

The Role of Work Motivation in Mediating the Effect of Human Resource Development on Organizational Commitment in the Tax Service Office Medan Belawan

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Abstract

This study aims to analyze the role of work motivation in mediating the influence of human resource development on organizational commitment at the Medan Belawan Tax Office. The type of research used is quantitative with a survey approach, involving all 100 permanent employees as research samples. Data were collected using questionnaires and analyzed using the Partial Least Squares (PLS) method with SmartPLS. The results show that HRD has a positive and significant effect on work motivation and organizational commitment. Work motivation also has a positive and significant effect on organizational commitment and acts as a mediator that strengthens the relationship between HRD and organizational commitment. The contribution of HRD and work motivation to organizational commitment reaches 51%, while work motivation explains 27% of its variability. These findings indicate that the effectiveness of human resource development in increasing employee commitment is highly dependent on work motivation. Therefore, the management of the Medan Belawan Tax Office is advised to strengthen human resource development programs while increasing employee work motivation through the provision of autonomy, career development opportunities, and active involvement in organizational activities.

Keywords: Human Resource Development, Work Motivation, Organizational Commitment

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2nd International Conference on Islamic Community Studies (ICICS)

Theme: History of Malay Civilisation and Islamic Human Capacity and Halal Hub in the Globalization Era

<https://proceeding.pancabudi.ac.id/index.php/ICIE/index>

Introduction

The performance of public organizations, including government agencies such as the Medan Belawan Tax Office, is highly dependent on the quality of their human resources (HR). Competent, motivated, and highly committed HR can perform their duties effectively, improve services to taxpayers, and support the achievement of organizational goals. However, in practice, HR management in government agencies often faces challenges, such as limited training, minimal motivational incentives, and varying levels of employee commitment.

HR development is one of the key strategies that can improve employee quality through training, learning, and career development. Previous studies have shown that HRD not only improves technical skills but also has a positive impact on employee job satisfaction and loyalty (Anwar, 2022; Widyaningrum, 2023). However, the effectiveness of HRD in promoting organizational commitment is often influenced by internal employee factors, one of which is work motivation.

Work motivation is an internal or external drive that influences employees' readiness and willingness to perform their duties to the fullest. Motivated employees tend to show high engagement, initiative, and perseverance in completing their work, thereby strengthening their commitment to the organization. Previous research shows that work motivation can act as a mediator that strengthens the relationship between HR development programs and organizational commitment (Haryono, 2021).

Based on the above, it can be concluded that HRD alone is insufficient to enhance organizational commitment. Work motivation needs to be considered as a factor that mediates this relationship so that HR development has an optimal impact on employee commitment. Therefore, this study aims to analyze the role of work motivation in mediating the influence of HR development on organizational commitment at the Medan Belawan Tax Office, so that it can provide recommendations for agency management in improving employee performance and the quality of public services.

Literature Review Theoretical Framework Organizational Commitment Definition of Organizational Commitment

Wibowo (2022) defines organizational commitment as a form of employee attachment demonstrated through a willingness to support organizational goals, remain part of the organization, and contribute optimally to their work.

Indicators of Organizational Commitment

According to Wibowo (2022) in his book *Performance Management*, organizational commitment can be seen from the following main indicators:

- 1) Employee Engagement
Employees demonstrate active involvement in their work and organizational activities and have a sense of ownership of their tasks and responsibilities.
- 2) Willingness to Work Hard for the Organization
Employees are willing to go the extra mile, work hard, and show high dedication to achieving organizational goals.
- 3) Desire to Stay
Employees have a strong desire to maintain their membership in the organization and have no intention of moving elsewhere.
- 4) Pride in the Organization
Employees feel proud to be part of the organization and positively associate their identity with the institution.

Work Motivation Understanding Work Motivation

According to Vo et al., 2022, work motivation is a drive that stems from individual needs (competence, autonomy, social relations) that encourages productive and effective work behavior.

Indicators of Work Motivation

The indicators of work motivation according to Vo et al., 2022 are as follows:

- 1) Competence
Refers to an individual's ability to perform tasks well and feel capable of mastering their work.
In this study, competence is measured through "highest level of education achieved" as a proxy.
- 2) Autonomy
Refers to individual freedom and control over how they perform their work, namely the ability to make their own decisions and have choices at work.
- 3) Social connectedness
Refers to the individual's need to feel connected, accepted, and have positive relationships with others in the work environment, for example, feeling that they belong to a group, are supported by coworkers, and have a sense of "social ownership."

Human Resource Development Definition of Human Resource Development

According to Wijaya (2023), human resource development is a planned and continuous effort to improve employees' skills, work efficiency, and readiness to face change, which ultimately encourages their commitment to the organization. When employees feel that the organization provides opportunities to learn and grow, they will show pride, loyalty, and a stronger desire to contribute their best to the organization.

Indicators of Human Resource Development

Indicators of Human Resource Development According to Wijaya (2023)

- 1) Skill Improvement
HRD must be able to improve employees' technical and non-technical skills.
- 2) Improved Work Efficiency
Human resource development improves employees' ability to work faster, more accurately, and more effectively.
- 3) Improved Readiness for Change
Development programs make employees better prepared to face changes in technology, work methods, and organizational demands.
- 4) Organizational Support for Learning and Development
When organizations provide opportunities for learning and development, employees demonstrate high loyalty.
- 5) Opportunities for Self-Development and Career Growth
The importance of development opportunities so that employees feel valued and proud of the organization.
- 6) The Impact of Development on Employee Attitude and Loyalty
Good human resource development "increases pride, loyalty, and the desire to contribute one's best."

Conceptual Framework

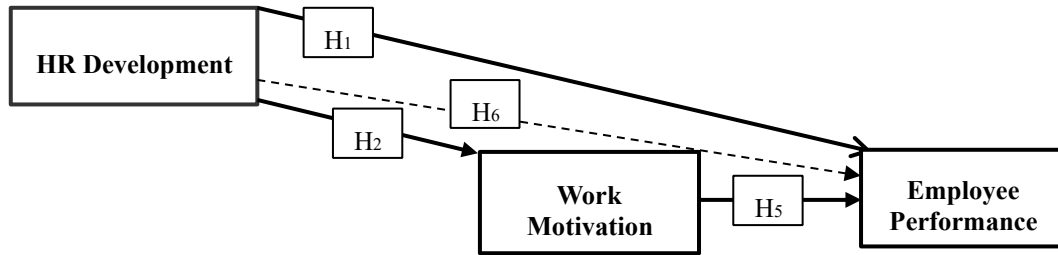


Figure 1. Conceptual Framework

Research Hypothesis

- H₁ Human resource development has a positive and significant effect on organizational commitment at the Medan Belawan Tax Office.
- H₂ Human resource development has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
- H₃ Work motivation has a positive and significant effect on organizational commitment at the Medan Belawan Tax Office.
- H₄ : Human resource development has a positive and significant effect on organizational commitment through work motivation at the Medan Belawan Primary Tax Office.

Research Methodology Type of Research

The type of research used by the researcher is quantitative research. This type of quantitative research is conducted to create a study that aims to adjust a study and to analyze organizational culture and human resource development on organizational commitment with work motivation as a mediating variable at the Medan Belawan Tax Office.

Research Location and Time

The research location was at the Medan Belawan Primary Tax Office, located at Jalan Kolonel Laut Yos Sudarso No. 27 KM 8, RW.2, Tanjung Mulia, Medan Deli District, Medan City. The research was conducted over a period of 3 months, from October to December 2025.

Population and Sample

Sugiyono (2021) defines population as a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions are drawn. The population and sample in this study were all permanent employees at the Medan Belawan Primary Tax Office. There were 100 civil servant employees at the Medan Belawan Primary Tax Office. In this study, the entire population was used as the sample, which is known as a population study.

Research Data Sources

The data source used in this study is primary data.

Results

Outer Model Analysis

Outer Model Analysis using the PLS Algorithm produced the following results: **Validity Test**

Table 1. Outer Loadings Values

	HR Development	Organizational Commitment	Work Motivation
X2.1	0.846		
X2.2	0.869		

X2.3	0.854		
X2.4	0.881		
X2.5	0.839		
X2.6	0.827		
Y.1		0.794	
Y.2		0.871	
Y.3		0.805	
Y.4		0.896	
Z.1			0.802
Z.2			0.789
Z.3			0.877

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, which show the results of outer model testing through loading factor/outer loadings values, all indicators in each variable have a loading value ≥ 0.70 . This indicates that each indicator is measured validly and strongly. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria, as shown in the following figure.

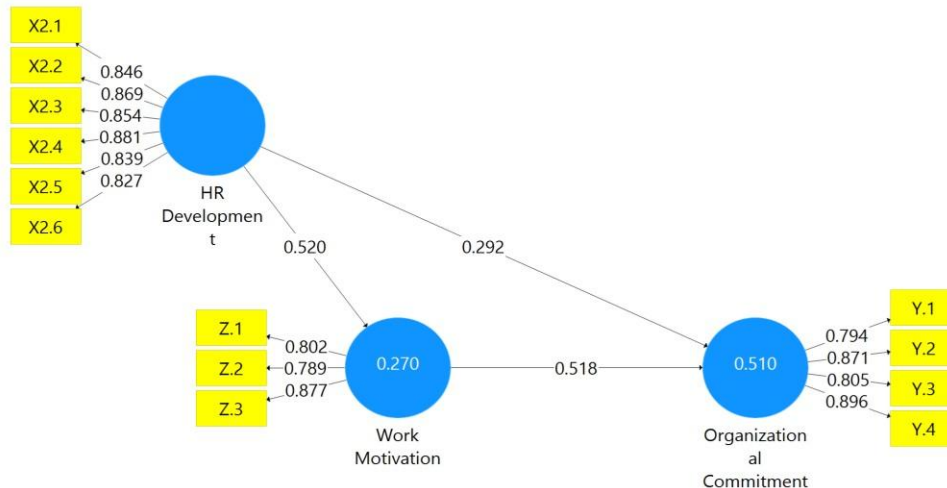


Figure 2. Outer Loading

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
HR Development	0.925	0.929	0.941	0.727
Organizational Commitment	0.862	0.867	0.907	0.710
Work Motivation	0.764	0.788	0.863	0.678

Source: Smart PLS Output, 2025

From Table 2 above, the reliability test results show that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70. This indicates that all indicators have high internal consistency and are reliable in measuring their respective constructs. Thus, the research instrument is declared reliable and suitable for use in structural model testing. **Coefficient of Determination (R^2)**

In assessing the model with PLS, we begin by looking at the R-square for each dependent latent variable. The table below shows the Rsquare estimation results using SmartPLS. **Table 3.** R Square Results

	R Square	Adjusted R-Square
Work Motivation	0.270	0.263
Organizational Commitment	0.510	0.500

Source: Smart PLS, 2025

Table 3 shows the R-square values for both dependent variables. For the work motivation variable, the R-square value is 0.270, meaning that the influence of human resource development is 0.270 or 27%, with the remainder attributable to other variables outside the model. The R-square value for organizational commitment is 0.510, meaning that human resource development and work motivation account for 51%, with the remainder attributable to other variables.

Structural Model Testing (Inner Model) Hypothesis Testing Direct Influence Between Variables

The direct effect between variables can be seen in the *path coefficients*. The data analysis results show the direct effect values in the following table.

Table 4. Path Coefficients (Direct Effects)

	Original Sample	T Statistics	P Values	Conclusion
HR Development -> Organizational Commitment	0.292	3.116	0.002	Accepted
HR Development -> Work Motivation	0.520	7.085	0.000	Accepted
Work Motivation -> Organizational Commitment	0.518	5.845	0	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Human resource development has a positive and significant effect on organizational commitment with a t-statistic value of 3.116 above 1.96 and a significance of 0.002 below 0.05, meaning that human resource development has a real effect on organizational commitment because the significance value is below 0.05 . The results of this study are in line with previous research findings, namely that human resource development has a positive and significant effect on organizational commitment (Kelana, 2022).
2. HRD has a positive and significant effect on work motivation with a t-statistic value of 7.085 above 1.96 and a significance of 0.000 below 0.05, meaning that HRD has a significant effect on work motivation because the significance value is below 0.05. The results of this study are in line with previous studies, namely that human resource development affects work motivation (Syukron, et al, 2022).
3. Work motivation has a positive and significant effect on organizational commitment with a t-statistic value of 5.845 above 1.96 and a significance of 0.000 below 0.05, meaning that work motivation has a real effect on organizational commitment because the significance value is below 0.05. The results of this study are consistent with previous research findings, namely that work motivation has a positive and significant effect on organizational commitment (Ferine & Sunaryo, 2022).

Indirect Effects Between Variables

The indirect effect between variables can be seen in the *specific indirect effects* value. The data analysis results show the indirect effect value in Table 5 below.

Table 5. Specific Indirect Effects (Indirect Effects)

	Original Sample	T Statistics	P Values	Conclusion	Source: Smart PLS, 2025
HR Development -> Work Motivation - > Organizational Commitment	0.269	4.734	0.000	Accepted	Table 5

shows the indirect effect between variables, namely: human resource development has a positive and significant effect on organizational commitment through work motivation with a t-statistic value of 4.734 above 1.96 and a significance value of 0.000 below 0.05, meaning that work motivation acts as an intervening variable between human resource development and organizational commitment.

Conclusion

1. Human resource development has a positive and significant effect on organizational commitment at the Medan Belawan Primary Tax Office.
2. Human resource development has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
3. Work motivation has a positive and significant effect on organizational commitment at the Medan Belawan Tax Office.
4. Human resource development has a positive and significant effect on organizational commitment through work motivation at the Medan Belawan Tax Office.

Recommendations

1. Organizational commitment with the lowest score was "I am actively involved in various activities and tasks within the organization." The Medan Belawan Tax Office is advised to increase employee engagement by providing more opportunities for employees to participate in various organizational activities, both formal and informal, such as crosssection work teams, internal discussion forums, training, and organizational development activities. In addition, leaders need to encourage employee participation through open communication, involvement in decision-making in accordance with their authority, and appreciation for employees' active contributions, so that employees' sense of ownership and involvement in the organization can increase.
2. Work motivation with the lowest score was "I am motivated because I am given the freedom to manage how I complete my work." The Medan Belawan Tax Office is advised to increase employee work motivation by providing targeted autonomy in the performance of duties, such as flexibility in work methods as long as they comply with applicable standard operating procedures (SOPs). Leaders also need to trust employees to determine the best way to complete their work, accompanied by clear guidance, targets, and proportional supervision, so that employees feel valued, trusted, and more motivated to work optimally.
3. Human resource development with the lowest score of "The human resource development program increases my positive attitude and loyalty to the organization." The Medan Belawan Primary Tax Office is advised to strengthen the effectiveness of its human resource development program by aligning training and career development materials with employee needs and organizational goals. In addition to improving technical competencies, HR development programs need to be directed at forming positive work attitudes, loyalty, and a sense of belonging to the organization, for example through character training, continuous coaching, mentoring, and clarity of career paths. Thus, HR development programs not only improve work abilities but also foster positive attitudes and employee loyalty to the organization.

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