



The Role of Organizational Commitment and Employee Engagement in Mediating The Impact of Perceived Organizational Support on Employee Performance

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Abstract: This research investigates and analyses the role of organizational commitment and employee engagement in mediating the influence of perceived organizational support on employee performance among civil servants (PNS) in the Directorate General of Treasury. The study adopts a quantitative approach using Structural Equation Modeling Partial Least Square (SEM-PLS) analysis method, facilitated by SmartPLS version 3.2.9 software. Three hundred thirty-four staff employees in the State Treasury Service Office (KPPN) were selected as respondents using the stratified proportional random sampling method. These respondents completed a 44-item questionnaire distributed online. The findings of this study reveal that perceived organizational support has a direct, positive, and significant impact on organizational commitment, employee engagement, and employee performance. Employee engagement also directly, positively, and significantly impacts employee performance and partially mediates the effect of perceived organizational support on employee performance. On the other hand, organizational commitment does not directly impact employee performance and does not mediate the impact of perceived organizational support on employee performance.

Keywords: Employee Performance, Perceived Organizational Support, Organizational Commitment, Employee Engagement

INTRODUCTION

The Fourth Industrial Revolution has significantly impacted the increasing competition in the business world, as demand and supply are no longer restricted by space and time. In this situation, the success of organizations largely depends on their ability to analyze and comprehend rapidly changing, uncertain, complex, and ambiguous data and information (Taskan et al., 2022). Furthermore, the outbreak of Covid-19, which first emerged in Indonesia in March 2020, posed a direct threat by adversely affecting consumer spending on goods and services. Data on gross domestic product (GDP) growth in 2020 indicated a contraction of household consumption by 2.63% (Kementerian Keuangan, 2021). Following the Covid-19

pandemic, additional challenges have emerged, including global economic inflation and food crises caused by factors such as the Russia-Ukraine conflict and climate change.

Given the challenges and threats above, organizations must develop strategies to foster resilience and gain competitive advantages to achieve their desired performance targets. One aspect that requires attention is human resource management, considering that human resources are the main actors driving other organizational resources (Sinambela, 2018). Human resources also influence how much an organization can succeed, implement strategies effectively, and accomplish established goals (Suprpto et al., 2022).

Both businesses and government agencies should undertake efforts to mitigate various risks arising from these challenges. The second ones need to do this to enhance the economic benefits, efficiency, and effectiveness of the services provided to the public. The Directorate General of Treasury at the Ministry of Finance, the focus of this research, is a public organization responsible for government spending through 182 State Treasury Service Offices (KPPN) located in various districts and cities across the provinces. With technological advancements, the Directorate General of Treasury has anticipated the impact of crowd limitations during the Covid-19 pandemic on service continuity by innovatively shifting from face-to-face budget payment to digital methods. Various human resource management practices also have been implemented to maintain employee performance, such as talent management, a sound reward system, and performance measurement adopting the balanced scorecard approach. Despite these innovations and policies, the Directorate General of Treasury has experienced fluctuations and even a decline in organizational performance in 2021. The User Service Satisfaction Index has decreased for the second consecutive time (Kementerian Keuangan, 2022).

This study aims to investigate and analyze the factors that can influence the performance of employees in the Directorate General of Treasury and provide insights to management to ensure high performance and resilience in the face of challenges. Based on performance theories, secondary data, preliminary interviews conducted with ten direct supervisors, and a pre-survey involving 30 staff members, several employee attitude issues were identified as indicators of a lack of organizational support perception, organizational commitment, and employee engagement. These three factors are presumed to affect employee performance.

Furthermore, based on the description above and the research gap identified from previous studies, the research questions are formulated as follows: (1) Does perceived organizational support impact organizational commitment? (2) Does perceived organizational support impact employee performance? (3) Does perceived organizational support impact employee engagement? (4) Does organizational commitment impact employee performance? (5) Does employee engagement impact employee performance? (6) Does perceived organizational support indirectly impact employee performance through organizational commitment as a mediating variable? (7) Does perceived organizational support indirectly impact employee performance through employee engagement as a mediating variable?

LITERATURE REVIEW

According to Kasmir (2016), *employee performance* can be defined as the outcome of work and job-related behaviour achieved in carrying out assigned tasks and responsibilities within a specific time. Sinambela and Sinambela (2019) interpret performance as the execution of a job and efforts to improve it to fulfil responsibilities, resulting in outcomes that meet expectations. Thus, "performance" encompasses work outcomes and work behaviour that influences attaining those outcomes. Additionally, performance criteria must be established jointly between individuals and their organizations to evaluate job outcomes.

Armstrong (2022) identifies three factors that determine performance: (1) individual factors, including individual capabilities, motivation, and opportunities; (2) system factors,

encompassing overall human resource management that supports employee behaviour and efforts toward organizational goals; and (3) contextual factors, such as organizational culture, employee relationships, organizational structure, technology, and job characteristics. Mangkunegara (2013) explains that there are two categories of factors influencing performance: (1) internal factors originating from within individuals and (2) external factors related to the environment, such as coworkers, supervisors, subordinates, and organizational conditions. Furthermore, Robbins and Judge (2013) state that employee attitudes can influence their performance, consisting of cognitive components (beliefs about the organization), affective components (emotions related to these beliefs), and behavioural components (impact of affective components).

Perceived organizational support, defined by Wibowo (2020), refers to the level at which employees believe the organization values their contributions and cares about their well-being. Han et al. (2012) explain that the support provided by the organization for employees' work leads to their assessment of perceived organizational support. From these various definitions, perceived organizational support is employees' perception or evaluation of the support they receive from the organization in recognising their contributions.

The importance of organizational support for employees has been studied previously. Organ (1988) explains that employee performance improves when employers meet their expectations. Hobfoll (2002) believes that organizational support is a job resource that helps foster self-efficacy, intrinsic motivation, and positive emotions among employees. Employees exhibit increased cooperation, empathy, performance, and commitment to the organization because they experience positive self-worth, recognition, ownership, and respect due to the support they receive.

According to Luthans (1998), *organizational commitment* is a strong urge to remain engaged in the organization, a high desire to strive for the organization's interests, and a strong belief in and acceptance of the organization's values and goals. Mowday et al. (1982) suggest that employees with organizational commitment tend to display characteristics such as a strong desire to remain as organizational members, a strong belief in and acceptance of organizational values and goals, and a willingness to make significant efforts for the organization's benefit. Thus, organizational commitment reflects employees' loyalty to the organization, demonstrated through their attention and efforts to contribute to its sustainability and success.

According to McShane and Glinow (2010), factors influencing organizational commitment include fairness and support, shared values, trust, organizational understanding, and employee involvement. Mahmudi (2013) highlights more personal factors among employees in government agencies, where commitment to the organization arises from the organization providing a salary and psychological desires to serve the nation and society and attain social status.

Employee engagement, as described by Armstrong (2022), occurs when employees are committed to their work and the organization and are motivated to achieve the highest level of performance. Schaufeli (2013) defines employee engagement as a sense of attachment and involvement that leads employees to perform their work outstandingly and contribute to achieving organizational goals. Thus, employee engagement represents employees' motivated and dedicated involvement in their work, driven by their connection to the organization.

As Daniels in Armstrong (2022) outlined, factors influencing employee engagement include job autonomy, support and coaching, feedback, learning and development opportunities, job variety, and responsibility. Macey et al. (2009) emphasize that the most significant causes of employee engagement are the work environment and the job itself.

Based on an in-depth review of the literature and supplemented with empirical studies that have shown contradictions in the relationships between variables, the following hypotheses for this study are:

Hypotheses 1 (H₁): Perceived organizational support has a direct positive and significant impact on organizational commitment.

Hypothesis 2 (H₂): Perceived organizational support has a direct positive and significant impact on employee performance.

Hypothesis 3 (H₃): Perceived organizational support has a direct positive and significant impact on employee engagement.

Hypotheses 4 (H₄): Organizational commitment has a direct positive and significant impact on employee performance.

Hypotheses 5 (H₅): Employee engagement has a direct positive and significant impact on employee performance.

Hypotheses 6 (H₆): Perceived organizational support indirectly positively and significantly impacts employee performance through organizational commitment as a mediating variable.

Hypotheses 7 (H₇): Perceived organizational support indirectly positively and significantly impacts employee performance through employee engagement as a mediating variable.

METHODS

Research Design and Operational Variables

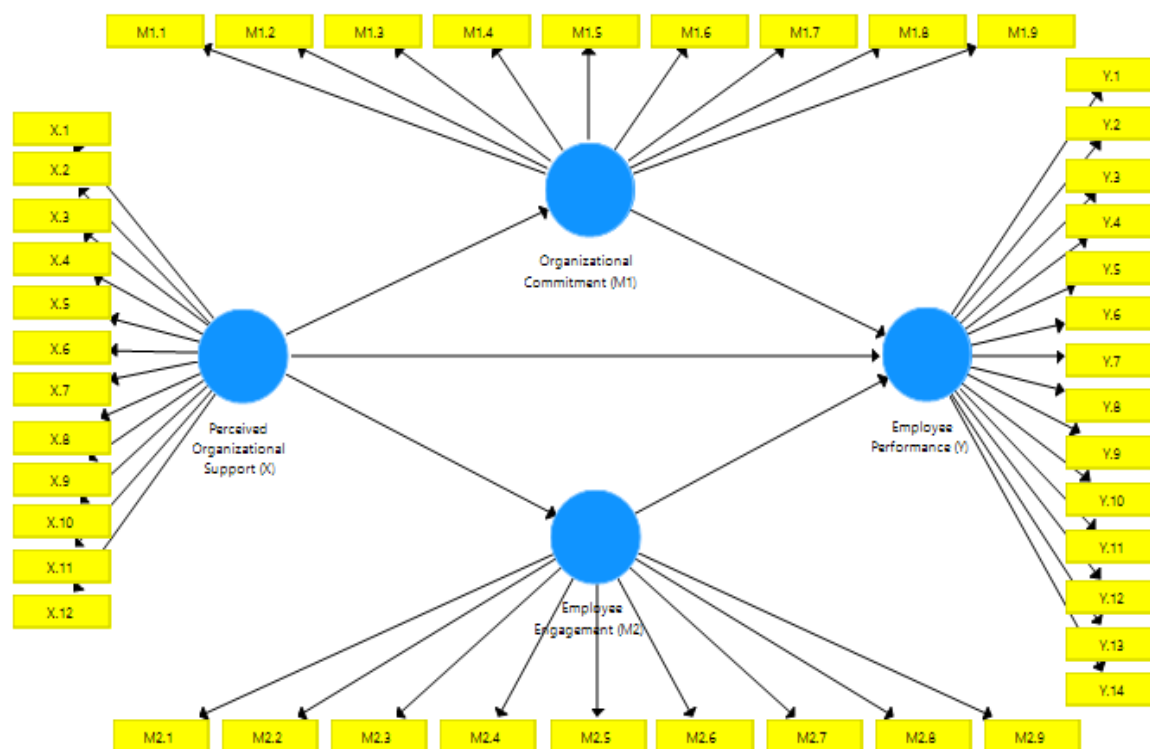
This quantitative study employs a causal approach to test hypotheses regarding the impact of several independent variables on a dependent variable, both with and without mediating variables. The operational variable for employee performance, the dependent variable, utilises 13 indicators developed from six dimensions proposed by Bernardin and Russel (2013), namely quality, quantity, timeliness, cost-effectiveness, supervision needs, and interpersonal impact. The operational variable for perceived organizational support, the independent variable, employs 13 indicators developed from three dimensions proposed by Eisenberger et al. (2020): justice, supervisor support, and organizational rewards and work environment. The operational variable for organizational commitment, the first mediating variable, employs nine indicators developed from three dimensions proposed by Allen and Meyer (1991): affective commitment, continuance commitment, and normative commitment. Lastly, the operational variable for employee engagement, the second mediating variable, employs nine indicators developed from three dimensions proposed by Schaufeli et al. (2006): vigor, dedication, and absorption.

Population, Sample, and Data Collection

The population for this study consists of executive employees of the Directorate General of Treasury who work in the 182 State Treasury Service Offices (KPPN) across Indonesia, totalling 2,514 employees. A sample of 334 respondents was determined using the calculation formula by Isaac and Michael (Sugiyono, 2019) and conducted using the stratified proportional random sampling technique, with respondents stratified based on their regional work location, namely Sumatra, Java, Kalimantan, Bali and Nusa Tenggara, Sulawesi, and Maluku and Papua. Primary data was collected through an online questionnaire from March to May 2023. Each question in the questionnaire utilized a Likert scale ranging from 1 to 5, with the following interpretations: "1" meaning strongly disagree, "2" meaning disagree, "3" meaning unsure, "4" meaning agree, and "5" meaning strongly agree.

Data Analysis Method

The primary data analysis in this study utilizes Structural Equation Modeling (SEM) with instrument testing conducted using the Partial Least Squares (PLS) method, facilitated by SmartPLS software version 3.2.9. The analysis process includes testing the measurement model (outer model) and the structural model (inner model) conducted on the structural equation model, as shown in Figure 1.



Source: Research data (2023)

Figure 1. Structural Equation Model of This Research

RESULTS AND DISCUSSION

Respondent Profile

Based on statistical calculations of respondent profile data, it is known that out of the 334 collected respondents, the majority are executive employees of the State Treasury Service Offices (KPPN), with females comprising 55.4% and males 44.6% of the sample. In terms of age, 37.4% of the employees are under 25 years old, followed by 12.6% aged 30-34, 12.3% aged 25-29, 10.8% aged 35-39, 9.3% aged 40-44, 6.3% aged 45-49, and 11.4% aged 50 and above. Regarding education, the majority have a Diploma I/III degree, accounting for 56.9% of the sample, followed by Diploma IV/bachelor's degree with 31.4%, high school or equivalent with 8.1%, and a master's degree with 3.6%. In terms of length of employment, 45.5% of the employees have worked for less than five years, 21.6% have worked for more than 20 years, 13.5% have worked for 15-19 years, 12.6% have worked for 5-9 years, and the remaining 6.9% have worked for 10-15 years.

Outer Model Testing

The measurement model (outer model) was tested using the 44 questionnaire items that directly represent the latent variables to ensure validity and reliability. In the first validity testing, which involved analyzing the outer loading values and average variance extracted (AVE), it was found that two manifest variables in the organizational commitment construct had outer loading values below 0.5. Then, one manifest variable in the employee performance construct had an outer loading value between 0.5 and 0.6, resulting in an AVE value below 0.5 for the employee performance variable. Therefore, these three variables were excluded from the analysis. The summarized results of the outer model testing for the remaining 41 questionnaire items are presented in Table 1 as follows:

Table 1. Summary of Outer Model Testing Results

Latent Variables	Manifest Variables	Convergent Validity Test		Discriminant Validity Test				Reliability Test	
		Outer Loading	Average Variance Extracted	Cross Loading				Composite Reliability	Cronbach's Alpha
				X	M1	M2	Y		
Perceived Organizational Support (X)	X.1	0.768	0.607	0.768	0.462	0.457	0.489	0.949	0.941
	X.2	0.699		0.699	0.476	0.403	0.399		
	X.3	0.813		0.813	0.586	0.582	0.533		
	X.4	0.802		0.802	0.484	0.446	0.439		
	X.5	0.783		0.783	0.495	0.484	0.466		
	X.6	0.812		0.812	0.511	0.566	0.554		
	X.7	0.691		0.691	0.471	0.418	0.376		
	X.8	0.792		0.792	0.615	0.572	0.425		
	X.9	0.812		0.812	0.619	0.615	0.624		
	X.10	0.757		0.757	0.652	0.578	0.620		
	X.11	0.784		0.784	0.625	0.559	0.545		
	X.12	0.822 (highest)		0.822	0.626	0.542	0.504		
Organizational Commitment (M1)	M1.1	0.847	0.569	0.731	0.847	0.627	0.576	0.900	0.873
	M1.2	0.838		0.636	0.838	0.591	0.493		
	M1.3	0.864 (highest)		0.638	0.864	0.625	0.453		
	M1.4	0.709		0.463	0.709	0.427	0.313		
	M1.7	0.757		0.475	0.757	0.545	0.426		
	M1.8	0.685		0.376	0.685	0.431	0.283		
	M1.9	0.517		0.257	0.517	0.358	0.183		
Employee Engagement (M2)	M2.1	0.874	0.696	0.531	0.614	0.874	0.543	0.953	0.944
	M2.2	0.887		0.580	0.622	0.887	0.647		
	M2.3	0.923 (highest)		0.611	0.661	0.923	0.616		
	M2.4	0.912		0.622	0.622	0.912	0.641		
	M2.5	0.844		0.605	0.622	0.844	0.632		
	M2.6	0.850		0.610	0.648	0.850	0.627		
	M2.7	0.709		0.490	0.488	0.709	0.397		
	M2.8	0.764		0.501	0.481	0.764	0.573		
	M2.9	0.715		0.492	0.453	0.715	0.450		
Employee Performance (Y)	Y.1	0.641	0.514	0.352	0.341	0.406	0.641	0.932	0.920
	Y.2	0.654		0.371	0.331	0.471	0.654		
	Y.3	0.687		0.394	0.389	0.547	0.687		
	Y.4	0.710		0.445	0.387	0.489	0.710		
	Y.5	0.631		0.366	0.317	0.447	0.631		
	Y.6	0.787		0.453	0.394	0.508	0.787		
	Y.7	0.635		0.486	0.472	0.563	0.635		
	Y.9	0.825		0.546	0.510	0.592	0.825		
	Y.10	0.794		0.549	0.421	0.583	0.794		
	Y.11	0.761		0.461	0.361	0.463	0.761		
	Y.12	0.771		0.458	0.350	0.444	0.771		
	Y.13	0.673		0.530	0.367	0.399	0.673		
	Y.14	0.708		0.565	0.418	0.461	0.708		

Source: Data analysis results obtained using SmartPLS 3.2.9. (2023)

Based on the results of the second stage of convergent validity testing, as shown in Table 1, the outer loading values of all manifest variables have greater than 0.5, and all latent variables have AVE values greater than 0.5, thus meeting the criteria for convergent validity. Regarding discriminant validity testing, the cross-loading values of manifest variables for each corresponding latent variable are higher than those of other latent variables, indicating satisfactory discriminant validity. As shown in Table 1, reliability testing reveals that both composite reliability and Cronbach's alpha values for all latent variables exceed 0.7. Therefore, the measurement model can be deemed valid and reliable.

Inner Model Testing

Structural model testing consists of model fit assessment and hypothesis testing. Model fit assessment involves several calculations to determine the model's fit, such as coefficient of

determination (R-square), F-square or effect size, Q-square predictive relevance, and standardized root mean square residual (SRMR). Hypothesis testing, on the other hand, is conducted to test both direct and indirect effects using path coefficients, t-statistics, and p-values through the bootstrapping procedure. Based on the hypothesis testing results, the hypothesis will be accepted if a path coefficient is greater than zero, the t-statistic is greater than 1.96, and the p-value is less than 0.05. Conversely, if the results indicate otherwise, the hypothesis is rejected. The complete results of the model fit assessment are presented in Table 2, while the results of the hypothesis testing are presented in Table 3.

Table 2. Summary of Model Fit Assessment Results

Latent Variables	R-Square (Adjusted)	F-Square			Q-Square Predictive Relevance	Standardized Root Mean Square Residual
		M1	M2	Y		
Perceived Organizational Support (X)	-	1.057	0.836	0.116	-	0.083
Organizational Commitment (M1)	0.512	-	-	0.001	0.273	
Employee Engagement (M2)	0.454	-	-	0.225	0.309	
Employee Performance (Y)	0.535	-	-	-	0.268	

Source: Data analysis results obtained using SmartPLS 3.2.9. (2023)

Based on the R-Square test results, 51.2% of the variation in organizational commitment can be explained by perceived organizational support, 45.4% of the variation in employee engagement can be explained by perceived organizational support, and 53.5% of the variation in employee performance can be explained by perceived organizational support, organizational commitment, and employee engagement. The F-Square test results reveal a large effect of perceived organizational support on both organizational commitment and employee engagement, a small effect of perceived organizational support on employee performance, and a small effect of employee engagement on employee performance. However, organizational commitment does not have an effect size on employee performance. Furthermore, based on the Q-Square Predictive Relevance test, all latent variables have values greater than 0, indicating that all variables have predictive relevance. Finally, the SRMR value is below 0.1, which indicates the model is deemed appropriate or fit.

Table 3. Summary of Hypothesis Testing Results

Influence Between Variables	Path Coefficient	T-Statistics	P-Values
Direct Effect			
H ₁ . Perceived Organizational Support → Organizational Commitment	0.717	21.281	0.000
H ₂ . Perceived Organizational Support → Employee Performance	0.353	4.335	0.000
H ₃ . Perceived Organizational Support → Employee Engagement	0.675	16.577	0.000
H ₄ . Organizational Commitment → Employee Performance	-0.04	0.487	0.627
H ₅ . Employee Engagement → Employee Performance	0.48	6.175	0.000
Indirect Effect			
H ₆ . Perceived Organizational Support → Organizational Commitment → Employee Performance	-0.029	0.479	0.632
H ₇ . Perceived Organizational Support → Employee Engagement → Employee Performance	0.324	6.451	0.000

Source: Data analysis results obtained using SmartPLS 3.2.9. (2023)

Based on the results of the hypothesis testing for direct effect, as presented in Table 3, the following findings are observed: *First*, perceived organizational support has a positive and significant impact on organizational commitment, as indicated by a t-statistic value greater than 1.96, a p-value less than 0.05, and a path coefficient greater than 0. Therefore, the first hypothesis (H₁) is accepted. *Second*, perceived organizational support positively and

significantly impacts employee performance, as indicated by a t-statistic value greater than 1.96, a p-value less than 0.05, and a path coefficient greater than 0. Hence, the second hypothesis (H₂) is accepted. *Third*, perceived organizational support positively and significantly impacts employee engagement, as indicated by a t-statistic value greater than 1.96, a p-value less than 0.05, and a path coefficient greater than 0. Therefore, the third hypothesis (H₃) is accepted. *Fourth*, employee engagement has a direct and significant positive impact on employee performance, as indicated by a t-statistic value greater than 1.96, a p-value less than 0.05, and a path coefficient greater than 0. Hence, the fifth hypothesis (H₅) is accepted. Employee engagement also has the most significant influence on employee performance, with a path coefficient of 0.48, indicating that a one-unit increase in employee engagement leads to a 48% increase in employee performance. *Fifth*, there are different results compared to previous studies, as organizational commitment does not significantly impact employee performance, as demonstrated by a t-statistic value of 0.487 (less than 1.96) and a p-value of 0.627 (greater than 0.05). Thus, the fourth hypothesis (H₄) is rejected.

Based on the findings of the hypothesis testing for indirect impact, it is revealed that: *First*, perceived organizational support has a positive and significant impact on employee performance through employee engagement as a mediating variable, as indicated by a t-statistic value greater than 1.96, a p-value less than 0.05, and a path coefficient greater than 0. In this case, the mediation of employee engagement is partial. Therefore, the seventh hypothesis (H₇) is accepted. *Second*, perceived organizational support does not significantly impact employee performance through organizational commitment as a mediating variable, as indicated by a t-statistic value of 0.479 (less than 1.96) and a p-value of 0.632 (greater than 0.05). Hence, the sixth hypothesis (H₆) is rejected.

Discussion

Perceived organizational support directly has a positive and significant impact on organizational commitment. When employees perceive support from the organization, they tend to have a high level of commitment to the organization, and vice versa. This study supports previous research conducted by Soyalin & Battal (2020), Sheikh (2023), and To & Huang (2022) that found a positive and significant impact of perceived organizational support on organizational commitment. Manifest variable X₁₂, "the organization pays attention to employee complaints," has the highest outer loading value, indicating that support from the organization in the form of attending to employee complaints is the most essential and representative variable for perceived organizational support.

Perceived organizational support directly has a positive and significant impact on employee performance. It means that employees who perceive support from the organization, such as being honest and open about policies, receiving support from supervisors, and getting adequate rewards and a supportive work environment, will result in improved employee performance and vice versa. This study supports previous research conducted by Ranihusna et al. (2021) and Wang (2022) that found a positive and significant influence of perceived organizational support on employee performance.

Perceived organizational support directly has a positive and significant impact on employee engagement. It means that employees who perceive support from the organization will have a high level of engagement with the organization, as evidenced by their full involvement in their work. This study supports previous research by Jankelová et al. (2021) and Li et al. (2022) that found a positive and significant influence of perceived organizational support on employee engagement.

Organizational commitment does not have a direct impact on employee performance. It means that employees' organizational commitment does not affect their performance positively or negatively. This study supports previous research conducted by Sariani et al. (2021), Indarti

et al. (2017), and Dewi et al. (2021) that found no significant influence of Organizational Commitment on Employee Performance. Manifest variables that indicate the affective commitment dimension, M1.3, M1.1, and M1.2, respectively, have the highest outer loading values, indicating that affective commitment among employees is the most representative variable for organizational commitment. The variation in the respondents' years of service is suspected to influence the non-significant results, as work experience is the variable with the strongest correlation with affective commitment (Meyer et al., 2002).

Employee engagement directly has a positive and significant impact on employee performance. It means that employees with a high level of engagement with the organization will contribute to it through better performance. This study supports previous research conducted by Park et al. (2022), Ali et al. (2019), and Rusmita et al. (2022) that found a positive and significant impact of employee engagement on employee performance. Manifest variable M2.3, "always enthusiastic about going to work," has the highest outer loading value, indicating that the primary manifestation of employee engagement towards the organization is their enthusiasm and excitement about going to the office.

Perceived organizational support does not significantly impact employee performance through organizational commitment as a mediating variable. It means that organizational commitment cannot mediate the influence of perceived organizational support on employee performance. This result is a consequence of the findings from other hypothesis tests, which revealed no significant impact of organizational commitment on employee performance.

Perceived organizational support indirectly positively and significantly impacts employee performance through employee engagement as a mediating variable. In this case, the mediating role of employee engagement is partial mediation. Employees who perceive support from the organization will have a solid attachment to the organization, manifested in their enthusiasm and dedication to work, which ultimately leads to improved performance. This result supports previous research conducted by Park et al. (2022), Riyanto et al. (2021), and Rusmita et al. (2022) that found employee engagement as a partial mediator of the influence of other variables on employee performance.

CONCLUSION

This study effectively demonstrates a positive and significant impact of perceived organizational support on organizational commitment, employee performance, and employee engagement. Consequently, organizations should allocate additional efforts to provide attention and support to their employees. Additionally, it has been empirically established that employee engagement positively and significantly impacts employee performance and partially mediates the relationship between perceived organizational support and employee performance. Therefore, organizations must consistently assess, evaluate, and strive for enhanced levels of employee engagement. Contrary to most previous research, this study's findings indicate that organizational commitment does not relate to employee performance and can not mediate the relationship between perceived organizational support and employee performance.

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