

## Human Resource Performance Improvement Model Through Intrinsic Motivation with Affective Commitment as Intervening Variable (Study at the West Semarang Primary Tax Service Office)

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**Abstract.** *This study aims to examine the influence of intrinsic motivation and affective commitment on the performance of human resources at the Pratama Tax Office (KPP) West Semarang. In addition, it explores the role of affective commitment as a mediating variable in the relationship between intrinsic motivation and implementation performance. The research employed a quantitative method involving 116 respondents, using a Likert-scale questionnaire as the data collection instrument. Data analysis was conducted using the Structural Equation Modeling technique based on Partial Least Squares (SEM-PLS) with the assistance of SmartPLS version 4 software. The findings reveal that intrinsic motivation has a positive and significant effect on both affective commitment and employee performance. Affective commitment itself was found to contribute positively and significantly to human resource performance. Furthermore, affective commitment serves as a mediating variable that strengthens the relationship between intrinsic motivation and employee performance. These results provide valuable insights for the management of KPP Pratama Semarang Barat in designing human resource development programs, particularly by focusing on enhancing intrinsic motivation and strengthening affective commitment to optimize performance.*

**Keywords:** *Commitment; Intrinsic; Motivation; Performance.*

### 1. Introduction

Given increasing global competition, organizations are required to adapt to the evolving complexity of the environment. Various variables now play a significant role in determining the competitiveness and performance of all organizations, both public and private (Saparso, 2021). One key factor that determines organizational success is human resources (HR).

To achieve organizational goals, human resources are crucial. Their role is not only aimed at the interests of the company but is also expected to have a positive impact on society and the needs of individuals (Baharudin, 2023). According to Smith et al. (2023), human resources are individuals or groups working within an organization and serve as the most important

productive capital. They possess knowledge, skills, and competencies that can be mobilized to generate added value for the organization. Human resources are not simply labor but strategic assets that bridge the gap between the organization's vision and the realities of daily operations through adaptability and collaboration.

Improving human resource performance is a crucial element in achieving efficient corporate governance (Khalilulloh, 2024). The term "performance" is translated from "performance" and is synonymous with work performance or achievements. Essentially, performance can be categorized into two categories: first, human resource performance, which describes individual work results, and second, organizational performance, which reflects the total work results achieved by the institution as a whole (Taufik and Badar, 2023). Mathis et al. (2016) emphasize that human resource performance encompasses all employee behaviors, both those performed and those not performed, as long as they relate to completing tasks and fulfilling assigned responsibilities. Therefore, encouraging optimal human resource performance is a strategic issue that organizations, including government institutions such as the Tax Service Office (KPP), need to manage. Therefore, human resource performance is a form of contribution in the form of work results or achievements provided by human resources within an organization.

Among various psychological aspects, affective commitment is a crucial factor that can influence human resource performance. Affective commitment, as proposed by Meyer and Allen (1991), is a condition in which an individual feels emotionally attached to their organization due to a sense of belonging, value alignment, and active involvement in organizational goals. Human resources with a high level of affective commitment tend to work with full dedication, not solely due to formal obligations, but also due to intrinsic motivation to contribute. In this context, affective commitment occupies a crucial position as one aspect of organizational commitment that plays a role in improving performance, reducing turnover intentions, and strengthening long-term relationships between employees and the organization.

Despite a significant increase in tax revenue targets from 2022 to 2024, the percentage of revenue achieved actually shows a downward trend. This phenomenon indicates that while nominal tax revenues have increased, the effectiveness of target achievement has decreased each year. This condition indicates a potential gap in human resource performance that requires further examination. Low intrinsic motivation and weak affective commitment are suspected contributing factors to this decline in performance. Therefore, in-depth research is needed to examine the role of intrinsic motivation in improving human resource performance, with affective commitment as an intervening variable bridging this relationship. This research is expected to provide theoretical contributions to fill the research gap in the literature, as well as practical contributions to the West Semarang Pratama Tax Office (KPP Pratama) in its efforts to improve employee performance to optimally achieve tax revenue targets.

## 2. Research Methods

This research is categorized as explanatory research, which aims to describe and explain the position of the variables being studied, while also explaining the causal relationships between them. According to Sugiyono (2023), explanatory research is a research method specifically used to explain the relationship between variables and identify the magnitude of their effects. The selection of this method is based on the research objective to test the formulated hypothesis, so it is expected to be able to provide a clear, measurable, and systematic picture of the relationship between independent variables and dependent variables. In this study, the variables studied include intrinsic motivation as the independent variable, affective commitment as the intervening variable, and human resource performance as the dependent variable. With an explanatory research approach, this research is not only descriptive, but also provides an in-depth explanation of the pattern of relationships and influences between variables in accordance with the conceptual framework and hypotheses proposed.

## 3. Results and Discussion

The West Semarang Pratama Tax Service Office (KPP) is a technical implementation unit under the coordination of the Directorate General of Taxes (DGT), Ministry of Finance of the Republic of Indonesia. This institution has a strategic function in providing services, counselling, and implementing supervision and law enforcement in the taxation sector within its administrative area of responsibility. Geographically, the West Semarang Pratama KPP is located at Jalan Pemuda Number 1, Dadapsari Village, North Semarang District, Semarang City.

West Semarang Pratama Tax Office has a work coverage area in five sub-districts in Semarang City, namely:

- a. West Semarang consists of 16 (sixteen) sub-districts;
- b. Ngaliyan consists of 10 (ten) sub-districts;
- c. Mijen consists of 14 (fourteen) sub-districts;
- d. Gunungpati consists of 16 (sixteen) sub-districts;
- e. The monument consists of 7 (seven) sub-districts.

In accordance with the Regulation of the Minister of Finance Number 184/PMK.01/2020 concerning Amendments to the Regulation of the Minister of Finance Number 210/PMK.01/2017 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes, the Pratama Tax Service Office (KPP) has the task of implementing services, education, supervision, and law enforcement for Taxpayers. The scope of these duties includes the management of Income Tax (PPh), Value Added Tax (PPN), Luxury Goods Sales Tax (PPnBM), Other Indirect Taxes, and Land and Building Tax (PBB). Furthermore, the Pratama Tax Office is also responsible for mastering information regarding

tax subjects and objects within its jurisdiction in accordance with applicable laws and regulations.

In relation to these duties, the Pratama Tax Service Office (KPP) carries out several primary functions to support the optimization of state revenue and tax compliance. These functions include:

- a. conducting analysis, description and achievement of tax revenue targets;
- b. master data and information on tax subjects and objects within his/her area of authority;
- c. providing services, education, registration, and management of taxpayer reporting;
- d. carry out registration of Taxpayers, tax objects, and deletion of Taxpayer Identification Numbers (NPWP);
- e. carry out confirmation and revocation of confirmation of Taxable Entrepreneurs (PKP);
- f. determine the granting and/or deletion of Tax Object Numbers ex officio;
- g. completing follow-up actions on applications or withdrawals from Taxpayers or the public;
- h. carry out supervision, inspection, assessment and tax collection activities;
- i. conducting data collection, mapping of Taxpayers and tax objects, as well as imposing taxes;
- j. determine, publish, and/or make corrections to legal products and tax service products;
- k. supervise and monitor the follow-up implementation of the tax amnesty program;
- l. guarantee the quality of recorded data and the results of internal and external data identification;
- m. updating (updating) the taxation database;
- n. implementing Land and Building Tax (PBB) reductions;
- o. managing organizational performance and risk management;
- p. implementing and monitoring internal compliance;
- q. administering and managing tax receivables;
- r. follow up on cooperation in the field of taxation;
- s. managing tax and non-tax documents;
- t. organize office administration.

The West Semarang Pratama Tax Service Office (KPP Pratama) is included in the Group II Pratama Tax Service Office category. Based on the Regulation of the Minister of Finance Number 184/PMK.01/2020 concerning Amendments to the Regulation of the Minister of Finance Number 210/PMK.01/2017 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes, the organizational structure of the West Semarang Pratama Tax Service Office is led by an Office Head. In carrying out his duties, the Office Head oversees several sections and functional positions, which generally consist of:

- 1) General and Internal Compliance Subsection
- 2) Data Quality Assurance Section
- 3) Service Section
- 4) Inspection, Assessment, and Collection Section
- 5) Supervision Section I
- 6) Supervision Section II
- 7) Supervision Section III
- 8) Supervision Section IV
- 9) Supervision Section V
- 10) Supervision Section VI
- 11) Functional Position

The data processed by the researcher was obtained from a questionnaire distributed to 116 employees of the West Semarang Pratama Tax Office (KPP Pratama). The respondent characteristics are shown in Table below:

**Table Respondent Demographics**

Identity	Information	Amount	Percentage
<b>Age</b>	20 to 30 years	29	25.0%
	31 to 40 years old	43	37.1%
	41 to 50 years old	22	19.0%
	> 50 years	22	19.0%
<b>Gender</b>	Man	69	59.5%
	Women	47	40.5%
<b>Education</b>	SENIOR HIGH SCHOOL.	4	3.4%
	Diploma.	36	31.0%
	Bachelor degree).	48	41.4%

	Masters (S2).	28	24.1%
<b>Length of Service</b>	< 5 years	2	1.7%
	> 5 years to 10 years	36	31.0%
	>10 years to 20 years	38	32.8%
	> 20 years	40	34.5%

Source: Processed Primary Data, 2025

Based on Table regarding the demographic data of respondents, it is known that in terms of age, the majority of respondents are in the 31-40 year range, namely 43 people or equivalent to 37.1% of the total respondents. This age range is included in the productive age category, where a person is generally at the peak of physical energy, mental sharpness, and emotional stability at work. This age group usually has a combination of high work enthusiasm and sufficient work experience, so this age group is expected to play a strategic role in achieving organizational goals more effectively. These characteristics also indicate that this study population has great potential in terms of productivity, adaptability to change, and active involvement in the decision-making process in the workplace.

The composition of respondents shows that the male group is larger, with a total of 69 people or approximately 59.5. This dominance of male employees can reflect the composition of human resources at the West Semarang Pratama Tax Office, which is generally filled by more male employees, especially in positions that require high mobility such as Supervision, Inspection, Assessment, and Collection, and Functional Positions. However, the proportion of female human resources is also quite large, namely 47 people or 40.5%, which indicates that the involvement of women at the West Semarang Pratama Tax Office is quite significant, especially in the service, administration, and data processing sections. This reflects that the Directorate General of Taxes applies the principle of gender equality in the placement of human resources in various areas of duty.

In terms of education, the majority of respondents held a bachelor's degree (S1), with 48 respondents (41.4%). This indicates that the majority of respondents have a relatively high level of formal education, which is expected to support their understanding of work concepts, operational procedures, and the technology used. This level of education can also influence respondents' perspectives when completing the questionnaire, as they likely possess strong analytical skills and a sufficient understanding of the context of the research questions.

The distribution of respondents' length of service shows that 40 (34.5%) have served for more than 20 years. This fact illustrates that the majority of respondents are senior human resources who have served for a long time and have a deep understanding of work processes, organizational culture, and internal dynamics. This long work experience is usually a crucial asset in maintaining the stability of organizational performance, as senior human resources often serve as references for newer colleagues, both in terms of technical knowledge and problem solving in the workplace.



Thus, the profile of the majority of respondents in this study depicts mature human resources, predominantly male, with higher educational backgrounds and extensive work experience. These characteristics suggest that the population studied tends to be stable, experienced, and competent, which may ultimately influence their perceptions of the research variables.

At this stage, inferential analysis was conducted using Structural Equation Modeling – Partial Least Square (SEM-PLS), a method suitable for exploratory research with complex models and limited samples. Data processing used SmartPLS version 4, with the following analysis stages: (1) measurement model (outer model) to test convergent validity, discriminant validity, and construct reliability; (2) structural model (inner model) to assess the relationship between latent constructs through  $R^2$ ,  $f^2$ , SRMR, and  $Q^2$ ; (3) path coefficient to evaluate the direction and strength of influence with bootstrapping hypothesis testing and mediation testing to assess the indirect influence between variables.

The measurement model (outer model) is used to assess the validity and reliability of the latent construct based on its constituent indicators. Testing is conducted through several stages, namely evaluating convergent validity, discriminant validity, and construct reliability testing using composite reliability and Cronbach's alpha values.

Convergent validity was tested by examining the loading factor value of each indicator, which is considered valid if it is greater than 0.70. For exploratory research, a value greater than 0.50 is considered acceptable (Haryono, 2017). Furthermore, Average Variance Extracted (AVE) was used as an additional measure, with a minimum threshold of 0.50 (Ghozali, 2021).

#### a. Hypothesis Testing (Direct Effect)

In penel this study, hypothesis testing was conducted using the bootstrapping procedure in the SmartPLS application. Referring to Hair et al. (2019), the recommended minimum number of bootstrap samples is 500, while using between 200 and 1,000 samples is considered sufficient to obtain stable estimates. Testing the influence between variables was conducted using a t-test, where a t-statistic value  $> 1.96$  (with a p-value  $< 0.05$ ) indicates a significant influence at the 5% significance level (Ghozali, 2021)

**Table Path Coefficient Results**

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistics ( O/STDEV )</i>	<i>P Values</i>
<b>Commitment Affective (Y1) - &gt; HR Performance (Y2)</b>	0.442	0.437	0.088	5,003	<b>0.000</b>
<b>Intrinsic Motivation (X1) -&gt; KineHR work (Y2)</b>	0.472	0.478	0.067	7,000	<b>0.000</b>
<b>Intrinsic Motivation (X1) -&gt; Commitment Affective (Y1)</b>	0.653	0.654	0.077	8,524	<b>0.000</b>

Source: Processed Primary Data, 2025

Table above shows the results of the Path Coefficient (through the bootstrapping procedure) as a basis for testing the hypothesis expressed by the relationship path between variables in the model. The path coefficient estimation based on the PLS algorithm produces positive path coefficients for all direct relationships. The bootstrapping procedure meThe t-statistic value was  $> 1.96$  and the p-value was  $< 0.05$  for each path, so all the relationships were statistically significant. Thus, it can be concluded that:

- 1) Intrinsic motivation (X1) has a positive influence on HR performance (Y2), meaning that if intrinsic motivation is higher, HR performance will be higher (H1 is accepted).
- 2) Intrinsic motivation (X1) has a positive effect on affective commitment (Y1), meaning that if intrinsic motivation is higher, affective commitment is stronger (H2 is accepted).
- 3) Affective commitment (Y1) has a positive influence on HR performance (Y2), meaning that if affective commitment is stronger, HR performance will be higher (H3 is accepted).

#### b. Mediation Test (Indirect Effect)

The mediation test aims to identify the indirect effect of exogenous variables on endogenous variables through the role of mediating variables. This test is based on the Specific Indirect Effects output obtained from the bootstrapping process using the SmartPLS program. In this study, an example of testing an indirect effect is the effect of intrinsic motivation on HR performance mediated by affective commitment.

#### Discussion:

##### 1) The Influence of Intrinsic Motivation on Human Resource Performance at KPP Pratama West Semarang

The effect of intrinsic motivation (X1) on HR performance (Y2) shows a path coefficient of 0.472 with a p-value of 0.000. A p-value smaller than 0.05 indicates that this effect is statistically significant. This means that the higher an employee's intrinsic motivation, the higher their performance.

According to Herzberg (1966) in Two-Factor Theory, intrinsic motivation such as a sense of responsibility, achievement, and self-development are the main driving factors of performance. Deci & Ryan (2000) through Self-Determination Theory asserts that individuals with high intrinsic motivation will demonstrate deep involvement in work and optimal work quality.

These results align with research by Purwoko & Santoso (2023), which found that intrinsic motivation has a positive and significant impact on HR performance, particularly productivity and service quality. Putra & Wibowo (2022) also found similar findings in the public sector, indicating that high intrinsic motivation can maintain performance even when faced with work pressure.



The context of the West Semarang Pratama Tax Office shows that the high scores on the service quality indicators ( $Y2.5 = 3.94$ ) and integrity ( $Y2.4 = 3.91$ ) reflect that employees with high intrinsic motivation tend to provide quality services, on time, and maintain professional standards.

## 2) The Influence of Intrinsic Motivation on Affective Commitment of Human Resources at KPP Pratama West Semarang

The effect of intrinsic motivation ( $X1$ ) on affective commitment ( $Y1$ ) shows a path coefficient value of 0.653 with a p-value of 0.000, which is significant. This indicates that the higher an employee's intrinsic motivation, the stronger their emotional attachment to the organization.

Allen & Meyer (1990) define affective commitment as the emotional attachment, identification, and involvement of employees in an organization. Employees who are intrinsically motivated will feel their work aligns with their personal values and goals, thus fostering a strong sense of belonging and loyalty.

These findings are supported by research by Yousaf, Yang, & Sanders (2015), who found that intrinsic motivation increases affective commitment through satisfaction with meaningful work. Purwoko & Santoso (2023) also found that intrinsic motivation plays a significant role in building employee loyalty to the organization.

At the West Semarang Pratama Tax Office, high indicators of feelings of pride ( $Y1.3 = 3.90$ ) and concern for the organization ( $Y1.5 = 3.83$ ) indicate that employees with high intrinsic motivation tend to have a positive emotional relationship with the agency.

## 3) The Influence of Affective Commitment on Human Resource Performance at KPP Pratama West Semarang

The effect of affective commitment ( $Y1$ ) on human resource performance ( $Y2$ ) shows a path coefficient of 0.442 with a p-value of 0.000, which is significant. This means that the stronger the employee's affective commitment, the higher the resulting performance.

According to Meyer et al. (2002), affective commitment encourages employees to behave positively, maintain work quality, and exceed targets. Employees with high affective commitment tend to work with dedication due to a sense of pride in the organization.

These results align with research by Ardiana, Sugianto, & Wardhani (2023), which showed that affective commitment significantly impacts employee performance, particularly in public organizations that demand excellent service quality. Rini & Wahyudi (2021) also found that affective commitment is positively correlated with increased integrity and work productivity.

At the West Semarang Pratama Tax Office, high service quality indicators ( $Y2.5 = 3.94$ ) and work competence ( $Y2.2 = 3.92$ ) indicate that affective commitment plays a role in maintaining optimal employee performance.

#### 4) The Mediating Role of Affective Commitment in the Relationship between Intrinsic Motivation and Human Resource Performance at KPP Pratama West Semarang

The results of the mediation test show that intrinsic motivation ( $X1$ ) influences human resource performance ( $Y2$ ) through affective commitment ( $Y1$ ) with a path coefficient of 0.289 and a p-value of 0.000. This indicates that affective commitment partially mediates the relationship. Although the value of the indirect effect is lower than the direct effect of intrinsic motivation on human resource performance (path coefficient 0.472), the presence of affective commitment remains significant and continues to play a role in strengthening the relationship between the two.

In line with the mediation theory proposed by Meyer & Allen (1997), intrinsic motivation can shape employee emotional engagement, which in turn improves performance. Recent research by Purwoko & Santoso (2023) supports this finding, demonstrating that affective commitment strengthens the influence of intrinsic motivation on employee performance.

The context at the West Semarang Pratama Tax Office (KPP Pratama) demonstrates that intrinsically motivated employees with high affective commitment are more consistent in providing quality service, maintaining integrity, and sustaining work productivity. Therefore, in the long term, the management of the West Semarang Pratama Tax Office (KPP Pratama) needs to pay more attention to strengthening employee affective commitment, as this mediating role is crucial for maintaining consistent performance while supporting the organization's achievement of competitive advantage.

#### 4. Conclusion

Based on the results of the research that has been conducted, the following conclusions were obtained: Intrinsic motivation has a positive and significant impact on human resource performance at the West Semarang Pratama Tax Office. This means that the higher the intrinsic motivation of human resources, the higher the resulting performance. Intrinsic motivation has a positive and significant effect on affective commitment. This indicates that employees who are intrinsically driven tend to have a strong emotional attachment to the organization. Affective commitment has a positive and significant impact on HR performance. In other words, the greater an employee's sense of belonging and emotional attachment to the organization, the more optimal their performance. Affective commitment has been shown to mediate the influence of intrinsic motivation on HR performance. This means that intrinsic motivation not only directly impacts performance but also improves performance through increased employee affective commitment.

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