Edy Sutrisno (2013: 80-81) Mangkunegara (2017: 124)

There is a positive and significant effect of digital competence on lecturers performance. The results of the study are in line with the research results of Wibawa (2015), Winingsih (2015), Riyadi (2016), Arif (2018) Nasir (2017).

There is a positive and significant effect of digital competence on lecturers performance through work satisfaction. The results of this study are in line with Elston in Budiana (2015: 59), Kafanebo in Yazidu (2016: 2), Oluwanrobi in Justin (2016: 3703), Budiana (2015: 59) Adikara (2018: 25) Riyana (2018: 2) and. Mukti (2019)

There is a positive and significant effect of digital competence on lecturers' performance through work satisfaction. The results of this study are a development of the opinions of experts mentioned in points a to e.

CONCLUSION AND RECOMMENDATION

- a. There is a positive and significant effect of digital competence on work satisfaction
- b. There is a positive and significant effect of digital competence on work satisfaction with servant leadership as a moderating variable
- c. There is a positive and significant effect of work satisfaction on lecturers performance
- d. There is a positive and significant effect of digital competence on lecturers performance
- e. There is a positive and significant effect of digital competence on lecturers' performance through work satisfaction

Recommendation

Taking into account the limited funds, time and resources owned by each private university in Metropolitan Bandung Raya, what must be improved first is digital competence because it contributes to a smaller impact on work satisfaction when compared to the magnitude of the effect of work satisfaction on lecturer performance and the magnitude of the influence of digital competence on lecturers performance

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