



## Analysis Of Organizational Culture And Appreciation Of Organizational Commitment With Work Motivation As A Mediating Variable At The Medan Belawan Tax Office Medan Belawan Primary Tax Office

### Analisis Budaya Organisasi Dan Penghargaan Terhadap Komitmen Organisasi Dengan Motivasi Kerja Sebagai Variabel Mediasi Di Kantor Pajak Medan Belawan Kantor Pajak Utama Medan Belawan

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#### ABSTRAK

Komitmen organisasi merupakan faktor penting dalam meningkatkan kinerja dan keberlanjutan organisasi publik, khususnya pada instansi perpajakan yang memiliki tuntutan pelayanan tinggi serta target penerimaan negara. Penelitian ini bertujuan untuk menganalisis pengaruh budaya organisasi dan penghargaan terhadap komitmen organisasi dengan motivasi kerja sebagai variabel mediasi pada Kantor Pajak Medan Belawan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode sensus terhadap seluruh 100 pegawai tetap. Data primer dikumpulkan melalui kuesioner dan dianalisis menggunakan Partial Least Squares (PLS) dengan bantuan aplikasi SmartPLS. Hasil penelitian menunjukkan bahwa budaya organisasi berpengaruh positif dan signifikan terhadap motivasi kerja dan komitmen organisasi. Penghargaan juga terbukti berpengaruh positif dan signifikan terhadap motivasi kerja dan komitmen organisasi. Selain itu, motivasi kerja berpengaruh positif dan signifikan terhadap komitmen organisasi. Uji pengaruh tidak langsung menunjukkan bahwa motivasi kerja secara signifikan mampu memediasi hubungan antara budaya organisasi dan penghargaan terhadap komitmen organisasi. Koefisien determinasi menunjukkan bahwa budaya organisasi dan penghargaan mampu menjelaskan 41,8% variasi motivasi kerja, sedangkan budaya organisasi, penghargaan, dan motivasi kerja secara bersama-sama menjelaskan 49,3% variasi komitmen organisasi. Berdasarkan hasil tersebut, dapat disimpulkan bahwa penguatan budaya organisasi dan sistem penghargaan yang adil serta berkelanjutan, disertai dengan peningkatan motivasi kerja, merupakan strategi penting dalam meningkatkan komitmen organisasi pegawai di lingkungan Kantor Pajak Medan Belawan. Penelitian ini diharapkan dapat memberikan kontribusi praktis bagi manajemen instansi perpajakan dalam pengelolaan sumber daya manusia, serta kontribusi teoretis bagi pengembangan kajian manajemen publik.

#### ABSTRACT

Organizational commitment is an important factor in improving the performance and sustainability of public organizations, especially in tax agencies that have high service demands and state revenue targets. This study aims to analyze the influence of organizational culture and rewards on organizational commitment with work motivation as a mediating variable at the Medan Belawan Tax Office. This study uses a quantitative approach with a census method on all 100 permanent employees. Primary data were collected through questionnaires and analyzed using Partial Least Squares (PLS) with the help of the SmartPLS application. The results showed that organizational culture had a positive and significant effect on work motivation and organizational commitment. Rewards were also found to have a positive and significant effect on work motivation and organizational commitment. In addition, work motivation had a positive and significant effect on organizational commitment. The indirect effect test shows that work motivation can significantly mediate the relationship between organizational culture and rewards on organizational commitment. The coefficient of determination shows that organizational culture and rewards can explain 41.8% of the variation in work motivation, while organizational culture, rewards, and work motivation together explain 49.3% of organizational commitment. Based on these results, it can be concluded that strengthening organizational culture and a fair and sustainable reward system, accompanied by increased work motivation, are important strategies in improving employee organizational commitment in the Medan Belawan Tax Office environment. This study is expected to provide practical contributions to tax agency management in human resource management as well as theoretical contributions to the development of public management studies.

## INTRODUCTION

Organizational commitment is an important factor that determines the success of public organizations in achieving strategic goals and improving the quality of service to the community. At the Medan Belawan Primary Tax Office (KPP), employee commitment is a crucial aspect, considering that this agency has a major responsibility in collecting state revenue, providing services to taxpayers, and ensuring the achievement of the Directorate General of Taxes' targets. Employees with high commitment tend to show loyalty, good performance, and a willingness to be actively involved in efforts to achieve organizational goals.

One factor that significantly influences organizational commitment is organizational culture. Robbins & Judge (2020) explain that organizational culture consists of values, beliefs, and work norms that are believed and followed by all members of the organization. A strong culture creates a sense of togetherness, alignment of goals, and social identity that encourages employees to remain loyal and emotionally attached to the organization. Research by Sari & Pratomo (2021) shows that organizational culture has a positive and significant effect on employee commitment because strong organizational values can build psychological comfort and increase a sense of belonging. Similarly, a study by Wahyudi & Lestari (2022) found that an adaptive, collaborative, and public service-oriented work culture can increase the commitment of government sector employees.

Apart from organizational culture, rewards are also an important factor that can increase employee commitment. Rewards given by organizations, both financial and non-financial, can increase employee satisfaction and motivation at work. According to Hasibuan (2020), fair and proportional rewards will make employees feel valued and recognized, thereby encouraging them to be more loyal to the organization. This finding is in line with the research by Hidayati & Ramadhan (2020), which states that appropriate rewards have a significant effect on increasing employee commitment because employees feel that their contributions are noticed and appreciated. A study conducted by Putra & Kurniawan (2023) also confirms that non-financial rewards such as recognition, training opportunities, and career development can increase loyalty and work motivation in government agencies.

To understand the relationship between organizational culture and rewards on work motivation more deeply, it is necessary to consider the role of work motivation as a mediating variable. Motivation is an internal and external drive that makes employees strive to achieve organizational goals. Robbins & Judge (2020) explain that high motivation encourages employees to exhibit positive behavior, develop stronger commitment, and make more consistent contributions to the organization. Research by Sihombing & Hutapea (2022) shows that work motivation can mediate the influence of organizational culture on employee commitment, where employees who work in a positive culture will be more motivated to get involved and contribute. Research by Nugroho & Abdullah (2023) also proves that rewards influence employee commitment through increased work motivation, because motivation becomes a psychological bridge between organizational treatment and employee loyalty.

Although previous studies have discussed the relationship between organizational culture, rewards, work motivation, and work motivation, research integrating these four variables in the context of tax agencies, particularly the Medan Belawan Tax Office, is still very limited. In fact, the work environment in tax agencies has unique characteristics, such as pressure to meet revenue targets, high demands for professionalism, rapid regulatory developments, and the need for accurate and responsive public services. These conditions make a strong organizational culture, appropriate rewards, and high work motivation important factors that need to be studied comprehensively to understand the dynamics of employee commitment.

Based on these phenomena, this study was conducted to analyze the influence of organizational culture and rewards on work motivation, as well as to examine the role of work motivation as a mediating variable at the Medan Belawan Tax Office. The results of this study are expected to contribute theoretically to the development of human resource management science and provide practical recommendations for tax agency leaders in improving commitment and work motivation in a sustainable manner.

## LITERATURE REVIEW

### Organizational Commitment

Robbins (2022) defines organizational commitment as a state in which an employee sides with a particular organization and its goals and has a desire to maintain membership in that organization.



### Work Motivation

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

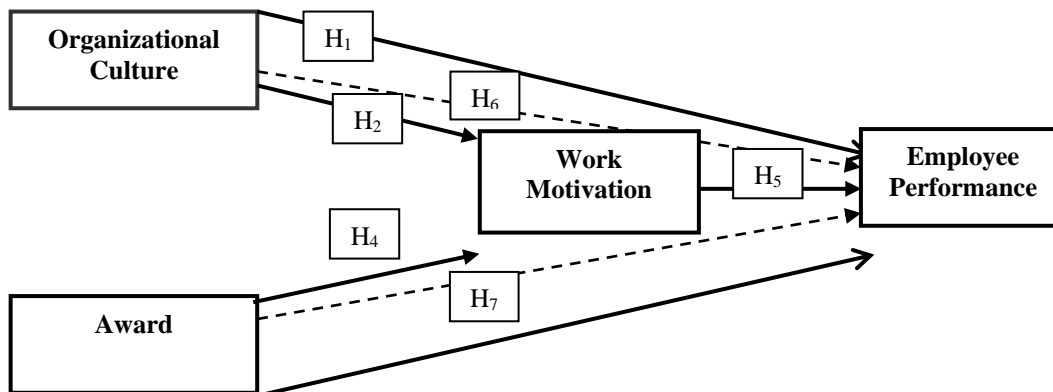
### Recognition

According to Mdhlalose (2024), recognition is the provision of rewards to employees for their ideas or innovations, which demonstrates the function of recognition as a driver of specific desired behaviors.

### Organizational Culture

According to the National Institute for Health and Care Excellence (2023), organizational culture is understood as a set of shared beliefs and expectations among members of an organization, which shape shared norms, values, and perspectives.

### Conceptual Framework



**Figure 1. Conceptual Framework**

### Research Hypothesis

- H1: Organizational culture has a positive and significant effect on work motivation at the Medan Belawan Primary Tax Office.
- H2: Organizational culture has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
- H3: Recognition has a positive and significant effect on work motivation at the Medan Belawan Primary Tax Office.
- H4: Rewards have a positive and significant effect on work motivation at the Medan Belawan Primary Tax Office.
- H5: Work motivation has a positive and significant effect on work motivation at the Medan Belawan Primary Tax Office.
- H6: Organizational culture has a positive and significant effect on work motivation through work motivation at the Medan Belawan Primary Tax Office.
- H7: Recognition has a positive and significant effect on work motivation through work motivation at the Medan Belawan Primary Tax Office.

## RESEARCH METHOD

### Type of Research

The type of research used by the researcher is quantitative research. According to Sugiyono (2022), quantitative research can be defined as a method based on positivism philosophy, used to study a specific population or sample, with sampling techniques generally conducted randomly, data collection using research instruments, and quantitative/statistical data analysis with the aim of testing predetermined hypotheses. This type of quantitative research was conducted to create a study aimed at adjusting a study and analyzing organizational culture and appreciation of work motivation with work motivation as a mediating variable at the Medan Belawan Tax Office.

RESULTS AND DISCUSSION

Validity Test

Table 1. Outer Loadings Values

	Award	Job Motivation	Organizational Commitment	Organizational Culture
X1.1				0.823
X1.2				0.851
X1.3				0.873
X1.4				0.817
X2.1	0.831			
X2.2	0.877			
X2.3	0.861			
Y.1			0.718	
Y.2			0.904	
Y.3			0.825	
Z.1		0.867		
Z.2		0.811		
Z.3		0.852		

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  $\geq 0.70$ . 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.

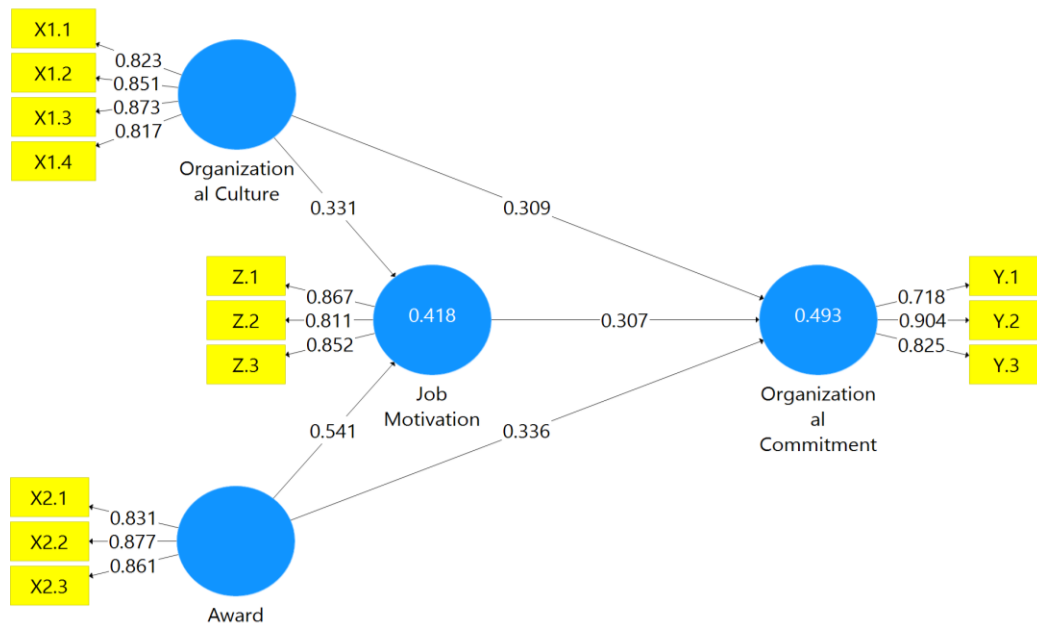


Figure 2 Outer Loading

In this study, there is an equation, and that equation consists of two substructures for substructure

1:

$$Z = \beta_1 X_1 + \beta_2 X_2 + e_1$$

$$Z = 0.331 X_1 + 0.541 X_2 + e_1$$

For substructure 2:

$$Y = \beta_2 X_1 + \beta_3 X_2 + \beta_3 Z + e_2$$

$$Y = 0.309 X_1 + 0.336 X_2 + 0.307 Z + e_2$$



**Reliability Test**

**Table 2. Construct Reliability and Validity Test**

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Award	0.819	0.833	0.892	0.733
Job Motivation	0.798	0.801	0.881	0.712
Organizational Commitment	0.754	0.778	0.859	0.671
Organizational Culture	0.862	0.868	0.906	0.708

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<sup>2</sup>)**

In assessing the model with PLS, we begin by looking at the R-square for each dependent latent variable. The table below shows the results of the R-squared estimation using SmartPLS.

**Table 3. R Square Results**

	R Square	Adjusted R-Square
Job Motivation	0.418	0.406
Organizational Commitment	0.493	0.477

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 0.418, meaning that the influence of organizational culture ( ) and work motivation and motivation ( ) is 0.418 or 41.8%, with the remainder attributable to other variables outside the model. The R-square value for organizational commitment is 0.493 for organizational culture, rewards, and work motivation, or 49.3%, with the remainder attributed to other variables outside the model.

**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
Organizational Culture -> Organizational Commitment	0.309	3.922	0.000	Accepted
Organizational Culture -> Job Motivation	0.331	4.294	0.000	Accepted
Award -> Organizational Commitment	0.336	3,846	0.000	Accepted
Award -> Job Motivation	0.541	9,429	0.000	Accepted
Job Motivation -> Organizational Commitment	0.307	2.876	0.004	Accepted

Source: Smart PLS Output, 2025

The results in Table 4 show the following direct effect values:

1. Organizational culture has a positive and significant effect on organizational commitment with a t-statistic value of 3.922 above 1.96 and a significance of 0.000 below 0.05, meaning that organizational culture 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 studies, which found that organizational culture has a positive and significant effect on organizational commitment (Rahman & Mesra, 2023; Zebua, 2023).
2. Organizational culture has a positive and significant effect on work motivation with a t-statistic value of 4.294 above 1.96 and a significance of 0.000 below 0.05, meaning that work motivation has a real effect on work motivation because the significance value is above 0.05. The results of this study are in

line with previous studies, namely that organizational culture has a positive and significant effect on work motivation (Fauzi & Indrawan, 2023; Sirait, 2023).

3. Rewards have a positive and significant effect on organizational commitment with a t-statistic value of 3.846 above 1.96 and a significance of 0.000 below 0.05, meaning that rewards have a significant effect on organizational commitment because the significance value is below 0.05. The results of this study are in line with previous studies, namely that rewards and work environment have a positive and significant effect on organizational commitment (Widodo et al, 2025).
4. Rewards have a positive and significant effect on work motivation with a t-statistic value of 9.429 above 1.96 and a significance of 0.000 below 0.05, meaning that rewards have a real 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 rewards have a positive and significant effect on work motivation (Santosa, & Adiputra, 2023).
5. Work motivation has a positive and significant effect on organizational commitment with a t-statistic value of 2.876 above 1.96 and a significance of 0.004 below 0.05, meaning that work motivation has a significant 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 work motivation has a positive and significant effect on organizational commitment (Setiawan, et al, 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
Organizational Culture -> Job Motivation -> Organizational Commitment	0.101	2.573	0.010	Accepted
Award -> Job Motivation -> Organizational Commitment	0.166	2.619	0.009	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect influence between variables, namely:

1. Organizational culture has a positive and significant effect on organizational commitment through work motivation, with a t-statistic value of 2.573 above 1.96 and a significance value of 0.010 below 0.05, meaning that work motivation acts as an intervening variable between organizational culture and organizational commitment.
2. Rewards have a positive and significant effect on organizational commitment through work motivation, with a t-statistic value of 2.619 above 1.96 and a significance value of 0.009 below 0.05, meaning that work motivation acts as an intervening variable between rewards and organizational commitment.

**CONCLUSION**

1. Organizational culture has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
2. Organizational culture has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
3. Recognition has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
4. Recognition has a positive and significant effect on work motivation at the Medan Belawan Tax Office.
5. Work motivation has a positive and significant effect on work motivation at the Medan Belawan Primary Tax Office.
6. Organizational culture has a positive and significant effect on work motivation through work motivation at the Medan Belawan Primary Tax Office.
7. Awards have a positive and significant effect on work motivation through work motivation at the Medan Belawan Primary Tax Office.



## RECOMMENDATIONS

Organizational commitment with the lowest value statement is "I feel a strong emotional attachment to the organization where I work." Therefore, the recommendation is that the Medan Belawan Tax Office should strengthen employee organizational commitment by creating a conducive work climate, ensuring management pays attention to employee welfare and development, and strengthening organizational values and culture, so that employees have a stronger emotional attachment to the organization.

Work motivation with the lowest value statement is "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 implementation of tasks, accompanied by clear targets and proportional supervision, so that employees are more motivated and responsible in completing their work.

Recognition with the lowest score: "I feel appreciated through a sense of pride and personal satisfaction with the results of my work." The Medan Belawan Primary Tax Office is advised to improve its non-financial reward system through recognition of performance, open appreciation, and positive feedback from leaders, so that employees feel proud and gain personal satisfaction from the results of their work.

Work culture with the lowest value statement "The organizational culture in this workplace encourages me to work with enthusiasm and responsibility." The Medan Belawan Primary Tax Office is advised to strengthen a positive work culture through leadership by example, instilling values of responsibility and work ethic, and implementing consistent work rules and habits so that the organizational culture can encourage employees to work with more enthusiasm and responsibility.

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