

Human Resource Performance Improvement Model Based on Intrinsic Motivation and Affective Commitment, Continuance Commitment and Normative Commitment as Mediating Variables

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Abstract. *This study aims to analyze the role of intrinsic motivation in improving human resource performance, with the dimensions of organizational commitment, namely affective commitment, continuance commitment, and normative commitment as mediating variables at the Semarang Medium Tax Office (KPP Madya Semarang). Specifically, this study wants to examine how intrinsic motivation affects the three dimensions of organizational commitment and how the three dimensions affect human resource performance. This study used an explanatory quantitative approach, with a sampling method involving 118 human resources who had more than three years of service at the Semarang Madya Tax Office. Data were collected through a structured questionnaire distributed through Microsoft Forms using a 5-point Likert scale. The relationship between variables was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with Smart PLS software. Intrinsic motivation is proven to increase organizational commitment. Organizational commitment is also proven to be able to improve human resource performance as well as being able to mediate the relationship between intrinsic motivation and human resource performance. This study strengthens the theory of organizational commitment by examining the mediating role of these three dimensions in the relationship between intrinsic motivation and human resource performance. This provides new insights into how organizational commitment can be a mechanism that bridges motivation and performance. This research also enriches the understanding of how intrinsic motivation can influence organizational commitment, especially in the context of public service organizations such as the Directorate General of Taxes. Organizations need to implement strategies to increase intrinsic motivation through recognition of achievement, rewards, and self-development. This study also supports more effective and sustainable human resource development, both in academic and practical contexts, particularly within the KPP Madya Semarang.*

Keywords: *Human Resource Performance; Intrinsic Motivation; Organizational Commitment.*

1. Introduction

Human resource challenges are inevitable in any organization's journey. Furthermore, the challenges of the current era of globalization and digitalization have impacted and challenged organizations to adapt to every change, both in technology and in societal behavior and habits. The increased use of information and communication technology has become a fundamental change within organizations (Meirina & Dewi, 2021).

The Directorate General of Taxes, an organization that plays a vital role in state tax revenue, also faces similar challenges, namely globalization and digitalization. One of its technical policies is accelerating human resource reform. (Directorate General of Taxes, 2024)

This is also evident in the Directorate General of Taxes' mission, which includes developing digital-based core business processes supported by an adaptive and collaborative organizational culture and a tax apparatus with integrity, professionalism, and motivation. (Directorate General of Taxes, 2024)

A study by Fong and Snape (2015) assessed human resource performance as crucial for driving organizational growth. Especially for service organizations, human resource performance is a determining factor and driving force for organizational growth.

Commitment is a belief that is very valuable in a relationship and requires maximum effort to maintain it (Palmatier et al., 2007). The results of the study by Herndorn et al. (2001) showed that human resource commitment to the organization will increase the human resource's feeling of suitability with the organization. Meyer et al. (1991) divided commitment to the organization into 3 types, namely affective commitment (the emotional relationship of human resources with the organization), normative commitment (related to the loyalty of human resources to remain in the organization), and continuance commitment (related to the desire of human resources to continue their work. Organizational commitment, especially affective commitment, will improve various human resource competencies and also human resource performance. (Bloemer et al., 2012)

Many factors influence human resource performance, one of which is intrinsic motivation. There is a strong relationship between intrinsic motivation and human resource performance, particularly in the self-development dimension, which relates to the quality and quantity of work. (Sidik et al., 2022)

Some studies reveal a research gap. Rachman's (2022) study found that human resource motivation has a positive and significant influence on human resource performance.

However, Hoxha and Ramadani (2024) found that motivation does not have a significant direct impact on human resource performance.

Strong human resource motivation is also closely related to affective commitment, continuance commitment, and normative commitment. Work motivation and the work environment have a positive influence on organizational commitment (Azizi & Firdaus, 2024). Meanwhile, organizational commitment also has a positive influence on human resource performance (Ali & Zainol, 2022). Meanwhile, according to Djastuti and Lestari (2023), as a mediating variable between job characteristics and human resource performance, the results showed that organizational commitment as a mediating variable was proven unable to mediate the relationship between job characteristics and human resource performance. Layan et al. (2024) in their study stated that the indirect effect of organizational commitment as a mediating variable from motivation to human resource performance did not have an influence in mediating human resource motivation and human resource performance.

Table

Key Performance Indicators of the Directorate General of Taxes in 2023

No.	Key Performance Indicators	Target (%)	Realization (%)	Achievement Index (%)
1.	Stakeholder Perspective(30%)			103.26
	Integrity Index	87.84	85.81	97.69
2.	Customer Perspective(20%)			98.95
	Realization of tax revenue from Material Compliance Monitoring (PKM) activities	100	74.27	74.27
3.	Internal Process Perspective(25%)			113.18
	Number of decisions upholding the object of appeal/lawsuit in the tax court	45	41.14	91.42
4.	Learning and Growth Perspective(25%)			108.08
	Budget implementation quality performance index	100	98.03	98.03
Organizational Performance Values				106.08

Source: Processed 2023 Directorate General of Taxes Performance Report, 2024

According to the 2023 Directorate General Performance Report, from all Organizational Performance Values achieved, the Directorate General of Taxes obtained an achievement index of 106.08, but there are still key performance indicators from each perspective that have not reached the target, which are related to human resource performance, namely the integrity index (97.69), the percentage of tax revenue realization from Material Compliance Supervision (PKM) activities (74.27), the percentage of the number of decisions that maintain the object of appeal/lawsuit in the tax court (91.42), and the budget implementation quality performance index (98.03). From the performance report, there is still a phenomenon of human resource performance that has not reached the expected target.

Table Organizational Performance Assessment of Semarang Medium Tax Office in 2023

No.	Key Performance Indicators	Target (%)	Realization (%)	Achievement Index (%)
1.	<i>Stakeholder Perspective(30%)</i>			107.31
2.	<i>Customer Perspective(20%)</i>			91.51
	Realization of tax revenue from Material	100	81.59	81.59
	Compliance Monitoring (PKM) activities			
3.	<i>Internal Process Perspective(25%)</i>			117.52
4.	<i>Learning and Growth Perspective(25%)</i>			115.36
Organizational Performance Values				108.72

Source: Processed Organizational Performance Value of Semarang Medium Tax Office 2023, 2024

The 2023 Organizational Performance Score of the Semarang Medium Tax Service Office (KPP Madya Semarang) also indicates that human resource performance still falls short of targets. This is evident in the percentage of tax revenue realized from Material Compliance Supervision (PKM) activities, which also did not achieve the maximum score (81.59), similar to the situation at the Directorate General of Taxes, the parent organization of KPP Madya Semarang.

2. Research Methods

The research conducted is explanatory research. Merkus (2021) explains that explanatory research aims to explain the relationship between two or more variables when available information is limited. This research can increase understanding of a phenomenon, how and why it occurs, and predict possible future events. These variables include intrinsic motivation, affective commitment, continuance commitment, normative commitment, and human resource performance.

3. Results and Discussion

3.1. The influence of intrinsic motivation on affective commitment in human resources of KPP Madya Semarang

The results of the hypothesis test show that the p-values that determine the influence of intrinsic motivation on affective commitment are $0.000 < 0.05$ and the t-statistic value $(12.121) > 1.96$. Meanwhile, the original sample has a value of 0.707 (positive). These results support the first hypothesis, namely that intrinsic motivation has a positive and significant effect on affective commitment in human resources at KPP Madya Semarang.

The results of this study can be interpreted and narrated by the researcher, who concluded that intrinsic motivation is a crucial factor in increasing the affective commitment of human resources in an organization. If intrinsic motivation in human resources is increased and managed well, it will influence affective commitment. Conversely, if intrinsic motivation in human resources is low, affective commitment will not increase and drive their performance.

The results of this study align with a study by Muchtadin and Sundry (2023), which showed that intrinsic motivation has a significant and positive effect on affective commitment. A similar finding was also expressed by Ibragimovic and Berishvili (2023), who stated that intrinsic motivation influences affective commitment in the digital era.

Research results show that intrinsic motivation has a positive and significant effect on affective commitment. Therefore, it can be interpreted that improved intrinsic motivation will foster human resources' affective commitment to their organization. Based on these positive results, human resources with intrinsic motivation will foster attachment and increased commitment to the organization. If human resources' motivation is fulfilled in an organization, their sense of belonging and commitment will also increase (Karanita & Kurniawan, 2022). The results of the tests conducted show a positive relationship between intrinsic motivation and affective commitment. This results in improved human resource loyalty to their organization.

Affective commitment can be further enhanced by the desire or drive of human resources to remain and have a strong sense of enjoyment in working within the organization. Human resources who enjoy the work they do can also increase their emotional attachment to the organization. Therefore, it is important for organizations to reward their human resources in the form of recognition for achievements and provide adequate work facilities so that human resources feel happy while working within the organization. This will result in human resources being more loyal and feeling comfortable with their work and the organization. The results of this study are in line with research conducted by Mahrani et al. (2022) and Ardiana et al. (2023), which showed that intrinsic motivation has a positive and significant impact on affective commitment.

3.1.1. The influence of intrinsic motivation on continuance commitment in human resources at KPP Madya Semarang

The results of the hypothesis test show that the p-values that determine the influence of intrinsic motivation on continuance commitment are $0.000 < 0.05$ and the t-statistic value $(20.339) > 1.96$. Meanwhile, the original sample has a value of 0.829 (positive). These results support the second hypothesis, namely that intrinsic motivation has a positive and significant effect on continuance commitment.

The results of this study can be understood and concluded that intrinsic motivation has an important factor in driving continuance commitment in human resources. Conversely, if this intrinsic motivation is low and cannot be developed properly in human resources, it will impact the low continuance commitment possessed in the world of human resources work. This proves that intrinsic motivation and continuance commitment are both important in building psychological work enthusiasm so that human resource productivity can increase and have a better work commitment.

The results of this study align with the theory of Maspuatun et al. (2022) that continuance commitment can be carried out continuously, demonstrated through human resource loyalty to the organization by preferring to remain for a long period. This is usually based on the feelings of human resources who have contributed significantly to the organization. In other words, this commitment usually arises from the human resource's fear of loss if they leave the organization. Loss here is interpreted broadly, such as loss in economic aspects, emotional aspects, career opportunities, relationships, or friendships within the organization. For example, human resources will spend their working life in an organization simply because they are pursuing benefits and pension funds when they leave.

Continuance commitment will ensure long-term retention of human resources and make it difficult for them to leave the company. This is an advantage for the organization, ensuring employee retention. Continuance commitment allows the organization to receive significant contributions from its human resources, enabling it to achieve its goals with optimal employee performance. The results of this study align with those of Lamondjong and Herawati (2021) and Maimunah et al. (2020), who explain the influence of intrinsic motivation on continuance commitment.

3.1.2. The influence of intrinsic motivation on normative commitment in human resources of KPP Madya Semarang

The results of the hypothesis test show that the p-values that determine the influence of intrinsic motivation on normative commitment are $0.000 < 0.05$ and the t-statistic value $(25.715) > 1.96$. Meanwhile, the original sample has a value of 0.841 (positive). These results support the third hypothesis, namely that intrinsic motivation has a positive and significant influence on normative commitment.

The results of this study can be concluded that intrinsic motivation is a crucial factor in encouraging normative commitment in human resources. Higher intrinsic motivation is better for encouraging normative commitment in human resources. Conversely, low normative commitment is caused by a lack of intrinsic motivation in human resources. Therefore, it is crucial for organizations to create a work environment filled with motivation, both extrinsic and intrinsic, which will ultimately increase commitment.

Previous research conducted by Setrojoyo et al. (2023) revealed that intrinsic motivation positively influences human resource performance and normative commitment. A study by Sidik et al. (2022) also showed that intrinsic motivation partially has a positive and significant effect on human resource performance and normative commitment. Nurfaizi and Muafi (2022) also conducted a study showing that intrinsic motivation has a positive and significant effect, as in other studies.

The results of this study demonstrate the importance of normative commitment. This aligns with Puspitasari's (2019) opinion that human resources with normative commitment tend to be more motivated and dedicated to their work, ultimately increasing productivity. By

feeling obligated to remain with an organization, human resources tend to be less willing to leave, thereby reducing turnover rates.

Normative commitment helps create a strong bond between human resources and the organization, creating a stronger sense of connection and belonging. Employees with normative commitment tend to be more enthusiastic about making positive contributions to the organization, both in terms of new ideas and improving work quality. Normative commitment can help increase employee job satisfaction because they feel they are doing the right thing (Purnama et al., 2023).

Normative commitment is crucial because it can create more productive, loyal, and committed human resources. By enhancing normative commitment, companies can improve the quality of their human resources and achieve organizational goals more effectively. Commitment is crucial for human resources. A deep commitment from human resources can measure the level of consistency and responsibility, whether in easy or difficult, happy or difficult, or light or heavy conditions. Without commitment, there will be no consistency. A good organization consists of highly committed human resources. The higher the commitment value of each human resource, the better the organization's achievements. Committed human resources always give their best for what they have committed to.

3.1.3. The influence of affective commitment on the performance of human resources at the Semarang Medium Tax Office

The results of the hypothesis test show that the p-values that determine the influence of affective commitment on human resource performance are $0.032 < 0.05$ and the t-statistic value $(2.944) > 1.96$. Meanwhile, the original sample has a value of 0.245 (positive). These results support the fourth hypothesis, namely that affective commitment has a positive and significant influence on human resource performance.

The results of this study can be interpreted descriptively as showing that affective commitment has a significant influence on human resource performance. This means that affective commitment is a crucial factor in improving human resource performance. A higher level of affective commitment will further improve performance and productivity. Conversely, a lack of affective commitment in an organization will negatively impact human resource performance.

The results of this study are supported by Ardiansyah et al. (2019) who stated that affective commitment has a positive and significant influence on human resource performance. Their research is in line with and supports the results of the established hypothesis, namely that if human resources have affective commitment, human resources can work well in the organization and can provide benefits for the organization and human resources themselves. Similarly, the relationship between organizational commitment (affective commitment, continuance commitment, and normative commitment) and performance was stated by Sumarni and Pramuntadi (2019). They stated that there is an influence between

organizational commitment variables on performance. The results of this study indicate that affective commitment has an effect on human resource performance.

3.2. The influence of continuance commitment on the human resource performance of KPP Madya Semarang

The results of the hypothesis test show that the p-values that determine the influence of continuance commitment on human resource performance are $0.000 < 0.05$ and the t-statistic value ($3.915 > 1.96$). Meanwhile, the original sample has a value of 0.486 (positive). These results support the fifth hypothesis, namely that continuance commitment has a positive and significant effect on human resource performance.

The results of this study can be concluded that continuance commitment is a crucial factor in driving human resource performance in an organization. Conversely, when continuance commitment is low and cannot be developed by human resources, it can reduce their performance. This study can be interpreted as meaning that continuance commitment and human resource performance are interrelated, contributing to the success of work services and productivity in an organization.

Meanwhile, the results of this study indicate a positive relationship between continuance commitment and human resource performance. This is in line with the results of research by Kasogela (2019), which focused on determining the impact of continuance commitment on job performance in a sample of 116 public and private sector human resources in industrial and government companies. Previous research conducted by Karyono and Hakim (2022) showed that continuance commitment, along with affective and normative commitment, positively influenced human resource performance in various Regionally-Owned Enterprises (BUMD) in Demak. Furthermore, research conducted by Widodo (2009) concluded that continuance commitment influences human resource performance. Human resources who are continuously engaged with an organization tend to perform better because they avoid the costs of leaving the organization.

3.2.1. The influence of normative commitment on the performance of human resources at the Semarang Medium Tax Office

The results of the hypothesis test show that the p-values that determine the influence of normative commitment on human resource performance are $0.044 < 0.05$ and the t-statistic value ($2.766 > 1.96$). Meanwhile, the original sample has a value of 0.109 (positive). These results support the first hypothesis, namely that normative commitment has a positive and significant effect on human resource performance.

The results of this study can be concluded that normative commitment is a crucial factor in driving human resource performance in an organization. Affective and normative commitment are inseparable components that can encourage all human resources to work more actively in accordance with Standard Operating Procedures (SOPs) and regulations

established by the organization. Conversely, a decline in normative commitment will impact human resource performance.

The results of this study indicate a significant influence of normative commitment on human resource performance. This compares with research conducted by Vandenberghe et al. (2015) that found normative commitment had a less positive relationship with work performance when several high commitment alternatives were present. This study aligns with Karyono and Hakim (2022) who showed that normative commitment, along with affective commitment, positively influences human resource performance in various Regionally-Owned Enterprises (BUMD) in Demak.

3.2.2. The influence of intrinsic motivation on human resource performance through the mediation of affective commitment at KPP Madya Semarang

The results of the hypothesis test show that the p-value of the specific indirect effect is $0.038 < 0.05$, plus the t-statistic value $(2.824) > 1.96$, then the original sample has a value of 0.273 (positive). These results support the hypothesis that affective commitment is able to mediate the positive and significant influence of intrinsic motivation on human resource performance.

The results of this study can be concluded that affective commitment is a variable capable of mediating the influence of motivation on human resource performance. When human resources have an affective commitment to a job, intrinsic motivation will grow within them, driving improved performance. Therefore, human resources in an organization must have an affective commitment that ultimately mediates, enhances, and encourages intrinsic motivation to improve their performance and productivity.

Affective commitment is defined as the desire of human resources to remain part of the organization, considering that if they leave, they will face the risk of loss. The key to affective commitment is "want to". This means that human resources with high affective commitment will be more likely to stay in the organization because they consider the organization to be part of themselves. These human resources will have a greater willingness to contribute and participate in anything related to the organization, these human resources will not think about the benefits of the organization because for them working in the organization is a source of pride.

3.2.3. The influence of intrinsic motivation on human resource performance through the mediation of continuance commitment at KPP Madya Semarang

The results of the hypothesis test show that the p-value of the specific indirect effect is $0.000 < 0.05$, plus the t-statistic value $(3.739) > 1.96$, then the original sample has a value of 0.402 (positive). These results support the hypothesis that continuance commitment is able to mediate the positive and significant influence of intrinsic motivation on human resource performance.

The results of this study can be concluded that continuance commitment can mediate the influence of intrinsic motivation on human resource performance. It is concluded that continuance commitment is a crucial factor that can strengthen the influence of intrinsic motivation on human resource performance. By having organizational commitment, a commitment to working in an organization, human resources will grow motivated to work together to advance the organization. This motivation will then indirectly influence human resource performance, which is why the continuance commitment variable can act as a mediating variable.

The results of this study align with previous research by Kuswanti et al. (2021), which states that continuance commitment partially has a significant effect on human resource performance at PT Pinago Utama Sugiwaras. Continuance commitment is a crucial factor for human resources who wish to remain members of an organization due to an awareness of the costs associated with leaving. Cost-based reasons for remaining include salary, benefits, promotions, and family concerns. According to Priansa (2016), continuance commitment is a commitment based on rational needs. In other words, this commitment is formed based on profit and loss, considering what must be sacrificed if remaining in an organization. The key to this commitment is the need to survive ("need to"). Therefore, human resources with a higher continuance commitment are more likely to remain because if they leave the organization, they will experience significant losses, especially if they do not work in the organization because they will not receive salary, incentives, and they will have difficulty finding new jobs.

3.2.4. The influence of intrinsic motivation on human resource performance through the mediation of normative commitment at KPP Madya Semarang

The results of the hypothesis test show that the p-value of the specific indirect effect is $0.046 < 0.05$, plus the t-statistic value $(2.162) > 1.96$, then the original sample has a value of 0.192 (positive). These results support the hypothesis that normative commitment is able to mediate the positive and significant influence of intrinsic motivation on human resource performance.

The results of this study can be analyzed descriptively, showing that normative commitment can mediate the influence of intrinsic motivation on human resource performance. This proves that human resources with strong normative commitment will psychologically encourage intrinsic motivation, whereby increased intrinsic motivation will impact improved performance. Therefore, normative commitment must be enhanced within a company so that its influence can mediate intrinsic motivation and even better performance.

The results of the study explaining that normative commitment is able to mediate the influence of intrinsic motivation on human resource performance at the Semarang Medium Tax Office are supported by the results of other studies, including Triadi et al. (2023) which show that intrinsic motivation with organizational commitment as a mediating variable can improve human resource performance in Semarang City Land Office employees.

Commitment Normative commitment is a commitment based on the norms within human resources, containing human resources' beliefs about their responsibilities to the organization. Human resources feel compelled to stay because of loyalty. The key to normative commitment is the obligation to remain in the organization ("ought to"). Suparyadi (2015) adds that normative commitment is characterized by human resources' work behavior being limited to what is formally their responsibility. They are not interested in sacrificing their time, energy, or thoughts on organizational issues that are not their responsibility.

Based on several opinions that have been put forward, it can be concluded that affective commitment is a condition in which human resources remain in an organization because they feel part of the organization and work in the organization because there is a sense of pleasure. Continuance commitment is stated when human resources remain because they feel they will lose if they leave the organization, especially financial losses, while normative commitment is a sense of obligation carried out by human resources, that what should happen is that human resources do all the work that is their responsibility. Outside of that, they will not be involved in it, even under any circumstances. However, human resources who have a high level of normative commitment will carry out their duties correctly and directed and will work in accordance with applicable norms or rules.

According to Sopiah (2018), high or low human resource commitment will have an impact on: 1) Human resources themselves, for example on career development in the organization; 2) Organization, human resources who are highly committed to the organization will result in high organizational performance, reduced absenteeism, human resource loyalty, etc.

4. Conclusion

Based on the results of the Partial Least Square – Structural Equation Modeling (PLS-SEM) analysis that has been carried out, the following conclusions can be drawn: Intrinsic motivation, which reflects the internal drive of human resources to work due to job satisfaction and meaning, significantly increases affective commitment (emotional attachment to the organization), continuance commitment (perceived need to remain in the organization), and normative commitment (a sense of moral obligation to persist). This indicates that human resources who have internal drive from within themselves tend to have a stronger attachment to the organization in terms of various dimensions of commitment; Affective commitment, continuance commitment, and normative commitment significantly mediate the relationship between intrinsic motivation and human resource performance. This means that intrinsic motivation improves human resource performance not only directly but also through strengthening emotional attachment, perceived economic or social needs, and a sense of moral obligation to the organization. These three types of commitment act as mechanisms that strengthen the effect of intrinsic motivation on human resource performance. Intrinsic motivation directly contributes to improved human resource performance, as measured by work quality, quantity, task

execution, and timeliness. Employees motivated by inner satisfaction and job challenges demonstrate higher performance than those less intrinsically motivated. All three dimensions of organizational commitment (affective, continuance, and normative) have a positive and significant influence on human resource performance. Employees who feel emotionally attached, have a need to remain with the organization, or feel morally obligated tend to perform better and contribute to achieving organizational goals.

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