



Analysis of Organizational Culture and Human Resource Development on Organizational Commitment with Motivation as a Mediating Variable at the Medan Belawan Primary Tax Service Office

Analisis Pengaruh Budaya Organisasi dan Pengembangan Sumber Daya Manusia terhadap Komitmen Organisasi Dengan Motivasi Sebagai Variabel Mediator di Kantor Pelayanan Pajak Tingkat Pertama Medan Belawan

Khaidir Ali ¹, Hernawaty ², Muhammda Isa Indrawan ³

¹Master's Student in Management, Panca Budi Development University

^{2,3}Master of Management, Panca Budi Development University

Email: ¹⁾ khaidirali.stan@gmail.com

ARTICLE HISTORY

Received [27 Maret 2026]

Revised [20 Mei 2026]

Accepted [21 Mei 2026]

KEYWORDS

Organizational Culture, Human Resource Development, Work Motivation, Organizational Commitment .

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRAK

Komitmen organisasi merupakan faktor penting dalam meningkatkan kinerja dan kualitas pelayanan pada instansi sektor publik, termasuk Kantor Pelayanan Pajak (KPP) Pratama Medan Belawan. Tingginya tuntutan pelayanan, modernisasi sistem perpajakan, serta dinamika lingkungan kerja menuntut pegawai untuk memiliki komitmen yang kuat terhadap organisasi. Penelitian ini bertujuan untuk menganalisis pengaruh budaya organisasi dan pengembangan sumber daya manusia terhadap komitmen organisasi, serta mengkaji peran motivasi kerja sebagai variabel mediasi di Kantor Pelayanan Pajak Pratama Medan Belawan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode sensus terhadap 100 pegawai negeri sipil. Data primer dikumpulkan melalui kuesioner dan dianalisis menggunakan Partial Least Squares–Structural Equation Modeling (PLS-SEM) dengan bantuan aplikasi SmartPLS. Hasil penelitian menunjukkan bahwa budaya organisasi dan pengembangan sumber daya manusia berpengaruh positif dan signifikan terhadap komitmen organisasi dan motivasi kerja. Selain itu, motivasi kerja juga terbukti berpengaruh positif dan signifikan terhadap komitmen organisasi. Hasil uji pengaruh tidak langsung menunjukkan bahwa motivasi kerja berperan sebagai variabel mediasi yang memperkuat pengaruh budaya organisasi dan pengembangan sumber daya manusia terhadap komitmen organisasi. Model penelitian mampu menjelaskan 61,7% variasi komitmen organisasi dan 43,1% variasi motivasi kerja. Temuan penelitian ini menegaskan pentingnya penguatan budaya organisasi yang kondusif, pelaksanaan program pengembangan sumber daya manusia yang berkelanjutan, serta peningkatan motivasi kerja pegawai guna memperkuat komitmen organisasi. Penelitian ini diharapkan dapat memberikan kontribusi teoretis bagi pengembangan ilmu manajemen sumber daya manusia sektor publik serta menjadi bahan pertimbangan praktis bagi pimpinan KPP Pratama Medan Belawan dalam merumuskan kebijakan pengelolaan sumber daya manusia yang lebih efektif.

ABSTRACT

Organizational commitment is an important factor in improving performance and service quality in public sector agencies, including the Medan Belawan Tax Office (KPP). High service demands, modernization of the taxation system, and the dynamics of the work environment require employees to have a strong commitment to the organization. This study aims to analyze the influence of organizational culture and human resource development on organizational commitment, as well as to examine the role of work motivation as a mediating variable at the Medan Belawan Tax Office. This study uses a quantitative approach with a census method of 100 civil servants. Primary data was collected through questionnaires and analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with the help of SmartPLS. The results show that organizational culture and HRD have a positive and significant effect on organizational commitment and work motivation. In addition, work motivation was found to have a positive and significant effect on organizational commitment. The results of the indirect effect test showed that work motivation acts as a mediating variable that strengthens the effect of organizational culture and human resource development on organizational commitment. The research model was able to explain 61.7% of the variation in organizational commitment and 43.1% of the variation in work motivation. The findings of this study emphasize the importance of strengthening a conducive organizational culture, implementing sustainable human resource development programs, and increasing employee work motivation in order to strengthen organizational commitment. This study is expected to contribute theoretically to the development of public sector human resource management science and serve as a basis for practical consideration for the leadership of KPP Pratama Medan Belawan in formulating more effective human resource management policies.

INTRODUCTION

Public sector organizations, including the Medan Belawan Tax Office (KPP), are required to provide professional, transparent, and accountable services in order to support the optimization of state revenue and increase taxpayer compliance. The success of these tasks is largely determined by the organizational commitment of its employees. Employees with high commitment will demonstrate loyalty, willingness to work beyond standards, and play an active role in supporting the organization's vision and mission. Therefore, organizational commitment is one of the important variables that needs to be improved in the work environment of tax agencies.

In the last five years, research has shown that organizational culture plays a significant role in increasing employee commitment. Santya and Dewi (2022) emphasize that a strong organizational culture—reflected in highly upheld values, norms, and work practices—can shape employee behavior so that they feel they are an important part of the organization. A conducive organizational culture, such as integrity, professionalism, excellent service, synergy, and perfection, which are also core values in the Directorate General of Taxes (DGT) environment, plays a major role in creating a sense of belonging among employees. When employees feel that organizational values are in line with their personal values, organizational commitment increases significantly.

In addition to organizational culture, human resource (HR) development is also a major factor that influences organizational commitment. According to Aisyah et al. (2021), HR development through training, competency improvement, coaching, and career opportunities contributes to improving employee quality and creating a feeling of being valued. In the context of KPP Pratama Medan Belawan, HRD development has a strategic role considering that employees must be able to keep up with changes in tax regulations, service digitalization, and the implementation of modern tax administration systems such as the coretax system and electronic-based tax applications. Well-developed HRD will have a stronger attachment to the organization and be willing to support ongoing changes.

However, the influence of organizational culture and human resource development on organizational commitment is not always direct. Work motivation often becomes a mediating variable that strengthens the influence of these two factors. Dewi and Putra (2023) explain that work motivation plays a role in encouraging employees to work more enthusiastically and feel that their work is meaningful. Motivated employees will show high work engagement, a sense of responsibility, and a willingness to contribute to organizational goals. Other recent studies also show that work motivation can strengthen the relationship between organizational factors and employee commitment, especially in the public sector, which demands discipline and high service quality.

The conditions at KPP Pratama Medan Belawan show various challenges, such as increasing service demands, fluctuating workloads during tax reporting periods, the need to adapt to digital modernization, and relatively high work pressure. This situation requires a strong organizational culture, continuous human resource development, and stable work motivation so that employees can maintain their commitment to the organization. If the organizational culture is not functioning properly, or if human resource development is not optimal, work motivation can decline and have an impact on low organizational commitment.

LITERATURE REVIEW

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.

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.

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.



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

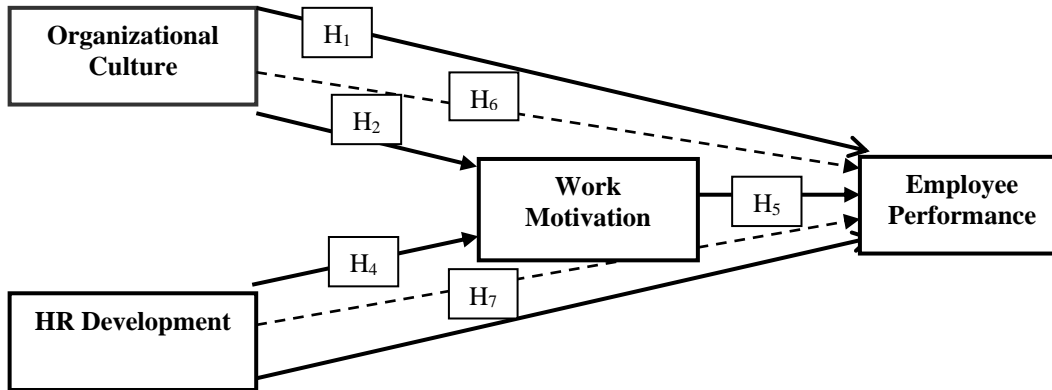


Figure 1. Conceptual Framework

Research Hypothesis

- H₁: Organizational culture has a positive and significant effect on organizational commitment 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: Human resource development 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 work motivation at the Medan Belawan Tax Office.
- H₅: Work motivation has a positive and significant effect on organizational commitment at the Medan Belawan Tax Office.
- H₆: Organizational culture has a positive and significant effect on organizational commitment through work motivation at the Medan Belawan Tax Office.
- H₇: Human resource development has a positive and significant effect on organizational commitment through work motivation at the Medan Belawan 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 human resource development in relation to organizational commitment with work motivation as a mediating variable at the Medan Belawan Tax Office.

RESULTS AND DISCUSSION

Validity Test

Table 1. Outer Loadings Values

	HR Development	Organizational Commitment	Organizational Culture	Work Motivation
X1.1			0.838	
X1.2			0.884	
X1.3			0.855	
X1.4			0.798	
X2.1	0.847			
X2.2	0.869			
X2.3	0.854			
X2.4	0.881			
X2.5	0.839			
X2.6	0.827			
Y.1		0.785		
Y.2		0.872		
Y.3		0.809		
Y.4		0.898		
Z.1				0.799
Z.2				0.786
Z.3				0.882

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.

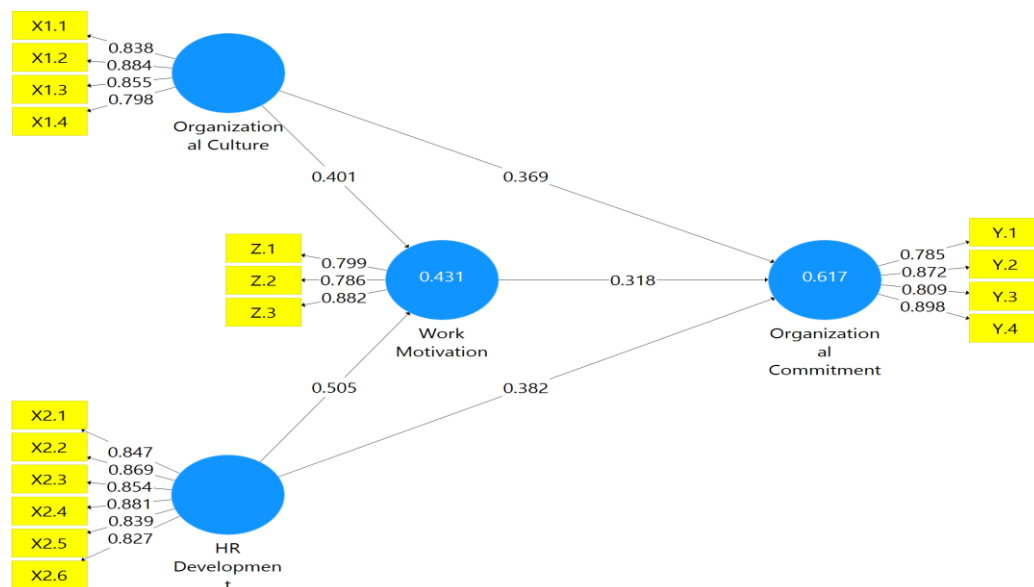


Figure 2 Outer Loading

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

1:

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

$$Z = 0.401 X_1 + 0.505 X_2 + e_1$$

For substructure 2:

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

$$Y = 0.369 X_1 + 0.382 X_2 + 0.318 Z + e_2$$

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
Organizational Culture	0.865	0.867	0.908	0.713
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-squared for each dependent latent variable. The table below shows the R-squared estimation results using SmartPLS.

Table 3. R Square Results

	R Square	Adjusted R-Square
Work Motivation	0.431	0.419
Organizational Commitment	0.617	0.605

Source: Smart PLS, 2025

Table 3 shows the R-squared values for both dependent variables. For the work motivation variable, the R-squared value is 0.431, meaning that the influence of organizational culture and human resource development is 0.431 or 43.1%, with the remainder attributable to other variables outside the model. The R-square value for organizational commitment is 0.617, meaning that organizational culture, human resource development, and work motivation account for 0.617 or 61.7%, 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	0.369	5.274	0.000	Accepted
Organizational Culture -> Work Motivation	0.401	4.224	0.000	Accepted
HR Development -> Organizational Commitment	0.382	4.038	0.000	Accepted
HR Development -> Work Motivation	0.505	6.486	0.000	Accepted
Work Motivation -> Organizational Commitment	0.318	3.410	0.001	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Organizational culture has a positive and significant effect on organizational commitment, with a t-statistic value of 5.274 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, namely that organizational culture has a positive and significant effect on organizational commitment (Damanik & Indrawan, 2023; Mahasari et al, 2025).
2. Organizational culture has a positive and significant effect on work motivation, with a t-statistic value of 4.224 above 1.96 and a significance of 0.000 below 0.05, meaning that organizational culture has a significant 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 (Jumadil, & Hasan, 2023; Fajrin & Mesra, 2024).
3. Human resource development has a positive and significant effect on organizational commitment with a t-statistic value of 4.038 above 1.96 and a significance of 0.000 below 0.05, meaning that human resource development 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, which indicate that human resource development has a positive and significant impact on organizational commitment (Kelana, 2022).
4. HRD has a positive and significant effect on work motivation with a t-statistic value of 6.486 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).
5. Work motivation has a positive and significant effect on organizational commitment with a t-statistic value of 3.410 above 1.96 and a significance of 0.001 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 in line with previous studies, namely that work motivation has a positive and significant effect on organizational commitment (Ferine & Sunaryo, 2022; Prayuda, 2023).

Indirect Effects Between Variables

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

Table 5. Specific Indirect Effects

	Original Sample	T Statistics	P Values	Conclusion
Organizational Culture -> Work Motivation -> Organizational Commitment	0.127	2.429	0.016	Accepted
HR Development -> Work Motivation -> Organizational Commitment	0.160	2.825	0.005	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effects between variables, namely:

1. Organizational culture has a positive and significant effect on organizational commitment through work motivation with a t-statistic value of 2.429 above 1.96 and a significance value of 0.016 below 0.05, meaning that work motivation acts as an intervening variable between organizational culture and organizational commitment.
2. Human resource development has a positive and significant effect on organizational commitment through work motivation with a t-statistic value of 2.825 above 1.96 and a significance value of 0.005 below 0.05, meaning that work motivation acts as an intervening variable between human resource development and organizational commitment.

CONCLUSION

1. Organizational culture has a positive and significant effect on organizational commitment 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. Human resource development 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 work motivation at the Medan Belawan Tax Office.
5. Work motivation has a positive and significant effect on organizational commitment at the Medan Belawan Tax Office.
6. Organizational culture has a positive and significant effect on organizational commitment through work motivation at the Medan Belawan Primary Tax Office.
7. Human resource development has a positive and significant effect on organizational commitment through work motivation at the Medan Belawan Primary Tax Office.

RECOMMENDATIONS

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 cross-section 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.

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 in determining 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.

Human resource development with the lowest score: "The human resource development program improves my positive attitude and loyalty towards the organization." The Medan Belawan 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, human resource development programs need to be directed at fostering a positive work attitude, loyalty, and a sense of belonging to the organization, for example through character training, continuous coaching, mentoring, and clarity of career paths. Thus, human resource development programs not only improve work skills, but also foster a positive attitude and loyalty among employees towards the organization.

Organizations with the lowest value statement of "The work environment and applicable procedures support the smooth execution of work" are advised to evaluate the work environment and applicable operational procedures to ensure they are in line with employee needs and job demands. Simplifying work procedures, improving coordination between units, and creating a conducive, safe, and comfortable work environment should be a primary concern. In addition, employee involvement in the development and improvement of work procedures can increase a sense of ownership and compliance with the organizational culture, thereby optimizing the smooth execution of work.

REFERENCES

- Aisyah, N., Rahmawati, D., & Lestari, P. (2021). *Work competencies and their influence on employee performance and commitment*. Jakarta: Akademia Publishers.
- Alharbi, M., & Aljounaidi, T. (2021). Transactional leadership and employee performance: An empirical analysis. *Journal of Management and Leadership Studies*, 9(2), 45–58.
- Damanik, M., & Indrawan, M. I. (2023). The Influence Of Organizational Culture And Job Satisfaction On Organizational Commitment (Hermina Hospital Case Study). *International Journal of Economics, Management and Accounting (IJEMA)*, 1(4), 273-282.
- Dewi, M., & Putra, I. P. P. (2023). Job satisfaction and work motivation as predictors of employee performance in public institutions. *Journal of Management and Organization*, 12(1), 45–56.

- Fajrin, H., & Mesra, B. (2024). The Influence of Organizational Culture on Employee Performance with Work Motivation as an Intervening Variable at BPJS Employment Padang Sidempuan and Lhokseumawe Branch Offices. *SINOMIKA Journal: Scientific Publications in Economics and Accounting*, 3(1), 19-34.
- Fauzi, M., & Indrawan, M. I. (2023). The Influence of Employee Competence and Organizational Culture on Employee Performance with Work Motivation as Intervening at the Office of the Personnel and Human Resources Development Agency Binjai. *International Journal of Economics, Management and Accounting (IJEMA)*, 1(3), 123-136.
- Ferine, K. F., & Sunaryo, S. (2022). The Influence of Organizational Culture, Organizational Justice and Work Motivation on Organizational Commitment at PT Telkomsel Distributor Independent Power Root Center. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 5(2).
- Greenberg, J., & Baron, R. A. (2020). *Behavior in organizations* (11th ed.). Pearson.
- Jumadil, W., & Hasan, M. H. (2023). The Influence of Work Discipline and Organizational Culture on Employee Performance with Work Motivation as an Intervening Variable at the Tidore Kepulauan City Agriculture Office. *Sinar Manajemen Journal*, 10(1), 41-53.
- Kelana, I. N. (2022). The influence of human resource development and organizational commitment on employee performance through job satisfaction at the Konawe Regency Regional Library Office. *Sibatik Journal: Scientific Journal in the Fields of Social, Economic, Cultural, Technology, and Education*, 1(4), 463-472.
- Maharani, A. D., Kambara, R., & Khaerunnisa, E. (2025). The Influence of Work Ethic and Organizational Culture on Employee Performance with Organizational Commitment as an Intervening Variable (Case Study at CV. Gia Sentosa, Tangerang Regency). *AKADEMIK: Journal of Economics & Business Students*, 5(2), 611-626.
- National Institute for Health and Care Excellence (NICE). (2023). *Workplace management and organizational culture guidelines*. NICE Publications.
- Neiroukh, N., et al. (2024). Organizational communication and employee outcomes in modern institutions. *International Journal of Organizational Studies*, 18(1), 112–130.
- Prayuda, R. Z. (2023). The Role of Organizational Culture and Work Motivation on Organizational Citizenship Behavior Through the Mediation of Organizational Commitment in Regionally Owned Enterprises. *Journal of Industrial Engineering & Management Research*, 4(5), 7-14.
- Robbins, S. P., & Judge, T. A. (2020). *Organizational behavior* (18th ed.). Pearson.
- Santya, I. M. M. D., & Dewi, I. G. A. M. (2022). The mediating role of job satisfaction in the effect of transformational leadership and organizational culture on employee performance. *Journal of Economics & Business*, 7(2), 112–121.
- Sugiyono. (2021). *Quantitative, qualitative, and R&D research methods*. Alfabeta.
- Sugiyono. (2022). *Quantitative research methods*. Alfabeta.
- Syukron, M., Hendriani, S., & Maulida, Y. (2022). The influence of human resource development and work discipline on employee performance through work motivation as an intervening variable in the Riau provincial tourism office. *Competitiveness Journal*, 8(2), 168-176.
- Vo, T. T., Nguyen, H. T., & Pham, L. M. (2022). Work motivation and its determinants: A self-determination theory approach. *Journal of Asian Business and Economic Studies*, 29(3), 245–260.
- Wibowo. (2022). *Performance management* (5th ed.). Rajawali Pers.
- Wijaya, S. (2023). *Training and development in creating employee performance in the digital era*. ResearchGate Publication.