Vol. 6, No.12; 2022

ISSN: 2456-7760

The Role of Organizational Commitment as a Mediation of the Influence of Work Motivation and Job Satisfaction on Employee Performance

I Ketut Yadnya Wirama¹*, Putu Ngurah Suyatna Yasa², Ida Bagus Udayana Putra³

^{1,2,3} Master of Management Study, Postgraduate Program, Warmadewa University

Abstract

Work motivation, job satisfaction and organizational commitment in a company or organization are variables that are thought to be relatively significant in influencing the performance of employees of PT. Indo Karya Optomed. To prove whether or not there is an influence of work motivation and job satisfaction on employee performance with organizational commitment as an intervening variable, a study was conducted with the aim of analyzing the influence of these three variables on employee performance at PT. Indo Karya Optomed. This study used a questionnaire method which was carried out systematically based on the research objectives. The place of research is PT. Indo Karya Optomed, and the number of respondents was 48 people. This study uses 5 Likert scales to measure variables when testing the validity and reliability of variables. This research was analyzed by PLS-based SEM. The survey results show that: Work motivation has no effect on employee performance, Job satisfaction has no effect on employee performance, Organizational Commitment has an effect on employee performance, Work motivation has an effect on Organizational Commitment, Job satisfaction has an effect on Organizational Commitment, Work motivation has an effect on performance through Organizational Commitment, Job satisfaction affects performance through Organizational Commitment. It is suggested to further researchers to add more references related to research. Besides that, it also adds/expands several research locations not only in one company but can be in more than one district

Keywords: work motivation, management, organizational commitment, business, organizational performance

1. Preliminary

The management of all company resources cannot be separated from the point of view of Resource Based Theory which is the basis for achieving increased company value, so that companies are able to compete and achieve competitive advantage. In this case all the resources owned by the company such as employees (human capital), physical assets (physical capital), as well as structural capital which are managed and maximized properly can create added value for the company which can affect the company's performance (Desmaryani, 2017; Eisenhardt, 1988). Quality human resources are needed in the company so that the company's activities can run smoothly, so that with its own characteristics, the company is able to have competitiveness against its competitors because it has a competitive advantage that only the company has (Al & Anıl, 2016; Mia, 1993). Employees are human resources who are actors in every company activity, therefore employees must be managed properly by human resource management.

Vol. 6, No.12; 2022

ISSN: 2456-7760

Someone is required to be able to have good self-competence. The role of human resources is the key to achieving an organizational goal itself (Atmadja & Saputra, 2018; Hendri et al., 2020; Mariyatni et al., 2020).

In improving company goals human resource management is the main factor that most determines the process of a company to achieve the vision and mission in an organization can be implemented properly if the resources as executors are well selected (Farooqui & Nagendra, 2014; Sara et al., 2020a). Therefore, organizational companies must make human resources an important factor to manage (Mention, 2012). We need to realize that human resources are very important and determine the success of a company in achieving its vision and mission (Sara et al., 2020a).

The success of an organization is determined by good performance. Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given (Asare et al., 2017; Saputra, Pradnyanitasari, et al., 2019). Performance is something that is important for an organization, especially the performance of employees who can bring an organization, both private companies and government agencies, to achieve the expected goals (Jay & Dwi, 2000). Performance is a real behaviour that is displayed by everyone as work performance produced by employees according to their role in the company. Performance states that employees is a very important thing in the company's efforts to achieve its goals. Performance can affect the ongoing activities of an organization, the better the work shown by employees will be very helpful in the development of an organization (Jay & Dwi, 2000; Sisaye & Birnberg, 2010). Performance is the level of achievement of results on the implementation of certain tasks. Company performance is the level of achievement of results in order to achieve company goals. Performance management is the overall activity carried out to improve the performance of a company or organization, including the performance of each individual and work group in the company (Baumgartner & Rauter, 2017).

The seriousness of employees in working can be triggered by the motivation given by the leader which can foster self-confidence of employees in carrying out their respective duties. Motivation is an effort that can generate, direct, and maintain individual behaviour according to the work environment (Fanggidae et al., 2016). Work motivation is formed from the attitude (attitude) of individuals in dealing with work situations (situation) in the organization. Motivation is a condition or energy that moves individuals who are directed or directed to achieve organizational goals. Motivation is a condition or energy that drives employees who are directed or directed to achieve their goals and motives (Astuty, 2015; Gelfand et al., 2007; Groen et al., 2017).

The results of research by Budirianti et al (2020) which states that motivation influences the performance of contract employees at Bank Rakyat Indonesia Mataram Branch. This research is supported by Carvalho et al (2020) stating that motivation has a positive effect on employee performance. This research is in line with research conducted by Riyanto et al (2017). This research is not in line with research conducted by Dharmanegara et al (2016) which states that motivation has no significant effect on the performance of civil servants at the Bali Province Plantation Service. This research is also in line with research conducted by Anggreni et al (2019) and Kumarawati, et al (2017) which both state that motivation has a positive impact and an insignificant effect on employee performance.

Vol. 6, No.12; 2022

ISSN: 2456-7760

High organizational commitment results in work performance, low levels of absenteeism, and low levels of employee turnover (Chenhall, 2007). Highly committed employees will have high productivity. Vice versa, low employee commitment has a negative impact (Nik Abdullah et al., 2020). Employees with low commitment will not give the best to the organization and easily leave the organization. In summary, there is fairly strong evidence that committed employees are more valuable employees than those with low commitment (Talib et al., 2011). Based on the phenomena described above, the researcher is interested in raising the title " The Role of Organizational Commitment as a Mediating Effect of Work Motivation and Job Satisfaction on Employee Performance at PT. Indo Karya Optomed". This research can be used as a basis for comparison studies and references for other similar studies and it is hoped that further research will be better than the research that has been done. This research is expected to be able to contribute valuable ideas for strategic policy making in improving employee performance, especially in terms of work motivation, job satisfaction and organizational commitment.

2. Literature Review Resources Based theory

Resource-based theory is that these resources consist of all assets, capabilities, organizational processes, company attributes, information, knowledge, and others, controlled by companies that enable companies to understand and implement strategies to increase efficiency and effectiveness (Ousama et al., 2020). Adequate natural resources, attractive promotions, as well as employees and managers who can work professionally are some forms of resources owned by the company (Solovida & Latan, 2017). If the company can make maximum use of its resources, then the company will have something competitive advantage and being able to have competitiveness against its competitors. Resource based theory discusses how the company can utilize its resources (Nguyen, 2018). Companies can achieve a competitive advantage if the company can make good use of its resources (Darnall & Edwards, 2006). This theory views the company as the ability of physical assets and intangible assets as well as the company's ability to acquire, manage and maintain its resources (Solovida & Latan, 2017). In this case all the resources owned by the company, such as human capital, physical capital, and structural capital which are managed and maximized properly can create added value for the company which can affect the company's performance.

Employee performance

Performance is a description of the level of achievement of the implementation or activity program orpolicies in realizing the goals, objectives, vision and mission of the organization as outlined throughstrategic planning of an organization (Rashid et al., 2020). Performance is the result of one's effortsfound by the ability of his personal characteristics and perceptions of his rolein the job. From the opinions of the experts above, we can conclude that performance is awork results that can be found in quality and quantity in carrying out taskscharged to an employee who realizes the goals, vision, mission and goalsan organization or company (Pham et al., 2019; Yu et al., 2021).

Vol. 6, No.12; 2022

ISSN: 2456-7760

Work motivation

The importance of motivation because motivation is something that causes, distributes, and supports human behavior, so that they want to work actively and enthusiastically to achieve optimal results (Wolor et al., 2019). One aspect of utilizing employees or human resources is providing motivation (stimulating power) to employees so that employees can work optimally to provide benefits to the company (Lin et al., 2018). This means every employee who will provide beneficial possibilities for the company. Work motivation as a force within a person that influences the direction, intensity and persistence of a person's voluntary behavior to do work (Andriani et al., 2018).

Job satisfaction

Job satisfaction is a person's positive or negative attitude towards his work. In essence, job satisfaction is a feeling of pleasure or displeasure in workers viewing and carrying out their work (Fanggidae et al., 2016). Job satisfaction is described as a positive feeling towards work, which is the result of evaluating each job characteristic (Al & Anıl, 2016). Someone who has a high level of job satisfaction has positive feelings towards his job, and vice versa someone who has a low level of job satisfaction has negative feelings towards his job (Inegbedion et al., 2020).

3. Methods

The conceptual framework that explains the relationship between the variables in this study which can be explained as shown below:

H1 Work Motivation (X1)H6 H4 Employee Organizational performance Commitment (Y1) (Y2) H3 H5 H7 Job satisfaction (X2)H2

Figure 1. Research Concept Framework

Vol. 6, No.12; 2022

ISSN: 2456-7760

The research population requires an object or subject to be studied so that problems in research can be solved. The population is the object under study and can assist researchers in processing data to solve research problems. Population is the sum of all objects (units/individuals) whose characteristics will not be forgotten. The population in this study are employees of PT. Indo Karya Optomed

Sampling to determine the sample to be used in this study based on purposive sampling. Saturated Sampling is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors. Another term for saturated sample is census/total sampling, where all members of the population are sampled. Determining the minimum number of samples in this study refers to the number of samples as respondents must be adjusted to the number of question indicators used in the questionnaire, assuming nx 5 indicators up to nx 10 indicators. In this study using nx 5. The number of questions is as many as 19 question items used to measure 4 variables, so the number of respondents used is 19 statement items multiplied by 5 equals 95 respondents.

The data collection technique used in this research is a questionnaire. Questionnaire method is data collection techniques carried out by giving a set of questions or closed or open statements can be given directly to the respondent. The method of data collection is done by Saturated Sampling, which is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors. Another term for saturated sample is census/total sampling, where all members of the population are taken as a sample. The questionnaire was measured using a Likert scale to measure attitudes, opinions and perceptions of a person or group of people about social phenomena, hereinafter referred to as research variables.

Test the validity of each statement is done by correlating the score of each statement with the total score. In this study, the validity test used the Person Correlation method through the PLS method program . The minimum requirements for an item are considered valid ≥ 0.30 and invalid < 0.30. The reliability test was carried out using the one shot method where the measurement was carried out only once and the results were compared with other questions or measuring the correlation between answers. In one shot measurement will be done by Cronbach's Alpha analysis. PLS (Partial Least Square) can be used for prediction, PLS (Partial Least Square) allows an algorithm using series ordinary least square (OLS) analysis to obtain logarithmic efficiency calculations, in the PLS approach, it is assumed that all variance sizes can be used to explain.

4. Results and Discussion

The validity test was carried out on instrument items, using the product moment Pearson correlation method, namely an item/indicator is said to be valid if it has a correlation coefficient ≥ 0.30 and is statistically significant at the 0.05 or 0.10 level. Meanwhile, reliable instruments are applied to constructs, instruments which, when used several times to measure the same object, will produce the same data. A rubber length measuring instrument is an example of an unreliable/consistent instrument. The reliability test used the Cronbach alpha (CR) method, an

Vol. 6, No.12; 2022

ISSN: 2456-7760

item/indicator is said to be reliable if the CR value ≥ 0.60 . The reliability test aims to determine the level of consistency of the respondents' answers contained in the questionnaire. In this measurement using the one shot method, namely Cronbach's Alpha (CA) analysis. Classifies CA values as follows: CA values between 0.00-0.20 are said to be less reliable; CA values between 0.21-0.40 are said to be somewhat reliable; CA values between 0.41-0.60 are said to be quite reliable; CA values between 0.61-0.80 are categorized as reliable; CA values between 0.81-1.00 are said to be very reliable.

Table 1. Cronbach Alpha values

Construct	Crobach Alpha	Information
Work Motivation (X1)	0.769	Reliable
Job Satisfaction (X2)	0.740	Reliable
Organizational Commitment (Y1)	0.842	Reliable
Employee Performance (Y2)	0.715	Reliable

Table 2. Validity Test

Indicator	Correlation	Significance	Information
X1.1 (Achievements)	0.819	Significant	Valid
X1.2 (Affiliate)	0.817	Significant	Valid
X1.3 (Power)	0.846	Significant	Valid
X2.1 (Working Condition)	0.862	Significant	Valid
X2.2 (Salary)	0.748	Significant	Valid
X2.3 (Coworker)	0.819	Significant	Valid
Y1.1 (Desire to remain a member)	0.824	Significant	Valid
Y1.2 (Desire for success)	0.828	Significant	Valid
Y1.3 (Organizational value equation)	0.825	Significant	Valid
Y1.4 (Equation of organizational goals)	0.823	Significant	Valid
Y2.1 (Quality of work)	0.800	Significant	Valid
Y2.2 (Working quantity)	0.815	Significant	Valid
Y2.3 (Work)	0.781	Significant	Valid

Due to the reflexive nature of the indicators that make up the latent variables, the evaluation of the measurement model (outer model) to measure the validity and reliability of these indicators is convergent validity, discriminant validity, and composite reliability and Cronbach alpha. This measurement model is used because the indicators that make up the latent variables in this study are reflexive.

Vol. 6, No.12; 2022

ISSN: 2456-7760

Table 3. Convergent Validity Calculation Results

Indicator <- Construct	Original Sample (O)	Sample Means (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1.1 <- X1. Work motivation	0.766	0.769	0.126	6,095	0.000
X1.2 <- X1. Work motivation	0.864	0811	0.278	3.107	0.000
X1.3 <- X1. Work motivation	0837	0.788	0.209	4,001	0.000
X2.1 <- X2. Job satisfaction	0.830	0.806	0.130	6,370	0.000
X2.2 <- X2. Job satisfaction	0.793	0.803	0.066	11,938	0.000
X2.3 <- X2. Job satisfaction	0.806	0.794	0.082	9,768	0.000
Y1.1 <- Y1. Organizational Commitment	0.797	0.786	0.090	8,897	0.000
Y1.2 <- Y1. Organizational Commitment	0.850	0.854	0.053	16.135	0.000
Y1.3 <- Y1. Organizational Commitment	0821	0.799	0.110	7,484	0.000
Y1.4 <- Y1. Organizational Commitment	0.831	0.844	0.044	18.93	0.000
Y2.1 <- Y2. Employee Performance	0.803	0.778	0.157	5.120	0.000
Y2.2 <- Y2. Employee Performance	0.793	0.786	0.119	6,644	0.000
Y2.3 <- Y2. Employee Performance	0.798	0.801	0.088	9.108	0.000

The calculation results regarding the outer loading values in the table above show that all indicators have met the valid requirements based on the discriminant validity criterion, namely the outer loading value > 0.50 and is statistically significant. Measuring the validity of the indicators that make up the latent variables can also be done through discriminant validity by looking at the cross loading. Discriminant validity can be done by comparing the index coefficients between blocks, construct indicators are declared valid if the index value of certain construct indicators is greater than the value of other construct indicators in the same block.

Table 4. Discriminant Validity Test

Indicator <- Construct	Work motivation	Job satisfaction	Organizational Commitment	Employee performance
X1.1 <- X1. Work motivation	0.766	0.199	0.335	0.140
X1.2 <- X1. Work motivation	0.864	0.243	0.447	0.408
X1.3 <- X1. Work motivation	0837	0.321	0.342	0.346
X2.1 <- X2. Job satisfaction	0.168	0.830	0.442	0.302
X2.2 <- X2. Job satisfaction	0.308	0.793	0.470	0.457
X2.3 <- X2. Job satisfaction	0.266	0.806	0.501	0.326
Y1.1 <- Y1. Organizational Commitment	0.387	0.410	0.797	0.461
Y1.2 <- Y1. Organizational Commitment	0.398	0.578	0.850	0.564
Y1.3 <- Y1. Organizational Commitment	0.339	0.478	0821	0.480
Y1.4 <- Y1. Organizational Commitment	0.400	0.448	0.831	0.634
Y2.1 <- Y2. Employee Performance	0.275	0.299	0.569	0.803
Y2.2 <- Y2. Employee Performance	0.204	0.347	0.463	0.793
Y2.3 <- Y2. Employee Performance	0.431	0.438	0.524	0.798

Vol. 6, No.12; 2022

ISSN: 2456-7760

The table above shows that the index value of the cross loading indicator for each construct has shown to be greater than the other constructs in each measurement block so that it is declared valid based on discriminant validity criteria. A measurement can be said to be reliable, if the composite reliability and Cronbach alpha have a value greater than 0.70. Composite reliability and Cronbach alpha are a measure of reliability between indicator blocks in the research model.

Table 5. Composite Reliability Test and Cronbach Alpha

Construct	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Work Motivation (X1)	0.769	0.812	0.863	0.678
Job satisfaction (X2)	0.738	0.739	0.851	0.656
Organizational Commitment (Y1)	0.844	0.851	0.895	0.681
Employee Performance (Y2)	0.716	0.719	0.840	0.637

The calculation results as shown in Table 5.13 show that the composite reliability and Cronbach alpha values of all constructs meet the reliability requirements , namely with each index value greater than 0.70 . Evaluation of the structural model (Structural Model/Inner Model) is a measure to evaluate the level of accuracy of the model in the research as a whole, which is formed through several variables along with their indicators.

Table 6. Evaluation of the Inner Structural Model

Construct	R-square	R-square adjusted
Organizational Commitment (Y1)	0.428	0.403
Employee Performance (Y2)	0.444	0.406

The calculation results as shown in Table 5.14 show that the performance R-Square value of 0.444 is included in the criteria of moderate to strong, meaning that the constructs of motivation, satisfaction and organizational commitment can explain the variation in performance by 44 percent, while the remaining 56 percent is explained by variations in other variables outside Research Model. Meanwhile, the R-Square of organizational commitment of 0.428 is a moderate model close to strong, meaning that motivation and job satisfaction can explain variations in organizational commitment of 42.80 percent, while the remaining 57.20 percent is influenced by variations in other variables not included in the estimation model.

Vol. 6, No.12; 2022

ISSN: 2456-7760

Table 7. Evaluation of the Q-Square Structural Model

Construct	SSO	SSE	Q ² (=1-SSE/SSO)
Work Motivation (X1)	144,000	144,000	
Job Satisfaction (X2)	144,000	144,000	
Organizational Commitment (Y1)	192,000	144,816	0.246
Employee Performance (Y2)	144,000	111,670	0.225

The calculation results as shown in Table 5.15 show that it produces a Q2 $^{\text{value}}$ employee performance = 0.225. Based on Lathan and Ghozali's criteria, it is included in the model criteria close to strong. This means that the mathematical model built in this study has a level of predictive accuracy close to strong. Whereas Q 2 organizational commitment of 0.246 is included in the model criteria close to strong, meaning that the predictive level of the model built is close to strong.

Table 8. Path Analysis and Statistical Testing

Construct	Original	Sample	Standard		P
	sample	mean	deviation	(O/STDEV)	values
	(O)	(M)	(STDEV)		
X1. Work Motivation -> Y1.	0.292	0.288	0.114	2,564	0.012
Organizational Commitment					
X1. Work Motivation -> Y2.	0.091	0.1	0.097	0941	0.349
Employee Performance					
X2. Job satisfaction -> Y1.	0.483	0.505	0.119	4,061	0.000
Organizational Commitment					
X2. Job satisfaction -> Y2.	0.096	0.11	0.14	0.682	0.497
Employee Performance					
Y1. Organizational	0.512	0.509	0.163	3.151	0.002
Commitment -> Y2. Employee					
Performance					

The results of the calculations in the table above show that work motivation has a positive effect of 0.292 and is significant at the 0.05 level because the T-statistic value is greater than 1.96, which is 2.56 on organizational commitment. This means that the more work motivation increases, the commitment also increases significantly. Work motivation has a positive effect of 0.091 and is not significant at the 0.05 level because the T-statistic value is smaller than 1.96 which is equal to 0.94 on employee performance. This means that the increasing work motivation, the employee performance also increases, but the effect is not real. Job satisfaction has a positive effect of 0.483 and is significant at the 0.05 level because the T-statistic value is greater than 1.96 which is equal to 4.06 on organizational commitment. This means that the higher the job satisfaction, the employee commitment is also increasing significantly. Job satisfaction has a positive effect of 0.096 and is not significant at the 0.05 level because the T-

Vol. 6, No.12; 2022

ISSN: 2456-7760

statistic value is smaller than 1.96 which is equal to 0.68 on performance, meaning that the increasing job satisfaction will also increase employee performance, but the effect is not real. Organizational commitment has a positive effect of 0.512 and is significant at the 0.05 level because the T-statistic value is greater than 1.96 which is equal to 3.15 on employee performance. This means that as organizational commitment increases, employee performance also increases significantly.

Based on the test results between work motivation on employee performance, it shows that work motivation has a positive and insignificant effect on employee performance with a P value = 0.349 . Thus H1 in this study was rejected. The results of the study indicate that even though work motivation is increasing, it is not necessarily able to improve employee performance at PT. Indo Karya Optomed. This can be seen from the results of research showing work motivation has a positive effect of 0.091 on performance, and the relationship is not significant at the 0.05 level. Reveals that motivation is a driving force that creates enthusiasm for someone's work so that they want to work with all their might to achieve satisfaction. So it can be interpreted if employees must have a sense of satisfaction with the motivation given so that it can have an impact on the performance of these employees.

Motivation is an encouragement for employees to do a good job. Motivation that is clear and determined by the company can improve employee performance but not significantly. This means that no matter how hard the employees try to carry out their duties, the results obtained will still be like Civil Servants (Fama, 2012; Gelfand et al., 2007; Lin et al., 2018). So that employees are not challenged to increase motivation in their performance. The average age of employees above 40 years tends to decrease, so that increased motivation does not affect employee performance (Groen et al., 2017; Saputra, Juniariani, et al., 2019; Saputra, Pradnyanitasari, et al., 2019).

Based on the test results between job satisfaction on employee performance, it shows that job satisfaction has a positive and insignificant effect on employee performance with a P value = 0.497. Thus H2 in this study was rejected (Sara et al., 2021). The results of the study indicate that even though the level of employee job satisfaction has been given, it is not necessarily able to improve employee performance at PT.Inndo Karya Optomed. This can be seen from the results of research showing job satisfaction has a positive effect of 0.096 on performance, and the relationship is not significant at the 0.05 level (Ahmad et al., 2020; Manurung et al., 2022).

Job satisfaction is a driving factor to improve employee performance. Job satisfaction that grows in employees for the work done, will increase the feeling of comfort and satisfaction with the work done (Fanggidae et al., 2016). However, job satisfaction does not always increase performance even though the fulfillment of job satisfaction has been received by employees due to the integration of each individual (Sawani et al., 2016). Job satisfaction that is not matched with appropriate rewards such as higher wages, improved work environment, providing suitable and challenging jobs for individuals according to their abilities, can lead to an insignificant increase in employee performance (Arshad et al., 2022; Vo-Thanh et al., 2020).

Based on the test results between organizational commitment to employee performance, it shows that organizational commitment has a positive and significant effect on employee performance with a P value = 0.002. Thus H3 in this study is accepted. The results of this study convey the meaning that when employees are committed to the company, the results of employee

Vol. 6, No.12; 2022

ISSN: 2456-7760

performance are very good and optimal for the company at PT. Indo Karya Optomed. This can be seen from the research results which show job satisfaction has a positive effect of 0.512 on performance, and the relationship is significant at the 0.05 level.

Organizational commitment is defined as an employee's loyalty to the company, organizational commitment can be measured by work experience, other job alternatives, willingness, loyalty and pride (Jayawarsa et al., 2020). Commitment that grows within employees can influence other employees to always try to bring out the best results for the company(Jayawarsa et al., 2021). Organizational commitment shows individual loyalty to the organization and shows how members of the organization can contribute to creating organizational success. With a strong organizational commitment, employees will always show better performance (Atmadja et al., 2019; Sara et al., 2020b).

Based on the test results between work motivation and organizational commitment, it shows that work motivation has a positive and significant effect on organizational commitment with a P value = 0.012. Thus H4 in this study is accepted. The results of this study give the meaning that employees are given good work motivation will have a commitment effect on the company at PT.Inndo Karya Optomed. This can be seen from the results of research showing job satisfaction has a positive effect of 0.292 on performance, and the relationship is significant at the 0.05 level. A person's work motivation is strongly influenced by factors that come from within him (internal) and from outside himself (external) (Putri & Saputra, 2022; Saputra, 2021). Internal motivation will be influenced by thoughts and direct one's attitude and behavior. External motivation explains the forces that exist within the individual which are influenced by external factors that are controllable (Gelfand et al., 2007). Motivation as one of the important factors in moving employees, so that the higher the motivation given by the company will increase employee commitment to the company (Jha & Singh, 2019; Lau & Moser, 2008). Employees who are given motivation will feel appreciated for the hard work done for the company, so that a commitment is formed within the employee (Kirana et al., 2015). Based on the test results between job satisfaction and organizational commitment, it shows that job satisfaction has a positive and significant effect on organizational commitment with a P value = 0.000. Thus H5 in this study is accepted. The results of this study mean that job satisfaction has a direct influence on increasing organizational commitment at PT. Indo Karya Optomed. This can be seen from the results of research showing job satisfaction has a positive effect of 0.292 on performance, and the relationship is significant at the 0.05 level.

Job satisfaction that grows in individual employees can encourage employees to be more committed to the company where they work (Fanggidae et al., 2016; Jha & Singh, 2019). Job satisfaction can be achieved if employees feel comfortable with their jobs, have good interactions with superiors and co-workers, environmental conditions are considered by the company, and employee social security is fulfilled, then employees will be loyal to serve the company where he works (Chikere & Nwoka, 2014). Based on the test results indicate that organizational commitment plays a role in mediating the effect of work motivation on employee performance with a P value = 0.046, thus H6 in this study is accepted. The results of this study suggest that there is a role for organizational commitment in mediating work motivation and employee performance at PT. Indo Karya Optomed is acceptable. Several research results suggest that organizational commitment mediates between the influence of work motivation on performance.

Vol. 6, No.12; 2022

ISSN: 2456-7760

If an employee in an organization is well motivated and the work motivation given is in accordance with their needs while working, this will create a sense of commitment to the organization which has an impact on performance or performance.

Conclusion

Based on the description and results of the research analysis, several conclusions can be put forward, namely work motivation has a positive and insignificant effect on employee performance, meaning that the more work motivation increases, the employee performance also increases but the effect is not real. Job satisfaction has a positive and not significant effect on employee performance, meaning that the more work motivation increases, the employee performance also increases but the effect is not significant. Organizational commitment has a positive and significant effect on employee performance, meaning that the more organizational commitment increases, the employee performance also increases significantly. Organizational commitment is a mediating variable that relates work motivation to employee performance. Organizational commitment is a full mediation between work motivation and employee performance. This is shown by the significant path coefficient of work motivation to organizational commitment and organizational commitment to employee performance is also significant, while work motivation to employee performance is not significant. Organizational commitment is a mediating variable that links job satisfaction with employee performance. Organizational commitment is a full mediation between job satisfaction and employee performance. This is shown by the path coefficient of job satisfaction to significant organizational commitment and organizational commitment to employee performance is also significant, while job satisfaction to employee performance is not significant.

References

- Ahmad, W. W., Manurung, D. T. H., Saputra, K. A. K., & Mustafa, S. G. (2020). Corporate Social Responsibility And Firm Financial Performance: A Case Of Sme's Sector In Pakistan. *International Journal of Environmental, Sustainability, and Social Science*, 1(2), 62–74.
- Al, A. D., & Anıl, İ. (2016). The Comparison of the Individual Performance Levels Between Full-time and Part-time Employees: The Role of Job Satisfaction. *Procedia Social and Behavioral Sciences*, 235(October), 382–391. https://doi.org/10.1016/j.sbspro.2016.11.048
- Andriani, S., Kesumawati, N., & Kristiawan, M. (2018). The influence of the transformational leadership and work motivation on teachers performance. *International Journal of Scientific & Technology Research*, 7(7), 19–29.
- Arshad, M., Abid, G., Contreras, F., Elahi, N. S., & Ahmed, S. (2022). Greening the hospitality sector: Employees' environmental and job attitudes predict ecological behavior and satisfaction. *International Journal of Hospitality Management*, 102(January), 103173. https://doi.org/10.1016/j.ijhm.2022.103173

Vol. 6, No.12; 2022

ISSN: 2456-7760

- Asare, N., Alhassan, A. L., Asamoah, M. E., & Ntow-Gyamfi, M. (2017). Intellectual capital and profitability in an emerging insurance market. *Journal of Economic and Administrative Sciences*, *33*(1), 2–19. https://doi.org/10.1108/jeas-06-2016-0016
- Astuty, W. (2015). An Analysis of the Effects on Application of Management Accounting Information Systems and Quality Management Accounting Information. *Information Management and Business Review*, 7(3), 80–92. https://doi.org/10.22610/imbr.v7i3.1156
- Atmadja, A. T., & Saputra, K. A. K. (2018). Determinant Factors Influencing The Accountability Of Village Financial Management. *Academy of Strategic Management Journal*, 17(1), 1–9.
- Atmadja, A. T., Saputra, K. A. K., & Manurung, D. T. H. (2019). Proactive Fraud Audit, Whistleblowing and Cultural Implementation of Tri Hita Karana for Fraud Prevention. *European Research Studies Journal*, XXII(3), 201–214.
- Baumgartner, R. J., & Rauter, R. (2017). Strategic perspectives of corporate sustainability management to develop a sustainable organization. *Journal of Cleaner Production*, *140*, 81–92. https://doi.org/10.1016/j.jclepro.2016.04.146
- Chenhall, R. H. (2007). The contingent design of performance measures. *Contemporary Issues in Management Accounting*, 28, 127–168. https://doi.org/10.1093/acprof:oso/9780199283361.003.0005
- Chikere, C. C., & Nwoka, J. (2014). The Systems Theory of Management in Modern Day Organizations A Study of Aldgate Congress Resort Limited Port Harcourt. *International Journal of Scientific and Research Publications*, 5(1), 2250–3153. www.ijsrp.org
- Darnall, N., & Edwards, D. (2006). Predicting the cost of environmental management system adoption: The role of capabilities, resources and ownership structure. *Strategic Management Journal*, 27(4), 301–320. https://doi.org/10.1002/smj.518
- Desmaryani, S. (2017). The Role of Regional Government in Growing Small and Medium Enterprises' Performance towards Creative Industry in Jambi Province. *Jurnal Bina Praja*, 9(1), 159–169. https://doi.org/10.21787/jbp.09.2017.159-169
- Eisenhardt, K. M. (1988). Agency- and Institutional-Theory Explanations: The Case of Retail Sales Compensation. *Academy of Management Journal*, 31(3), 488–511. https://doi.org/10.5465/256457
- Fama, E. (2012). Agency problems and the theory of the firm. *The Economic Nature of the Firm:*A Reader, Third Edition, 88(21), 270–282. https://doi.org/10.1017/CBO9780511817410.022
- Fanggidae, R. E., Suryana, Y., Efendi, N., & Hilmiana. (2016). Effect of a Spirituality Workplace on Organizational Commitment and Job Satisfaction (Study on the Lecturer of Private Universities in the Kupang City -Indonesia). *Procedia Social and Behavioral Sciences*, 219(December 2015), 639–646. https://doi.org/10.1016/j.sbspro.2016.05.045

Vol. 6, No.12; 2022

ISSN: 2456-7760

- Farooqui, M. S., & Nagendra, A. (2014). The Impact of Person Organization Fit on Job Satisfaction and Performance of the Employees. *Procedia Economics and Finance*, 11(14), 122–129. https://doi.org/10.1016/s2212-5671(14)00182-8
- Gelfand, M. J., Erez, M., & Aycan, Z. (2007). Cross-cultural organizational behavior. *Annual Review of Psychology*, 58, 479–514. https://doi.org/10.1146/annurev.psych.58.110405.085559
- Groen, B. A. C., Wouters, M. J. F., & Wilderom, C. P. M. (2017). Employee participation, performance metrics, and job performance: A survey study based on self-determination theory. *Management Accounting Research*, *36*, 51–66. https://doi.org/10.1016/j.mar.2016.10.001
- Hendri, H., Yuliantoro, & Ama, M. K. (2020). Determinats of Fraud Prevention and Financial Performance as an Intervening Variable. *International Journal of Economics and Financial Issues*, 10(1), 19–26.
- Inegbedion, H., Inegbedion, E., Peter, A., & Harry, L. (2020). Perception of workload balance and employee job satisfaction in work organisations. *Heliyon*, *6*(1), e03160. https://doi.org/10.1016/j.heliyon.2020.e03160
- Jay, K., & Dwi, S. (2000). Customer loyalty in the hotel industry: the role of customer satisfaction and image. *International Journal of Contemporary Hospitality Management*, 12(6), 346–351. https://doi.org/10.1108/09596110010342559
- Jayawarsa, A. A. K., Purnami, A. A. S., & Saputra, K. A. K. (2020). Budgetary slack: Participation perspective, information asymmetry, and local wisdom of Tri Hita Karana. *Journal of Advanced Research in Dynamical and Control Systems*, *12*(1), 210–217. https://doi.org/10.5373/JARDCS/V12I1/20201031
- Jayawarsa, A. A. K., Purnami, A. A. S., & Saputra, K. A. K. (2021). Meaning the economic existence and financial management of the small organization of a traditional village in bali. *International Journal of Business, Economics and Law*, 24(5), 8–15.
- Jha, J. K., & Singh, M. (2019). ScienceDirect Exploring the mechanisms of in fl uence of ethical leadership on employment relations. *IIMB Management Review*, 31, 385–395. https://doi.org/10.1016/j.iimb.2019.07.010
- Kirana, K., Fee, T., Johari, J., & Ain, N. (2015). The Perception of Gen Y on Organizational Culture, Religiosity and Corruption in Malaysian Public Organizations. *Procedia Economics and Finance*, 31(15), 251–261. https://doi.org/10.1016/S2212-5671(15)01227-7
- Lau, C. M., & Moser, A. (2008). Behavioral Effects of Nonfinancial Performance Measures: The Role of Procedural Fairness. *Behavioral Research in Accounting*, 20(2), 55–71. https://doi.org/10.2308/bria.2008.20.2.55
- Lin, X. S., Chen, Z. X., Ashford, S. J., Lee, C., & Qian, J. (2018). A self-consistency motivation analysis of employee reactions to job insecurity: The roles of organization-based self-

Vol. 6, No.12; 2022

ISSN: 2456-7760

- esteem and proactive personality. *Journal of Business Research*, 92(October 2017), 168–178. https://doi.org/10.1016/j.jbusres.2018.07.028
- Manurung, D. T. H., Hidayah, N., Setiany, E., Saputra, K. A. K., & Hapsari, D. W. (2022). Does Carbon Performance and Green Investment Affect Carbon Emissions Disclosure? *Journal of Environmental Accounting and Management*, 10(4), 335–344. https://doi.org/10.5890/JEAM.2022.12.001
- Mariyatni, N. P. S., Senimantara, I. N., Juniariani, N. M. R., Jayawarsa, A. A. K., & Saputra, K. A. K. (2020). Effectiveness of village financial information system implementation. *Journal of Advanced Research in Dynamical and Control Systems*, *12*(7), 8–16. https://doi.org/10.5373/JARDCS/V12I7/20201978
- Mention, A.-L. (2012). Intellectual Capital, Innovation and Performance: a Systematic Review of the Literature. *Business and Economic Research*, 2(1), 1–37. https://doi.org/10.5296/ber.v2i1.1937
- Mia, L. (1993). The Role Of Mas Information In Organisations: An Empirical Study. *British Accounting Review*. https://doi.org/10.1006/bare.1993.1026
- Nguyen, N. P. (2018). Performance implication of market orientation and use of management accounting systems. *Journal of Asian Business and Economic Studies*, 25(1), 33–49. https://doi.org/10.1108/jabes-04-2018-0005
- Nik Abdullah, N. H., Harjito, D. A., & Said, J. (2020). The role of strategic management accounting on heterogeneity of human capital, information technology capabilities and value creation. *International Journal of Innovation, Creativity and Change*, 10(11), 652–673.
- Ousama, A. A., Al-Mutairi, M. T., & Fatima, A. H. (2020). The relationship between intellectual capital information and firms' market value: a study from an emerging economy. *Measuring Business Excellence*, 24(1), 39–51. https://doi.org/10.1108/MBE-01-2019-0002
- Pham, N. T., Tučková, Z., & Chiappetta Jabbour, C. J. (2019). Greening the hospitality industry: How do green human resource management practices influence organizational citizenship behavior in hotels? A mixed-methods study. *Tourism Management*, 72(August 2018), 386–399. https://doi.org/10.1016/j.tourman.2018.12.008
- Putri, P. Y. A., & Saputra, K. A. K. (2022). Regulatory Impact Analysis On Local Government Regulation Standards For Organizing Cultural Tourism In Bali. *American Research Journal of Humanities & Social Science (ARJHSS)*, 5(4), 22–32.
- Rashid, M. M., Ali, M. M., & Hossain, D. M. (2020). Revisiting the relevance of strategic management accounting research. *PSU Research Review*, 4(2), 129–148. https://doi.org/10.1108/prr-11-2019-0034

Vol. 6, No.12; 2022

ISSN: 2456-7760

- Saputra, K.A.K. (2021). the Effect of Sound Governance and Public Finance Management on the Performance of Local Governments. *Russian Journal of Agricultural and Socio-Economic Sciences (RJOAS)*, 10(118), 32–43. https://doi.org/10.18551/rjoas.2021-10.04
- Saputra, Komang Adi Kurniawan, Juniariani, N. M. R., Jayawarsa, A. A. K., & Darma, I. K. (2019). Conflict of Interest Dan Independensi Auditor Pada Kantor Akuntan Publik Di Bali. *InFestasi*, *15*(1), 1–9. https://doi.org/10.21107/infestasi.v15i1.5478
- Saputra, Komang Adi Kurniawan, Pradnyanitasari, P. D., & Putri, P. Y. A. (2019). "I" Developed Accounting Through Self-Purification Towards Sattwam- Based Self-Awareness. *International Journal of Management Studies and Social Science Research*, 4(2), 35–47.
- Sara, I. M., Saputra, K. A. K., & Utama, I. W. K. J. (2020a). Financial Statements of Micro, Small and Medium Enterprises Based on the Concept of an Economic Entity. *Journal of Hunan University (Natural Sciences)*, 47(12), 125–132.
- Sara, I. M., Saputra, K. A. K., & Utama, I. W. K. J. (2020b). Improving Economic Development Through The Establishment Of Village- Business Enterprises. *Journal of Advanced Research in Dynamical and Control Systems*, 12(06), 3032–3039. https://doi.org/10.5373/JARDCS/V12I6/S20201269
- Sara, I. M., Saputra, K. A. K., & Utama, I. W. K. J. (2021). The Effects of Strategic Planning, Human Resource and Asset Management on Economic Productivity: A Case Study in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(4), 381–389. https://doi.org/10.13106/jafeb.2021.vol8.no4.0381
- Sawani, Y., Abdillah, A., Rahmat, M., Noyem, J. A., & Sirat, Z. (2016). Employer's Satisfaction on Accounting Service Performance: A Case of Public University Internship Program. *Procedia - Social and Behavioral Sciences*, 224(August 2015), 347–352. https://doi.org/10.1016/j.sbspro.2016.05.386
- Sisaye, S., & Birnberg, J. (2010). Extent and scope of diffusion and adoption of process innovations in management accounting systems. *International Journal of Accounting & Information Management*, 18(2), 118–139. https://doi.org/10.1108/18347641011048110
- Solovida, G. T., & Latan, H. (2017). Linking environmental strategy to environmental performance: Mediation role of environmental management accounting. *Sustainability Accounting, Management and Policy Journal*, 8(5), 595–619. https://doi.org/10.1108/SAMPJ-08-2016-0046
- Talib, F., Rahman, Z., & Qureshi, M. N. (2011). Prioritising the practices of total quality management: An analytic hierarchy process analysis for the service industries. *Total Quality Management and Business Excellence*, 22(12), 1331–1351. https://doi.org/10.1080/14783363.2011.625192
- Vo-Thanh, T., Vu, T. Van, Nguyen, N. P., Nguyen, D. Van, Zaman, M., & Chi, H. (2020). How does hotel employees' satisfaction with the organization's COVID-19 responses affect

Vol. 6, No.12; 2022

ISSN: 2456-7760

- job insecurity and job performance? *Journal of Sustainable Tourism*, 29(6), 907–925. https://doi.org/10.1080/09669582.2020.1850750
- Wolor, C. W., Supriyati, Y., & Purwana, D. (2019). Effect of organizational justice, conflict management, compensation, work stress, work motivation on employee performance sales people. *Humanities and Social Sciences Reviews*, 7(4), 1277–1284.
- Yu, J., Park, J., & Hyun, S. S. (2021). Impacts of the COVID-19 pandemic on employees' work stress, well-being, mental health, organizational citizenship behavior, and employee-customer identification. *Journal of Hospitality Marketing and Management*, 30(5), 529–548. https://doi.org/10.1080/19368623.2021.1867283