

The Mediation Role of Organizational Commitment in Improving Human Resource Performance Through Organizational Climate and Self Efficacy (Study at Demak Pratama Tax Office)

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Abstract. Human resource performance plays a crucial role in achieving organizational goals. Human resource performance serves as an indicator for companies to assess the extent to which human resources effectively carry out their duties and responsibilities. Organizational leaders need to pay more attention to optimizing their human resource performance, as optimal performance can provide the best contribution to supporting the achievement of organizational goals. Optimal human resource performance should be a priority in organizations, as it is the primary factor determining the organization's success in achieving its goals. This research falls into the explanatory research category with a quantitative approach. Explanatory research aims to explain and describe the relationships between the variables studied and to gain a deeper understanding of the causal relationships between these variables. The quantitative approach is based on the positivist paradigm, which involves research on specific populations or samples. Efforts to improve human resource or employee performance at the Demak Pratama Tax Office (KPP Pratama) are not sufficient simply by focusing on the implementation of organizational climate and increasing self-efficacy. The aspect of organizational commitment also plays an important role that cannot be ignored. These results indicate that synergy between organizational climate, self-efficacy, and organizational commitment is essential to create a maximum impact on improving human resource performance at the Demak Pratama Tax Office.

Keywords: Create; Impact; Improving; Maximum.

1. Introduction

The Pratama Tax Service Office (KPP Pratama) faces significant complex human resource dynamics in the context of public services in the taxation sector. Government agencies such as KPP face unique challenges in managing human resources, where demands for professionalism and public accountability are key pressures in a modern bureaucratic system. The Pratama KPP's primary function is to provide services, conduct supervision, and optimize tax revenue within its jurisdiction. The Pratama KPP is tasked with assisting taxpayers with tax

administration, such as NPWP registration, SPT receipt, and tax consultations, while also ensuring taxpayer compliance with applicable regulations. This demonstrates that if the Pratama KPP plays a strategic role in supporting state revenue, it requires qualified and competent human resources (HR) to optimally carry out these tasks.(Afianto et al., 2024).

Human Resources (HR) is one element that requires attention because it plays a crucial role in the sustainability of an organization. HR is essential for achieving organizational goals.(Wijayana, Rahay, et al., 2022)An organization's success in improving quality and quantity depends heavily on its human resources. In efforts to improve performance, organizations cannot rely entirely on machines or technology; the primary determining factor is the workforce, namely humans. Therefore, organizations that are oriented towards progress and development always make improving human resource performance one of their main principles, so that organizational goals can be achieved more efficiently and effectively.(Nugroho & Soliha, 2023).

Human Resource Performance can be interpreted as the level of HR productivity as seen based on the quality and quantity of work results, in accordance with the standards determined by the organization.(Manzoor et al., 2019). Performance also shows the form of an individual's ability to carry out and complete his/her tasks (Hakim et al., 2022). HR performance has a very important role in achieving organizational goals. Human Resource Performance is an indicator for companies to assess the extent to which HR carries out its duties and responsibilities well. Organizational leaders need to pay more attention to optimizing the performance of their human resources, because with optimal performance, they can make the best contribution to supporting the achievement of organizational goals. Optimal HR performance must be a priority in the organization, because this is the main factor that determines the success of an organization in achieving its goals (Indarto et al., 2023).

The HR performance study in this research will be conducted at the Demak Pratama Tax Service Office (KPP Pratama Demak). KPP Pratama Demak is a work unit under the Directorate General of Taxes, tasked with providing services, supervision, and tax collection within its jurisdiction. As the spearhead of state revenue collection efforts from the tax sector, KPP Pratama Demak is expected to meet its established performance targets. Therefore, HR performance is a crucial aspect in ensuring the organization's success in carrying out its duties.

The decline occurred due to the reduced effectiveness of the oversight program, external challenges such as macroeconomic conditions, or suboptimal human resources in carrying out oversight duties. Furthermore, changes in tax policies or regulations that affect taxpayer behavior may also be a major contributing factor. This decline in performance strongly argues that efforts to improve the performance of the Demak Pratama Tax Office require not only a technical approach but also a more adaptive managerial strategy to the dynamics of the organization's external and internal environments. This indicates challenges in maintaining effective oversight and taxpayer compliance. Furthermore, although the second and third indicators approached or exceeded targets, the fluctuations demonstrated the need for

improved management strategies and human resources to maintain stable and sustainable performance.

This decline raises concerns about the effectiveness of the organization's core duties in ensuring taxpayer compliance and the sustainability of state revenues. This is an early indication of fundamental human resource management issues, both from an individual psychological perspective, such as self-efficacy, and from a work environment perspective, such as organizational climate. If this situation is not addressed promptly, it will erode public trust in tax institutions and potentially hinder the achievement of state revenue targets. Therefore, this research is crucial for an in-depth examination of the internal factors influencing employee performance in tax oversight and service delivery, in order to find appropriate solutions to improve organizational effectiveness and efficiency.

This poses a challenge for the Demak Pratama Tax Office (KPP Pratama Demak) to ensure that each performance target can be consistently achieved in the future. Therefore, an in-depth evaluation is needed to identify the root of the problem, so that strategic steps can be taken to ensure the performance of the Demak Pratama Tax Office remains stable and supports the state's tax revenue targets in the future. The Demak Pratama Tax Office is expected to identify various factors that influence the performance of its human resources, including organizational climate and self-efficacy (Rahayu & Wati, 2023; and Utami et al., 2023).

Organizational climate is the shared perceptions held by members of an organization regarding the policies, practices, and procedures that serve as a framework that influences the behavior and performance of human resources (Beus et al., 2023). Organizations that create an atmosphere of mutual respect and support openness in expressing opinions can encourage positive emotions among employees. This will increase employee motivation and work enthusiasm in carrying out their duties. An organizational climate that supports good communication and mutual trust can also increase collaboration between human resources, which in turn increases work efficiency and effectiveness. A positive work climate will make human resources feel more appreciated and motivated to give their best performance, which ultimately contributes to the achievement of organizational goals (Sani, 2024).

Self-efficacy is a belief in a person's ability to face and solve problems, as well as the belief in being able to organize and complete a job to achieve a certain level of performance (Yennie et al., 2021). Self-efficacy is crucial for human resources to improve their ability to complete assigned tasks, enabling the organization to operate optimally and achieve its full potential. Human resources who possess tenacity, perseverance, and self-confidence in achieving their goals will demonstrate superior performance. The tenacity, perseverance, and confidence possessed by human resources positively impact their performance contributions to the organization (Kanapathipillai et al., 2021).

Organizational commitment refers to the extent to which human resources identify with the organization where they work, their level of involvement in the organization, and their willingness to stay or leave the organization (Herrera & Heras-Rosas, 2021). Organizational

commitment plays a crucial role in strengthening the relationship between human resources and the organization, which in turn improves performance. Highly committed human resources tend to be more motivated, contribute more, and demonstrate greater initiative. This commitment also strengthens the influence of leadership and self-efficacy, linking both to improved human resource performance.

Organizational commitment will be used as a mediating variable in this study because it plays a crucial role in connecting factors that influence human resource performance, such as organizational climate and self-efficacy. When human resources feel strongly attached to the organization, they are more motivated to perform optimally and contribute positively to organizational goals. High commitment makes human resources more focused on achieving shared goals and increases their efforts in completing tasks. Thus, organizational commitment not only strengthens the influence of organizational climate and self-efficacy but also serves as a bridge that optimizes the relationship between these two variables and human resource performance. This makes organizational commitment a relevant variable in improving performance effectiveness within an organization.

Organizational commitment as a mediating variable in the influence of organizational climate and self-efficacy on HR performance is also supported by previous research. Research conducted by Rahayu & Wati (2023); And Sani (2024) which explains that organizational commitment can mediate the influence of organizational climate on HR performance. The research conducted Yennie et al., (2021); And Ayuwangi et al., (2024) which explains that organizational commitment can mediate the influence of self-efficacy on HR performance.

This description indicates that there are differences in research findings regarding the influence of organizational climate and self-efficacy on HR performance, as evidenced by significant and insignificant results. Therefore, this study was conducted to explore the influence of organizational climate and self-efficacy on HR performance at the Demak Pratama Tax Office, by including organizational commitment as a mediating variable.

2. Research Methods

This research falls into the explanatory research category with a quantitative approach. Explanatory research aims to explain and describe the relationships between the variables studied and to gain a deeper understanding of the causal relationships between them. The quantitative approach is based on the positivist paradigm, which involves research on a specific population or sample. Data is collected using research instruments and then analyzed statistically or quantitatively with the aim of describing and testing previously formulated hypotheses. (Sugiyono, 2022). This research is causal in nature, namely testing the cause-and-effect relationship between variables. This study aims to analyze the relationship between four variables: organizational climate (X1) and self-efficacy (X2) as independent variables, organizational commitment (Z) as an intervening variable, and HR performance (Y) as the dependent variable.

3. Results and Discussion

The process of research results and discussion begins with data collection through the distribution of questionnaires designed to measure several main variables, namely organizational climate, self-efficacy, organizational commitment, and Human Resources performance. After the data is obtained, the next step is to tabulate and analyze the data using SPSS version 25 and Smart PLS version 3 software. Analysis using SPSS is used to present data descriptively, with the aim of describing the characteristics of respondents and providing explanations of each variable through frequency distribution tables. On the other hand, Smart PLS 3 is used to analyze the influence of organizational climate and self-efficacy on Human Resources performance, by considering the role of organizational commitment as a mediating variable in the research model.

This analysis was conducted to identify the characteristics of the respondents, as understanding the profile of the research subjects is a crucial aspect of any study. The respondents in this study were employees of the Demak Pratama Tax Service Office (KPP Pratama), with a sample size of 75 people. Data were collected through a questionnaire that included information related to the respondents' profiles, such as gender, age, highest level of education, and length of service. Complete details of the respondents' characteristics are presented in the following table:

Table Descriptive Analysis of Respondents

Characteristics	Information	Frequency	Percentage
Gender	Man	44	58.7
	Woman	31	41.3
	Total	75	100
Age	25 – 35 years old	42	56.0
	36 – 45 years old	23	30.7
	46 – 55 years old	7	9.3
	> 55 years	3	4.0
	Total	75	100
Education	High School/Vocational School	1	1.3
	Diploma	36	48.0
	Bachelor	33	44.0
	Postgraduate	5	6.7
	Total	75	100
Years of service	01 – 05 years	2	2.7
	06 – 10 years	32	42.7
	11 – 15 years	17	22.7
	> 15 years	24	32.0
	Total	75	100

Source: Processed primary data, 2025.

Table shows that of the 75 employees at the Demak Pratama Tax Office (KPP Pratama), the largest proportion by gender is male, at 44 (58.7%), while females comprise 31 (41.3%). This demonstrates that the work environment at the Demak Pratama Tax Office is still dominated by male employees. This dominance may indicate a tendency for jobs in the tax sector to be more attractive to, or more likely filled by, men than women. This likely stems from the perception that jobs in the tax sector require mobility and high work pressure.

The majority of respondents were in the 25–35 age range, with 42 respondents (56.0%), while the smallest number were in the over-55 age group, with only 3 respondents (4.0%). This indicates that the majority of employees are in the young, productive age group, who generally possess high work ethic and are adaptable to various task demands and changes in the work environment. This age dominance indicates a large-scale recruitment drive in recent years.

The majority of respondents, 36 (48.0%), had diplomas. Meanwhile, only one (1.3%) had a high school/vocational high school (SMA/SMK) degree. This data suggests that most Demak Tax Office (KPP Pratama) employees have a professional secondary education background, which typically focuses on mastering technical skills and direct application in the workplace. This is because the positions required mostly require vocational or technical qualifications.

The majority of respondents had worked for 6–10 years, with 32 (42.7%), while the fewest respondents had worked for 1–5 years, with 2 (2.7%). These results indicate that most employees are in the mid-career stage, where they have been familiar with the organization's systems and culture for a long time and are considered to have more mature skills in carrying out their daily tasks. This could be due to the stable period in employee career development.

Descriptive variable analysis aims to gain an understanding of respondents' responses to the variables of organizational climate, self-efficacy, organizational commitment, and human resource performance. To quantitatively describe these responses, an index value is calculated, representing the level of respondent agreement with each statement. This index value can be calculated using the following formula:

$$\text{Index Value} = \frac{(F1 \times 1) + (F2 \times 2) + (F3 \times 3) + (F4 \times 4) + (F5 \times 5)}{5}$$

Where:

F1: frequency of respondents who chose answer 1.

F2: frequency of respondents who chose answer 2.

F3: frequency of respondents who chose answer 3.

F4: frequency of respondents who chose answer 4.

F5: frequency of respondents who chose answer 5.

Respondents' answers do not start from the number 0, but from 1 to 5, the resulting index number is $(1 \times 75): 5 = 15$, to $(5 \times 75): 5 = 75$, with a value range of $75 - 15 = 60$. The criteria used are three boxes (Three-box Method), the range of 60 divided by 3, obtaining a range of 20 which is used as the basis for interpreting the respondent's response index value, as follows:

15.01 – 35.00 = Low

35.01 – 55.00 = Medium

55.01 – 75.00 = High

The inferential analysis in this study was conducted through a series of systematic and structured statistical tests. The analysis stages included instrument validity testing, data reliability testing, research model testing, hypothesis testing, and analyzing the role of mediating variables. Each of these analysis stages will be discussed in more detail in the following sections.

The structural model was evaluated through several testing stages, including R-square analysis, model fit, and Q-square analysis. Each of these testing methods was used to assess the model's quality in explaining the relationships between variables and its predictive ability. Further explanation of each testing method is presented in the following sections:

R-Square is used to measure the extent to which the independent variables in a model are able to explain the variation that occurs in the dependent variable. Based on interpretation guidelines, an R-Square value above 0.67 indicates a strong model, a value between 0.33 and 0.66 is categorized as a moderate model, and a value between 0.19 and 0.32 indicates a weak model (Ghozali, 2021).

Fit model the fit test is used to assess whether the constructed structural model is appropriate and suitable for use in the analysis. This evaluation is conducted by examining the Standardized Root Mean Square Residual (SRMR) value as an indicator of model fit. According to Cangur & Ercan (2015), a model is considered fit if the SRMR value is below 0.080

Hypothesis testing in this study aims to determine the partial effect between organizational climate and self-efficacy variables on organizational commitment, as well as the influence of organizational climate, self-efficacy, and organizational commitment on HR performance. Testing is conducted by comparing the t-statistic and p-value against a predetermined significance threshold, namely $t\text{-statistic} > 1.96$ and $p\text{-value} < 0.05$. If the t-statistic exceeds 1.96 and the p-value is below 0.05, then the alternative hypothesis (H_a) is accepted. Conversely, if the t-statistic is less than 1.96 and the p-value is greater than 0.05, then the null

hypothesis (Ho) cannot be rejected (Ghozali, 2021). The results of the bootstrapping analysis depicting the relationship between variables are presented in Table 4.14 below:

Table Hypothesis Test Results – Direct Effect

			Original Sample (O)	T Statistics (O/STDEV)	P Values	Hypothesis Conclusion
Organizational Climate	->	Organizational Commitment	0.446	4,033	0,000	H1 accepted
Self-Efficacy-> Commitment		Organizational Commitment	0.386	3,681	0,000	H2 accepted
Organizational Climate	->	Human Resource Performance	0.236	2,231	0.026	H3 is accepted
Self-Efficacy-> Performance		Human Resource Performance	0.299	2,185	0.029	H4 accepted
Organizational Commitment	->	Human Resource Performance	0.353	3,378	0.001	H5 is accepted

Source: Processed primary data, 2025.

Table explains that the results of partial hypothesis testing regarding the influence of organizational climate and self-efficacy on organizational commitment, as well as the influence of organizational climate, self-efficacy, and organizational commitment on HR performance, can be explained as follows:

1) The Influence of Organizational Climate on Organizational Commitment

The original sample value is 0.446 and is positive, the t-statistic value of the influence of organizational climate on organizational commitment is 4.033, with a p-value of 0.000. These results indicate that the t-statistic value is greater than 1.96, and the p-value is less than 0.05. This means that organizational climate has a positive and significant effect on organizational commitment. It can be concluded that hypothesis one (H1) which states that organizational climate has a positive and significant effect on organizational commitment, can be accepted. This means that an increasingly comfortable organizational climate in an agency will encourage employee commitment behavior towards the organization.

2) The Influence of Self-Efficacy on Organizational Commitment

The original sample value is 0.386 and is positive, the t-statistic value of the influence of organizational climate on organizational commitment is 3.681, with a p-value of 0.000. These results indicate that the t-statistic value is greater than 1.96, and the p-value is less than 0.05. This means that self-efficacy has a positive and significant effect on organizational commitment. It can be concluded that hypothesis two (H2) which states that self-efficacy has a positive and significant effect on organizational commitment, can be accepted. This means that with a high level of self-efficacy from an employee, it will encourage employee commitment behavior towards the organization.

3) The Influence of Organizational Climate on Human Resource Performance

The original sample value is 0.236 and is positive, the t-statistic value of the influence of organizational climate on organizational commitment is 2.231, with a p-value of 0.026. These results indicate that the t-statistic value is greater than 1.96, and the p-value is less than 0.05. This means that organizational climate has a positive and significant effect on Human Resource performance. It can be concluded that hypothesis three (H3) which states that organizational climate has a positive and significant effect on HR performance, can be accepted. This means that an increasingly conducive organizational climate in an agency will improve the performance produced by employees in that organization.

4) The Influence of Self-Efficacy on Human Resource Performance

The original sample value is 0.299 and is positive, the t-statistic value of the influence of organizational climate on organizational commitment is 2.185, with a p-value of 0.029. These results indicate that the t-statistic value is greater than 1.96, and the p-value is less than 0.05. This means that self-efficacy has a positive and significant effect on Human Resource performance. It can be concluded that the fourth hypothesis (H4) which states that self-efficacy has a positive and significant effect on HR performance can be accepted. This means that with a high level of self-efficacy from an employee, it will increase the performance produced by employees in the organization.

5) The Influence of Organizational Commitment on Human Resource Performance

The original sample value is 0.353 and is positive, the t-statistic value of the influence of organizational commitment on organizational commitment is 3.378, with a p-value of 0.001. These results indicate that the t-statistic value is greater than 1.96, and the p-value is less than 0.05. This means that organizational commitment has a positive and significant effect on Human Resource performance. It can be concluded that hypothesis five (H5) which states that organizational commitment has a positive and significant effect on HR performance, can be accepted. This means that the higher the level of employee commitment to the organization, the better the performance produced by employees in the organization.

The mediation test in this study was conducted to evaluate the influence of organizational climate and self-efficacy on human resource performance, with organizational commitment as a mediating variable. This test refers to the t-statistic and p-value displayed in the Specific Indirect Effects table. If the t-statistic exceeds 1.96 and the p-value is below 0.05, work motivation is declared to act as a mediator in the relationship between the variables (Ghozali, 2021). The results of the mediation test are presented in Table 4.15 below:

Table Mediation Test Results – Indirect Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T (O/STDEV)	Statistics P Values
Organizational Climate -> Organizational Commitment - > Human Resource Performance	0.157	0.149	0.068	2,330	0.020

Self-Efficacy-> Organizational Commitment -> Human Resource Performance	0.136	0.140	0.051	2,654	0.008
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Source: Processed primary data, 2025.

Table explains that the t-statistic value for the influence of organizational climate on Human Resources (HR) performance through organizational commitment is 2.330, with a p-value of 0.020. This value indicates that the t-statistic value is greater than 1.96, namely $2.330 > 1.96$, and the p-value of 0.020 is less than 0.05. These results mean that organizational climate has an influence on HR performance through organizational commitment. These results can be concluded that organizational commitment can mediate the influence of organizational climate on HR performance.

The t-statistic value for the influence of self-efficacy on Human Resources (HR) performance through organizational commitment is 2.654, with a p-value of 0.008. This value indicates that the t-statistic value is greater than 1.96, namely $2.654 > 1.96$, and the p-value of 0.008 is smaller than 0.05. These results mean that self-efficacy has an influence on HR performance through organizational commitment. These results can be concluded that organizational commitment can mediate the influence of self-efficacy on HR performance.

Discussion:

Discussion on the influence of organizational climate and self-efficacy on organizational commitment, as well as to assess the influence of organizational climate, self-efficacy, and organizational commitment on the performance of Human Resources on employees at the Demak Pratama Tax Service Office (KPP), namely:

1) The Influence of Organizational Climate on Organizational Commitment at Demak Pratama Tax Office

The results of the analysis show that hypothesis one can be accepted, which means that organizational climate has a positive and significant effect on organizational commitment. This can be seen through the original sample coefficient which has a positive value, the t-statistic value is greater than the t table, and the p-value is smaller than the alpha value (0.05). This result means that by creating an organizational climate that is supportive, open to communication, appreciates employee contributions, and encourages active participation in decision-making, it can increase organizational commitment held by employees at KPP Pratama Demak.

These results indicate that organizational climate plays a significant role in shaping and strengthening employee organizational commitment at the Demak Pratama Tax Office. When employees experience a positive work environment, such as open communication, recognition for contributions, and opportunities to participate in decision-making processes, they feel more valued and included in the organization's dynamics. This psychologically fosters a sense of belonging and loyalty to the organization. Therefore, a conducive

organizational climate not only creates a comfortable work environment but also encourages employees to remain, contribute maximally, and demonstrate emotional attachment to the organization's goals and values.

The results of the descriptive analysis of organizational climate variables show that all indicators, such as responsibility, individual identity within the organization, warmth among employees, support, and conflict management, achieved high index scores. This confirms that employees perceive a positive, supportive work environment and harmonious relationships among individuals within the organization. Such a work environment creates a sense of psychological comfort and safety, which ultimately fosters a strong organizational commitment. In other words, employees' positive perceptions of organizational climate are clearly reflected in their loyalty, pride, and desire to remain part of the organization. These results support the research findings. Rahayu & Wati (2023) And Sani (2024) Which stated that organizational climate has a positive and significant influence on organizational commitment.

2) The Influence of Self-Efficacy on Organizational Commitment at Demak Pratama Tax Office

The results of the analysis show that hypothesis two can be accepted, which means that self-efficacy has a positive and significant effect on organizational commitment. This can be seen through the original sample coefficient which is positive, the t-statistic value is greater than the t-table, and the p-value is smaller than the alpha value (0.05). This result means that with high self-efficacy, characterized by employee confidence in their ability to complete tasks and face work challenges independently and effectively, it can increase organizational commitment held by employees at KPP Pratama Demak.

These results indicate that high levels of self-efficacy play a crucial role in strengthening employees' organizational commitment. Employees who believe in their ability to complete tasks, overcome obstacles, and cope with work pressure independently tend to have strong intrinsic motivation and a strong sense of responsibility for their work. This creates a closer emotional connection between employees and the organization, as they feel capable of making real and meaningful contributions. Therefore, strong self-efficacy not only impacts individual performance but also fosters loyalty and engagement with the organization's goals and values.

The results of the descriptive analysis of the self-efficacy variable show that all indicators, such as confidence in completing tasks, motivational ability, hard work, and readiness to face obstacles and overcome difficulties, obtained high index values. This finding indicates that employees of the Demak Pratama Tax Office generally have strong self-confidence and optimism in carrying out their daily tasks. These data illustrate that self-efficacy is not only a theoretical concept, but is also reflected in work attitudes and behaviors, which in turn strengthen employee engagement and loyalty to the organization. Therefore, high self-efficacy measurements support the finding that employees' confidence in their abilities is an important factor in increasing organizational commitment. These results have supported the

findings of the study. Yennie et al., (2021) And Ayuwangi et al., (2024) which shows that self-efficacy has a positive and significant influence on increasing organizational commitment.

3) The Influence of Organizational Climate on Human Resource Performance at Demak Pratama Tax Office

The results of the analysis show that hypothesis three can be accepted, which means that organizational climate has a positive and significant effect on Human Resources performance. This can be seen through the original sample coefficient which has a positive value, the t-statistic value is greater than the t table, and the p-value is smaller than the alpha value (0.05). This result means that by creating a conducive, collaborative, and performance-oriented organizational climate and employee competency development, it can improve the performance produced by Human Resources at KPP Pratama Demak.

These results confirm that a positive organizational climate has a direct impact on improving employee performance. A supportive work environment, open to collaboration, and providing room for employee development will create an atmosphere that encourages productivity and responsibility in completing tasks. When employees feel valued, heard, and encouraged to actively contribute, they tend to demonstrate more optimal work performance. Therefore, building a healthy organizational climate not only creates a comfortable work environment but also serves as a crucial foundation for improving the effectiveness and efficiency of human resource performance.

The results of the descriptive analysis show that the average index value falls into the high category, with all indicators such as responsibility, individual identity within the organization, warmth between employees, support, and conflict management also achieving high scores. This illustrates that employees perceive a supportive, open, and trusting work environment. Such a work atmosphere creates a sense of psychological safety and comfort, which ultimately encourages employees to work more productively, disciplined, and efficiently. Therefore, positive perceptions of organizational climate are in line with the finding that a conducive work climate can improve overall human resource performance. These results have supported the findings of the study. Rahayu & Wati (2023); Suryana (2023); Putra et al., (2024); And Sani (2024) which states that organizational climate has a positive influence on Human Resources performance.

4) The Influence of Self-Efficacy on Human Resource Performance at Demak Pratama Tax Office

The results of the analysis show that hypothesis four can be accepted, which means that self-efficacy has a positive and significant effect on Human Resources performance. This can be seen through the original sample coefficient which is positive, the t-statistic value is greater than the t-table, and the p-value is smaller than the alpha value (0.05). This result means that with strong self-efficacy, characterized by employee confidence in their ability to overcome

difficult tasks, achieve work targets, and adapt to change, it can improve the performance produced by Human Resources at KPP Pratama Demak.

4. Conclusion

The research results and discussion in the previous chapter indicate that efforts to improve the performance of Human Resources or employees at the Demak Pratama Tax Office (KPP Pratama Demak) are not sufficient by simply focusing on the implementation of organizational climate and increasing self-efficacy. The aspect of organizational commitment also plays a crucial role that cannot be ignored. These results indicate that synergy between organizational climate, self-efficacy, and organizational commitment is essential to create maximum impact on improving Human Resources performance at the Demak Pratama Tax Office. Based on these results, several key points can be concluded from this study: Organizational climate has a positive and significant effect on organizational commitment. This finding indicates that creating a supportive organizational climate that is open to communication, values employee contributions, and encourages active participation in decision-making can increase organizational commitment among employees at the Demak Pratama Tax Office. *Self-efficacy* has a positive and significant effect on organizational commitment. This result indicates that high self-efficacy, characterized by employee confidence in their ability to complete tasks and face work challenges independently and effectively, can increase organizational commitment among employees at the Demak Pratama Tax Office. Organizational climate has a positive and significant impact on human resource performance. This finding indicates that creating a conducive, collaborative, and performance-oriented organizational climate and employee competency development can improve human resource performance at the Demak Pratama Tax Office.

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