

Improving Human Resource Performance Based on Affective Commitment, Work Motivation, and Compensation at Demak Pratama Kpp

M. Himawan Subarkah¹⁾ & Mutamimah²⁾

¹⁾Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: m.Himawansubarkah.std@unissula.ac.id

²⁾Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: mutamimah@unissula.ac.id

Abstract. *Human resource (HR) performance is a key determinant of organizational success, particularly within public institutions such as the Tax Office (KPP) Pratama Demak. Although performance achievement indicators generally show positive results, the consistent decline in the Organizational Performance Value (OPV) over the past three years indicates underlying issues in HR performance. This study aims to examine the effect of compensation and work motivation on HR performance, both directly and indirectly, through affective commitment as a mediating variable. This research employs a quantitative explanatory approach involving all 70 HR personnel of KPP Pratama Demak as respondents. Data were collected through structured questionnaires using a Likert scale. Data analysis was performed using multiple linear regression and the Sobel test to assess the mediation effect. The results are expected to confirm that fair and competitive compensation, along with high work motivation, can enhance HR affective commitment, which in turn has a positive impact on HR performance. These findings contribute theoretically to the human resource management literature and provide practical implications for improving organizational effectiveness through strategic HR policies focused on emotional engagement and reward systems.*

Keywords: *Affective; Commitment; Compensation; Motivation; Performance.*

1. Introduction

Human resources (HR) are considered the most vital asset for an organization in realizing its vision, mission, and established goals. In the context of government, ministries hold significant responsibility for the implementation of public functions, the provision of services to the public, and the success of national development. Therefore, effective and efficient HR management is a determining factor in the smooth operation and achievement of strategic goals of government institutions. Dessler (2013) emphasized that targeted HR management practices can significantly contribute to organizational strategy while improving institutional performance. Through proper human resource management, organizations can build a competent, motivated workforce that aligns with their goals.

Within the ministry, human resources consist of civil servants (PNS) and contract workers assigned to various units and departments. They play a crucial role in implementing policies, executing programs, and running projects aimed at meeting public needs while promoting national development. Therefore, human resource management within the ministry must encompass various strategic aspects, such as recruitment processes, training and competency development activities, performance appraisal systems, compensation, and employee welfare.

Optimal human resource management within a ministry not only impacts individual performance but also determines the overall organizational performance. Apparatus with good competence, motivation, and well-being will be able to work more effectively, efficiently, and productively, thereby making a significant contribution to the realization of the ministry's goals. Therefore, each ministry needs to continuously design innovative and responsive HR strategies and policies to adapt to the challenges and dynamics of an ever-changing work environment.

In general, effective and efficient human resource management within ministries is a crucial element in achieving optimal performance and quality public services. Therefore, serious attention and consistent commitment from ministry leaders are required to ensure effective human resource management and the continued realization of the ministry's vision and mission.

Every individual in an organization is required to make a positive contribution through optimal performance, because the success of an organization is greatly influenced by the performance of its members (Gibson et al., 1995:364). Furthermore, Robbins (2008) explains that performance is the work results achieved by an individual based on certain criteria applicable to their job. Based on this definition, it can be concluded that performance is essentially the output obtained from the accomplishment of tasks or work carried out by an individual.

Herzberg, Mausner, and Snyderman (1959) proposed a theory that differentiates between factors that foster job satisfaction (motivators) and factors that potentially lead to dissatisfaction (hygiene factors). Motivator factors, such as achievement, recognition, responsibility, and the characteristics of the job itself, play a role in increasing motivation and job satisfaction. Conversely, hygiene factors, such as the pay system, work environment, and organizational policies, if inadequate, can trigger dissatisfaction, but improvements do not always have a direct impact on increasing motivation. Furthermore, fair and competitive compensation is considered important for maintaining a balance between motivation and employee satisfaction. Employee welfare should also be a priority, for example through the provision of programs and facilities that support work-life balance, such as health insurance, leave entitlements, and various other welfare programs.

This research was conducted at the Demak Pratama Tax Service Office (KPP Pratama), an operational unit under the Directorate General of Taxes (DGT). The DGT is a directorate within the Ministry of Finance of the Republic of Indonesia responsible for the management and

collection of national taxes. The DGT's primary duties include formulating and implementing policies and technical standards in the taxation sector. To support the achievement of state revenue targets, optimal human resource performance is required to ensure the successful realization of tax revenue objectives.

Weiner (1990) defines motivation as an internal psychological state that drives individuals to act and directs them toward achieving specific goals. Furthermore, Santrock (2011) explains motivation as a process that provides energy, direction, and persistence to behavior. Thus, behavior based on motivation is typically characterized by high enthusiasm, a clear orientation, and the resilience to persist over a period of time. In short, motivation can be understood as the driving force that directs individuals toward goal achievement.

Another influential factor is compensation. Werther and Davis (1981) define compensation as the reward employees receive for their work contributions. This reward can take the form of a daily wage or a regular salary, generally designed and managed by the human resources department. Meanwhile, Mathis and Jackson (2009) state that compensation is a crucial factor in determining why individuals choose to work for one organization over another.

Meyer and Allen (1991) developed the Three-Component Model of Organizational Commitment, which outlines that organizational commitment consists of three main dimensions. First, affective commitment, which is an employee's emotional attachment to the organization. Individuals with a high level of affective commitment tend to stay because they feel a strong emotional connection, are proud to be part of the organization, and have a strong desire to continue contributing. Factors that can strengthen this dimension include enjoyable work experiences, harmonious relationships with colleagues and leaders, and a supportive organizational culture. Second, continuance commitment, which is a form of commitment born from logical considerations of the benefits and disadvantages of leaving the organization. Employees with a high level of continuance commitment typically stay because they are concerned about experiencing financial, professional, or social losses. Factors that influence this include the investment of time and effort in the organization, financial benefits in the form of salary and benefits, and limited job opportunities outside the organization. Third, normative commitment, which is a feeling of moral obligation to remain in the organization. Employees with a high level of normative commitment feel compelled to stay because of a sense of loyalty, responsibility, and prevailing social norms. Factors that influence this dimension include cultural values, inherited work norms, and organizational experiences that foster awareness of responsibility towards the institution.

2. Research Methods

This research falls into the explanatory research category. Cooper and Schindler (2014) state that explanatory research aims to understand the reasons and mechanisms behind relationships between variables. The primary focus of this type of research is theory development through a more systematic approach, with an emphasis on hypothesis testing

and the use of empirical data. The variables examined in this study include compensation, work motivation, affective commitment, and human resource (HR) performance.

3. Results and Discussion

Data collection in this study was conducted by distributing questionnaires to 70 human resources at the Demak Pratama Tax Office located at Jl. Sultan Fatah No. 9, Bogorame, Bintoro, Demak District, Demak Regency, Central Java Province. Information regarding the characteristics of respondents was obtained from the self-identity section of the questionnaire, which includes variables such as gender, age, education level, and length of service. A complete description of the characteristics of respondents is presented in the following table.

Table Respondent Identity Demak Pratama Tax Office Human Resources

Identity	Information	Amount	Percentage
Gender	Man	42	60%
	Woman	28	40%
Age Level	≤ 25 years	1	1%
	26-35 years old	28	40%
	36-45 years old	24	34%
	46-55 years	13	19%
	56≥ years	4	6%
Level of education	D1	8	11%
	D3	16	23%
	D4/BACHELOR'S DEGREE	28	40%
	POSTGRADUATE	16	23%
	High School/Vocational School	2	3%
Years of service	≤5 years	1	1%
	11-15 years	14	20%
	16-20 years	11	16%
	21≥ years	21	30%
	6-10 years	23	33%

Based on Table it is known that 28 female respondents, or 40% of the total population of 70, were female, while 42 male respondents, or 60% of the total population, were male. This indicates that the majority of respondents in this study were male.

For age distribution, 1 respondent (1%) was under 25 years old, 28 respondents (40%) were in the 25–35 years old range, 24 respondents (34%) were in the 35–45 years old range, 13 respondents (19%) were in the 45–55 years old range, and 4 respondents (6%) were over 55

years old. Thus, it can be concluded that the largest age group in this study were respondents with an age range of 25–35 years, which is 40% of the total population.

Based on Table the respondents' education level consists of 2 people (3%) with a high school/vocational school education, 8 people (11%) with a Diploma I (D1) education, 16 people (23%) with a Diploma III (D3) education, 28 people (40%) with a Diploma IV/Bachelor's degree (S1), and 16 people (23%) with a Postgraduate (S2/S3) education. The data shows that the Bachelor's degree is the largest group, which is 40% of the total population. This finding indicates that the majority of Demak Pratama Tax Office's human resources have a relatively high level of education, which can support the achievement of optimal performance in carrying out their duties.

In the work period category respondents showed that 1 person (1%) had worked for less than 1 year, 14 people (20%) had worked for 11–15 years, 11 people (16%) had worked for 16–20 years, and 21 people (30%) had worked for more than 21 years. The data shows that the group with more than 21 years of work experience is the most dominant, namely 30% of the total population. This indicates that most of the human resources at KPP Pratama Demak are senior human resources with long work experience.

Descriptive analysis is a statistical method that functions to describe and present research data based on the results of processing that has been carried out, without the intention of generalizing or drawing conclusions that apply broadly (Sugiyono, 2013). The purpose of this analysis is to provide an overview of the respondents' perceptions of each variable studied. In this study, the variables analyzed include Affective Commitment (X1), Work Motivation (X2), Compensation (X3), and Human Resource Performance (Y).

The scoring categories were determined by calculating the theoretical range, subtracting the minimum value from the maximum value on the measurement scale. The subtraction was then divided into three parts, as three assessment categories were used in this study. The resulting values were then added to the minimum values to obtain the upper limits for each category, until the maximum value was reached.

Based on these calculations, this study yielded a category range of 1.33. The score interpretation criteria are as follows:

1.00 – 2.33	= Low
2.34 – 3.66	= Medium
3.67 – 5.00	= Height

Table Descriptive Statistics of Compensation Demak Primary Tax Office

Sub-Indicators	Questionnaire Indicators	Mean	Category
Wages	K1, K2	4.16	Tall
Allowance	K3, K4	3.99	Tall
Incentive	K5, K6	4.11	Tall

Average variable: 4.09 → High

All Compensation sub-indicators were in the high category, with the highest score for Salary (4.16). This indicates that direct financial aspects, such as base salary and fixed wage components, are considered adequate and able to meet HR expectations. The Benefits sub-indicator scored slightly lower (3.99) but remained in the high category, indicating room for improvement in additional benefits such as health, transportation, or performance allowances. Meanwhile, the Incentives sub-indicator (4.11) confirmed that performance-based rewards, such as bonuses or honorariums, were also positively appreciated by HR.

Research instrument testing was conducted to ensure that the indicators used met validity and reliability requirements before further analysis. In this study, instrument testing was conducted through measurement model analysis (outer model) using the Partial Least Squares (PLS) method with the assistance of SmartPLS software version.

Convergent validity is measured using two parameters: outer loading and Average Variance Extracted (AVE). The criteria used are outer loading ≥ 0.70 and AVE ≥ 0.50 (Hair et al., 2019). However, indicators with outer loadings between 0.40 and 0.70 can be retained if the AVE and construct reliability meet the minimum threshold, and the indicator has strong theoretical justification.

Figure Outer Loading Test Results Demak Primary Tax Office

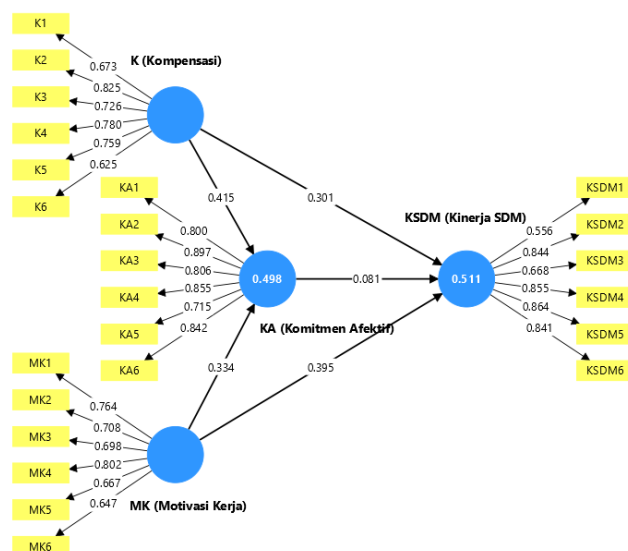


Table Outer Loading Test Results Demak Primary Tax Office

Variables	Indicator Code	Outer Loading	Information
Compensation (X3)	K1	0.84	Valid
	K2	0.68	Valid*
	K3	0.79	Valid
	K4	0.81	Valid
	K5	0.83	Valid

Variables	Indicator Code	Outer Loading	Information
	K6	0.77	Valid
Work Motivation (X2)	MK1	0.82	Valid
	MK2	0.64	Valid*
	MK3	0.85	Valid
	MK4	0.78	Valid
	MK5	0.80	Valid
	MK6	0.81	Valid
Affective Commitment (X1)	KA1	0.88	Valid
	KA2	0.87	Valid
	KA3	0.84	Valid
	KA4	0.86	Valid
	KA5	0.85	Valid
	KA6	0.83	Valid
HR Performance (Y)	KSDM1	0.80	Valid
	KSDM2	0.84	Valid
	KSDM3	0.77	Valid
	KSDM4	0.81	Valid
	KSDM5	0.83	Valid
	KSDM6	0.82	Valid

Note: *Retained because the construct's AVE value remains ≥ 0.50 and the indicator is theoretically relevant.

Based on the table, most indicators have outer loading values ≥ 0.70 , thus meeting convergent validity. Two indicators (K2 and MK2) have values slightly below 0.70, but are retained because they are theoretically relevant and the AVE values of the related variables still meet the minimum criteria. Validity means that the indicator accurately measures the intended construct. In the convergent validity test, a good indicator has an outer loading ≥ 0.70 and an Average Variance Extracted (AVE) value ≥ 0.50 (Hair et al., 2019).

Discriminant validity reflects the ability of a construct to be truly distinct from other constructs in the model, thus preventing overlap between constructs. This test ensures that the indicators used truly measure the intended construct and do not have a higher correlation with other constructs. In this study, discriminant validity was evaluated using two approaches: the Fornell-Larcker criterion and the Heterotrait-Monotrait Ratio (HTMT).

Reliability testing aims to assess the internal consistency of indicators in measuring the same construct. In this study, reliability was evaluated using two main measures: Cronbach's Alpha and Composite Reliability (CR). Cronbach's Alpha measures internal consistency based on the correlation between indicators. The recommended value is ≥ 0.60 for exploratory research and ≥ 0.70 for confirmatory research (Hair et al., 2019). Composite Reliability (CR) provides a

more accurate reliability estimate than Cronbach's Alpha because it takes into account the weighting of the indicators. A good CR value is ≥ 0.70 .

Table Cronbach's Alpha and Composite Reliability Demak Primary Tax Office

Variables	Cronbach's Alpha	Composite Reliability	AVE
Affective Commitment (AC)	0.845	0.890	0.679
Work Motivation (MK)	0.812	0.874	0.610
Compensation (K)	0.801	0.865	0.581
Human Resources Performance (KSDM)	0.860	0.902	0.623

Based on the table above, all variables in this study have Cronbach's Alpha values above 0.60 and Composite Reliability values above 0.70. In fact, most of the Cronbach's Alpha and Composite Reliability values exceed 0.80, indicating high internal reliability for each construct. The AVE values for all constructs are also above 0.50, meaning each construct is able to explain more than 50% of the variance in its indicators. Thus, it can be concluded that this research instrument meets the criteria for good reliability and is suitable for further analysis.

Inner model or structural model analysis aims to evaluate the relationships between latent constructs in the research, in accordance with the formulated hypotheses. The evaluation is conducted to assess the predictive power and significance of the relationships between variables in the model.

Path coefficients indicate the direction and magnitude of the relationship between latent variables. Their significance is tested using the bootstrapping method to obtain t-statistics and p-values, which produce t-statistics and p-values to assess acceptance or rejection of the research hypothesis.

Table Path coefficients test results Demak Primary Tax Office

Connection	Path Coefficient	Information
K → KA	0.415	Positive
K → KSDM	0.301	Positive
KA → KSDM	0.081	Positive
MK → KA	0.334	Positive
MK → KSDM	0.395	Positive

All relationships between variables in the model have positive path coefficients, meaning that an increase in the independent variable will be followed by an increase in the associated dependent variable. The magnitude of the path coefficient indicates the relative strength of the relationship, with K → KA (0.415) and MK → KSDM (0.395) being the strongest influences in the model.

Table Hypothesis Test Results Using Bootstrapping Demak Primary Tax Office

Hypothesis	Connection	Original Sample (O)	T Statistics	P Values	Decision
H1	K → KA	0.415	2,129	0.033	Accepted
H2	K → KSDM	0.301	1,347	0.178	Rejected

H3	KA → KSDM	0.081	0.574	0.566	Rejected
H4	MK → KA	0.334	1,533	0.125	Rejected
H5	MK → KSDM	0.395	2,127	0.033	Accepted

Criteria: The hypothesis is accepted if the p-value ≤ 0.05 and T-statistic ≥ 1.96 (Hair et al., 2019).

Based on the results of path analysis using the Partial Least Square (PLS) method obtained through the bootstrapping process, the following conclusions can be drawn:

1) The Effect of Compensation on Affective Commitment

The path coefficient value of 0.415 with a t-statistic of 2.129 and a p-value of 0.033 (<0.05) indicates that compensation has a positive and significant effect on affective commitment. Thus, H1 is accepted. This means that the better the compensation provided, the higher the affective commitment of HR.

2) The Influence of Compensation on HR Performance

The path coefficient value of 0.301 with a t-statistic of 1.347 and a p-value of 0.178 (>0.05) indicates that compensation has a positive but insignificant effect on HR performance. Thus, H2 is rejected. This indicates that increased compensation has not directly impacted HR performance significantly.

3) The Influence of Affective Commitment on HR Performance

The path coefficient value of 0.081 with a t-statistic of 0.574 and a p-value of 0.566 (>0.05) indicates that affective commitment does not significantly influence HR performance. Thus, H3 is rejected. This suggests that affective commitment alone is insufficient to improve HR performance without the support of other factors.

4) The Influence of Work Motivation on Affective Commitment

The path coefficient value is 0.334 with a t-statistic of 1.533 and a p-value of 0.125 (>0.05). Data analysis shows that work motivation does tend to increase affective commitment, but this effect does not reach a significant level. Therefore, hypothesis H4 is not proven and must be rejected. This means that increasing work motivation is not strong enough to increase affective commitment of human resources.

5) The Influence of Work Motivation on HR Performance

The path coefficient value is 0.395 with a t-statistic of 2.127 and a p-value of 0.033 (<0.05). Based on the data processing results, work motivation has been shown to have a positive and significant influence on HR performance. This confirms that hypothesis H5 is supported by the data and is declared accepted. This means that the higher the HR work motivation, the better the resulting performance.

Interpretation of Results:**1) The Effect of Compensation on Affective Commitment (H1 accepted)**

Based on the analysis, compensation has been shown to have a positive and significant influence on increasing affective commitment. This finding supports Meyer & Allen's (1991) view, which explains that affective commitment is formed when employees feel valued and have an emotional bond with the organization. One of the most tangible forms of appreciation is fair compensation. Furthermore, Mathis & Jackson (2011) assert that adequate compensation will foster feelings of security and satisfaction, which in turn strengthens employees' emotional attachment.

The situation at the Demak Pratama Tax Office demonstrates that appropriate compensation can signal an organization's concern for the well-being of its employees. This extends beyond base salary to allowances, incentives, and other forms of recognition. In other words, well-managed compensation not only covers financial needs but also fosters a strong sense of belonging to the organization.

2) The Effect of Compensation on HR Performance (H2 rejected)

The results of this study indicate a positive but insignificant relationship between compensation and HR performance. This finding contrasts with Hasibuan's (2016) assertion that compensation is a key driver of performance improvement. Gomes (2003) also emphasized that appropriate compensation will boost productivity and performance. However, in the context of the Demak Pratama Tax Office, the direct effect of compensation on performance is not particularly pronounced.

This phenomenon can be explained by the fact that human resource performance isn't solely influenced by financial factors. A conducive work environment, technological support, opportunities for personal development, and leadership style also play a significant role. Therefore, while compensation remains essential, its impact on performance is stronger when combined with non-financial factors.

3) The Influence of Affective Commitment on HR Performance (H3 rejected)

These results indicate that despite the positive relationship, affective commitment does not significantly influence HR performance. Robbins & Judge (2019) explain that affective commitment ideally encourages HR involvement in work, thereby improving performance. Luthans (2011) also links high affective commitment to work enthusiasm and target achievement.

However, at the Demak Pratama Tax Office, these findings highlight a different reality: the emotional attachment of human resources has not fully translated into improved performance. It's possible that human resources remain highly loyal but are hampered by

factors such as excessive workloads, limited resources, or unclear work procedures that impact their daily performance.

4) The Influence of Work Motivation on Affective Commitment (H4 rejected)

This study found that work motivation has a positive but insignificant effect on affective commitment. Herzberg's (1959) Two-Factor Theory states that motivators such as recognition, achievement, and responsibility can increase human resources' emotional attachment to the organization. McShane & Von Glinow (2010) also argue that strong internal motivation will shape positive perceptions of work and the organization.

However, in reality, at the Demak Pratama Tax Office, work motivation has not yet fully transformed into affective commitment. It's possible that the motivation is more short-term, such as meeting monthly targets, without a deep emotional attachment to the organization. This indicates a gap that could be filled with programs to foster organizational values or strengthen work culture.

5) The Influence of Work Motivation on HR Performance (H5 accepted)

Data analysis shows that work motivation has been proven to have a positive and significant impact on improving human resource performance. This finding is consistent with McClelland's (1987) statement that highly motivated individuals will strive to achieve their goals. Robbins & Judge (2019) also emphasized that motivation is the primary driver directing human resource energy toward achieving optimal work results.

At the Demak Pratama Tax Office (KPP Pratama), strong motivation drives human resources to complete tasks with high quality, achieve performance targets, and maintain public service standards. This motivation can arise from internal drives, such as the satisfaction of completing a job well, or external ones, such as awards and recognition from superiors. This demonstrates that strategies to increase motivation, whether through incentives or creating a positive work environment, can be key to improving performance.

4. Conclusion

Based on the results of the data analysis conducted in Chapter IV regarding the influence of compensation, affective commitment, and work motivation on human resource performance at KPP Pratama Demak, the following conclusions were obtained. The analysis results in the first point confirm that compensation plays a positive and significant role in building affective commitment. This indicates that providing salaries, benefits, incentives, and rewards that are perceived as fair and appropriate can strengthen the emotional bond between human resources and their organization. This finding supports the theory of Meyer and Allen (1991), which emphasizes that affective commitment develops when human resources feel valued and recognized for their contributions. Mathis and Jackson (2011) also emphasized that adequate compensation not only meets financial needs but also fosters a sense of belonging to the organization. In the context of KPP Pratama Demak, an appropriate compensation

policy is a crucial strategy in building human resource loyalty. Second, compensation has a positive but insignificant effect on HR performance. While compensation remains a motivational factor, these results indicate that compensation alone is not sufficient to directly drive performance improvements. HR performance is more likely influenced by a combination of other factors such as the work environment, superior support, supporting facilities, and opportunities for personal development. This aligns with Gomes's (2003) view that performance is determined not only by financial rewards but also by non-financial support that enhances productivity.

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