



The Influence Of Motivation, Compensation, And Work Environment On The Performance Of Human Resources In Zakat Management Institutions: Organizational Commitment As An Intervening Variable In Zakat Institutions Of Pasuruan City

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ABSTRACT

This study aims to examine the effects of work motivation, compensation, and work environment on the performance of human resources (HR) working in zakat management institutions in Pasuruan City, with organizational commitment serving as an intervening variable. A quantitative approach with a survey method was employed in this research. The study population consisted of employees from five zakat institutions in Pasuruan City, namely BAZNAS Pasuruan City, Yatim Mandiri, LAZISMU, LAZISNU, and Baitul Maal Hidayatullah. Data were collected through questionnaires distributed to 154 respondents and analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with WarpPLS 5.0 software. The findings reveal that work motivation and compensation do not significantly influence either organizational commitment or employee performance. In contrast, the work environment has a positive and significant effect on both organizational commitment and employee performance. Furthermore, organizational commitment is found to have a positive and significant impact on employee performance. The mediation analysis indicates that organizational commitment does not mediate the relationship between work motivation and employee performance, nor the relationship between compensation and employee performance. However, organizational commitment significantly mediates the effect of the work environment on employee performance. The results

suggest that the work environment is the most influential factor in enhancing both organizational commitment and employee performance within zakat management institutions. Therefore, zakat institutions should prioritize the development of a supportive, safe, and comfortable work environment to strengthen organizational commitment and improve employee performance effectively.

INTRODUCTION

Zakat management plays a strategic role in improving social welfare through the effective collection and utilization of zakat funds. The success of zakat management is determined not only by the amount of funds collected but also by the quality of the human resources (HR) responsible for managing them.(M. Tanjung A. et al., n.d. 2023) Human resources in zakat institutions are required to possess strong competencies, integrity, and organizational commitment.

However, various challenges related to work motivation, compensation, and the work environment may still influence employee performance, thereby affecting the effectiveness of zakat management.(Aligarh et al., 2023) In the field of human resource management, work motivation, compensation, and the work environment are commonly recognized as important factors influencing performance, while organizational commitment is often regarded as a factor that strengthens these relationships (Prananta et al., 2026)

In Pasuruan City, several zakat management institutions are actively involved in managing zakat, infaq, and sadaqah (ZIS) funds, including BAZNAS Pasuruan City, Yatim Mandiri, LAZISMU, LAZISNU, and Baitul Maal Hidayatullah. Each institution possesses distinct organizational characteristics, management systems, and workplace cultures, which may influence levels of motivation, compensation, work environment, organizational commitment, and employee performance (Noviyanti et al., 2026). Furthermore, a supportive work environment has been shown to enhance workplace comfort and productivity, particularly in organizations that rely on collaboration and innovation in carrying out their activities (Guritna et al., n.d. 2023).

Previous studies have demonstrated that compensation and the work environment influence employee performance both directly and indirectly through mediating variables such as work motivation (Mulyadi et al., 2024). However, most of these studies have been conducted within business sectors and conventional organizations, meaning that their findings may not be fully applicable to zakat institutions, which are founded upon social and religious values.(Tata Nurfloranza et al., 2026) Moreover, inconsistencies remain in the findings regarding the effects of compensation and the work environment on employee performance.(Reza Satria et al., 2024) At the same time, studies specifically examining the role of organizational commitment as an intervening variable within the context of zakat institutions remain limited, despite the important role organizational commitment plays in fostering employee loyalty, attachment, and long-term dedication (Sulistiyo et al., n.d.2026).

Based on these circumstances, this study aims to analyze the effects of work motivation, compensation, and the work environment on the performance of human resources managing zakat institutions in Pasuruan City, with organizational commitment serving as an intervening variable. This research is expected to contribute to the development of human resource management literature within faith-based nonprofit organizations while also providing practical recommendations for zakat institutions in enhancing the quality of their human resources to support the sustainable optimization of zakat fund management.

LITELATURE REVIEW

Work Motivation

Work motivation refers to the drive that originates from both internal and external factors, influencing employees' enthusiasm, direction, perseverance, and behavior in carrying out their work to achieve organizational goals (Fruk et al., 2026). Employees with high levels of motivation tend to demonstrate greater dedication, initiative, and effort, thereby enhancing productivity and job performance (Simeunović & Ružičić, 2024). Previous studies have shown that motivation has a positive and significant effect on employee performance because it encourages individuals to work optimally and contribute more effectively to the organization (Noviyanti et al., 2026). Nevertheless, the effectiveness of motivation is also influenced by employees' working conditions, making a balanced work environment essential to ensure that motivation can generate its maximum impact on performance outcomes. Therefore, work motivation is considered one of the key factors in improving human resource performance within organizations (Ji et al., 2025).

Compensation

(Uwimana & Mudaheranwa, 2026) Compensation is a form of reward provided by an organization to employees in return for their contributions and services. Fair and appropriate compensation is expected to enhance employee motivation, satisfaction, and work enthusiasm. However, compensation does not always serve as a direct determinant of employee performance. Research conducted in private higher education institutions in Rwanda found that compensation was not a significant predictor of employee performance. These findings suggest that improvements in performance are influenced not only by financial rewards but also by other factors, such as employee involvement within the organization, work motivation, and the supportiveness of the work environment experienced by employees.

Work Environment

The work environment is one of the factors that influences employees' enthusiasm and motivation in carrying out their duties. According to (Ayu Kade Rachmawati et al., n.d.), in addition to compensation, job placement, training, job security, transfers, and promotions, the work environment is also an important factor that can affect employee performance. A favorable work environment encompasses not only physical conditions but also organizational support, harmonious working relationships, ease in completing tasks, and the availability of adequate resources (Nguyen et al., 2026). A conducive work environment can enhance workplace comfort, reduce pressure and stress, and help employees achieve better performance outcomes. Conversely, an unsupportive work environment may reduce work effectiveness and hinder employee performance achievement (Nguyen et al., 2026)

Performance

Performance refers to the outcomes achieved by individuals or organizations in carrying out their duties and responsibilities to accomplish established goals. According to (Muh Hizbul Muflihin, 2024) performance is not merely viewed as a final result but also as a process of managing work effectively and efficiently to support organizational success. Performance reflects work achievements generated through the synergy of individuals, groups, and organizations in implementing strategies and achieving planned targets. Furthermore, employee performance is influenced by various factors, one of which is organizational support. Research by (Alizadeh Galdiani et al., 2026) indicates that the motivation, attention, and support provided by leaders and organizations positively contribute to improved employee performance. Employees who receive strong organizational support tend to have higher work motivation and are therefore able to achieve more optimal performance in accomplishing organizational objectives.

Organizational Commitment

Organizational commitment refers to the level of attachment, loyalty, and willingness of individuals to remain part of an organization while striving to contribute their best efforts toward achieving organizational goals. According to (M Joharis Lubis et al., 2019) organizational commitment is an important aspect because it reflects the extent to which employees align themselves with the organization and their intention to maintain membership within it. Research by (Phinaitrup, 2026) explains that public service motivation, clear communication of organizational vision, skill development opportunities, and leadership support play significant roles in enhancing employees' organizational commitment. In addition, organizational commitment is also influenced by a conducive work environment. According to (Hermawan & Hartono, n.d.) a positive work environment includes not only physical conditions but also social relationships, organizational support, and the compatibility between individuals and their work environment. When employees feel comfortable, supported, and well-matched with their work environment, they are more likely to demonstrate stronger loyalty, attachment, and commitment to the organization.

METHODS

This study employed a quantitative approach using an explanatory research design, which aims to explain causal relationships among variables through the testing of predetermined hypotheses (Sugiyono, 2013). The research examines the effects of work motivation, compensation, and work environment on the performance of zakat management personnel, with organizational commitment serving as an intervening variable in Zakat Management Institutions in Pasuruan City.

The study population consisted of all zakat management personnel working in six Zakat Management Institutions in Pasuruan City. The sampling technique applied was non-probability sampling using the purposive sampling method, in which respondents were selected based on specific criteria relevant to the objectives of the study (Sugiyono, 2013). A total of 154 respondents met the established criteria, comprising both staff members and active volunteers working within the zakat institutions.

Data were collected through a questionnaire utilizing a five-point Likert scale. The research instrument was developed by adapting measurement items from previous studies relevant to the constructs of work motivation, compensation, work environment, organizational commitment, and human resource performance. The adaptation process involved modifying the wording of the statements to suit the characteristics of zakat management personnel while maintaining the original substance of the indicators being measured.

Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the assistance of WarpPLS 5.0 software. The PLS method was selected because it enables the simultaneous analysis of relationships among latent constructs, including both direct and indirect effects, and is suitable for predictive models as well as theory development (Ghozali et al., 2024). Furthermore, SEM is an analytical technique that integrates factor analysis, path analysis, and structural equation modeling into a single comprehensive testing framework (Sugiyono, 2013).

The model evaluation was carried out in two stages: the assessment of the outer model and the inner model. The outer model evaluation included tests of convergent validity, discriminant validity, composite reliability, and Cronbach's alpha to ensure the validity and reliability of the research instruments (Ghozali et al., 2024). Subsequently, the inner model was evaluated by examining path coefficients, coefficients of determination (R-square), and hypothesis testing through the bootstrapping procedure at a significance level of 5% (Murniati & Purnamasari, 2013).

RESULTS

Descriptive Statistics

Table 1 Respondent Characteristics by Gender

Gender	Number Of Respondents	Percentage
Male	59	38,31%
Female	95	61,69%
Total	154	100,00%

Source: Processed by the Researcher (2026)

Based on the data presented in Table 1 out of a total of 154 respondents who participated in this study, 59 respondents (38.31%) were male, while 95 respondents (61.69%) were female. These findings indicate that the composition of human resources involved in zakat management within zakat institutions in Pasuruan City is predominantly female compared to male employees.

Table 2 Respondent Characteristics Based on Age

Age Group	Number Of Respondents	Persentase
15 - 20	81	52,60%
21 - 30	46	29,87%
31 - 40	10	6,49%
> 40	17	11,04%
Total	154	100,00%

Source: Processed by the Researcher (2026)

Based on the data presented in Table 2 respondents aged 15–20 years constituted the largest group, accounting for 81 individuals or 52.60% of the total respondents. This was followed by respondents aged 21–30 years, with 46 individuals or 29.87%. Respondents aged over 40 years numbered 17 individuals or 11.04%, while the 31–40 years age group represented the smallest category, with 10 individuals or 6.49% of the total respondents. These findings indicate that the human resources managing zakat institutions in Pasuruan City are predominantly composed of younger individuals.

Table 3 Respondent Characteristics Based on Length of Service

Length of Service in the Organization	Number Of Respondents	Percentage
< 1 Year	73	47,40%
1 - 3 Years	48	31,17%
4 - 6 Years	12	7,79%
> 6 Years	21	13,64%
Total	154	100,00%

Source: Processed by the Researcher (2026)

Based on the data presented in Table 1.3, the majority of respondents had a tenure of less than one year, totaling 73 individuals or 47.40% of the respondents. Respondents with a tenure of 1–3 years accounted for 48 individuals or 31.17%, while those with more than six years of service numbered 21 individuals or 13.64%. Meanwhile, respondents with a tenure of 4–6 years represented the smallest group, with 12 individuals or 7.79% of the total respondents. These findings indicate that most human resources managing zakat institutions in Pasuruan City have relatively short lengths of service.

Table 4 Operationalization of Descriptive Statistical Results

Variable	Mean	Category
Motivation	4,52	Very High
Compensation	4,38	High
Work Environment	4,41	High
Organizational Commitment	4,45	High
Human Resource Performance	4,47	High

Source: Processed by the Researcher (2026)

Based on the results of the descriptive statistical analysis of the research variables, all variables were found to have mean scores ranging from high to very high categories. The Work Motivation variable obtained a mean score of 4.52, which falls into the very high category, indicating that zakat management personnel possess a very strong level of motivation in carrying out their duties and responsibilities.

The Compensation variable recorded a mean score of 4.38 and was categorized as high. This result suggests that respondents perceived the compensation provided by their institutions as adequate and supportive of their work activities. Meanwhile, the Work Environment variable achieved a mean score of 4.41, also categorized as high, indicating that the working conditions were generally perceived as comfortable and conducive to supporting employees' daily tasks.

For the Organizational Commitment variable, the mean score was 4.45, which falls within the high category. This finding reflects a strong sense of loyalty, attachment, and willingness among zakat management personnel to remain part of their respective organizations. In addition, the Human Resource Performance variable obtained a mean score of 4.47 and was likewise categorized as high, suggesting that employees have been performing their duties effectively and satisfactorily.

Overall, the descriptive statistical results indicate that all research variables are classified within the high to very high categories. Therefore, it can be concluded that the levels of work motivation, compensation, work environment, organizational commitment, and employee performance among zakat management personnel in zakat institutions in Pasuruan City are generally well maintained and aligned with organizational expectations.

Measurement Model Assessment (Outer Model)

Table 5 Results of Validity Testing

Combined Loadings and Cross-Loadings (Uji Validitas)

Variable	Loading Factor
X1	0,823 – 0,889
X2	0,847 – 0,910
X3	0,590 – 0,896
Z	0,742 – 0,869
Y	0,772 – 0,899

Source: Processed by the Researcher (2026)

Based on the data analysis conducted using WarpPLS 5.0, the majority of indicators exhibited loading factor values above 0.70 and p-values below 0.001, indicating that the criteria for convergent validity were successfully met. Furthermore, each indicator showed a higher loading value on its respective construct than its cross-loading values on other constructs, demonstrating that discriminant validity was also achieved.

Therefore, all indicators measuring the variables of Work Motivation (X1), Compensation (X2), Work Environment (X3), Organizational Commitment (Z), and Human Resource Performance (Y) were considered valid and suitable for use as measurement instruments in this study.

Mediation Test Result

Table 6 Mediation Test Results

Path	Indirect Effect	P Value	Interpretation
$X1 \rightarrow Z \rightarrow Y$	0,005	0,965	Not Significant
$X2 \rightarrow Z \rightarrow Y$	0,043	0,754	Not Significant
$X3 \rightarrow Z \rightarrow Y$	0,389	0,004	Significant

Source: Processed by the Researcher (2026)

Mediation analysis was conducted to determine whether Organizational Commitment (Z) mediates the effects of Work Motivation (X1), Compensation (X2), and Work Environment (X3) on Human Resource Performance (Y). The mediation effect was evaluated based on the indirect effect coefficient and its corresponding p-value, where a mediation relationship is considered significant if the p-value is less than 0.05.

The results indicate that the indirect path from Work Motivation (X1) through Organizational Commitment (Z) to Human Resource Performance (Y) yielded an indirect effect of 0.005 with a p-value of 0.965. Since the p-value exceeds 0.05, the indirect effect is not statistically significant. Therefore, Organizational Commitment does not mediate the relationship between Work Motivation and Human Resource Performance.

Similarly, the indirect path from Compensation (X2) through Organizational Commitment (Z) to Human Resource Performance (Y) produced an indirect effect of 0.043 with a p-value of 0.754. As the p-value is greater than 0.05, the indirect effect is also not significant. This finding indicates that Organizational Commitment is unable to mediate the relationship between Compensation and Human Resource Performance.

In contrast, the indirect path from Work Environment (X3) through Organizational Commitment (Z) to Human Resource Performance (Y) generated an indirect effect of 0.389 with a p-value of 0.004. Since the p-value is below the 0.05 threshold, the indirect effect is statistically significant. Therefore, Organizational Commitment successfully mediates the relationship between Work Environment and Human Resource Performance.

Based on these mediation test results, it can be concluded that among the three independent variables examined, only Work Environment has a significant indirect effect on Human Resource Performance through Organizational Commitment. Meanwhile, Work Motivation and Compensation do not exhibit significant indirect effects on Human Resource Performance through Organizational Commitment.

Table 7 Summary of Mediation Hypothesis Testing Results

Hypothesis	Relationship Path	P-Value	Decision
H8	$X1 \rightarrow Z \rightarrow Y$	0,965	Rejected
H9	$X2 \rightarrow Z \rightarrow Y$	0,754	Rejected
H10	$X3 \rightarrow Z \rightarrow Y$	0,004	Accepted

Table 8 Reability Test

Composite Reliability Coefficients				
X1	X2	X3	Z	Y
0,965	0,970	0,970	0,966	0,971
Cronbach's Alpha Coefficients				
X1	X2	X3	Z	Y
0,960	0,966	0,966	0,962	0,968

Source: Processed by the Researcher (2026)

Based on Table 8 all variables demonstrate Composite Reliability and Cronbach's Alpha values above 0.70. These results indicate that all research instruments have satisfied the reliability requirements. Therefore, the instruments used in this study can be considered reliable and appropriate for use as data collection tools.

Model Fit Assesment

Table 9 Research Model Fit Evaluation

Description	Value	Ideal Value
(APC)	P=0.001	$\leq 0,05$
(ARS)	0,774	$\leq 0,05$
(AARS)	0,769	$\leq 0,05$
(AVIF)	4,431	$\leq 3,3$
(AFVIF)	4,431	$\leq 3,3$
(GoF)	0,736	Besar
(SPR)	1	1
(RSCR)	1	1
(SSR)	1	$\geq 0,7$
(NLBCDR)	1	$\geq 0,7$

Source: Processed by the Researcher (2026)

Based on the results presented in the table above, most of the model fit indicators meet the recommended criteria. The ARS and AARS values indicate that the model has a satisfactory ability to explain the endogenous variables. In addition, the Goodness of Fit (GoF) value of 0.736 suggests that the research model exhibits a high level of model fit and strong predictive capability.

The Goodness of Fit (GoF) index is used to assess the overall adequacy of a structural model and is calculated based on the average communality and the average R^2 values of the endogenous constructs. The GoF value ranges from 0 to 1, with values closer to 1 indicating better model quality. Given the GoF value of 0.736, it can be concluded that the structural model employed in this study demonstrates a good fit and is capable of explaining the relationships among the variables effectively.

Coefficient of Determination

Table 10 Coefficient of Determination

R-squared coefficients					
	X1	X2	X3	Z	Y
				0,666	0,881

Source: Processed by the Researcher (2026)

Based on the R-square values presented in Table 1.9, the variables of Work Motivation, Compensation, and Work Environment jointly explain 66.6% of the variance in Organizational

Commitment, which can be categorized as a strong explanatory power. The remaining 33.4% of the variance is attributed to other factors not included in the research model.

Furthermore, Work Motivation, Compensation, Work Environment, and Organizational Commitment collectively explain 88.1% of the variance in Human Resource Performance, indicating a very strong level of explanatory power. Consequently, only 11.9% of the variation in Human Resource Performance is influenced by other factors that were not examined in this study.

F. Summary of Hypothesis Testing Result

Table 11 Summary of Hypothesis Testing Result

No	Hypothesis	Result
1	Work Motivation has a significant effect on Organizational Commitment.	Rejected
2	Compensation has a significant effect on Organizational Commitment.	Rejected
3	Work Environment has a significant effect on Organizational Commitment.	Accepted
4	Work Motivation has a significant effect on Human Resource Performance.	Rejected
5	Compensation has a significant effect on Human Resource Performance.	Rejected
6	Work Environment has a significant effect on Human Resource Performance.	Accepted
7	Organizational Commitment has a significant effect on Human Resource Performance.	Accepted
8	Work Motivation has a significant effect on Human Resource Performance through Organizational Commitment.	Rejected
9	Compensation has a significant effect on Human Resource Performance through Organizational Commitment.	Rejected
10	Work Environment has a significant effect on Human Resource Performance through Organizational Commitment	Accepted

Source: Processed by the Researcher (2026).

Based on Table 11 the results indicate that not all of the hypotheses tested in this study were supported or found to have significant effects. The Work Environment variable was proven to have a significant influence on Human Resource Performance, both directly and indirectly through Organizational Commitment. In contrast, the variables of Work Motivation and Compensation did not demonstrate significant effects on either Organizational Commitment or Human Resource Performance.

DISCUSSION

The findings of this study indicate that work motivation does not have a significant effect on organizational commitment among human resources managing zakat institutions in Pasuruan City. This result suggests that although employees possess a relatively good level of motivation, such motivation is not sufficient to strengthen their sense of loyalty, belonging, or attachment to the organization. The descriptive analysis revealed that respondents generally perceived their work motivation positively; however, this positive perception was not reflected in

higher organizational commitment. These findings imply that organizational commitment may be influenced more strongly by other factors, such as the work environment, organizational culture, or the values of service and dedication held by employees. Therefore, motivation alone may not be enough to foster stronger commitment within zakat management institutions.

Similarly, compensation was found to have no significant effect on organizational commitment. This finding indicates that financial rewards are not the primary factor shaping employees' commitment to the organization. Given the social and religious nature of zakat institutions, employees may place greater emphasis on social responsibility, personal values, and alignment with the organization's mission rather than on monetary benefits. As a result, efforts to enhance organizational commitment should not rely solely on compensation systems but should also focus on creating a supportive organizational climate and encouraging employee involvement in organizational activities.

In contrast, the work environment demonstrated a positive and significant influence on organizational commitment. A workplace characterized by comfort, safety, and supportive interpersonal relationships appears to strengthen employees' emotional attachment and loyalty to the organization. Respondents generally evaluated their work environment positively, particularly regarding workplace comfort and relationships among colleagues. This finding highlights the importance of providing a conducive working atmosphere to foster stronger organizational commitment among employees.

The results also reveal that work motivation does not significantly affect employee performance. Although respondents reported having relatively high levels of motivation, this condition did not translate into improved performance outcomes. This suggests that employee performance within zakat institutions may be determined by factors other than motivation. Consequently, motivation alone may not be sufficient to drive higher levels of productivity and work effectiveness among employees.

Likewise, compensation was not found to significantly influence employee performance. The absence of a significant relationship suggests that financial incentives do not serve as the main driver of employee productivity in zakat institutions. Employees may be more motivated by a sense of service, social contribution, and commitment to helping the community than by financial rewards. Therefore, improving compensation does not automatically lead to better employee performance in this organizational context.

On the other hand, the work environment was proven to have a positive and significant effect on employee performance. A comfortable and supportive workplace enables employees to perform their duties more effectively and efficiently. Good relationships among coworkers, a safe working atmosphere, and adequate work facilities contribute to higher levels of productivity and job performance. These findings emphasize the crucial role of the work environment in supporting employee effectiveness and achieving organizational goals.

Furthermore, organizational commitment was found to positively and significantly affect employee performance. Employees who demonstrate strong loyalty, responsibility, and attachment to the organization tend to perform better in carrying out their duties. The descriptive analysis showed that affective commitment emerged as the most dominant dimension, indicating that emotional attachment to the organization plays a substantial role in enhancing employee performance. This finding underscores the importance of fostering commitment as a means of improving organizational outcomes.

Regarding the mediating effects, organizational commitment was not able to mediate the relationship between work motivation and employee performance. Likewise, organizational commitment did not mediate the effect of compensation on employee performance. These findings suggest that neither motivation nor compensation contributes indirectly to performance through organizational commitment. In other words, improvements in motivation or compensation do not necessarily lead to stronger commitment that subsequently enhances performance.

However, organizational commitment successfully mediated the relationship between the work environment and employee performance. This result indicates that a positive work environment not only improves performance directly but also strengthens organizational commitment, which in turn contributes to better employee performance. Employees who work in a supportive and comfortable environment are more likely to develop a stronger sense of attachment to the organization, and this increased commitment ultimately enhances their work outcomes. Therefore, organizational commitment serves as an important mechanism through which the work environment influences employee performance in zakat management institutions in Pasuruan City.

CONCLUSION

Based on the findings of this study examining the effects of work motivation, compensation, and work environment on employee performance, with organizational commitment serving as an intervening variable in zakat management institutions in Pasuruan City, it can be concluded that work motivation and compensation do not have a significant influence on organizational commitment. In contrast, the work environment was found to have a positive and significant effect on the organizational commitment of employees working in zakat institutions.

The results further indicate that neither work motivation nor compensation significantly affects employee performance. Conversely, the work environment has a positive and significant impact on performance. In addition, organizational commitment was found to positively and significantly influence employee performance, suggesting that employees with stronger commitment to their organization tend to demonstrate higher levels of performance.

The mediation analysis revealed that organizational commitment does not mediate the relationship between work motivation and employee performance, nor does it mediate the relationship between compensation and employee performance. However, organizational commitment was proven to mediate the effect of the work environment on employee performance. This finding implies that a supportive work environment contributes not only directly to improved employee performance but also indirectly by strengthening organizational commitment, which subsequently enhances performance outcomes.

Overall, the findings suggest that the work environment is the most influential factor in improving both organizational commitment and employee performance within zakat management institutions in Pasuruan City. Furthermore, organizational commitment serves as an important mediating mechanism that strengthens the relationship between the work environment and employee performance. Therefore, improving the quality of the work environment should be considered a strategic priority for organizations seeking to enhance employee commitment and achieve sustainable performance improvement.

LIMITATION

This study has several limitations that should be taken into consideration when interpreting the findings. First, the research was conducted exclusively among employees of zakat management institutions in Pasuruan City. As a result, the findings may not be fully generalizable to zakat institutions in other regions that operate under different organizational characteristics, work cultures, and environmental conditions.

Second, the study focused only on five variables, namely work motivation, compensation, work environment, organizational commitment, and employee performance. In reality, employee performance may also be influenced by various other factors that were not included in this research, such as leadership style, organizational culture, job satisfaction, work discipline, training opportunities, and other organizational determinants.

Third, data collection relied on a questionnaire-based survey, which depends heavily on respondents' perceptions and self-assessments. Consequently, the responses may be subject to individual interpretation and personal judgment, creating the possibility of response bias that could affect the accuracy of the results.

Finally, the number of respondents involved in the study was limited to employees from selected zakat management institutions that served as the research sample. This relatively limited sample size may restrict the broader applicability of the findings. Therefore, future studies are encouraged to involve a larger number of participants and cover a wider geographical area in order to produce findings that are more representative and provide a more comprehensive understanding of the factors influencing employee performance in zakat institutions.

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