

## The Role of Social Capital on Human Resource Performance by Considering Affective Commitment Factors a Study at Kpp Pratama Demak

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**Abstract.** *This study aims to examine the role of affective commitment in moderating the effect of Social Capital on Human Resource Performance. Previous research has highlighted the importance of social capital on the performance of government agencies, in addition to changes in organizational culture, the administrative system in an organization requires organizations to develop knowledge sharing as one of the performance supporters that can be created through good social capital. However, from several previous studies there are differences in results so that this study adds the affective commitment factor to mediate Social Capital on Human Resource Performance. This research was conducted at one of the Demak Primary Tax Service Offices (KPP Pratama Demak) with 74 employees as respondents. Data was collected by filling out a questionnaire via google form using a Likert scale of 1-5. Analyze the relationship between variables using the Partial Least Square Structural Equation Modeling (PLS-SEM) analysis method. The results show the important role of Social Capital which influences Human Resource Performance directly and indirectly through affective commitment. This research supports Social Exchange Theory which explains that relationships between individuals, trust and norms are in line with emotional attachment to organizations that can improve organizational performance.*

**Keywords:** *Affective; Commitment; Performance; Social.*

### 1. Introduction

Human resources (HR) play a crucial role in the continuity and operational activities of an organization (Febrida, 2020). One of HR's roles is in the creation and effective transfer of knowledge within an organization. This process requires good relationships between employees. Effective HR management can positively impact HR performance and the overall sustainability of the organization (Mangkunegara, 2020).

In recent years, research on social capital has developed significantly. In a study conducted by R. Putnam et al. (2021) on government agencies in Italy, high levels of social capital

positively influenced performance in public or government institutions. Meanwhile, another study conducted in the United States found that low levels of social capital also resulted in low performance (R.D. Putnam, 1995). Furthermore, organizational features such as networks, norms, and trust facilitate collaboration and fostering beneficial relationships.

Acquaah (2007) also conducted research on social capital, focusing on corporate managers and government officials, to determine its impact on company performance. The study found that social capital positively impacts organizational performance, but this influence is influenced by the organization's strategic orientation. This study highlights the importance of social networks in resource acquisition and strategic organization, emphasizing that competitive strategy influences the effectiveness of social capital. Therefore, social capital can be defined as the value inherent in social relationships, which is a crucial asset in determining organizational excellence. The higher an organization's social capital, the greater its innovation and performance (Lyu et al., 2022).

Based on previous research, the role of social capital from a societal perspective is explained. The aspects of community participation, policy effectiveness, and service quality influence the performance of public institutions. This can be explained as follows:

a. Trust in government can increase legitimacy:

Social capital, in the form of public trust in the government, creates legitimacy and public support for the implementation of public policy. If the public believes that government policies are in the public interest, they are more likely to comply with regulations and laws.

b. Public collaboration and participation:

With high social capital, communities are more active in decision-making and policy implementation. Strong social networks foster collaboration between government and communities, resulting in relevant and effective policies.

c. Efficiency and effectiveness in policy implementation:

High levels of social capital will reduce conflict and facilitate coordination due to good relationships with the general public. This allows the government to operate more efficiently and effectively.

d. Oversight and accountability:

High social capital with good social networks and collective norms will facilitate monitoring and accountability of government performance.

e. Cooperation in facing problems and crises:

With good social capital in the form of good relations between the community and the government, it will support forms of cooperation in dealing with problems and crises that

occur in the country.

The Demak Pratama Tax Office (KPP Pratama Demak) is a work unit under the Directorate General of Taxes (DGT) and plays a crucial role in optimizing tax revenue and improving tax compliance. To achieve its vision, mission, and objectives, the Demak Pratama Tax Office requires support from an organizational structure, business processes, and human resources capable of carrying out assigned tasks effectively, efficiently.

Affective Commitment is a category of commitment based on research by Allen & Meyer (1990), which states that there is an emotional attachment inherent in human resources through their involvement in the organization. Affective commitment can also be a determining factor in an employee's dedication and loyalty as human resources. Employees with high affective commitment tend to demonstrate a sense of belonging to the company, increase involvement in organizational activities, a desire to achieve organizational goals, and a desire to remain in the organization (Rhoades & Armeli, 2001).

## 2. Research Methods

This type of research is explanatory (explaining causality between variables). Sekaran (2017) explains that explanatory research is research that highlights the influence between determining variables and tests the proposed hypotheses. The description contains descriptions but focuses on the variables. These variables are: HR Performance, Affective Commitment, and Social Capital. This study used an online questionnaire distribution method using Google Forms as a data collection method. A questionnaire is a data collection method/technique that involves distributing forms containing a list of questions or written statements to respondents for them to answer (Sugiyono, 2018). The questionnaires were distributed to all employees (HR) of the Patama Demak Tax Office, who had worked.

## 3. Results and Discussion

Before discussing the variable descriptions, the respondents' identities in this study were divided into several demographic criteria and job categories. The respondents were employees at the Demak Pratama Tax Office (KPP Pratama), with a population of 74 employees. This study used a saturated sampling method for sample collection. A general description of the respondents, classified by age, highest education level, gender, length of service, structure, section, and functional position.

Validity testing is used to demonstrate the accuracy and precision of questionnaires distributed to respondents. A questionnaire is considered valid if the questions accurately reveal what it is intended to measure. In PLS, if an indicator's loading factor is  $>0.5$ , it is considered valid.

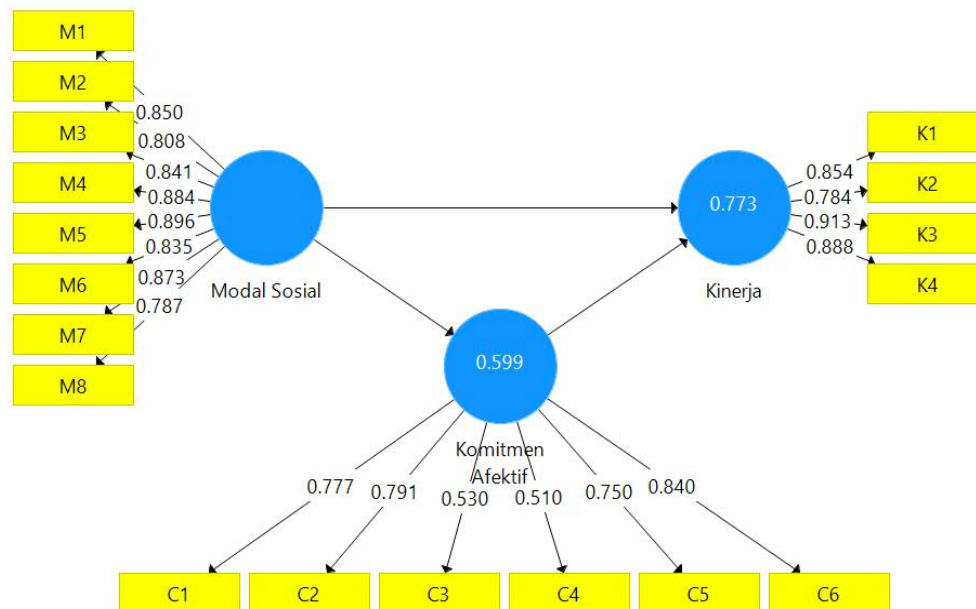


Figure Validity Test (PLS Algorithm Model)

The validity test results indicate that all variables are valid. This is evidenced by the fact that all indicator loading factors are  $>0.5$ , indicating validity. This indicates that the indicators accurately measure the constructs as required.

Reliability testing indicates how reliable an instrument is and how reliable it is to use as a data collection tool. A questionnaire is considered reliable if respondents' answers to the questions are consistent over time. Reliability testing is a tool for measuring a questionnaire as an indicator of a variable or construct. The following are the results of the reliability test:

Table Reliability Test

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Performance	0.883	0.891	0.919	0.741
Affective Commitment	0.798	0.832	0.856	0.506
Social Capital	0.944	0.946	0.953	0.718

Source: Processed primary data, 2025.

Based on the reliability test table above, it can be seen that each variable has a composite reliability value above 0.7 and an AVE value  $> 0.5$  so that the variable components in the questionnaire are declared reliable.

The coefficient of determination, or R-square test, is used to determine the best level of accuracy in regression analysis, indicated by a coefficient of determination between 0 (zero) and 1 (one). The results of the coefficient of determination can be seen in the table below:

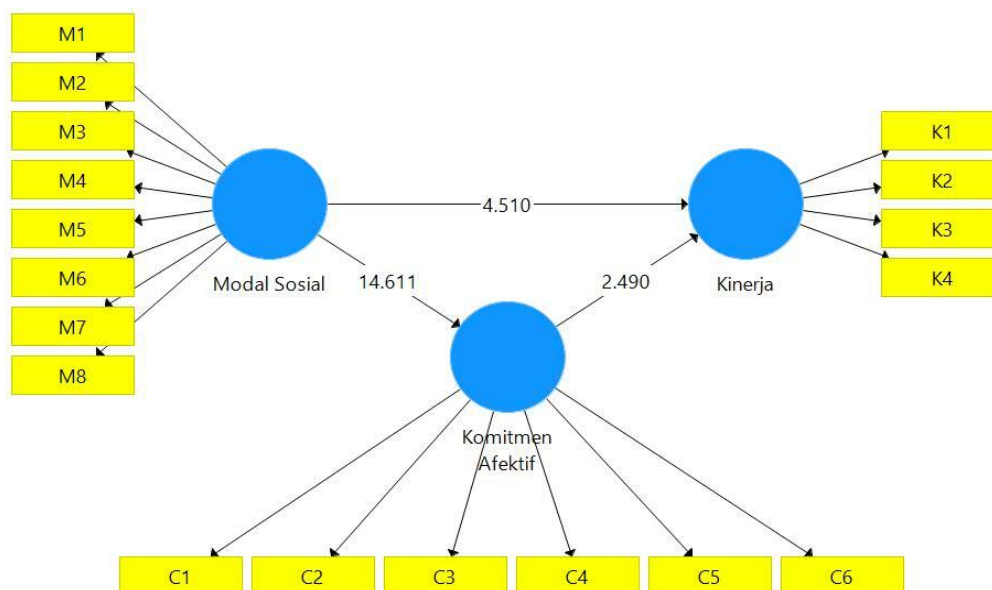
**Table Results of the Coefficient of Determination**

Variable	Adjusted R Square
HR Performance	0.773
Affective Commitment	0.599

Source: Processed primary data, 2025.

Based on table 4.8. regarding the performance determination coefficient, the adjusted R square value is 0.773 (moderate). This means that 77.3% of the HR Performance variable can be explained by independent variables (Social Capital and Affective Commitment), the remaining 22.70% is influenced by other variables outside the model studied. Affective commitment has a determination coefficient of 0.559 (55.9%), meaning that commitment is influenced by other variables outside of social capital by 44.1%.

Structural Model Analysis (bootstrap) testing is a path analysis that involves moderating variables in building a relationship model. Moderating variables act as variables that strengthen or weaken the relationship between independent variables and dependent variables where the regression equation contains an interaction element (multiplication of two or more independent variables). The results of the interaction path analysis test of moderating variables can be seen in the table below:



**Figure SEM-PLS Path Analysis (PLS Bootstrap Model)**



The figure above illustrates the path coefficients between the independent and mediating variables in influencing HR performance. These path coefficients can be used as a basis for determining the acceptance of the hypothesis.

Hypothesis testing is performed using a significance value to determine whether the independent variable influences the dependent variable. If the sig value is  $<0.05$ , the independent variable influences the dependent variable. The results of the hypothesis testing are as follows:

**Table** Hypothesis Test Results

Variables			Original Sample	T Statistics	Sig.	Information
<b>Affective Commitment</b>	<b>-&gt;</b>	<b>Performance</b>	0.367	2,490	0.013	H2 Accepted
<b>Social Capital</b>	<b>-&gt;</b>	<b>Performance</b>	0.567	4,510	0.000	H1 Accepted
<b>Social Capital</b>	<b>-&gt;</b>	<b>Affective Commitment</b>	0.778	14,611	0.000	H3 Accepted

Source: Processed primary data, 2025 (See Appendix).

Based on table it is known that the Social Capital variable influences HR Performance, so the first hypothesis is accepted. The better the employee's Social Capital, the better the HR performance will be. This is proven in the table which shows that the Social Capital variable on HR Performance has a coefficient value of 0.567 indicating a strong positive influence, T statistic:  $4.510 > 1.96$  and a significant Sig. (p-value) of 0.000.

The Social Capital variable influences Affective Commitment as proven in the table, so the second hypothesis is accepted. The better the social capital, the higher the Affective Commitment. This is proven in the table which shows that the affective commitment variable on HR Performance has a coefficient value of 0.778 indicating a stronger positive influence, T statistic:  $14.611 > 1.96$  which means it is very significant and Sig. (p-value) of  $0.000 < 0.05$ .

Each component of the social capital indicator has a logical relationship with improved human resource performance. The norm of reciprocity creates a sense of responsibility and solidarity, where organizational members are more motivated to help and support each other in achieving common goals. Active participation in organizational activities demonstrates a strong sense of belonging, which fosters commitment and dedication to work.

Thus, the logical link between social capital and human resource performance lies in how healthy social relations can create strong work synergy. Human resources in a work environment with high social capital tend to have greater motivation, loyalty to the organization, and better adaptability to change. These positive effects directly and indirectly increase productivity, innovation, and the quality of work output. Therefore, strengthening social capital is a crucial strategy in the development and management of human resource performance across various organizational sectors.

Affective commitment has a significant positive influence on human resource (HR) performance because it reflects employees' emotional attachment, identification, and involvement with the organization. When individuals feel emotionally connected to their workplace, they demonstrate loyalty, high work morale, and a strong desire to contribute their best. Affective commitment encourages employees to work not only for formal obligations but also out of a sense of belonging and pride in being part of the organization. This directly impacts increased productivity, work quality, and resilience in the face of challenges.

Indicators of affective commitment, such as pride in the organization, a desire to remain with the organization long-term, and a sense of belonging to the team, are all logically linked to improved performance. For example, pride in the organization encourages employees to maintain a positive reputation and work results. The desire to remain with the organization creates stability and consistency in work processes and reduces turnover rates. Meanwhile, a sense of belonging to the organization fosters a harmonious work environment and enhances cooperation between individuals, ultimately strengthening collective performance.

Thus, affective commitment is not only psychological but also has a real impact on daily work behavior. Human resources with high levels of affective commitment are more proactive, responsible, and demonstrate initiative in completing tasks. They are also more open to change and easier to work with in teams. Therefore, building and strengthening affective commitment is a crucial strategy in human resource management to achieve superior and sustainable organizational performance.

Social capital has a significant positive effect on affective commitment because strong social relationships within an organization create deep emotional bonds between individuals and their work environment. When employees are in a social network of mutual trust, support, and positive connections, a sense of belonging and attachment to the organization grows. Harmonious relationships among coworkers, fair work norms, and open networks strengthen the sense of acceptance and appreciation, which forms the basis for strong affective commitment.

Each component of social capital contributes logically to the formation of affective commitment. Trust among organizational members creates a sense of emotional security and comfort, enabling individuals to feel personally connected to their workplace. Norms of reciprocity foster a sense of fairness and mutual understanding, which makes individuals feel valued and cared for, strengthening emotional loyalty. A broad and active social network enables the exchange of ideas and social support, which enhances a sense of involvement and belonging.

Based on the path test and bootstrapping, social capital has a positive and significant influence on affective commitment, affective commitment has a positive influence on performance, and social capital has a direct influence on performance. This indicates that the direct influence of social capital on performance remains significant, even though affective

commitment as a mediator has been included in the model. This partial mediation indicates that social capital not only influences affective commitment but can also directly improve HR performance.

Thus, social capital serves as a socio-emotional foundation that strengthens affective commitment. The higher the quality of social relationships in the workplace, the more likely individuals are to feel proud, happy, and emotionally motivated to be part of the organization. This has direct implications for employee retention, long-term loyalty, and the readiness of human resources to make maximum contributions without formal pressure. Therefore, building social capital is a strategic step in strengthening the affective commitment of human resources to create a healthy and productive organizational culture.

#### 4. Conclusion

Human resource performance can be influenced by employee social capital, and affective commitment can be a control for employees in completing their tasks using their social capital. Partially, the conclusions from the analysis in chapter 4 can be explained as follows: The higher the social capital, the better the human resource performance. The higher the affective commitment, the better the HR performance. The higher the social capital, the better the affective commitment. First, management needs to actively build and maintain social capital in the workplace by creating a collaborative culture, open communication, and healthy interpersonal relationships. Activities such as cross-team discussion forums, mentoring programs, and strengthening trust-based work norms can strengthen social networks and norms of reciprocity. This is crucial for employees to feel connected and motivated to work collectively, ultimately increasing work effectiveness and productivity.

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