

**EMPLOYEE PERFORMANCE BASED ON WORK INVOLVEMENT, WORK
ATTITUDE AND AFFECTIVE COMMITMENT**

**KINERJA KARYAWAN BERDASARKAN KETERLIBATAN KERJA, SIKAP
KERJA DAN KOMITMEN AFEKTIF**

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ABSTRACT

This study intends to examine how employees of the Tax Management Agency and Regional Levies of North Sumatra Province perform in relation to their work involvement, attitude, and affective commitment. 265 participants participated in the study. A purposive sample comprising 84 participants was employed as the sampling strategy. Utilized data collection methods included surveys, documentation studies, and observation. Multiple linear regression using the statistical product software solution (SPSS) program is the method of analysis for this study. The study's findings provide some evidence that employee performance is positively and significantly impacted by work involvement. Employee performance is positively and significantly impacted by work attitude. Employee performance is positively and significantly impacted by affective commitment. The performance of personnel of the Tax Management Agency and Regional Levies of North Sumatra Province is simultaneously impacted by factors related to their involvement at work, attitude at work, and affective commitment. The test results through the coefficient of determination produced a value (R Square) of 0.613 (61.3%) implying that the dependent variable can be explained by the independent variable

Keywords: *Work Involvement, Work Attitude, Affective Commitment, Employee Performance*

ABSTRAK

Penelitian ini bertujuan untuk mengkaji bagaimana kinerja pegawai Badan Pengelola Pajak dan Retribusi Daerah Provinsi Sumatera Utara dalam kaitannya dengan keterlibatan kerja, sikap, dan komitmen afektif. 265 orang berpartisipasi dalam penelitian ini. Sampel purposive yang terdiri dari 84 orang digunakan sebagai strategi pengambilan sampel. Metode pengumpulan data yang digunakan meliputi survei, studi dokumentasi, dan observasi. Regresi linier berganda dengan menggunakan program Statistical Product Software Solution (SPSS) adalah metode analisis untuk penelitian ini. Temuan penelitian memberikan beberapa bukti bahwa kinerja karyawan dipengaruhi secara positif dan signifikan oleh keterlibatan kerja. Kinerja karyawan dipengaruhi secara positif dan signifikan oleh sikap kerja. Kinerja karyawan dipengaruhi secara positif dan signifikan oleh komitmen afektif. Kinerja pegawai Badan Pengelola Pajak dan Retribusi Daerah Provinsi Sumatera Utara secara simultan dipengaruhi oleh faktor-faktor yang berhubungan dengan keterlibatan mereka dalam bekerja, sikap dalam bekerja, dan komitmen afektif. Hasil pengujian melalui koefisien determinasi menghasilkan nilai (R Square) sebesar 0,613 (61,3%) yang artinya variabel dependen dapat dijelaskan oleh variabel independen.

Kata kunci: Keterlibatan Kerja, Sikap Kerja, Komitmen Afektif, Kinerja Karyawan

PENDAHULUAN

If backed by human resources, agencies will function effectively and appropriately. In order for businesses to generate goods or services, human resources are required. As a result, agencies must conduct targeted human resource planning to support the accomplishment of the organization's vision and goal in order to develop effective and efficient resources. If the organization's goals have been reached, good management of the business can be realized. Placing the appropriate personnel in the appropriate roles is one of the organizational responsibilities that must be carried out in order to fulfill the organization's mission. Even though a company has been selective from the time of hiring to the placement of individuals, there are still unintended issues that can arise during operations and lower employee performance, (Sianturi et al., 2023). Because of this, the Tax Management Agency and Regional Levies of North Sumatra Province must consider the work involvement of each employee to place them in a position to create the highest degree of performance so that all work may be successfully done.

According to Gameda and Lee (2020), the term "work involvement" refers to an individual's personal involvement in the workplace, which indicates the circumstances under which employees experience an emotional bond with their jobs. Job engagement is a satisfying, pleasant mental state that is associated with work and is characterized by enthusiasm, dedication, and absorption. According to Hakanen et al. (2021), highly proficient employees are those who are engaged in their work. In order to express oneself physically, mentally, and emotionally in their professional positions, employees must be in a long-lasting and all-

encompassing state of job engagement (Oksa et al., 2021). According to Kristoper, et al. (2023), the following six indicators can be used to gauge a person's level of work involvement: actively taking part in work, The key is to demonstrate your work. Work is seen as being crucial for responsibility, contribution, mental/emotional engagement, and self-esteem. Employee absenteeism and resignation rates will decline in an organization where there is substantial job involvement. Meanwhile, a low level of job involvement will raise the organization's absence and resignation rates.

According to the findings of the researchers' observations, some employees claimed that every organization has issues with work involvement, for instance, employees are not fully involved in completing tasks because they are viewed as being of lower importance and can be completed with the assistance of others. Additionally, workers don't finish their work on time; instead, they speak with coworkers and relax more. Because they are unable to finish the previous assignment by the deadline, employees feel overwhelmed when offered more tasks.

In addition to involvement at work, work attitude is a component that affects how well an individual performs. Work attitude, according to Mills (2019), is a grasp of concepts and the starting of methods for carrying out work in order to produce the best possible work results. While values are more general than attitudes, according to Kaswan (2017), work attitudes are a collection of feelings, beliefs, and thoughts that people have about how to behave currently regarding work and organizations. Attitudes are temporary because people's perspectives and experiences of their work evolve over

time. A person's current behavior with relation to work and organization is characterized by their work attitude, which is a combination of their feelings, beliefs, and thoughts (Kaswan, 2017). Employee work attitudes, according to Pitriyanti and Halim (2020), have indicators that must be addressed by workers, such as working conditions, Supervisor supervision, coworker cooperation, willingness, security, and facilities for work

The Tax Management Agency and Regional Levies of North Sumatra Province needs to be optimized with the current working environment conditions, based on the work attitude of the staff. Employees still struggle with having the right attitude to do the job. To accomplish the duties and exercise the authority required by the organization, an employee must be a model for good workers. In this situation, employees have a significant impact on attaining agency objectives. Due to this, some employees at the Tax Management Agency and Regional Levies of North Sumatra Province are currently unable to perform their jobs as effectively as they could, as evidenced by the fact that a number of them are still behind schedule with their work and are still unable to fill positions when the mood is tense. There is still a lack of sincerity in the work that is being done.

Munajah and Purba (2018) state that in order for an organization to continue operating and move forward, there must be commitment from all of its members. Additionally, this commitment must be integrated so that each employee can work well with others to improve organizational performance. Finally, the organization must also exercise control over what its employees need in order to maintain a successful business. Employees who are actively involved and like working for the company will

be easy to spot thanks to their strong emotional commitment. Because they see similarities between themselves and the business, employees express worry, which leads to the development of an exceptional level of dedication. Additionally, many workers are prepared to compromise their personal principles in order to fit in with the business (Islamy, 2016).

The element that is most frequently studied is affective commitment, which demonstrates how attached employees are to the company based on their identification with it. As a result, it has a positive impact on positive employee behavior, including the desire to accomplish company goals, high levels of organizational behavior, lower absenteeism and employee turnover, and affects employee resistance (Munajah and Purba, 2018). Pleasure, a sense of community, emotional attachment, and personal meaning are all employed as indicators of affective commitment (Murniasih and Ketut, 2016).

According to preliminary findings about the affective commitment of Tax Management Agency and Regional Levies of North Sumatra Province employees, there were a number of employees who were not committed to the organization's goals, vision, or mission; they also did not accept the organization's values; they were not serious about working for the organization's benefit; and they were uncomfortable cooperating with other employees. This demonstrates that not all personnel at the Tax Management Agency and Regional Levies of North Sumatra Province possess emotional commitment.

According to Somba et al. (2016), performance refers to an employee's work that is produced in both quality and quantity in compliance with the

obligations placed on them by the employer. According to Nabawi (2020), performance is a process that involves activities that are related to the components of a process that result in an outcome. Performance, according to Ginting and Syamsuri (2021), is the outcome of the quality and quantity of work that an employee completes while carrying out their duties in accordance with the obligations assigned to them. In addition, Syamsuri et al. (2022), Agencies that want to increase their performance must prioritize the training of knowledgeable, skilled, and professional human resources. In order to preserve competition, this viewpoint unquestionably emphasizes human capital as a human resource strategy. According to Ablizar (2022), employee success will be measured by five factors in: speed of completion, have creativity, cooperation implementation, ability, and enthusiasm for the work.

It can be inferred from preliminary observations of the performance of employees of the Tax Management Agency and Regional Levies of North Sumatra Province that a number of them continue to operate against the agency's goals. Then there are the employees that don't adhere to the established working hours and finish jobs slowly. Employee communication, both internally and externally, is also weak. Lack of effort to utilize individuals' strengths at work and a lack of initiative to solve problems without waiting for instructions from superiors. This demonstrates a decline in employee performance at the Tax Management Agency and Regional Levies of North Sumatra Province.

METODE PENELITIAN

This study intends to examine how employees of the Tax Management Agency and Regional Levies of North

Sumatra Province perform in relation to their work participation, attitude, and affective commitment. There are 265 civil servants in the study population. Subjective purposive sampling was the method employed for sampling. 84 civil servants served as the study's sample population. Utilized data collection methods included surveys, documentation studies, and observation. Multiple linear regression using the statistical product software solution (SPSS) program is the method of analysis for this study.

HASIL DAN PEMBAHASAN PENELITIAN

First, the validity test was conducted by sending questionnaires with a significant criteria of 0.5 to 30 respondents who were not participants in this study. Table 1 displays the findings of this study's validity test.

Table 1. Validity Test Results

Variable	Indicator	Correlation Pearson	Criteria Benchmark Value	Information
Work Involvement	Actively taking part in work	0,900	0,5	Valid
	Demonstrate in work	0,911	0,5	Valid
	Seeing work as important to self-esteem	0,942	0,5	Valid
	Mental engagement	0,733	0,5	Valid
	Contribution	0,934	0,5	Valid
Work Attitude	Work is seen as being crucial for responsibility	0,904	0,5	Valid
	Working conditions	0,673	0,5	Valid
	Supervisor supervision	0,804	0,5	Valid
	Coworker cooperation	0,770	0,5	Valid
	Willingness	0,675	0,5	Valid
Affective Commitment	Security	0,840	0,5	Valid
	Facilities for work	0,769	0,5	Valid
	Pleasure	0,852	0,5	Valid
	A sense of community	0,942	0,5	Valid
	Emotional attachment	0,913	0,5	Valid
Employee Performance	Personal meaning	0,942	0,5	Valid
	Speed of completion	0,862	0,5	Valid
	Have creativity	0,583	0,5	Valid
	Cooperation implementation	0,790	0,5	Valid
	Ability	0,777	0,5	Valid
	Enthusiasm for the work	0,697	0,5	Valid

A result larger than 0.5 is present for the test of all statements. Thus, it may be said that any inquiries into employee performance, involvement in their jobs, attitudes about their jobs, and

affective commitment are valid and appropriate for use as research tools.

A reliability test was performed on the study's questionnaire. Cronbach's alpha coefficient of 0.7 was used in the reliability analysis (Ghozali, 2018). The reliability test results can be found in Table 2:

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Criteria Benchmark Value
Work Involvement	0,813	0,7
Work Attitude	0,789	0,7
Affective Commitment	0,844	0,7
Employee Performance	0,786	0,7

Source: Research Results, 2023

All research variables pass the reliability test using Cronbach Alpha because Cronbach Alpha is better than 0.7. The findings of this study suggest that the measurement tools utilized in it passed the reliability test and can be employed as such.

The One Sample Kolmogorov-Smirnov Test table and probability plots can be used to examine the normality test results and determine whether the data being utilized can be normally distributed. If the dots spread out and move in the same direction as the diagonal line, it is considered to be normal.

Table 3. One Sample K-S test results

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	84
Normal Parameters ^{a,b}	Mean .000000
	Std. Deviation 1.44837175
Most Extreme Differences	Absolute .092
	Positive .060
	Negative -.092
Test Statistic	.092
Asymp. Sig. (2-tailed)	.075 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Research Results, 2023

Table 3 displays Asymp's significance value. All variables have a Sig. (2-tailed) of 0.075. Since the residual value is normal and the significance level exceeds 0.05, it may

be said that all the variables are normally distributed.

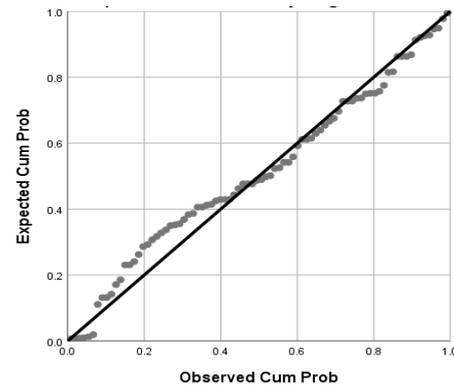


Figure 1. P-P Plot Normality Test Results

Source: Research Results, 2023

The points spread out around the diagonal line, as can be seen in the Normal P-Plot Regression Standardized display. Consequently, this study's normality test exhibits a nice normal distribution.

A regression model that doesn't have multicollinearity issues is a good regression model. Using the VIF (Variance Inflation Factor) and Tolerance, it is possible to determine whether multicollinearity symptoms exist. Table 4 contains the findings from this study's multicollinearity test:

Table 4. Multicollinearity Test Results

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics
	B	Std. Error	Beta	Tolerance	VIF
1					
(Constant)	1.816	1.669			
Work Involvement	.241	.114	.258	.326	3.064
Work attitude	.350	.095	.400	.410	2.439
Affective Commitment	.263	.115	.221	.522	1.917

a. Dependent Variable: Employee Performance

Source: Research Results, 2023

Based on Table 4, it is clear that there are no signs of multicollinearity between the independent variables in the regression model, as evidenced by the Tolerance values of work involvement (0.326 > 0.10), work attitude (0.410 > 0.10), and affective commitment (0.522 > 0.10), as well as the VIF values of work involvement (3.064 < 10), work attitude (2.439 < 10) and affective commitment (1.917 < 10).

The heteroscedasticity test is used to examine whether the variance of the residuals from other observations is unequally distributed inside the regression model. The chart below shows the outcomes of the study's data heteroscedasticity test:

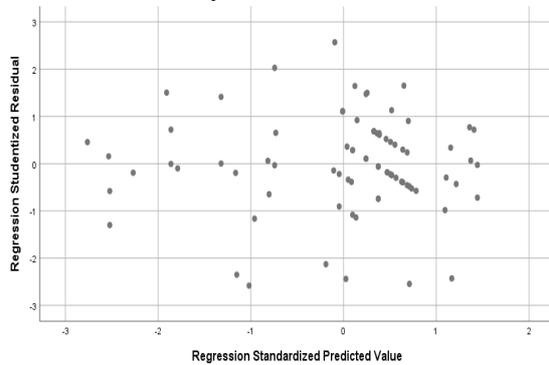


Figure 2. Scatterplot Graph
Source: Research Results, 2023

ased on Figure 2, it is clear that the data are dispersed randomly and do not follow any particular pattern, indicating that this regression model is devoid of heteroscedasticity symptoms.

The influence of work involvement, work attitude, and affective commitment on the performance of employees of the Tax Management Agency and Regional Levies of North Sumatra Province was used as the dependent variable for a multiple linear regression analysis to determine the relationship between the independent variables and the dependent variable. The following findings are attained as a result of data processing with the SPSS program:

Table 5. Multiple Linear Regression Analysis Test Results

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics
	B	Std. Error	Beta	Tolerance	
1 (Constant)	1.816	1.669			
Work Involvement	.241	.114	.258	.326	3.064
Work attitude	.350	.095	.400	.410	2.439
Affective Commitment	.263	.115	.221	.522	1.917

a. Dependent Variable: Employee Performance

Source: Research Results, 2023

According to Table 5, the calculation yielded constant values (a) of 1.816, (b1) of 0.241, (b2) of 0.350, and

(b3) of 0.263, resulting in the equation for multiple linear regression: $Y = 1.816 + 0.241 X_1 + 0.350 X_2 + 0.263 X_3 + e$. According to the regression equation, employee performance is influenced by work Involvement, work attitude, and affective commitment.

The t test (Partial) is used to examine how the independent variables affect the dependent variable in part. The t test values obtained from the SPSS test results are as follows:

Table 6. Partial Test Results (t test)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	1.816	1.669		1.088	.280
Work Involvement	.241	.114	.258	2.119	.037
Work attitude	.350	.095	.400	3.682	.000
Affective Commitment	.263	.115	.221	2.295	.024

a. Dependent Variable: Employee Performance

Source: Research Results, 2023

Work Involvement affects employee performance positively and significantly, as indicated by the result from $t\text{-count} > t\text{-table}$ ($2.119 > 1.6641$) and significance level of 0.037 less than 0.05. It is clear that work attitude has a positive and substantial impact on employee performance because the value from the $t\text{-count} > t\text{-table}$ ($3.682 > 1.6641$) and a significant value of 0.000 are less than 0.05. The findings of the partial t test then demonstrate that affective commitment has a positive and significant impact on employee performance, with the $t\text{-count} > t\text{-table}$ ($2.295 > 1.6641$) and a significant value of 0.024 being smaller than 0.05.

To find out whether the independent and dependent factors have an impact on the dependent variable at the same time, apply the F (Simultaneous) test. Table 7 contains the findings from this study's F test:

Table 7. Simultaneous Test Results (Test F)

Model	ANOVA ^a				
	Sum of Squares	df	Mean Square	F	Sig.
1					
Regression	276.122	3	92.041	42.289	.000 ^b
Residual	174.116	80	2.176		
Total	450.238	83			

a. Dependent Variable: Employee Performance
 b. Predictors: (Constant), Affective Commitment, Work Attitude, Work Involvement

Source: Research Results, 2023

With a significance level of $0.000 < 0.05$ and an Fcount value (42.289) $> F_{table} (2.72)$, it can be concluded that the variables of work involvement, work attitude, and affective commitment all influence employee performance.

The ability of the model to explain variations in the dependent variable is measured using the coefficient of determination (R^2). Table 8 contains the findings from the study's determination analysis:

Table 8. Test Results for the Coefficient of Determination (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.783 ^a	.613	.599	1.475

a. Predictors: (Constant), Affective Commitment, Work Attitude, Work Involvement

b. Dependent Variable: Employee Performance

Source: Research Results, 2023

According to Table 8, the adjusted coefficient of determination (R Square) is 0.613, which indicates that the independent variables can explain 61.3% of the dependent variable while other variables not included in the study can explain the remaining portion.

Work Involvement's Effect on Employee Performance

With a value produced from t-count $> t_{table} (2.119 > 1.6641)$ and is significant at 0.037 less than 0.05, the study's findings demonstrate that job involvement has a positive and significant impact on employee performance. This demonstrates how work involvement takes into account a person's commitment to giving his or her job honest effort. One of the most particular and pertinent criteria for work performance is work involvement, which also refers to employee attitudes about their jobs (Patras, 2017).

These findings are consistent with studies by Purba et al. (2023), Sianturi et al. (2023), and Siregar et al. (2023), which found that employee performance is positively and significantly impacted by work involvement. When two employees work together to complete a task, such as when there is strong work engagement, collaboration and mutual support can improve employee performance.

Work Attitudes' Effect on Employee Performance

The relationship between work attitude and employee performance is positive and significant, with a value from t-count $> t_{table} (3.682 > 1.6641)$ and being significant at 0.000 less than 0.05. This demonstrates that a person's work attitude is also a reflection of how much he believes in what he is doing, according to Gomendio (2017). According to Wulandari and Luturlean (2023), performance is impacted by work attitudes. Similar findings were found in studies by (Ashfihisa, 2018; Atipah, 2020), which found that work attitudes significantly and favorably affect performance.

Affective Commitment's Effect on Employee Performance

With a t-count $> t_{table} (2.295 > 1.6641)$ and a significant value of 0.024 being less than 0.05, affective commitment has a positive and significant impact on employee performance. According to Ernanto and Indriyaningrum, (2023), Siswatiningsih, et al. (2018), dedication affects employee performance in a positive and significant way. According to Pramono and Hari (2021), commitment has a favorable and noteworthy impact on employee performance. According to Mulyanto et al. (2021), Narwadan (2021), Kurniawan and Rahmadani

(2020), Kuswanti et al. (2021), and Panggabean et al. (2020), affective commitment can influence employee performance.

Since it demonstrates employee connection to the organization based on their identity with the organization, and since it has a positive impact on positive employee behavior, affective commitment is the component that is most frequently examined. Employee resistance may be influenced by the desire to meet company objectives, strong organizational behavior, lower absenteeism rates, and employee turnover (Munajah and Purba, 2018).

Therefore, it may be said that if an agency has a positive attitude, such as getting along well with other staff members and recognizing rules and ethics when working with the agency leadership. After that, respect for supervisors or other workers will be developed in order to complete a task. The effectiveness of employee performance will be able to enhance if employees have a high level of commitment to an agency, such as experiencing joy while doing job and feeling like they belong to the agency.

PENUTUP

Kesimpulan

1. Work Involvement has a positive and significant effect on the performance of employees of the Tax Management Agency and Regional Levies of North Sumatra Province.
2. Work attitude has a positive and significant effect on the performance of employees of the Tax Management Agency and Regional Levies of North Sumatra Province.
3. Affective Commitment has a positive and significant effect on the performance of employees of the Tax Management Agency and Regional Levies of North Sumatra Province.

4. Work involvement, work attitude and affective commitment simultaneously have a positive and significant effect on the performance of employees of the Tax Management Agency and Regional Levies of North Sumatra Province.

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