



The impact of organizational commitment, organizational culture, and job satisfaction on employee performance: Evidence from KPP Pratama Binjai, Indonesia

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Abstract

This study aims to examine the effect of organizational commitment, organizational culture, and job satisfaction on employee performance at the Primary Tax Service Office (KPP Pratama) Binjai, both partially and simultaneously. This research employs a quantitative approach using a survey method. The population consists of 78 employees, with a sample of 76 respondents selected using a total sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression with the assistance of SPSS version 24. The results show that organizational commitment, organizational culture, and job satisfaction simultaneously have a positive and significant effect on employee performance, as indicated by the F-test ($F = 50.611$; $p < 0.05$). Partially, organizational commitment has a positive and significant effect on employee performance ($t = 3.590$; $p < 0.05$), followed by organizational culture ($t = 2.983$; $p < 0.05$) and job satisfaction ($t = 2.311$; $p < 0.05$). The coefficient of determination (Adjusted $R^2 = 0.678$) indicates that 67.8% of the variation in employee performance can be explained by the three independent variables, while the remaining 32.2% is influenced by other factors not included in this study. These findings suggest that strengthening organizational commitment, fostering a supportive organizational culture, and enhancing job satisfaction are essential strategies for improving employee performance. This study contributes to the literature by providing empirical evidence from a public sector context, particularly in tax administration institutions, and highlights the importance of an integrated human resource management approach in achieving organizational effectiveness.

Keywords: Organizational commitment, organizational culture, job satisfaction, employee performance, public sector, tax service office

Introduction

Human resources (HR) constitute a strategic element in modern organizations, as the success or failure of organizational goals is largely determined by the quality and performance of employees. HR is no longer merely viewed as a factor of production, but rather as a critical asset that contributes to the creation of organizational competitiveness (Alfawaire & Atan, 2021) ^[1]. Therefore, effective human resource management through proper planning, development, and placement is essential to ensure that employees possess the competencies and sense of responsibility required to perform their roles effectively.

Employee performance refers to the level of achievement attained by individuals in carrying out their duties, both in terms of quality and quantity, within a specified period and in accordance with established responsibilities. Optimal performance serves as a key indicator of organizational effectiveness (Lucianetti *et al.*, 2019) ^[13]. Without high-performing employees, organizations will face significant challenges in achieving their targets and sustaining institutional development. This is particularly relevant in public service institutions, where performance is closely associated with service quality, efficiency, and accountability.

The Tax Service Office (Kantor Pelayanan Pajak/KPP) Pratama Binjai, as a government institution in the field of taxation, plays a crucial role in supporting state revenue through tax collection. However, preliminary observations indicate that employee performance at KPP Pratama Binjai remains suboptimal. This condition is reflected in several issues, including a lack of teamwork cohesion, unequal

workload distribution among employees in similar positions, low initiative in task completion, and inadequate work discipline, such as tardiness, early departures, and absence during working hours. Furthermore, employees often demonstrate low responsibility in completing assigned tasks, as evidenced by delays in work completion that could otherwise be finalized within shorter timeframes. These conditions suggest the presence of underlying organizational factors that hinder optimal employee performance.

One of the key factors that may influence employee performance is organizational commitment (Cesário & Chambel, 2017) ^[5]. Organizational commitment refers to the psychological attachment of employees to their organization, characterized by their belief in organizational values and goals, as well as their willingness to remain part of the organization. Employees with high levels of commitment tend to exhibit stronger loyalty, higher motivation, and greater dedication, which ultimately contribute to improved performance. Empirical evidence from Alnehabi (2025) ^[3] demonstrates that organizational commitment has a significant effect on employee performance, reinforcing its importance as a determinant of organizational effectiveness.

In addition to organizational commitment, organizational culture is another critical factor influencing employee performance. Organizational culture encompasses the shared values, norms, and practices that guide behavior within an organization. A strong organizational culture fosters a sense of identity, enhances cohesion, and promotes effective work behavior among employees. Conversely, a weak culture may lead to inefficiency and a lack of

coordination. Research conducted by Jones *et al.* (2005) ^[11] indicates that organizational culture has a positive and significant impact on employee performance, highlighting its role in shaping organizational outcomes.

Another important factor is job satisfaction, which reflects employees' attitudes and feelings toward their work. Job satisfaction is influenced by various aspects, including the work environment, interpersonal relationships, and compensation systems. Employees with high levels of job satisfaction tend to display positive work attitudes, higher motivation, and improved performance. Westover *et al.* (2010) ^[23] found that job satisfaction positively affects employee performance, emphasizing its relevance in enhancing organizational productivity.

Despite the growing body of literature on employee performance, several gaps remain. First, most prior studies have examined the effects of organizational commitment, organizational culture, and job satisfaction on employee performance separately, rather than simultaneously within a single integrated model. Second, empirical studies focusing on public sector institutions, particularly tax service offices, are still limited, despite their strategic importance in national revenue generation. Third, there is a lack of context-specific research that captures organizational dynamics at the local level, such as KPP Pratama Binjai, where unique institutional challenges may influence employee behavior and performance outcomes.

Based on these considerations, this study aims to address the following research problem: how and to what extent organizational commitment, organizational culture, and job satisfaction influence employee performance at KPP Pratama Binjai. By examining these variables simultaneously, this study seeks to fill the existing research gap and provide a more comprehensive understanding of the determinants of employee performance in the public sector, particularly within taxation institutions.

Literature Review

Organizational Commitment

Organizational commitment refers to the psychological attachment of employees to their organization, which influences their willingness to remain and contribute to organizational goals. According to Meyer & Allen (1991) ^[14], organizational commitment consists of three dimensions: affective commitment (emotional attachment), continuance commitment (cost associated with leaving the organization), and normative commitment (a sense of obligation to stay). These dimensions collectively shape employees' attitudes and behaviors within the workplace.

From a theoretical perspective, organizational commitment is closely linked to social exchange theory, which posits that employees who perceive fairness, support, and recognition from their organization are more likely to reciprocate with positive attitudes and behaviors. In this context, committed employees tend to demonstrate higher levels of responsibility, loyalty, and work engagement.

Empirical studies support the significant role of organizational commitment in influencing employee performance. Razzaq *et al.* (2019) ^[16] found that organizational commitment has a positive and significant effect on employee performance in public sector institutions. This suggests that employees with strong commitment are more likely to exert extra effort, align their goals with organizational objectives, and ultimately achieve higher performance levels.

Organizational Culture

Organizational culture is defined as a system of shared values, beliefs, and norms that guide the behavior of individuals within an organization. It serves as a framework that shapes how employees interact, make decisions, and perform their tasks. A strong organizational culture provides clear expectations and fosters a sense of identity and belonging among employees.

According to Robbins and Judge (2009) ^[17], organizational culture functions as a social control mechanism that directs employee behavior without relying solely on formal rules and procedures. A strong culture enhances coordination, reduces uncertainty, and promotes consistency in organizational practices. Conversely, a weak culture may lead to confusion, lack of direction, and decreased performance.

Empirical evidence highlights the importance of organizational culture in determining employee performance. Fridan and Maamari (2024) ^[8] found that organizational culture has a positive and significant impact on employee performance in government institutions. A well-established culture that emphasizes shared goals, collaboration, and accountability can enhance employee engagement and productivity, thereby improving overall organizational performance.

Job Satisfaction

Job satisfaction refers to an individual's overall emotional response to their job, encompassing attitudes toward various aspects such as work conditions, compensation, relationships with colleagues, and opportunities for growth. It reflects how employees perceive and evaluate their work experiences.

The concept of job satisfaction is often explained using Herzberg's motivation-hygiene theory (Herzberg, 2005) ^[11], which distinguishes between intrinsic factors (motivators) such as achievement and recognition, and extrinsic factors (hygiene factors) such as salary and working conditions. Both sets of factors play a crucial role in shaping employee satisfaction and behavior.

Research consistently shows that job satisfaction has a strong relationship with employee performance. Siengthai and Pila-Ngarm (2016) ^[20] found that job satisfaction positively and significantly influences employee performance. Employees who are satisfied with their jobs tend to exhibit higher motivation, better work attitudes, and greater productivity. Therefore, job satisfaction is considered a critical factor in enhancing employee performance.

Employee Performance

Employee performance refers to the level of achievement attained by employees in carrying out their duties, measured in terms of both quality and quantity within a specified period. Performance reflects how effectively employees utilize their skills, knowledge, and abilities to accomplish organizational tasks and objectives.

According to performance management theory, employee performance is influenced by various individual and organizational factors, including motivation, work environment, leadership, and organizational systems (Tseng & Levy, 2019) ^[22]. High-performing employees contribute significantly to organizational success by improving efficiency, service quality, and overall productivity.

In the context of public sector organizations, employee performance is particularly important as it directly affects the quality of public services delivered to society (Salau *et al.*, 2020) [19]. Therefore, understanding the factors that influence performance such as organizational commitment, organizational culture, and job satisfaction is essential for improving organizational effectiveness.

Research Hypotheses

Drawing on the theoretical and empirical literature, this study hypothesizes that organizational commitment, organizational culture, and job satisfaction are key determinants of employee performance. Accordingly, the hypotheses are formulated as follows:

- **H1:** Organizational commitment positively and significantly influences employee performance.
- **H2:** Organizational culture positively and significantly influences employee performance.
- **H3:** Job satisfaction positively and significantly influences employee performance.
- **H4:** Organizational commitment, organizational culture, and job satisfaction jointly have a positive and significant effect on employee performance.

Research Methodology

This study employed a quantitative research approach using a survey method to examine the effect of organizational commitment, organizational culture, and job satisfaction on employee performance. The research was conducted at the Primary Tax Service Office (KPP Pratama) Binjai, located at Jalan Jambi No. 1, Rambung Barat, South Binjai District, Binjai City, and North Sumatra, Indonesia. The objects of this study consisted of organizational commitment, organizational culture, and job satisfaction as independent variables, while employee performance was treated as the dependent variable.

The population of this study included all employees of KPP Pratama Binjai, totaling 78 individuals. Given the relatively small population size, a census (total sampling) technique was applied, resulting in a sample of 76 employees. A total of 76 questionnaires were distributed to respondents, and all were returned and deemed valid for analysis, yielding a response rate of 100%.

This study utilized both primary and secondary data sources. Primary data were collected directly through questionnaires and interviews with employees of KPP Pratama Binjai. The questionnaire was designed to measure the variables under study, while interviews were conducted to gain deeper insights into the research context. Respondent characteristics were categorized based on gender, education level, age, and tenure. The results showed that the majority of respondents were male (53.9%), while female respondents accounted for 46.1%. Secondary data were obtained from books, academic journals, and relevant literature to support the theoretical framework and analysis. Data collection techniques included observation, interviews, questionnaires, and library research (Heap & Waters, 2019) [9]. Observation was conducted to understand the actual working conditions, while interviews provided additional qualitative insights related to the research problem. The questionnaire was used as the primary instrument for data collection and employed an ordinal scale to measure

respondents' perceptions. Library research was conducted to gather theoretical references from relevant academic sources (Nguyen, 2015) [15].

To ensure the quality of the research instrument, validity and reliability tests were performed. The validity test was conducted using the Pearson Product-Moment correlation method by comparing the correlation coefficient (r-count) with the r-table value. An instrument was considered valid if it accurately measured the intended construct. Reliability testing was conducted using Cronbach's Alpha, where a value greater than 0.60 indicated that the instrument was reliable and consistent.

Furthermore, classical assumption tests were conducted to ensure the appropriateness of the regression model. The normality test was performed using a Normal Probability Plot, where data were considered normally distributed if the points followed the diagonal line. Multicollinearity was tested using Tolerance and Variance Inflation Factor (VIF) values, with acceptable criteria being Tolerance greater than 0.10 and VIF less than 10 (Craney & Surles, 2002) [6]. Heteroscedasticity was assessed using a scatterplot, where randomly distributed data points without a clear pattern indicated the absence of heteroscedasticity.

The data were analyzed using multiple linear regression to determine the effect of independent variables on the dependent variable. The regression model used in this study

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

was expressed as $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$, where employee performance (Y) was influenced by organizational commitment (X_1), organizational culture (X_2), and job satisfaction (X_3). Hypothesis testing was conducted using the t-test to examine the partial effect of each independent variable and the F-test to assess the simultaneous effect of all independent variables. A significance level of 0.05 was applied in determining statistical significance. Additionally, the coefficient of determination (R^2) was used to measure the extent to which the independent variables explained variations in employee performance.

Results

Statistik Deskriptif

The descriptive statistical analysis provides a general overview of the research variables, namely organizational commitment, organizational culture, job satisfaction, and employee performance. Based on the collected data, the results of the descriptive statistics illustrate the overall characteristics and distribution of respondents' perceptions toward each variable under study.

Table 1: Descriptive Statistics of Employee Performance

Variables	Instrument	Frequency (Percentage)					Total
		5	4	3	2	1	
Employee Performance (Y)	1. KP1	22,4	75,0	2,6	0	0	100
	2. KP2	22,4	75,0	2,6	0	0	100
	3. KP3	31,6	64,5	3,9	0	0	100
	4. KP4	26,3	57,9	15,8	0	0	100
	5. KP5	35,5	63,2	1,3	0	0	100
	6. KP6	36,8	60,5	2,6	0	0	100
	7. KP7	23,7	60,5	13,2	1,3	1,3	100
	8. KP8	21,1	73,7	5,3	0	0	100
	9. KP9	32,9	57,9	9,2	0	0	100
	10. KP10	44,7	55,3	0	0	0	100

Overall, the descriptive results indicate that employee performance at KPP Pratama Binjai is generally perceived to be at a high level. The majority of respondents consistently expressed agreement or strong agreement across all performance indicators, particularly in terms of work accuracy, procedural compliance, responsibility, and discipline. This suggests that employees demonstrate adequate competence, knowledge, and adherence to organizational standards in performing their duties. However, relatively lower levels of agreement were observed in aspects related to innovation and the optimal use of authority, indicating that these areas still require improvement. Therefore, while employee performance can be categorized as good overall, enhancing creativity and strengthening professional responsibility remain important priorities for organizational development.

Table 2: Descriptive Statistics of Organizational Commitment

Variables	Instrument	Frequency (Percentage)					
		5	4	3	2	1	Total
Organizational commitment (X1)	1. KO1	32,9	53,9	10,5	2,6	0	100
	2. KO2	51,3	46,1	2,6	0	0	100
	3. KO3	42,1	53,9	2,6	1,3	0	100
	4. KO4	34,2	65,8	0	0	0	100
	5. KO5	30,3	64,5	5,3	0	0	100
	6. KO6	36,8	55,3	7,9	0	0	100
	7. KO7	28,9	56,6	14,5	0	0	100
	8. KO8	28,9	64,5	6,6	0	0	100
	9. KO9	30,3	64,5	5,3	0	0	100
	10. KO10	28,9	61,8	9,2	0	0	100

The findings indicate that employees at KPP Pratama Binjai demonstrate a high level of organizational commitment. The majority of respondents expressed agreement or strong agreement across all indicators, particularly in terms of pride in being part of the organization, emotional attachment, and willingness to contribute to organizational success. Employees also show a strong sense of loyalty and responsibility, as reflected in their adherence to organizational values, concern for organizational issues, and reluctance to leave the institution even when presented with alternative opportunities. However, a relatively small proportion of respondents expressed lower agreement regarding their decision to remain in the organization and their willingness to exert maximum effort, suggesting that there is still room for strengthening commitment levels. Overall, organizational commitment among employees can be categorized as strong, but continuous efforts are needed to further enhance employee engagement and long-term attachment to the organization.

Table 3: Descriptive Statistics of Organizational Culture

Variables	Instrument	Frequency (Percentage)					
		5	4	3	2	1	Total
Organizational culture (X2)	1. BO1	23,7	67,1	9,2	0	0	100
	2. BO2	22,4	65,8	10,5	1,3	0	100
	3. BO3	28,9	63,2	7,9	0	0	100
	4. BO4	30,3	51,3	13,2	3,9	1,3	100
	5. BO5	39,5	56,6	3,9	0	0	100
	6. BO6	34,2	56,6	9,2	0	0	100
	7. BO7	30,3	56,6	11,8	1,3	0	100
	8. BO8	31,6	56,6	11,8	0	0	100
	9. BO9	21,1	68,4	10,5	0	0	100
	10. BO10	40,8	55,3	3,9	0	0	100

The findings suggest that the organizational culture at KPP Pratama Binjai is perceived to be strong and supportive. The majority of respondents expressed agreement or strong agreement across all indicators, particularly in relation to prioritizing organizational goals over personal interests, continuous self-development, and the presence of leadership support. Employees also perceive that the organization fosters a culture of collaboration, encourages the expression of ideas, and provides opportunities for career advancement. Furthermore, leadership plays a significant role in shaping the organizational culture, as reflected in respondents' positive perceptions of leaders as role models who motivate and encourage employees to perform optimally. The organization is also seen as providing tolerance for innovation, initiative, and risk-taking, which are important elements in promoting organizational growth and adaptability. However, a small proportion of respondents indicated lower levels of agreement regarding teamwork and openness in expressing ideas, suggesting that these aspects can still be strengthened. Overall, the organizational culture can be categorized as positive and conducive, although continuous improvement is necessary to enhance collaboration and employee participation further.

Table 4: Descriptive Statistics of Job Satisfaction

Variables	Instrument	Frequency (Percentage)					
		5	4	3	2	1	Total
Job satisfaction (X3)	1. KK1	42,1	53,9	2,6	1,3	0	100
	2. KK2	32,9	60,5	6,6	0	0	100
	3. KK3	38,2	57,9	3,9	0	0	100
	4. KK4	35,5	61,8	2,6	0	0	100
	5. KK5	30,3	69,7	0	0	0	100
	6. KK6	26,3	61,8	11,8	0	0	100
	7. KK7	35,5	63,2	1,3	0	0	100
	8. KK8	43,4	53,9	2,6	0	0	100
	9. KK9	28,9	60,5	9,2	1,3	0	100
	10. KK10	28,9	67,1	3,9	0	0	100

The findings indicate that employees at KPP Pratama Binjai experience a high level of job satisfaction. The majority of respondents expressed agreement or strong agreement across all indicators, particularly regarding their enjoyment of the job, the alignment of their work with their skills, education, and experience, as well as the appropriateness of compensation relative to their responsibilities. These results suggest that employees perceive their jobs as meaningful and well-matched to their competencies. In addition, respondents reported positive perceptions of organizational support, including moral support from colleagues, guidance and supervision from leaders, and a collaborative work environment. Leadership involvement in providing direction and maintaining discipline further contributes to employees' satisfaction. Employees also demonstrate a strong willingness to cooperate and assist their colleagues in completing tasks, reflecting a positive interpersonal work climate. However, a small proportion of respondents expressed lower levels of agreement regarding effort consistency and supervisory practices, indicating that these areas may require further attention. Overall, job satisfaction among employees can be categorized as high, although continuous improvements in supervision and work motivation could further enhance employee satisfaction levels.

Data Quality Testing

Validity Test

The validity of the research instrument was assessed by examining the values in the Corrected Item–Total Correlation column. An item is considered valid if the correlation coefficient (r-count) exceeds the critical value (r-table). Based on the results of the validity test, all questionnaire items used to measure each research variable were found to be valid, as their correlation coefficients were greater than the corresponding critical values. These results indicate that all measurement items are appropriate and capable of accurately capturing the constructs of organizational commitment, organizational culture, job satisfaction, and employee performance. Therefore, all items were retained for further analysis.

Table 5: Variable Validity Test

Variables	Instrument	r-count	r-table	Information
Organizational commitment (X1)	1) KO1	0.590	0.2257	Valid
	2) KO2	0.653	0.2257	Valid
	3) KO3	0.681	0.2257	Valid
	4) KO4	0.802	0.2257	Valid
	5) KO5	0.756	0.2257	Valid
	6) KO6	0.731	0.2257	Valid
	7) KO7	0.730	0.2257	Valid
	8) KO8	0.737	0.2257	Valid
	9) KO9	0.359	0.2257	Valid
	10) KO10	0.307	0.2257	Valid
Organizational culture (X2)	1) BO1	0.790	0.2257	Valid
	2) BO2	0.668	0.2257	Valid
	3) BO3	0.701	0.2257	Valid
	4) BO4	0.603	0.2257	Valid
	5) BO5	0.730	0.2257	Valid
	6) BO6	0.650	0.2257	Valid
	7) BO7	0.760	0.2257	Valid
	8) BO8	0.726	0.2257	Valid
	9) BO9	0.297	0.2257	Valid
	10) BO10	0.322	0.2257	Valid
Job satisfaction (X3)	1) KK1	0.649	0.2257	Valid
	2) KK2	0.792	0.2257	Valid
	3) KK3	0.773	0.2257	Valid
	4) KK4	0.770	0.2257	Valid
	5) KK5	0.790	0.2257	Valid
	6) KK6	0.617	0.2257	Valid
	7) KK7	0.764	0.2257	Valid
	8) KK8	0.443	0.2257	Valid
	9) KK9	0.344	0.2257	Valid
	10) KK10	0.231	0.2257	Valid
Kinerja Pegawai (Y)	1) KP1	0.784	0.2257	Valid
	2) KP2	0.755	0.2257	Valid
	3) KP3	0.623	0.2257	Valid
	4) KP4	0.621	0.2257	Valid
	5) KP5	0.712	0.2257	Valid
	6) KP6	0.719	0.2257	Valid
	7) KP7	0.297	0.2257	Valid
	8) KP8	0.391	0.2257	Valid
	9) KP9	0.412	0.2257	Valid
	10) KP10	0.254	0.2257	Valid

Source: Research Results 2025

Reliability Test Following the validity test, a reliability test was conducted to assess the consistency and stability of the research instrument. Reliability was evaluated using

Cronbach’s Alpha coefficient. This test aims to determine whether the measurement instrument produces consistent results when applied repeatedly under similar conditions. A questionnaire is considered reliable if the Cronbach’s Alpha value exceeds 0.60. The results of the reliability test indicate that all variables in this study have Cronbach’s Alpha values greater than 0.60, which means that the instrument is reliable. These findings demonstrate that the measurement items used in this study are consistent and dependable for measuring organizational commitment, organizational culture, job satisfaction, and employee performance.

Table 6: Variable Reliability Test

Variables	Cronbach’s Alpha	Reliability Limits	Information
Organizational commitment (X1)	0.755	0.6	Reliable
Organizational culture (X2)	0.746	0.6	Reliable
Job satisfaction (X3)	0.742	0.6	Reliable
Employee performance (Y)	0.730	0.6	Reliable

Source: Research Results 2025

Based on the results presented in Table 6, it can be observed that the Cronbach’s Alpha values for each variable exceed 0.60, which is the accepted threshold for reliability. Therefore, all measurement instruments used in this study can be considered reliable. This indicates that the questionnaire items for each variable demonstrate a high level of internal consistency and are suitable for further statistical analysis.

Classical Assumption Test
Normality Test

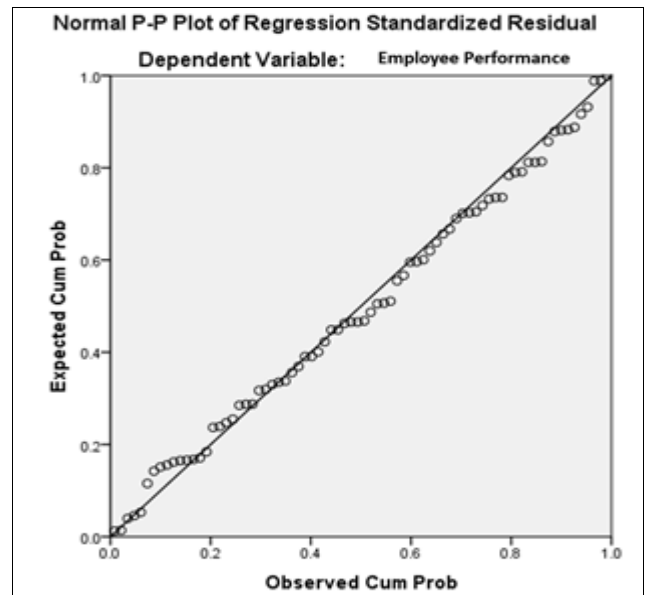


Fig 1: Data Normality Test Graph

Based on Figure 1, it can be observed that the data points are distributed around the diagonal line and follow its direction in the histogram graph. This indicates that the data exhibit a normal distribution pattern. Therefore, it can be concluded that, based on the Normal P–P Plot, the regression model satisfies the normality assumption.

Multicollinearity Test

Table 7: Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Organizational Commitment	.344	2.906
	Organizational Culture	.381	2.627
	Job Satisfaction	.632	1.582

a. Dependent Variable: Employee Performance

Source: Research Results 2025

The results of the multicollinearity test indicate that all independent variables have tolerance values greater than 0.10, suggesting that there is no significant correlation among the independent variables. In addition, the Variance Inflation Factor (VIF) values for all variables are below 10, further confirming the absence of multicollinearity. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model, and the model meets the required assumption.

Heteroscedasticity Test

The heteroscedasticity test was conducted to examine whether the variance of the residuals is constant across observations. The results indicate that the regression model does not exhibit heteroscedasticity. In other words, the variance of the residuals is consistent from one observation to another. The results of the heteroscedasticity test can be seen in Figure 2.

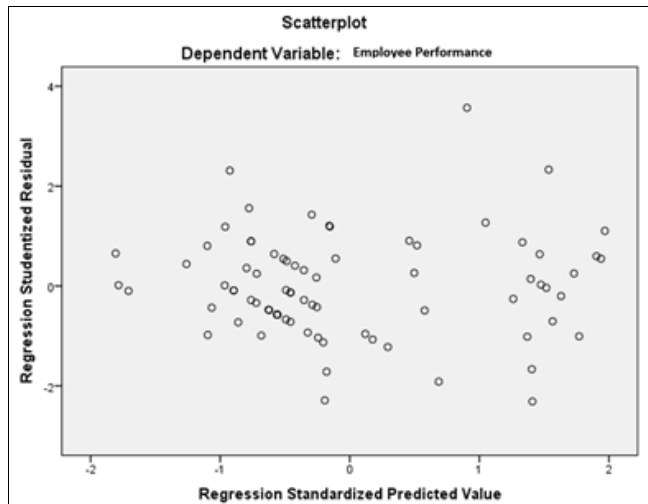


Fig 2: Heteroscedasticity Test

Hypothesis Testing

To examine the hypotheses regarding the effect of organizational commitment, organizational culture, and job satisfaction on employee performance, both simultaneous and partial hypothesis testing were conducted. The simultaneous effect was tested using the F-test, while the partial effects were examined using the t-test.

t-Test (Partial Test)

The t-test was conducted to determine the partial effect of each independent variable on the dependent variable. This test evaluates whether each independent variable

significantly influences employee performance. The level of significance used in this study was 5% ($\alpha = 0.05$).

The t-values were obtained from the regression output, and the significance of each variable was assessed based on the p-value (Sig.). An independent variable is considered to have a significant effect on the dependent variable if the p-value is less than 0.05 or if the calculated t-value (t-count) is greater than the critical t-value (t-table). Under these conditions, the alternative hypothesis (H_a) is accepted and the null hypothesis (H_0) is rejected, indicating a significant partial effect. The critical t-value (t-table) was determined based on a significance level of 5% (two-tailed test) with degrees of freedom ($df = n - k - 1$). In this study, $df = 76 - 4 - 1 = 71$, resulting in a t-table value of 1.993. The results of the t-test are presented in Table 8.

Table 8: Partial Test (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.708	2.732		3.919	.000
	Organizational Commitment	.329	.092	.409	3.590	.001
	Organizational Culture	.245	.082	.323	2.983	.004
	Job Satisfaction	.170	.074	.194	2.311	.024

Source: Research Results 2025

Based on the results presented in the table, the t-test analysis shows that each independent variable has a significant partial effect on employee performance. First, the organizational commitment variable has a p-value of 0.001, which is less than the significance level of 0.05, indicating statistical significance. In addition, the calculated t-value (3.590) is greater than the critical t-value (1.993). This result demonstrates that organizational commitment has a positive and significant effect on employee performance. Second, the organizational culture variable has a p-value of 0.004, which is also below 0.05, indicating a significant effect. Furthermore, the t-value (2.983) exceeds the t-table value (1.993). This suggests that organizational culture has a positive and significant influence on employee performance. Third, the job satisfaction variable has a p-value of 0.024, which is less than 0.05, indicating statistical significance. The t-value (2.311) is also greater than the critical value (1.993), confirming that job satisfaction has a positive and significant effect on employee performance. These findings indicate that all independent variables—organizational commitment, organizational culture, and job satisfaction—individually have a positive and significant impact on employee performance.

F-Test (Simultaneous Test)

The F-test was conducted to examine the simultaneous effect of all independent variables—organizational commitment, organizational culture, and job satisfaction—on employee performance. The model is considered significant if the p-value (Sig.) is less than the predetermined significance level of 5% ($\alpha = 0.05$), or if the calculated F-value (F-count) is greater than the critical F-value (F-table). The critical F-value was determined based

on the degrees of freedom, where $df1 = k - 1$ and $df2 = n - k$. In this study, $df1 = 4 - 1 = 3$ and $df2 = 76 - 4 = 72$, resulting in an F-table value of 2.73. The results of the F-test were obtained using SPSS and are presented in the table below.

Table 9: Simultaneous Test Results (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	449.805	3	149.935	50.611	.000 ^b
	Residual	213.300	72	2.962		
	Total	663.105	75			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), Job Satisfaction, Organizational Culture, Organizational Commitment						

Source: Research Results 2025

Based on the results of the F-test (ANOVA), the calculated F-value is 50.611 at a significance level of $\alpha = 0.05$, with a p-value of 0.000. Since the p-value is significantly lower than 0.05, the regression model is statistically significant and can be used to predict employee performance. In addition, the F-count (50.611) is greater than the F-table value (2.73), further confirming the significance of the model. These findings indicate that organizational commitment (X_1), organizational culture (X_2), and job satisfaction (X_3) simultaneously have a positive and significant effect on employee performance (Y). In other words, the combined influence of these independent variables significantly contributes to variations in employee performance.

This implies that the effective implementation of organizational commitment, organizational culture, and job satisfaction within the organization will lead to an improvement in employee performance. Conversely, the absence or weak implementation of these factors may result in a decline in employee performance.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) was obtained using SPSS and is presented in the Model Summary table. In multiple linear regression analysis, the Adjusted R Square value is considered more appropriate, as it accounts for the number of independent variables included in the model. The R Square or Adjusted R Square value ranges from 0 to 1, where a value closer to 1 indicates a stronger explanatory power of the model. Generally, an Adjusted R Square value above 0.50 is considered good, as it suggests that the independent variables are able to explain a substantial proportion of the variation in the dependent variable. The results of the coefficient of determination analysis in this study are presented in the table below.

Table 10: Results of the Determination Coefficient Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.824 ^a	.678	.665	1.721
a. Predictors: (Constant), Job Satisfaction, Organizational Culture, Organizational Commitment				

Source: Research Results 2025

The results presented in the table indicate that the Adjusted R Square value is 0.678. This means that 67.8% of the variation in employee performance (the dependent variable) can be explained by the independent variables, namely organizational commitment, organizational culture, and job satisfaction. The remaining 32.2% of the variation is explained by other factors not included in this study. These may include variables such as leadership style, work environment, motivation, or other organizational and individual factors. The Adjusted R Square value of 0.678 suggests that the regression model has strong explanatory power, indicating that the selected independent variables provide a substantial contribution to explaining employee performance.

Regression Equation Results

To facilitate the interpretation of the regression analysis results, the findings are presented in the form of a regression equation. This equation includes the constant and the regression coefficients obtained from the data processing conducted in the previous stage.

The regression model illustrates the relationship between the independent variables—organizational commitment, organizational culture, and job satisfaction—and the dependent variable, namely employee performance. Each coefficient represents the magnitude and direction of the influence of the respective independent variable on employee performance.

Table 11: Multiple Linear Regression Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.708	2.732		3.919	.000
	Organizational Commitment	.329	.092	.409	3.590	.001
	Organizational Culture	.245	.082	.323	2.983	.004
	Job Satisfaction	.170	.074	.194	2.311	.024
a. Dependent Variable: Employee Performance						

Source: Research Results 2025

Based on the results of the regression analysis, the estimated regression equation is as follows:

$$Y = 10.708 + 0.329X_1 + 0.245X_2 + 0.170X_3$$

The regression model indicates the relationship between organizational commitment (X_1), organizational culture (X_2), and job satisfaction (X_3) on employee performance (Y).

The constant value of 10.708 implies that if all independent variables are assumed to be zero, employee performance would still have a baseline value of 10.708. This reflects the presence of other factors outside the model that also contribute to employee performance.

The regression coefficient for organizational commitment ($\beta_1 = 0.329$) indicates that organizational commitment has a positive effect on employee performance. This means that an increase of one unit in organizational commitment will lead to an increase of 0.329 units in employee performance, assuming other variables remain constant.

The regression coefficient for organizational culture ($\beta_2 = 0.245$) also shows a positive relationship with employee performance. This implies that a one-unit increase in organizational culture will result in a 0.245-unit increase in employee performance, *ceteris paribus*.

Similarly, the regression coefficient for job satisfaction ($\beta_3 = 0.170$) indicates a positive influence on employee performance. This suggests that an increase of one unit in job satisfaction will increase employee performance by 0.170 units, holding other variables constant. The regression results demonstrate that all independent variables have a positive contribution to employee performance, with organizational commitment having the strongest influence among the three variables.

Discussion

The findings of this study indicate that organizational commitment, organizational culture, and job satisfaction simultaneously have a positive and significant effect on employee performance at KPP Pratama Binjai. This result suggests that employee performance is shaped by a combination of psychological attachment to the organization, shared organizational values, and employees' affective responses toward their work. In line with organizational behavior theory, performance is not determined by a single factor, but rather by the interaction of multiple internal and organizational variables. The relatively high explanatory power of the model further reinforces that these three variables play a substantial role in explaining variations in employee performance (Fernandez & Moldogaziev, 2013) [7]. This finding supports previous empirical studies which emphasize that a comprehensive approach to human resource management is necessary to enhance performance outcomes, particularly in public sector organizations.

Specifically, the results show that organizational commitment has a positive and significant effect on employee performance. This finding is consistent with the theoretical framework proposed by Meyer and Allen (1990) [2], which highlights that employees with strong affective, continuance, and normative commitment are more likely to demonstrate higher levels of performance. Employees who feel emotionally attached to the organization, perceive value in remaining within it, and experience a sense of moral obligation tend to exhibit greater dedication and responsibility in their work. In the context of this study, employees demonstrated a strong sense of pride, loyalty, and concern for organizational issues, indicating a high level of commitment. This finding is also in line with Susilowati and Azis (2020) [21], who found that organizational commitment significantly improves employee performance. Thus, strengthening employees' attachment to organizational goals and values is essential for improving performance.

Furthermore, organizational culture was found to have a positive and significant effect on employee performance. This finding aligns with the perspective of Robbins and Judge (2009) [17], who argue that organizational culture serves as a system of shared meaning that guides employee behavior and enhances organizational effectiveness. A strong organizational culture provides clarity in expectations, fosters collaboration, and encourages innovation. In this study, employees perceived that the organization promotes teamwork, values employee

contributions, and supports leadership practices that motivate employees. Leadership plays an important role in reinforcing cultural values through role modeling and encouragement. These findings are consistent with the study conducted by Lolowang *et al.* (2019) [12], which also found that organizational culture has a significant positive effect on employee performance. Therefore, cultivating a strong and supportive organizational culture is crucial for achieving higher levels of performance.

In addition, job satisfaction was also found to have a positive and significant effect on employee performance. This result is consistent with Herzberg's motivation-hygiene theory, which explains that employees who experience satisfaction in their work are more motivated and tend to perform better. Job satisfaction in this study is reflected in employees' positive perceptions of their work, including the alignment of their jobs with their skills and education, fair compensation, supportive work relationships, and effective supervision. These factors contribute to a positive work environment that enhances motivation and productivity. This finding is also supported by Anwar and Budi (2018) [4], who found that job satisfaction significantly influences employee performance. Therefore, ensuring employee satisfaction through appropriate organizational policies and practices is essential for maintaining high performance levels.

The results of this study demonstrate that organizational commitment, organizational culture, and job satisfaction are interrelated factors that collectively influence employee performance. These findings highlight the importance of an integrated approach in managing human resources, where organizations not only focus on structural aspects but also consider psychological and cultural dimensions. In the context of public sector organizations such as KPP Pratama Binjai, strengthening these factors is particularly important to improve service quality and organizational effectiveness.

Conclusion and Recommendations

This study aimed to examine the effect of organizational commitment, organizational culture, and job satisfaction on employee performance, both partially and simultaneously, at KPP Pratama Binjai. Based on the results of the analysis, it can be concluded that all independent variables have a positive and significant influence on employee performance. Partially, organizational commitment was found to have a positive and significant effect on employee performance, as indicated by the t-test results ($3.590 > 1.993$) at a 95% confidence level. This finding suggests that employees with stronger commitment to the organization tend to demonstrate higher levels of performance. Similarly, organizational culture also showed a positive and significant effect on employee performance ($2.983 > 1.993$), indicating that a supportive and well-established culture contributes to better employee outcomes. Job satisfaction was likewise found to have a positive and significant effect on employee performance ($2.311 > 1.993$), reflecting that employees who experience satisfaction in their work are more motivated and productive. Furthermore, the simultaneous test results revealed that organizational commitment, organizational culture, and job satisfaction collectively have a positive and significant effect on employee performance. This is evidenced by the F-test result ($50.611 > 2.73$) at a 95% confidence level, indicating that the combined influence of these variables plays a substantial role in shaping employee performance. Overall, these findings confirm that employee

performance is influenced by a combination of psychological attachment, organizational values, and job-related satisfaction. Based on these findings, it is recommended that KPP Pratama Binjai continuously improve factors related to employee performance by strengthening organizational commitment, fostering a positive organizational culture, and enhancing job satisfaction. These efforts are expected to increase employee loyalty and contribute to improved organizational effectiveness. In addition, organizational leaders should encourage employee participation by providing opportunities for employees to express their ideas and suggestions, thereby strengthening their sense of belonging and engagement within the organization. For future research, it is suggested to expand the scope of the study by including additional variables that may influence employee performance, such as leadership style, work environment, and motivation. Extending the research period and applying different methodological approaches may also provide more comprehensive insights and strengthen the generalizability of the findings

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