



## Employee Performance In Effect Of Organizational Commitment And Work Attitude (Study at the Regional Revenue Service of Palopo City)

Wahyudin<sup>1</sup>, M. Risal<sup>2</sup>, Ilham Tahier<sup>3</sup>

<sup>1,2,3</sup>Master of Management, University of Muhammadiyah Palopo, Indonesia

Email: [wahyudin@student.umpalopo.ac.id](mailto:wahyudin@student.umpalopo.ac.id)<sup>1</sup>, [mrisal@umpalopo.ac.id](mailto:mrisal@umpalopo.ac.id)<sup>2</sup>, [ilhamtahier@umpalopo.ac.id](mailto:ilhamtahier@umpalopo.ac.id)<sup>3</sup>

### ARTICLE INFO

### ABSTRACT

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Employee performance is defined as work performance both in terms of quantity and quality expected of each employee. The better the work atmosphere, the higher the performance, therefore a positive attitude towards work and high organizational commitment will improve the performance of an employee. Based on these problems, this study aims to analyze and empirically test the effect of organizational commitment and work attitude on employee performance at the Regional Revenue Service of Palopo City. The data used in this study is primary data, data collection was carried out using a questionnaire with a scale of 1-5 Liker . The sample in this study were 161 employees of the Regional Revenue Service of Palopo City. Data analysis using SPSS application assistance. The results showed that organizational commitment had no significant effect on employee performance. On the other hand, employee attitudes have a significant influence on employee performance.

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### 1. Introduction

In this modern era, economic activities in the business world are no longer distant. Therefore, business people are required to improve strategies and new innovations in dealing with their competitors by improving their organizational management (Haryanto, 2007) . Employees are one of the keys to the success of a company. The role of employees in the organization is to determine where the company is going in the future and as a tool for the company's success in an unspecified period of time (Margaretha & Natalia, 2012) . Employee performance is the controller of the company's operations, which means that if the employee's performance is good, the company's performance will increase, otherwise if the employee's performance decreases, the company's performance will also decrease.

The object of this research is the Regional Revenue Service of Palopo City . As an organization in which there are employees, this company is also inseparable from the problem of work attitudes and employee performance. Employees at the Palopo City Regional Revenue Service often encounter problems such as disagreements with their co-workers, their work environment, their superiors, or with their own work. Each individual has a different way of solving their problems, but in this case the company must also take a role in solving existing problems in order to create a conducive work environment and will be responded positively by employees. From the explanation of the background above, the researcher raised the title of " Employee Performance in the Effect of Organizational Commitment and Work Attitude " which aims to determine the effect of organizational commitment and work attitude on employee performance at the Regional Revenue Service of Palopo City.

Literature Review Organizational Commitment, [3] in his writings " Employee Resilience and OCB: Mediating Effects of Organizational Commitment " said that in increasing organizational commitment, direction is needed in providing stimulation and maintaining employee results in organizations or companies for competitive advantage. (Akbar et al., 2017) organizational commitment as a form of love and loyalty to the organization. Love and loyalty in fighting for the vision and mission of the organization. Organizational commitment becomes a reference in unifying the goals and values of the company.



(Mercurio, 2015) also said that organizational commitment is how an organization fosters emotional bonds between individuals and organizations or companies on existing and newly developed human resources . Organizational commitment in general is an agreed condition shared by all personnel in an organization regarding the guidelines, implementation and goals to be achieved together in the future (Muis et al., 2018) ; (Novita et al., 2016) . Organizational commitment that has been implemented and becomes a guideline for employees to continue to increase work loyalty is strongly influenced by various factors in achievement. In the world of work, one's commitment in the company organization is often an important issue. So important is that, to the point that some organizations dare to include the element of commitment as one of the conditions for holding a position/position offered in job advertisements.

Work attitude According to (Ng & Sorensen, 2008) work attitude is how employees in a company have a global belief that the extent to which supervisors, coworkers, and organizations provide them with support. This affects work-related outcomes. (Song & Olshfski, 2008) explains work attitudes in their research " Friends at Work A Comparative Study of Work Attitudes in Seoul City Government and New Jersey State Government " that in a company friendship between managers and employees is assessed negatively such as favoritism, gossip, and friendship can be associated with nepotism. Therefore, to create a positive work attitude, managers and employees must be friendly by having the same goal, namely for the advancement of the company.

(Tarigan et al., 2021) ; [11] work attitude is action that will be taken by the employee and the obligations that must be carried out in accordance with answer that the result is proportional to the effort which is conducted. Work attitude can be used indicators in a job can be running smoothly or not, the problem between employees or superiors can result in neglect of work attitude. Attitude is a tendency respond consistently to support or not support with pay attention to certain objects (Zenia et al., 2021) ; (Alias & Attack, 2018) .

Employee performance, According to (Ismail et al., 2021) the results of his research explain that in improving employee performance it is necessary to carry out recruitment and selection, training and development in improving employee performance at the company. [14] also explained that management support in strengthening the effectiveness of human resources can strengthen employee performance relationships. [15] Employee performance gets great attention from the company, because employee performance will have a significant impact on company performance. (Aji et al., 2020) ; [17] Performance is a person's success in carrying out his work duties from the work achieved which is assigned to him the tasks to achieve work targets.

## **2. Method**

This study uses the method of observation and questionnaires, observation is that researchers go directly to the field to see the situation where the research is. Meanwhile, questionnaires are questions that are distributed to employees at the Palopo City Regional Revenue Service . The sample in this study was 161 employees taken from the Regional Revenue Service of Palopo City. This study also uses quantitative and qualitative analysis methods, quantitative analysis is to get data from the results of the questionnaire which contains several questions. While qualitative is data generated by conducting interviews with several employees in the Regional Revenue Service of Palopo City. The data analysis technique used by the researcher is using multiple regression which aims to determine the effect of organizational commitment and work attitude on employee performance at the Regional Revenue Service of Palopo City . The multiple linear regression formula is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information :

Y : Employee Performance

X 1 : Organizational Commitment

X 2 : Work Attitude

: Constant

1 : Organizational Commitment Variable Regression Coefficient

2 : Regression Coefficient of Work Attitude Variables

e : error

organizational commitment (X1 ) and work attitude (X2 ) as the independent variable and employee performance (Y) as the dependent variable.

### 3. Result and Discussion

#### 3.1 Research result

This study aims to determine the effect of organizational commitment and work attitude on employee performance at the Regional Revenue Service of Palopo City . The results of data processing can be seen in the table below:

**Table 1.**  
Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	18.056	1,884		9.583	.000
1 organizational commitment (X1)	-.061	.084	-.058	-.730	.467
work attitude (X2)	.526	.452	.511	4.612	.003

#### 3.2 The Effect of Organizational Commitment on Employee Performance at the Regional Revenue Service of Palopo City .

From the results of statistical calculations obtained in the column above the organizational commitment variable (X1 ) on the employee performance variable (Y), the t-count results obtained are -730 and the t-table is 1.975 j a in t count < t table. With a significant value of 0.467 <0.05. which means that this study shows that there is no influence of organizational commitment on employee performance at the Palopo City Regional Revenue Service. This is because organizational commitment does not contribute to employee performance.

Manery et al., 2018) states the same thing where organizational commitment has no significant effect on employee performance. This means that this research supports research that has been done previously. On the other hand, this research is not in line with (Nadapdap, 2017) ; (Riono et al., 2020) ; (Sapitri, 2016) which in his research related to organizational commitment to employee performance has a significant influence.

#### 3.3 The Influence of Work Attitudes on Employee Performance at the Regional Revenue Service of Palopo City

The results of the statistical calculations obtained are the work attitude variable (X2 ) on the employee performance variable (Y), then t count is 4.612 and t table is 1.975 so t count>t table. With a significant value of 0.003 <0.05. So this study has a significant influence on the performance of employees at the Palopo City Regional Revenue Service. So it can be concluded that the higher the employee's work attitude, the better the employee's performance will be. Research (Korompis et al., 2017) is in line with our research, where research (Korompis et al., 2017) also reveals that work attitudes have a significant influence on employee performance. This study is not in line with (Simanjuntak, 2020) which states that work attitudes have no significant effect on employee performance.

### 4. Conclusion

Based on the results of the discussion and data processing above, several conclusions are obtained, From the results of the explanation above, it is concluded that organizational commitment does not have a significant influence on the performance of employees at the Palopo City Regional Revenue Service. This is because organizational commitment does not contribute to employee performance. Meanwhile, work attitude has a positive influence on employee performance at the Palopo City Regional Revenue Service. Which means that the higher the employee's work attitude at the Palopo City Regional Revenue Service, the better the employee's performance.

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