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Can Performance Be Achieved Through the Role of Normative Commitment as Mediation and Innovation as Moderator: Driven by Good Governance, Driving Human Resources Intrinsic and Motivation?

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Abstract

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The purpose of this study was to analyze and prove the effect of Good Governance and Competency of Human Resources and Intrinsic Motivation on Normative Commitment and Employee Performance with Innovation as Moderating Variable at the Regional Revenue Agency of East Kalimantan. This study uses a survey technique by distributing questionnaires; The data obtained were processed using the WarpPLS software statistical method. The population of this study were all employees of the Regional Revenue Agency in East Kalimantan with a total of 120 respondents. The results of this study can be concluded as follows: Good Governance, Human Resource Competence and Intrinsic Motivation have a positive effect on Normative Commitment. Good governance and Human Resource competence have a positive and insignificant effect on performance, but intrinsic motivation has a significant positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province. Mediation Normative commitment has an insignificant positive effect on the performance of the Regional Revenue Agency and significant positive innovation on the performance of the Regional Revenue Agency of East Kalimantan Province.

Keywords: Good Governance, Human Resource Competence, Intrinsic Motivation, Normative Commitment, Employee Performance, Innovation.

1. Introduction

Performance-based budgeting approaches are indispensable for government agency work units that provide services to the public. In addition, in Indonesia, the implementation of performance-based budgets is basically supported by several policies such as Law (UU) Number 23 of 2014 on Local Government, Law No. 33 of 2004 on Financial Balance between Central and Regional Governments. Various laws serve as a performance-based budget base that requires the government to reform in all areas including changes to the regional financial budget system that is more in favor of the public interest.

Performance-based budgets supported by good government governance and competent implementers are considered able to reduce acts of corruption and increase the sense of trust of the disappearing community. Good governance is good governance in terms of the use of authority, administration, economy, politics to manage state problems at all levels based on aspects of transparency, accountability, community participation, efficiency and effectiveness, and responsiveness to the problems of society within a clear legal framework.

The existence of funds sourced from the community, and

then a government agency must be careful in its management. The existence of this caution can indirectly restore public confidence in the financial management of the country. The application of the concept of good governance is considered able to overcome various complaints from the community so that the implementation of performance-based budgets is carried out optimally.

In addition to good governance, to be able to compile a performance-based budget RAPBD required human resources who can implement it. Budgeting is not only done by machines, but behind it, all humans have important control in the preparation. Humans who are tasked with designing goals, goals, and of course, the role of humans are the determining factor of the success of the implementation of this performance-based budget.

Motivation is the thing that encourages, supports a person's behavior to act because of the willingness and willingness to work. There is a theory of motivation two factors proposed by namely motivator factors and hygiene factors. Motivator factors are factors that make employees productive and give them a lot of satisfaction (Ali & Anwar, 2021). These factors are related to employment rates. While the hygiene factor, which is the factors of work that can cause dissatisfaction if there is none, but which do not always motivate employees when improved.

The provision of these factors will encourage employees to work better, employees not only from work but they will feel comfortable and cared for in their careers.

If this is met, the use of labor runs effectively, and the goals of the agency can be achieved properly. Efforts to provide motivation are one way to realize the work commitment of employees in the agency. This is supported by the statement (Larkin et al., 2021) which explains the relationship between motivation and Normative Commitment that workers (employees) who are not happy will most likely leave the agency and the agency usually suffers losses. The statement assumes that if employees have high motivation, then they will be happy and enjoy the work provided by the agency so that employees have loyalty and commitment to the agency where the employee works.

Alimohammadi and Netybor (2013) Research also support that work motivation has a significant positive impact on Normative Commitment. Employee commitment to the organization itself is a picture of a process that runs where employees can express their concern for the organization in addition to high success at work performance. (Nongo & Ikyanyon, 2012) Normative commitment is the nature of the relationship between individual employees and work organizations, where they have confidence in the values, goals of the work organization, there is a willingness to use their efforts seriously for the benefit of the organization, and have a strong desire to remain a member of the organization (Keskes, Sallan, Simo, & Fernandez, 2018). (Anitha, 2016) Employee commitment to the organization consists of three dimensions. First, employees who have a strong affective commitment will continue to do the work they are responsible for because they want to do more for the organization. Second, continued commitment is an awareness of the costs that must be incurred if he leaves the agency. Third, normative commitment is the feeling of having an obligation to stay in the organization

Individual performance consists of several aspects or dimensions which can be attributed to each person so that each person can be distinguished from one another. According to (Narti, 2021) there are four individual characteristics about the implementation of work, namely biographical characteristics, ability characteristics, personality characteristics, and learning characteristics. Individual characteristics also consist of several aspects or certain dimensions of a criterion that can be attributed to each person, so that each can be distinguished from one another (Howard & Hoffman, 2018). (Andriani, Kesumawati, & Kristiawan, 2018) in their research results show that there is an influence of motivation on performance. Then research also states that motivation has a positive and significant effect on performance. Research (Chen, Wang, & Fang, 2017) also concludes that have a positive and significant effect on performance. Meanwhile, (Miao, Eva, Newman, & Schwarz, 2019) also proves that there is a positive influence of motivation on performance.

Normative commitment makes a great contribution to organizations because they perform and behave to achieve organizational goals. Some of the new findings suggest that commitment is largely performance-related. There is a positive and significant relationship between commitments to performance. This means commitment becomes a good predictor of the performance of normative commitments. Research (Albrecht & Marty, 2020), employee performance is determined by the stability of the commitment of the organization.

Findings from (Widodo & Chandrawaty, 2020) there is a relationship between Normative commitment on performance. Shows that employee commitment always plays a very important role in improving Normative Performance (Syarif et

al., 2022). Research (Chanda & Goyal, 2020) demonstrates the positive and significant influence of the Normative Commitment component on performance. Unlike the results of Narti (2021) influences performance, while in general, the commitment final organizations do not affect employee performance.

There are several research results that conduct research on the influence of Normative Commitment on employee performance as according to will positively and significantly affect job performance. (Spanuth & Wald, 2017) state that Normative Commitment has a significant positive influence on employee performance, normative commitment leaves the strongest effect on average performance, compared to normative commitment and ongoing commitment. Research conducted by (Narimawati, 2007) that partially Normative Commitment does not have a significant influence on performance, Normative Commitment built by normative commitment, continuous commitment, and normative commitment has not been able to improve employee performance to the maximum (Pa & Pooja, 2017) Based on the results of data analysis, affective commitment, and continuance commitment Partially positive and significant effect on performance.

The Regional Revenue Agency of East Kalimantan Province has never stopped innovating in delivering services to the community. Agencies are required to make breakthroughs because they understand the lifestyle of urban communities, Bapenda also makes a breakthrough by bringing Samsat services closer in shopping centers, namely samsat corner. Realizing the geographical challenges of Kaltim that is so broad Bapenda also presents samsat services that help the community to the corners. Among them samsat Village, Samsat Floating, and Samsat Cruising. The Regional Revenue Agency of East Kalimantan Province is currently unable to optimize its regional revenues through activities as usual that have been done, this is due to the emigrants that have occurred over the past few months, Which led to a significant decrease in regional revenues. Based on this, the government makes several innovations in carrying out its duties in obtaining revenue for the region some of the innovations carried out by the Revenue Office are the enactment of motor vehicle tax relief and free of administrative sanctions, other innovations carried out are launching online print innovations at home motor vehicle tax monitoring information system.

Based on the background and according to the research gap that became a novelty in this study, the purpose of this study is to analyze and prove the impact of Good Governance and Human Resource Competence and Intrinsic Motivation to Normative Commitment and Employee Performance, with Innovation as a Moderation Variable at the Regional Revenue Agency in East Kalimantan.

2. Literature Review

2.1 Employee Performance

The definition of performance according to (Yücel, 2021); (Yapanto et al., 2021) is what employees do or do not do. (Djastuti, 2019; Narti, 2021;) Some of these factors are more focused on individuals involved in the organization in the effort to achieve performance. (Al- Saffar & Obeidat, 2020) It can be concluded that performance assessment is an assessment of employee performance and behavior carried out systematically by the assessment officer.

(McMillan & Hearn, 2008) Self-assessment in its implementation has steps that must be served, these steps are: a) Determining the competence and aspects of the ability, b) Determining the assessment criteria to be used, c) Formulating the assessment format, which is in the form of guidelines for suspension, checkmarks, or assessment scales,

d) Asking employees to conduct assessments of themselves

2.2 Normative Commitment

1 (Alimohammadi & Neyshabor, 2013) is defined as the relative strength of the individual in identifying his or her involvement in the organization, this can be characterized by three things: a) Acceptance of the values and objectives of the organization b) Readiness and willingness to strive earnestly on behalf of the organization c) The desire to maintain membership in the organization or be part of an organization. (Eliyana, Ma'arif, & Muzakki, 2019) there are two approaches in measuring commitment in organizing: 1) the first involves an attempt to illustrate that commitment can come in many forms; meaning commitment explains the difference in relationships between members of the organization and other entities; 2) second involves attempting to separate between different entities in which individuals develop into committed ones. (Gümüşay, Smets, & Morris, 2020) these two approaches are incompatible but can explain the definition of commitment, how it processes its development and how it has implications for individuals and organizations. Another approach that first appears and is used longer, namely the distinction based on attitudinal commitment or approach based on attitude and behavioral commitment or approach based on behavior.

2.3 Good Governance

14 Good governance is a solid and responsible implementation of development management in line with the principles of efficient democracy (Safkaut al., 2019). Avoidance of misallocated investment funds, and prevention of corruption both politically and administratively carrying out budget discipline and the creation of a legal and political framework for the growth of business activities (Purnama and Bestari, 2020). The definition of Good Governance according to (Ali, 2015) namely: The implementation of a solid and responsible state government, and efficient and effective, by maintaining the synergy of constructive interaction between the domains of the state, the private sector, and society. Good Governance can be seen from the context of the internal mechanisms of the organization or the external mechanisms of the organization. Internal mechanisms are much more focused on how the leadership of an organization organizes the course of the organization effectively, efficiently, and economically (Jay, 2013).

External mechanisms emphasize how the organization's interaction with external parties runs harmoniously without neglecting the achievement of organizational goals (Sukawati et al., 2020). (Muktiyanto et al., 2020) State Administration Agency, there **16** principles of Good Government, including: Participation, community involvement in decision making directly or indirectly through representative institutions that can channel their aspirations. Participation is built based on freedom of **5** association and speech and constructive participation. Rule of law, a legal framework that is fair and implemented without any partisanship. Transparency is built on freedom of information. Information relating to the public interest can be directly obtained by those in need. Responsiveness, public institutions must be quick and responsive in serving stakeholders. Consensus orientation, oriented towards the interests of the wider community. Every society has an equal opportunity for welfare and justice. Efficiency and Effectiveness, the management of public resources is done efficiently and successfully (Kawiana et al., 2021; Suharto et al., 2021). Accountability to the public for any activity carried out. Strategic vision, government organizers, and the public must have a vision far ahead (Handayani et al., 2020).

2.4 Human Resource Competence

36 Geary (2019) State that competencies could be motives, traits, self-concepts, attitudes or values, content knowledge, or cognitive or behavioral **22**. It can be explained that competence can be goals, self-concepts, attitudes or values, mastery of problems, or cognitive skills, or behavioral skills (Weber & Leuchter, 2022). Any individual trait that can be measured or calculated and can be shown to clearly distinguish a superior behavior from an average achiever, or an effective behavior from an ineffective doer (Udin, 2019). (Zubaidah et al., 2019) Competence is a basic trait of a person who by itself is related to the effective implementation of a job or very successful working, the indicators of competence are as follows according to () Communication, Decision Making, Problem-solving, Quality improvement, Focus on service, Cooperation.

2.5 Intrinsic Motivation

Sukhumvito et al. (2019) is defined as the psychological process that causes the onset of action, which has direction and is continuous to achieve goals. (Luthans et al., 2019) work motivation is determined by individual beliefs about the relationship between effort performance and enjoying a variety of outcomes from different performance levels. (Zubaidah et al., 2019) an employee motivated at work is someone who sees that his work **35** achieves its important goals. (Setiadi et al., 2020) suggest that work motivation is something that raises the spirit or encouragement of work. Therefore, work motivation is **3** commonly called the morale booster (Harshana, 2018). Motivation is a condition or energy that moved employees who are directed to achieve the company's goals (Haryono et al., 2019). The employee's positive mental attitude towards the work situation is what strengthens his work motivation to achieve maximum performance (Meyers et al., 2020). Some notions of motivation according to experts are according to (Menard et al., 2017) Motivation that predisposition within the individual which arouses sustains and directs his behavior. Motivation involves such factors as biological and emotional needs that can only be inferred from observation behavior".

2.6 Innovation

10 One choice of corporations in facing market competition and sustainable management (Husgafvel et al., 2019). (Ponte, 2020) company innovation can result in research and Development, production and marketing approaches and ultimately lead to the commercial **10** tion of these innovations. It is said by (Sugita et al., 2020) the process of realizing a new idea, which is different from the old one, by means of production or by making it real, where innovation includes the **2** generation of evaluations, new concepts and implementation. New knowledge and new ways, but also with values, because it must be able to bring better results, so in addition to involving new science and technology, innovation also involves perspectives and social change will ultimately improve the employee's performance (Ca²⁰ri et al., 2020). The finding (Sudiyani et al., 2020) that the new element that introduced to a company's production or service operation, input of raw materials, job specifications, work and information, and equipment used, for the production of a product or making service providers able to provide a large role in the ease of work of employees.

In this study, it will focus on factors that affect Employee Performance, including Good Governance, Human Resource Competence, Intrinsic Motivation, as well as Normative Commitment and Innovation as a moderation variable of the Regional Revenue Agency of East Kalimantan Province.

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Based on the description of the research that has been put forward, the author makes the following framework of research concepts:

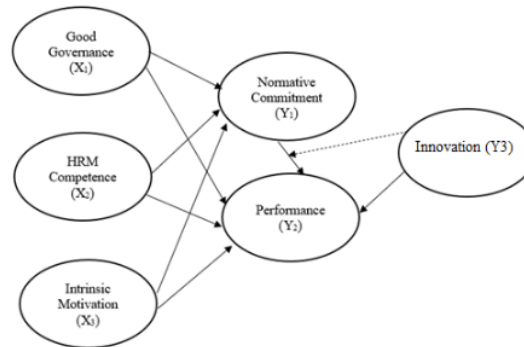


Figure 1. The Framework of Research Concepts

Based on the formulation of the problem, the hypothesis proposed by the researcher is:

- H1: Good Governance influences Normative Commitment
 H2: Human Resource Competence affects Normative Commitment
 H3: Intrinsic Motivation affects Normative Commitment
 H4: Good Governance affects the Performance of Employees
 H5: Human Resource Competence affects the Performance
 H6: Intrinsic Motivation affects the Employees Performance
 H7: Normative Commitment affects the Employees Performance
 H8: Innovation affects the performance of Employees Performance
 H9: Normative Commitment affects Employees Performance with Innovation as a moderation variable

3. Research Method

This study uses a survey technique by distributing questionnaires, and then the data or information obtained is processed by statistical methods using Smart PLS software. ²⁹ analysis of the data method using Partial Least Square (PLS). The population in this study were employees of the Regional Revenue Agency in East Kalimantan, UPTD Bapenda Samarinda City, Kutai Kartanegara Regency, Balikpapan City, North Panajam Paser Regency, and Paser Regency. Based on the population, the number of samples is 120 respondents, namely all structural officials in the Regional Revenue Agency. A sample of 120 was taken from the sampling technique of

Hair et al. (2017), this number is sufficient to represent the representativeness of the sample and the employees of the UPTD East Kalimantan.

4. Result and Discussions

4.1 Result

Partial Least Square Analysis

Exogenous constructs in research conducted consist of Good Governance (GG), Human Resource Competence (HRC), and Intrinsic Motivation (IM). Good Governance is reflected with nine indicators and Human Resource Competence is reflected with six indicators; Intrinsic Motivation is reflected with five indicators. Meanwhile, the endogenous of this study is Normative Commitment and Employee Performance, for Normative Commitment is reflected with four indicators, Employee Performance is reflected with five indicators while Innovation as a moderation variable is reflected with five indicators. All the exogenous and endogenous variable constructs in the study consisted of reflective indicators.

Composite Reliability

The next evaluation of the outer model is composite reliability. Composite reliability tests the reliability value of indicators on a construct. A constructor variable is said to meet composite reliability if it has a composite reliability value of > 0.7. Here are the composite reliability values of each constructor variable:

Variable	Composite Reliability
Good Governance (GG) (X1)	0.909
Human Resource Competence (HRC) (X2)	0.929
Intrinsic Motivation (IM) (X3)	0.909
Normative Commitment (NC) (Y1)	0.900
Employee Performance (EP) (Y2)	0.895
Innovation (IN) (Y3)	0.935

Table 1. Composite Reliability

¹⁹ Source: Primary Data Processed Author, 2021

Based on Table 1 it can be concluded that all constructs meet the criteria of reliability. This is indicated by a composite reliability value above 0.70 as recommended.

Average Variance Extracted (AVE)

The Average Variance Extracted (AVE) value of each construct is required to be above 0.50. The AVE value for all variables is

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Variable	AVE	Information
Good Governance (GG) (X1)	0.528	>0.50
Human Resource Competence (HRC) (X2)	0.687	>0.50
Intrinsic Motivation (IM) (X3)	0.668	>0.50
Normative Commitment (NC) (Y1)	0.695	>0.50
Employee Performance (EP) (Y2)	0.631	>0.50
Innovation (IN) (Y3)	0.742	>0.50

Table 2. Average Variance Extracted
Source: Data processing with PLS, 2021

Table 2 shows that AVE values for motivational constructs, good governance, and intrinsic motivation have AVE values below 0.50, but because all variables have high composite reliability values, these symptoms do not make those variables excluded from the equation.

6

Structural Model Testing (Inner Model)

The Inner Model describes the relationship between latent variables based on substantive theory. The design of structural models of relationships between latent variables is based on the formulation of problems or research hypotheses. Before

Variable	R Square
Normative Commitment (Y1)	0.662
Employee Performance (Y2)	0.616

Table 3. The goodness of fit PLS model
Source: Data processing with PLS, 2021

Based on Table 3 an equation can be created to calculate Q-square predictive relevance, as follows:

$$Q^2 = 1 - (1 - R^2_1)(1 - R^2_2)$$

$$= 1 - (1 - 0.662)(1 - 0.616)$$

$$= 0.870$$

The calculation results show a predictive relevance value of 0.870 or 87%, so the model deserves to be said to have relevant predictive value. A predictive relevance value of 87% indicates that the diversity of data that the model can explain is 87% or in other words, the information contained in the data 87% can be explained by the model. The remaining 13% is explained by other variables (which are not yet contained in the model) and errors. This result is said that the WarpPLS model

testing the research hypothesis, first tested the goodness of fit PLS model.

The goodness of fit PLS model

The goodness of fit PLS model is measured through Q-square predictive relevance values, to measure how well the observation value is generated by the model as well as its estimated parameters. The goodness of fit testing uses predictive relevance value (Q²). The R values of each endogenous variable in the study are as follows:

formed is good enough because it can explain 87% of the information, so it is worth interpreting.

Results of Hypothesis Analysis and Testing

9

The significance of the estimated parameters provides very useful information regarding the relationships between research variables. The basis used in testing hypotheses is the value found in the inner output of the path coefficients model. Table 4 provides an estimated output for structural model testing.

Relationships between variables	Weight Influence	of	p_value	Information
GG→NC	0.164		0.032	Significant
HRC→NC	0.350		0.001	Significant
IM→NC	0.355		0.001	Significant
GG→EP	0.132		0.069	Insignificant
HRC→EP	0.054		0.275	Insignificant
IM→EP	0.307		0.001	Significant
NC→EP	0.114		0.101	Insignificant
IN→EP	0.277		0.001	Significant
NC→IN→EP	0.136		0.063	Insignificant

Table 4. Results of Research Hypothesis Testing
Source: Data processing with PLS, 2021

Table 4 shows 8 direct relationships, of which 5 (five) direct relationships produce significant positives and 3 direct relationships produce insignificant positives. An indirect relationship of normative commitment with innovation mediation resulted in an insignificant positive. Detailed

explanation will be described in the hypothetical relationship below.

In PLS testing statistically, every hypothesized relationship was performed using simulations. In this case, the bootstrapping method is done to the sample.

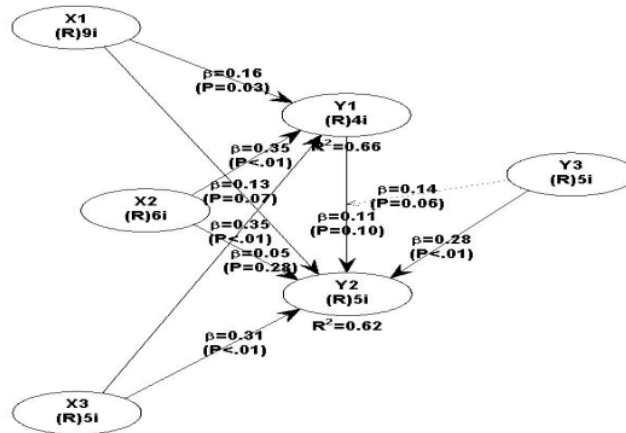


Figure 2. Path Analysis Results

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Source: Primary Data Processed Author, 2021

Based on Figure 2 it can be known that the influence between variables consisting of the influence of Good Governance on Normative Commitment, Human Resource Competence on Normative Commitment, Intrinsic Motivation to Normative Commitment, Good Governance on Employee Performance, Human Resource Competence on Employee Performance, Intrinsic Motivation on Employee Performance, Normative Commitment to Employee Performance, Innovation to Employee Performance, Commitment to Employee Performance. Normative to Employee Performance is moderated by Innovation with the following explanations:

H1: Good Governance (GG) on the Normative Commitment (NC)

Hypothesis testing results show that the effect of good governance variables on normative commitment indicates a path coefficient value of 0.164 with a value of p-value = 0.032. The p-value is less than 0.05 (5%). These results mean that good governance has a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted.

H2: Human Resource Competence (HRC) on the Normative Commitment (NC)

Hypothesis testing results show that the influence of Human Resource Competency variables on normative commitment indicates a path coefficient value of 0.350 with a value of p-value = 0.001. The p-value is less than 0.05 (5%). These results mean that Human Resource Competence has a significant positive-effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province so that the hypothesis is accepted.

H3: Intrinsic Motivation (IM) on the Normative Commitment (NC)

Hypothesis testing results show that the influence of intrinsic motivation variables on normative commitment indicates a path coefficient value of 0.355 with a value p-value = 0.001. The p-value is less than 0.05 (5%). These results mean that intrinsic motivation has a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted.

H4: Good Governance on the Employee Performance (EP)

The results of hypothesis testing showed that the effect of good governance variables on employee performance showed a path coefficient value of 0.132 with a value of p-value = 0.069. The p-value is greater than 0.05 (5%). This result

means that good governance has a positive not significantly on the employee performance of the East Kalimantan Provincial Revenue Agency, so the hypothesis is rejected.

H5: Human Resource Competence (HRC) on the Employee Performance (EP)

The results of hypothesis testing showed that the influence of Human Resource Competency variables on employee performance showed a path coefficient value of 0.054 with a value of p-value = 0.275. The p-value is greater than 0.05 (5%). These results mean that Human Resource Competence has a positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is rejected.

H6: Intrinsic Motivation (IM) on the performance of Employee Performance (EP)

The results of hypothesis testing showed that the influence of intrinsic motivation variables on employee performance showed a path coefficient value of 0.307 with a value of p-value = 0.001. The p-value is less than 0.05 (5%). These results mean that intrinsic motivation has a significant positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province, resulting in the hypothesis being accepted.

H7: Normative Commitment (NC) on the Employee Performance (EP)

Hypothesis testing results show that the influence of normative commitment variables on performance indicates a path coefficient value of 0.114 with a value of p-value = 0.101. The p-value is greater than 0.05 (5%). These results mean that normative commitments have no significant positive effect on the performance of the East Kalimantan Provincial Revenue Agency, so the hypothesis is rejected.

H8: Innovation (IN) on the Employee Performance (EP)

Hypothesis testing results show that the effect of innovation variables on performance indicates a path coefficient value of 0.277 with a value of p-value = 0.001. The p-value is less than 0.05 (5%). These results mean that innovation has a significant positive effect on the performance of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted.

H9: Normative Commitment (NC) on Employee Performance (EP)

The results of hypothesis testing showed that the influence of normative commitment variables on performance in moderation by innovation showed a path coefficient value of 0.136 with a value of p-value = 0.063. The p-value is greater than 0.05 (5%). These results meant that normative

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commitments had no significant positive effect on performance in moderation by the innovation of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis was rejected.

4.2 Discussion

Good Governance on Normative Commitment of the Regional Revenue Agency of East Kalimantan Province

Good governance had a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis was accepted. The results of this study indicate that any improvement in good governance with consensus (consensus orientation) as the highest indicator will be able to increase normative commitment by complying with existing regulations in the agency as the highest indicator significantly. Good governance as measured by consensus orientation indicators. Good governance mediates different interests to obtain the best choice for the broader interests both in terms of policies and procedures as the highest indicator and law enforcement (rule of law). Rule of Law, which is a framework of fair and implemented legal rules with no alignment as the lowest indicator has been able to encourage an increase in normative Commitment as measured by indicators Complying with existing regulations on agencies as the highest indicator and applying all work activities with agency culture as the lowest indicator in real terms. Application good governance Making the Regional Revenue Agency of East Kalimantan Province a place to achieve regional goals with financial governance in favor of local governments to improve clean and transparent regional development. Regional devices that always comply with the regulations applied make the Regional Revenue Agency of East Kalimantan Province optimal in carrying out its role. The results of this study are in line with research conducted by (Alimohammadi & Neyshabor, 2017); (Eliyana, Ma'arif, & Muzakki, 2019); (Safkaur et al., 2019) which states that Good Governance has a significant effect on Normative Commitment.

Human Resource Competence on Normative Commitment of the Regional Revenue Agency of East Kalimantan Province

These results mean that Human Resource Competence has a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province so that the hypothesis is accepted. The results of this study indicate that any improvement in Human Resource Competence with understanding in to cognitive and affective that individuals have as the highest indicator will be able to increase normative commitment by complying with existing regulations in the agency as the highest indicator significantly. For example, an employee in carrying out learning must have a good understanding of the characteristics and conditions effectively and efficiently as an indicator of the highest and interest of a person's tendency to act. For example, doing something task activity as the lowest indicator has been able to encourage an increase Commitment Normative as measured by indicators Complying with existing regulations on the agency as the highest indicator and applying all work activities with agency culture as the lowest indicator for real.

Human resources who have good competence will be aware that working not only as a means of finding income for personal but also as a form of service as an individual to the state, regional devices in the Regional Revenue Agency of East Kalimantan Province provide significant ability to achieve the goals of the agency to directly make employees in the

Regional Revenue Agency of East Kalimantan Province have a high commitment. against the agency where it works. The results of this study are in line with research conducted by (Udin, 2019); (Geary (2019); (Weber & Leuchter, 2022); which states that Human Resource Competence has a significant effect on Normative Commitment

Intrinsic Motivation on Normative Commitment of the Regional Revenue Agency of East Kalimantan Province

These results mean that intrinsic motivation has a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted. The results of this study indicate that any increase in intrinsic motivation with Achievement (Success) as the highest indicator will be able to increase normative commitment by complying with existing regulations in the agency as the highest indicator significantly. Intrinsic activity as measured by the indicator of Achievement (Success) The success of an employee can be seen from the achievements achieved so that an employee can succeed in doing his job, then the leader must study his subordinates and their work by giving him the opportunity for employees to try to achieve good results. If the employee has successfully done his job, the leader must declare the success as the highest indicator and Recognition As a continuation of the success of the implementation, the leader must state recognition of the success of the employee that can be done in various ways such as award certificates or cash as the lowest indicator has been able to encourage the improvement of commitment normative. as measured by indicators Complying with existing regulations on agencies as the highest indicator and applying all work activities with agency culture as the lowest indicator in real terms. The results of this study are in line with research conducted by (Sukhumvi et al. (2019); (Luthans et al., 2019); (Zubaidah et al., 2019) which states that Intrinsic Motivation has a Significant effect on Normative Commitment

Good Governance on Employees Performance of the Regional Revenue Agency of East Kalimantan Province

This result means that good governance has a positive effect not significantly on the employee performance of the East Kalimantan Provincial Revenue Agency, so the hypothesis is rejected. The results of this study indicate that any improvement in good governance with consensus (consensus orientation) as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator but not significantly. Good governance as measured by consensus orientation indicators. Good governance mediates different interests to obtain the best choice for the broader interests both in terms of policies and procedures as the highest indicator and law enforcement (rule of law). Rule of Law, which is a framework of the rule of law that is fair and implemented with no alignment as the lowest indicator has not been able to encourage an increase in performance as measured by the indicator of the number of results, measured from the employee's perception of the number of activities assigned along with the result as the highest indicator and timeliness of the results, measured from the perception of employees to the results. An activity is completed from the beginning of time until it becomes an output. Can complete at a predetermined time as well as maximize the time available as the lowest indicator. Good governance in the East Kalimantan Provincial Revenue Agency has not been able to be a determinant of improving employee performance, this is due to the still existing regulations that

have not been firmly related to the spirit of good governance this factor provides opportunities for employees not to give their time, energy and mind to the agency optimally. The research results are different from the research conducted by (Sukawati et al., 2020); (Muktiyanto et al., 2020); (Kawiana et al., 2021); (Suharto et al., 2021) which states that good governance has a significant effect on employee performance

Human Resource Competence on Employees Performance of the Regional Revenue Agency of East Kalimantan Province

These results mean that Human Resource Competence has a positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is rejected. The results of this study indicate that any improvement in Human Resource Competence with understanding into cognitive and affective that individuals have as the highest indicator will be able to improve employee performance with the number of work results as the highest indicator but not significantly. Human Resource Competence measured by the indicator of understanding into the cognitive and affective owned by individuals. For example, an employee in carrying out learning must have a good understanding of the characteristics and conditions effectively and efficiently as an indicator of the highest and interest of a person's tendency to act. For example, doing a task activity as the lowest indicator has not been able to encourage an increase in performance as measured by the quantity indicator of the results, measured from the employee's perception of the number of assigned activities and the result as the highest indicator and timeliness of the results, measured from the employee's perception of an activity completed from the beginning of time to the output. Can complete at a predetermined time as well as maximize the time available as the lowest indicator. Human resources who have good competence will not necessarily have optimal performance directly proportional to the competence they have, this is because employees consider the work done now is not a big problem, losing the interest of the most vulnerable employees can also be a determinant of employee success in optimizing the performance expected by related agencies, namely the Regional Revenue Agency of East Kalimantan Province. The research results are different from the research conducted by (Sukawati et al., 2020); (Muktiyanto et al., 2020); (Kawiana et al., 2021); (Suharto et al., 2021) which states that Human Resource Management was a significant effect on Employee Performance

Intrinsic Motivation on Performance of Employees of the Regional Revenue Agency of East Kalimantan Province

These results mean that Intrinsic Motivation has a significant positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province, resulting in the hypothesis being accepted. The results of this study indicate that any increase in intrinsic motivation with Achievement as the highest indicator will be able to improve employee performance with the number of work results as the highest indicator significantly. Intrinsic activity as measured by the indicator of Achievement The success of an employee can be seen from the achievements achieved so that an employee can succeed in doing his job, then the leader must study his subordinates and their work by giving him the opportunity for employees to try to achieve good results. If the employee has successfully done his job, the leader must declare the success as the highest indicator and Recognition As a continuation of

the success of the implementation, the leader must state recognition of the success of the employee that can be done in various ways such as award certificates or cash as the lowest indicator has been able to encourage the improvement of employee assistance. Measured by the quantity indicator of results, measured by the employee's perception of the number of activities assigned and the result as the highest indicator and timeliness of the results, measured from the employee's perception of an activity completed from the beginning of time to the output. Can finish at a predetermined time as well as maximize the time available as the lowest indicator in real terms.

The results of this study are in line with research conducted (Djastuti, 2019); (Narti, 2022); (Weber & Leuchter, 2022) which states that Intrinsic Motivation has a significant effect on Employee Performance.

Normative Commitment on Employee Performance of the Regional Revenue Agency of East Kalimantan Province

These results mean that normative commitments have no significant positive effect on the performance of the East Kalimantan Provincial Revenue Agency, so the hypothesis is rejected. The results of this study indicate that any increase in a normative commitment by complying with existing regulations in the agency as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator but not significantly. Normative omitmen indicators as measured by indicators Complying with existing regulations in the agency as the highest indicator and Applying all work activities with agency culture as the lowest indicator has not been able to encourage the increase in performance indicators as measured by the quantity indicator of results, measured from the employee's perception of the number of activities assigned along with the results as the highest indicator and timeliness of the results, It is measured by the employee's perception of an activity completed from the beginning of time until it becomes an output. Can complete at a predetermined time as well as maximize the time available as the lowest indicator.

Normative commitment has not been able to encourage significant or real improvement in employee performance, this is due to the increasingly normative commitment in the implementation of work will reduce employee performance, second is caused by regulations made at the Regional Revenue Agency of East Kalimantan Province has not been able to answer the needs of employees in optimizing their performance, so that the role of employees and superiors is needed in providing regulations that can Make the Regional Revenue Agency of East Kalimantan Province better in achieving its performance. The results of this study are not in line with the research conducted by (Weber & Leuchter, 2022); (Al- Saffar & Obeidat, 2020) which states that Normative Commitment has a significant effect on Employee Performance

Innovation in the Employee Performance of the Regional Revenue Agency of East Kalimantan Province

These results mean that innovation has a significant positive effect on the performance of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted. The results of this study indicate that any increase in innovation by developing a mature plan and schedule to be able to realize the new idea as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator significantly. Developing a mature plan

and schedule to be able to realize the new idea as the highest indicator and Strive to understand new technologies, techniques, processes and new ideas as the lowest indicators have been able to encourage the increase in employee performance as measured by the indicator quantity of results, measured by the employee's perception of the number of activities assigned along with the results as the highest indicator and The timeliness of the results, measured by the employee's perception of an activity completed from the beginning of time until it becomes an output. Can finish at a predetermined time as well as maximize the time available as the lowest indicator in real terms. The results of this study ³⁸ in line with research conducted by (Yücel, 2021); (Yapanto et al., 2021) stated that Innovation has a significant effect on Employee Performance

Normative Commitment to Employee Performance in moderation by the innovation of the Regional Revenue Agency of East Kalimantan Province.

These results meant that normative commitments had no significant positive effect on performance in moderation by the innovation of the Regional Revenue Agency of ¹⁷ Kalimantan Province, so the hypothesis was rejected. The results of this study indicate that any increase in a normative commitment by complying with existing regulations in the agency as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator if moderated by innovation by developing a mature plan and schedule to be able to realize the new idea. As the highest indicator, but not significantly.

Normative Commitment indicators as measured by indicators Complying with existing regulations in the agency as the highest indicator and Applying all work activities with agency culture as the lowest indicator has not been able to encourage the increase in performance indicators as measured by the quantity indicator of results, measured from the employee's perception of the number of activities assigned along with the results as the highest indicator and timeliness of the results, It is measured by the employee's perception of an activity completed from the beginning of time until it becomes an output. Can complete at a predetermined time and maximize the time available as the lowest indicator in real terms when moderated by Innovation as measured by the indicator Develop a mature plan and schedule to be able to realize the new idea as the highest indicator and strive to understand new technologies, techniques, processes and new ideas as the lowest indicators. The results of this study are not in line with the research conducted by (Husgafvel et al., 2019); (Ponte, 2020); (Sudiyani et al., 2020) which states that normative commitment has a significant effect on employee performance moderated by Innovation.

²³

5. Conclusion

Based on the results of research and discussion in the previous chapter, it can ³⁷ concluded as follows:

Good governance had a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis was accepted. The results of this study indicate that any improvement in good governance with consensus (consensus orientation) as the highest indicator will be able to increase normative commitment by complying with existing regulations in the agency as the highest indicator significantly. These results mean that Human Resource Competence has a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province so that the

hypothesis is accepted. The results of this study indicate that any improvement in Human Resource Competence with understanding into cognitive and affective that individuals have as the highest indicator will be able to increase normative commitment by complying with existing regulations in the agency as the highest ³¹ indicator significantly. These results mean that intrinsic motivation has a significant positive effect on the normative commitment of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted. The results of this study indicate that any increase in intrinsic motivation with Achievement (Success) as the highest indicator will be able to increase normative commitment by complying with existing regulations in the agency as the highest indicator significantly.

This result means that good governance has a positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is rejected. The results of this study indicate that any improvement in good governance with consensus (consensus orientation) as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator but not significantly.

These results mean that Human Resource Competence has a positive effect on the performance of employees of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is rejected. The results of this study indicate that any improvement in Human Resource Competence with understanding into cognitive and affective that individuals have as the highest indicator will be able to improve employee performance with the number of work results as the highest indicator but not significantly. ²⁹

These results mean that intrinsic motivation has a significant positive effect on the employee performance of the East Kalimantan Provincial Revenue Agency, so the hypothesis is accepted. The results of this study indicate that any increase in intrinsic motivation with Achievement (Success) as the highest indicator will be able to improve employee performance with the quantity of work results as the highest indicator significantly.

These results mean that normative commitments have no significant positive effect on the performance of the East Kalimantan ¹⁷ Provincial Revenue Agency, so the hypothesis is rejected. The results of this study indicate that any increase in a normative commitment by complying with existing regulations in the agency as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator but not significantly.

These results mean that innovation ⁴ is a significant positive effect on the performance of the Regional Revenue Agency of East Kalimantan Province, so the hypothesis is accepted. The results of this study indicate that any increase in innovation by developing a mature plan and schedule to be able to realize the new idea as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator significantly.

These results meant that normative commitments had no significant positive effect on performance in moderation by the innovation of the Regional Revenue Agency of ¹⁷ Kalimantan Province, so the hypothesis was rejected. The results of this study indicate that any increase in a normative commitment by complying with existing regulations in the agency as the highest indicator will be able to improve employee performance with the quantity of work as the highest indicator if moderated by innovation by developing a mature plan and schedule to be able to realize the new idea. As the highest indicator, but not significantly. Normative commitment has a positive and insignificant effect on employee performance in the Regional Revenue Agency of East Kalimantan province. In this study, the influence of Normative Commitment to employee performance if moderated by

innovation as moderation, the influence of Normative commitment to employee performance is moderated by innovation increased by higher coefficient β values so that it can be concluded that innovation has been able to moderate the influence of normative commitment variables on employee performance of the East Kalimantan Provincial Revenue Agency.

6. Limitations and Suggestions

Limitations

The existence of the Innovation variable has the aim of overcoming the previous research gap, but in this study it turned out that Innovation was not able to have an effect as mediation. So that this becomes the next gap to find a solution so whether mediation is needed that is able to overcome the gap between normative commitment and employee performance.

Suggestions

Normative commitment needs to be considered related to intrinsic motivation because intrinsic motivation in this study has a very important position, where intrinsic motivation affects normative commitment. It is expected that the Provincial Revenue Service clearly understands the expectations of employees, by listening to aspirations in realizing the wishes and expectations of employees, all employees, including leaders and subordinates. Improving employee competence through providing training or education needed by employees according to needs in a structured and consistent manner. Give awards to all employees as a form of attention to the motivation and dedication of employees to the institution and carry out their roles optimally. Provide a communication platform for all employees so that they feel comfortable and calm at work so that interpersonal and group relationships can be established so that it is expected to improve employee performance.

Subsequent research on employees with different agencies, this is based on the consideration that there are characteristics that are different from other agencies by adding innovation as a moderating variable and can encourage increased innovation as a whole because using innovation will have a positive impact on the progress of the agency.

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