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# THE EFFECT OF ORGANIZATIONAL COMMITMENT AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE THROUGH ADDITIONAL EMPLOYEE INCOME AT THE INSPECTORATE OF WEST SULAWESI PROVINCE

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## Abstract:-

This study aims to analyze and explain the effect of organizational commitment and work environment on employee performance through additional employee income at the Inspectorate of West Sulawesi Province. The data used in this study is primary data using a questionnaire. This research is a quantitative research, because the research data is in the form of numbers and the analysis uses statistics with the research design of a hypothesis testing study to test the effect between variables. The research uses Path Analysis using the AMOS program. The research sample amounted to 72 respondents. The results of the study show that: 1) Organizational commitment does not directly affect the performance of ASN. 2) Work environment affects the performance of ASN. 3) Organizational commitment and work environment affect the TPP. 4) Provision of Additional Employee Income can mediate the relationship between organizational commitment and work environment to Performance Of State Civil Servants.

**Keywords**: Organizational Commitment, Work Environment, Additional Employee Income, And Performance Of State Civil Servants.

## Introduction:-

The performance of an employee is strongly influenced by many factors, these factors include: motivation, job satisfaction, stress level, work conditions, systems, compensation, job design, and technical economic aspects as well as other needs. 2002: 193). The work results obtained by each individual are not the same, because each individual has individual differences such as motivation, intelligence, interests, experience and education. Performance is basically the responsibility of every individual who works in an institution or an organization. Good performance is the result of optimal work and according to organizational standards and supports the achievement

of organizational goals. Improved employee performance will bring progress for the agency (organization) to  $b_{2244}$  able to survive in an unstable competition. The achievement of optimal employee performance can be seen from the welfare of employees and the factors that support employee performance. Performance according to Bernardin and Russell (1993: 379) in (Gomes, 2010) is a record of the outcome of a particular job function or employee activity during a certain period. (Edy, 2010) concludes that employee performance is the result of employee work seen in aspects of quality, quantity, working time and cooperation to achieve goals that have been jointly set by the organization. so that employees can work well and optimally.

One of the factors that can improve employee performance is the provision of additional employee income (TPP), the TPP policy for civil servants is expected to have an impact on improving employee welfare, especially for the West Sulawesi provincial inspectorate. The provision of additional income is routinely received by employees per month so that it fosters employee confidence in determine the needs of his life plan. On the other hand, the provision of additional income is directed so that all civil servants can improve their discipline and performance and can provide quality services according to the established Standard Operating Procedures. Therefore, many policies have been carried out to boost the performance of local government officials in providing optimal services and one of the policies taken is the provision of Employee Income Allowances.

However, problems arise in the payment of additional income, which is actually the purpose of being given additional employee income to provide motivation for employees, it turns out that it does not have an impact as expected, the article is still found various problems, especially employee discipline problems, where employees who do not carry out their main tasks and functions properly good, they are still given additional employee income which is equal to loyalty and legality to the task, besides that the leadership finds it difficult to find out which employees carry out their duties well, and which ones have not carried out their duties properly, then the role of the government is also very important in payment of additional income which is considered to be often late in providing or paying additional income for employees.

Other factors that are important for performance are the work environment, including the physical environment, the color composition is less supportive, the layout of the workspace that is still not considered, such as an untidy workspace and adjacent desks, and a workspace design that does not provide a sense of privacy, air circulation in the workplace. work is not going well, and cleanliness is not paid attention to. From the non-physical environment, including many employees who do not establish communication or cooperation between co-workers outside of work so that employee harmony is not well established, there are still many employees who feel they are still not so close or familiar with their superiors, agencies do not always give rewards for their work. employees, and agencies are not easy to give promotions to employees, and there are employees who still feel they do not get fair treatment compared to other employees.

From the initial observations of the policy writers as shown in table 1 about the average activities of morning and afternoon apples as follows:

No	Category	Number of Employees	Which follow	Who Don't Follow	Persentase	
					Present	Not present
1.	Morning parade	72	34	38	47,2	52,7
2.	Afternoon Apple	72	35	37	48,6	51,3

## Table 1

Average Morning and Afternoon Calls for Asn at the Inspectorate Office in the Last Six Months

Source: Inspectorate of West Sulawesi Province.

Based on table 1.1, it can be seen that the level of employee attendance at the morning and afternoon apples, which is one of the indicators used as a reference in measuring discipline, only reached 47% for morning apples and 48.6% for afternoon apples. This means that the number shows evidence of the employee's indiscipline in complying with one of the rules that should be obeyed in accordance with

applicable regulations.

This study refers to previous research conducted by Fridel Umbeang which examined the effect of additional employee income on employee performance in the Talaud Islands Regency, the difference with previous research lies in the object of research conducted at the West Sulawesi Inspectorate office, in this study adding organizational commitment as an intervening variable, the goal is to improve performance and discipline performance of employees and employees will always be responsible for the work carried out, in order to achieve the performance expected by the West Sulawesi inspectorate in accordance with the vision and mission of the inspectorate, namely Vision: The realization of the West Sulawesi Provincial Government which is advanced and malaqbi through professional internal supervision. The missions are Encouraging Improvement of APIP Capability, Encouraging Strengthening of the Government's Internal Control System, Encouraging strengthening the role of the Inspectorate as Quality Assurance.

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Based on the above phenomenon, the authors are interested in conducting research with the title: The Effect of Organizational Commitment on Employee Income and Work Environment on Employee Performance Through Providing Additional Employee Income at the Inspectorate of West Sulawesi Province.

## Literature Review:-

## **Agency Theory**

Agency theory states that there is a working relationship between the party giving the authority (principal), namely the investor and the party receiving the authority (agent), namely the manager in the form of a cooperation contract. The authority to manage and make day-to-day business decisions of the company is delegated by the shareholders to agents or professionals. While the principals or company owners (shareholders) are tasked with monitoring or supervising the running of the company managed by experts and developing a compensation system for company management managers to ensure that they work for the benefit of the company.

After the interests of the workers or agents are met, the agencies will try to make better corporate governance. When the company is managed better, then all the potential and capabilities of the company will be utilized effectively so that it is expected to provide better financial performance.

## Herzberg's theory (two-factor theory)

A third scientist who is recognized as having made an important contribution to Herzberg's understanding of motivation. The theory he developed is known as the "two-factor model" of motivation, namely motivational factors and hygiene or "maintenance" factors. According to this theory, what is meant by motivational factors are things that encourage achievement that are intrinsic in nature, which means that they come from within a person, while what is meant by hygiene or maintenance factors are factors that are extrinsic, which means that they come from outside the self that also determine a person's behavior in life.

## **Employee Performance**

Every organization has goals to be achieved. To achieve organizational goals, it is necessary to have good cooperation between superiors and employees as well as between employees and employees, thereby producing performance that can support the goals of an organizational unit. According to Jason et al (2015) define performance as a behavior and the term "outcome" or "job performance outcome" to describe the outcome of that behavior. In short, work performance is defined as the value of a set of employee behaviors that contribute, both positively and negatively, to achieving organizational goals.

According to (La'karan, 2020) Performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not contrary to morals and ethics.

## **Additional Employee Income**

In order to improve quality, work performance as well as to achieve maximum usability and efficiency. So Income Improvement Allowance (TPP) needs to be given to employees (PNS) in order to increase effectiveness and work spirit so that the implementation of development is achieved properly. TPP must comply with the regulations issued by the government.

Based on the Governor's Decree No. 841/Kep.966-Org/2009 concerning Additional Income Allowances and Compensation for Meals. Additional income in the form of Income Improvement Allowance (TPP) is an incentive given in the form of additional income based on the results of performance achievement for one month outside of the salary received legally in accordance with the provisions of the law. work behavior and employee performance is more about giving rewards and punishments specifically for performance appraisals. The Income Improvement Allowance (TPP) was legalized in the 1970s. However, the amount has not been assessed based on the IBK so that the amount of the Income Improvement Allowance (TPP) is based on government regulations. Thus, if the performance is low or increasing, the amount of TPP is still the same.

## Work environment

The work environment means the overall tools and materials encountered, the surrounding environment in which a person works, as well as work arrangements both as individuals and as groups (Sedarmayanti, 2011: 2).

Based on the opinions of the experts above, it is concluded that the employee's work environment has no small influence on the company's operations. This work environment will affect the company's employees, so that both directly and indirectly will affect the company's productivity. A good work environment will of course increase the work productivity of employees. On the other hand, a bad work environment will reduce the company's productivity.

## Organizational Commitment

Understanding Organizational Commitment According to Robert and Kinicki (in Robert Kreitner, 2011) that organizational commitment is a reflection where an employee recognizes the organization and is bound to its goals. This is an important work attitude because people who have commitment are expected to show their availability to work. work harder to achieve organizational goals and have a greater desire to stay in a company. Mowday (in Sopiah, 2008) calls work commitment as another term for organizational commitment. In addition, organizational commitment is an important behavioral dimension that can be used to assess employee tendencies, identify and involve someone who is relatively strong in the organization, and knows the wishes of organizational members to maintain membership in the organization and are willing to strive for the achievement of organizational goals and are able to accept norms. -the norms that exist within the company. Meanwhile, according to Sopiah (2008) states that organizational commitment is a psychological bond in employees which is characterized by a strong belief and acceptance of the goals and values of the organization, the willingness to strive to achieve the interests of the organization and the desire to maintain position as a member of the organization.

### **Research Methods:-**

This study aims to analyze and explain the effect of organizational commitment and work environment on employee performance through additional employee income at the Inspectorate of West Sulawesi Province. The data used in this study is primary data using a questionnaire. This research is a quantitative research, because the research data is in the form of numbers and the analysis uses statistics with the research design of a hypothesis testing study to test the effect between variables. The research uses Path Analysis using the AMOS program. The research sample amounted to 72 respondents. The independent variable in this research is organizational commitment and work environment, providing<sub>247</sub> additional employee income as an intervening variable and the dependent variable is ASN performance.

## **Results:-**

## **Hypothesis Testing Results**

By using the AMOS program, the path diagram created is converted to a structural equation, then an analysis is carried out based on the estimated value and probability (significance) of the Organizational Commitment and work environment variables as independent variables followed by the provision Additional Employee Income an intervening variable on Performance Of State Civil Servants at the Sulawesi Provincial Inspectorate Office. West. The following table summarizes the path analysis regression weights showing the effect and magnitude of the probability value (significance) of the relationship between variables.

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Variable Estimate		Koefisien Standardized	S.E	C.R	Р	Label	
Y1←X1	0,28	0,291	0,94	2,996	0,003	par_1	
Y1←x2	0,472	0,523	0,088	5,372	0,001	par_2	
Y2←X1	0,075	0,079	0,088	0,851	0,395	par_3	
Y2←X2	0,237	0,266	0,093	2,556	0,011	par_4	
Y2←Y1	0,516	0,524	0,106	4,892	0,001	par_5	

 Table 2 Path Analysis Table

Source: primary data, processed by AMOS 26

Based on the results of the hypothesis test, the standardized coefficient value of organizational commitment to the provision Additional Employee Income is 0.291 and the probability value is 0.003 <0.05. It means that organizational commitment has a positive and significant effect on the provision of TPP.

The standard coefficient value of the dized work environment on the provision Additional Employee Income is 0.523 and the probability value is 0.001 <0.05, which means that the work environment has a positive and significant effect on the provision Additional Employee Income.

The standardized coefficient value of organizational commitment to performance is 0.524 and the probability value is 0.395 > 0.05, which means that organizational commitment has a positive but not significant effect on performance.

The standardized coefficient value of the work environment on performance is 0.266 and the probability value is 0.011 < 0.05, which means that the work environment has a positive and significant effect on performance.

The standardized coefficient value of provision Additional Employee Income on performance is 0.079 and the probability value is 0.001 > 0.05, which means that giving TPP has a positive and significant effect on performance.

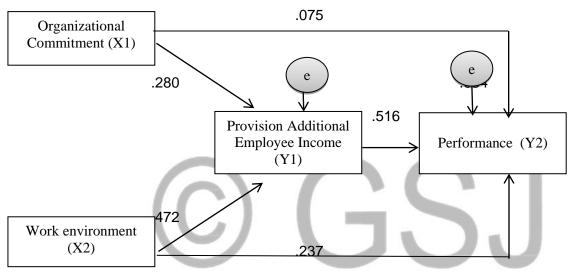
Table 3
<b>Estimated Result of Direct and Indirect Effect</b>
(Standardized Coefficient)

Variable	(direct effect)			(Indirect Effect)		
Variable	X2	X1	Y1	X2	X1	
Y1	0,523	0,28	0,000	0,000	0,000	
Y2	0,266	0,075	0,516	0,274	0,153	

Source: primary data, processed by AMOS 26

The standardized coefficient value for the variable of organizational commitment to performance through the provision Additional Employee Income is 0.153. This means that organizational commitment indirectly has a positive effect on performance through the provision Additional Employee Income. This indicates that any increase in organizational commitment through the variable of provision Additional Employee Income will result in an increase in performance.

The standardized coefficient value for the work environment variable on performance through the provision of TPP is 0.274. This means that indirectly the work environment has a positive effect on performance through the provision of TPP. This indicates that any improvement in the work environment through the variable provision Additional Employee Income will result in an increase in performance.



Source: primary data, processed

### Figure 1 Conceptual Framework and Estimated Results

The picture above explains the flow scheme and figures from the estimation results of the direct and indirect

effects of each variable.

### **Discussion:**

# Analysis of the Direct Effect of Organizational Commitment on Performance Of State Civil Servants at the Inspectorate of West Sulawesi Province

Organizational commitment is a condition in which an employee favors a particular organization and its goals and desires to maintain membership in the organization. So high job involvement means taking sides in a particular job of an individual according to Indra Kharis (2014). Organizational commitment in the form of belief, trust and a strong acceptance of the goals and high organizational values will have a good impact on the company in the form of better performance due to employee awareness of the company's goals.

This study uses organizational commitment variable using primary data consisting of five constructs of questions posed to respondents in the form of a questionnaire, while the State Civil Servants performance variable uses primary data consisting of eight question constructs posed to respondents in the form of a questionnaire.

The results of data processing show that organizational commitment does not significantly affect the performance of State Civil Servants in the inspectorate of West Sulawesi Province. The results of this study are not in line with the results of research conducted by Mekta (2017) which states that organizational commitment actually has a negative effect on performance. But on the other hand, this research is in line with research conducted by Marsoit et al (2017) which shows that organizational commitment does not significantly affect employee performance.

# Analysis of the Direct Work Environment Effect on the Performance of the State Civil Apparatus at the Inspectorate of West Sulawesi Province.

A comfortable working environment causes the level of concentration of employees at work to increase, and this condition causes the level of employee productivity to increase. the interests of the company so that it will also have a good impact and can provide benefits for the company. The results of testing this hypothesis indicate that the work environment has a positive and significant influence on the performance of ASN in the inspectorate of West Sulawesi Province. This is evidenced by the coefficient value of the standardized work environment on performance of 0.266 and a probability value of 0.011 <0.05. This illustrates that the better the work environment both physically and non-physically at the West Sulawesi Provincial Inspectorate Office, the higher the level of ASN performance at the West Sulawesi Provincial Inspectorate Office.

The results of this study are in line with the findings of Musriha (2011), that the work environment has a positive impact on employee performance. A comfortable work environment causes the level of concentration of employees at work to increase, and this condition causes the level of work productivity of employees to increase. A good work environment, both physical and non-physical, provides support for increasing employee performance.

## Analysis of the Effect of Organizational Commitment on Provision of additional employee income at the Inspectorate of West Sulawesi Province.

The results of testing this hypothesis indicate that organizational commitment has a positive and significant effect on the provision of TPP at the West Sulawesi Provincial Inspectorate, which means that organizational commitment really has an effect and has an impact on the provision of TPP in the West Sulawesi Provincial Inspectorate. This is also evidenced by the coefficient value of the standardized work environment on performance of 0.280 and the probability value of 0.003 <0.05. From the description above, it can be concluded that the increasing organizational commitment at the West Sulawesi Provincial Inspectorate Office can cause TPP grants to also increase in the West Sulawesi provincial inspectorate office.

The results of this study are in line with research (Tristiadi, 2017) with the title The effect of additional employee income on employee performance in the development section of the Berau Regency development secretariat, the results of this study are that Additional Employee Income has an effect and significantly on employee performance in the development section of the Berau Regency development secretariat.

## Analysis of the Effect of the Work Environment on Provision of additional employee income at the Inspectorate of West Sulawesi Province.

The results of testing this hypothesis indicate that the work environment has a positive and significant influence on the provision of TPP at the West Sulawesi Province inspectorate. This is evidenced by the coefficient value of the standardized work environment on performance of 0.472 and a probability value of 0.001 <0.05. This illustrates that the better the work environment at the West Sulawesi Provincial inspectorate office, the more TPP grants will also increase at the West Sulawesi provincial inspectorate office.

The results of this study are in line with research by Lubis, 2017 who conducted research with variables 1. Additional Income 2. Employee Performance where the results of this study were that there was a positive and unidirectional relationship and a low relationship between the provision of additional salaries for civil servants at the Medan City BKD (X) and the performance of civil servants at the Medan City BKD (Y), this shows that the higher the allowance or TPP given will improve employee performance.

# Analysis of the Effect of Providing additional employee income on the performance of state civil servants at the Inspectorate of West Sulawesi Province.

Additional Employee Income is a form of motivation, encouragement, or stimulation given to employees if their performance is good and achieves targets in the form of rewards/rewards given to motivate and encourage employees to continue to improve their performance results.

The results of testing this hypothesis indicate that the provision of TPP has a positive and significant effect<sub>2250</sub> on the performance of ASN in the inspectorate of West Sulawesi Province. This is evidenced by the coefficient value of the standardized work environment on performance of 0.516 and a probability value of 0.001 <0.05. This illustrates that if there is a provision of TPP at the West Sulawesi Provincial Inspectorate Office, it will lead to an increase in ASN performance at the West Sulawesi Provincial Inspectorate Office.

The results of this study are in line with research conducted by Umbeang (2016), at the Department of Public Works and Spatial Planning in the Talaud Islands Regency and obtained results. The results showed that there was an effect of Additional Employee Income on employee performance at the Department of Public Works and Spatial Planning of the Talaud Islands Regency.

## Analysis of the Effect of Organizational Commitment on the Performance of the State Civil Apparatus through Providing additional employee income at the Inspectorate of West Sulawesi Province.

Organizational commitment can be created if individuals in the organization are aware of their rights and obligations in the organization regardless of position and position, this is because the achievement of organizational goals is the result of the work of all members of the organization who are collective. Employees with high commitment will be rewarded through the provision of benefits or additional income to improve the performance of each employee.

In general it can be said that performance is a form or success of a person's or organization's work in achieving its goals. Performance appraisal is an organizational process to assess the performance of its employees. increase organizational productivity, especially with regard to policies towards employees such as for promotion purposes, salary increases, education and training.

The results of the above calculations directly show a positive influence between organizational commitment variables and performance variables, which means that if there is an increase in employee organizational commitment, it will cause an increase in state civil apparatus performance at the West Sulawesi provincial inspectorate office and this is in accordance with the hypothesis.

The results of indirect calculations through the Providing additional employee income as an intervening variable show the standardized coefficient value of 0.153. This means that organizational commitment indirectly has a positive effect on performance through the Providing additional employee income. This indicates that any increase in organizational commitment through the variable of additional employee income will result in an increase in the performance of the state civil apparatus in the inspectorate of West Sulawesi province.

## Analysis of the Effect of the Work Environment on the Performance of the State Civil Apparatus through Providing additional employee income at the Inspectorate of West Sulawesi Province.

The influence of the work environment on performance means that employees will feel comfortable with the conditions of the existing work environment, if the environmental conditions are in accordance with themselves and do not feel disturbed when they work, so that with this comfort they are encouraged to work, this causes a lot of work to be completed. so that their performance can be said to be good.

The definition of performance itself is the work of an employee as long as he works in carrying out the main tasks of his position which can be used as a basis for whether the employee can be said to have good work performance or vice versa. A good work environment and supported by sufficient incentives or additional income will further improve the quality of State Civil Apparatus work.

The results of the above calculations directly show a positive relationship between the work environment variable and the performance variable, which means that if there is an improvement in the work environment, it will cause an increase in State Civil Apparatus performance at the West Sulawesi provincial inspectorate office and this is in accordance with the hypothesis.

The results of indirect calculations through the Providing additional employee income as an intervening variable show the standardized coefficient value for the work environment on performance through the Providing additional employee income of 0.274. This means that indirectly the work environment has a positive effect on performance through the Providing additional employee income. This indicates that any improvement in the work environment through the provision of TPP will result in an increase in the performance of State Civil Apparatus in the inspectorate of West Sulawesi province.

### **Conclusion:-**

Based on the results of research and discussion of research regarding the conclusions obtained as follows:

- 1) The organizational commitment variable has no effect on the performance of the state civil apparatus at the Inspectorate of West Sulawesi Province. This happens because at the Inspectorate of West Sulawesi Province there are other factors that are more dominant in influencing performance, namely a comfortable work environment followed by the provision of additional employee income for state civil servants who work within the scope of the West Sulawesi government.
- 2) The work environment variable directly affects the performance of the state civil apparatus. This is because performance is very closely related to one's work environment, if the work environment supports it, both physically and non-physically, this will have a direct impact on performance. That is, with the improvement of the work environment, the performance of the state civil apparatus in the inspectorate of West Sulawesi province will improve.
- 3) The organizational commitment variable has an effect on the provision of additional employee income. That is, with the improvement in organizational commitment, it will increase the provision of additional income for employees at the West Sulawesi provincial inspectorate.
- 4) Work environment variables affect the provision of additional employee income. That is, with the improvement in the work environment, it will increase the provision of additional income for employees at the West Sulawesi provincial inspectorate.
- 5) The variable of providing additional employee income has an effect on the performance of the state civil apparatus. That is, by increasing the provision of additional employee income, it will improve the performance of the state civil apparatus in the West Sulawesi provincial inspectorate.
- 6) The variable of organizational commitment by providing additional employee income as an intervening variable has an effect on the performance of the state civil apparatus in the inspectorate of West Sulawesi province.
- 7) The variable of the work environment with the provision of additional employee income as an intervening variable has an effect on the performance of the state civil apparatus in the West Sulawesi provincial inspectorate

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