

THE INFLUENCE OF JOB RESOURCES, PUBLIC SERVICE MOTIVATION ON ORGANIZATIONAL ENGAGEMENT WITH WORK ENGAGEMENT AS A MEDIATOR

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ABSTRACT

The objective of this research is to examine the impact of job resources and public service motivation on organizational engagement with work engagement as a mediator among tax education functional officers at the national tax authority. The research employed a quantitative approach using a survey method of 210 tax education functional officers, while the data were analyzed using SEM. The findings indicated that job resources and public service motivation had positive and significant effects on work engagement. Job resources had a positive and significant effect on organizational engagement, while public service motivation did not significantly influence organizational engagement. Work engagement proved to be a strong mediator in the relationship between job resources and public service motivation towards organizational engagement. The research model explained 49% of the variation in organizational engagement and 27% of the variation in work engagement. These findings provide implications for the national tax authority in developing effective management strategies for tax education functional officers by considering aspects of job resources and public service motivation to enhance work engagement and organizational engagement.

Keywords: Job Resources, Public Service Motivation, Work Engagement, Organizational Engagement, National Tax Authority

INTRODUCTION

Employee engagement is a crucial element that significantly impacts both individual and organizational performance. Employees tend to perform better when they are engaged, leading to enhanced productivity, innovation, and overall satisfaction among citizens. Therefore, employee engagement can be viewed as a key performance indicator for human resource management (OECD, 2021). A meta-analysis by Gallup (2020) indicates a strong correlation between employee engagement and performance, which can be observed at the levels of teams, organizations, industries, and even countries.

Employee engagement can be achieved by aligning an employee's personal attributes with their job role. Research indicates that employees who feel a strong fit with their roles are more likely to be engaged in their workplace. Those whose jobs align with their ideal self-concept tend to exhibit higher levels of engagement, psychological well-being, and organizational citizenship behaviors (Martinez et al., 2021). However, in Indonesia, the alignment of employee attributes with job roles has not received adequate attention. This is reflected in a survey conducted by JobStreet in 2021, which revealed that 73% of employees felt dissatisfied with their current jobs (JobStreet, 2022). One of the contributing factors

to this dissatisfaction is the mismatch between their work and their personal attributes.

Personal attributes, such as a proactive personality, significantly influence individual engagement levels. For instance, Hu et al. (2021) highlights the mediating role of competency in the link between proactive personality and job performance, indicating that individuals who view themselves as competent are more likely to be actively engaged in their work. Additionally, Mubarak et al. (2021) found that perceived social support mediates the relationship between proactive personality and innovative work behavior, underscoring the importance of social support in fostering an engaged workforce.

Public Service Motivation (PSM) is considered an important personal quality in the public sector, as it greatly impacts how engaged employees are. PSM reflects an individual's personality trait characterized by a willingness to engage in selfless behaviors aimed at serving the community without expecting personal benefits in return (Perry & Vandenabeele, 2015). Prior studies have shown that an increased sense of public service motivation plays a crucial role in boosting involvement and commitment in government workers (Borst et al., 2019; Cooke et al., 2019; Noesgaard & Hansen, 2018).

In addition to personal attributes, Bakker & Demerouti (2008) introduced the Job Demand-Resources (JD-R) model, which identifies two primary categories: job resources and personal resources. These classifications have a crucial impact on inspiring and improving participation results. In a subsequent study, Bakker (2015) concluded that job resources serve as initiators of the motivational process and are the most critical predictors of employee engagement. Personal attributes interact with job resources to influence engagement, indicating that both individual characteristics and organizational factors are vital in fostering work engagement (Kotze, 2018; Mache et al., 2014). Therefore, to achieve employee engagement, human resource management should take into account the various aspects of available job resources.

In addition to personal attributes, Bakker & Demerouti (2008) introduced the Job Demand-Resources (JD-R) model, which identifies two primary categories: job resources and personal resources. These categories play a significant role in motivating and enhancing engagement outcomes. In a subsequent study, Bakker (2015) concluded that job resources serve as initiators of the motivational process and are the most critical predictors of employee engagement. Personal attributes interact with job resources to influence engagement, indicating that both individual characteristics and organizational factors are vital in fostering work engagement (Kotze, 2018; Mache et al., 2014). Hence, to achieve employee engagement, human resource management should take into account the various aspects of available job resources.

Job resources are the various aspects of a job, like its physical, psychological, social, or organizational elements, that help in reaching work goals, reducing job stress, and lessening the physical and mental toll. They also encourage personal development, learning, and growth (Bakker & Demerouti, 2008). These resources may include a range of elements, including independence, community support, constructive feedback, and avenues for career advancement (Bakker, 2011; Nikolova et al., 2019). Management changes can be viewed as a source of job resources, particularly when considering their role in enhancing employee engagement during organizational transitions. Job resources associated with change, such as support from senior leaders and a positive organizational change climate, have been shown to significantly influence employee change engagement (Albrecht et al., 2022).

Public organizations are not exempt from management changes. One such organization undergoing management transformation is the National Tax Authority. This authority is responsible for collecting state revenue from the tax sector, which is a primary contributor to the State Budget. A notable aspect of the management change at the National Tax Authority is the Bureaucratic Reform, which is built on five pillars: Strengthening the Organization, Improving Business Processes, Updating Information Systems and Databases, Refining Regulations, and Enhancing Human Resource Quality.

Managing tens of thousands of human resources across Indonesia presents its own challenges. Delaying, or bureaucratic simplification, is one method employed to address the imbalance between structural and functional staff. Structural employees will be transitioned to functional positions that emphasize expertise and value competencies. This shift from structural to functional roles represents a change in how an organization operates, moving from a rigid hierarchical structure to a more flexible and responsive approach that meets existing needs and dynamics.

The transformation of structural employees into functional employees within the national tax authority is exemplified by the establishment of educational functional positions in taxation. The process of creating these educational functional roles begins with the identification of structural employees who are mandated to become tax educators. Following this, a selection process involving competency testing is conducted for non-mandatory structural employees from various functions within the national tax authority who express an interest in becoming educators.

In the digital era, the presence of educational functional roles in taxation is essential. While multimedia outreach is recognized as an effective and efficient method, it has not yet succeeded in fully replacing direct educational interactions. This is underscored by a survey conducted by the national tax authority, which revealed that direct education remains the preferred choice for taxpayers seeking knowledge and understanding of tax matters.

Taxpayers who possess a solid understanding of taxation are expected to fulfill their tax obligations accurately and responsibly. This represents a crucial initial step for the national tax authority in addressing the significant challenges of meeting the ever-increasing tax revenue targets year after year. Achieving these targets necessitates the active involvement of

educational functional employees in enhancing taxpayer compliance. The transition from structural to educational functional roles in taxation is a strategic move that requires high levels of engagement from employees to ensure successful implementation.

The transition of structural employees to functional roles, particularly in the area of educational tax functions, can significantly enhance employee engagement. Saks (2006) notes that employee engagement can vary based on the specific focus of the employee, such as their particular job responsibilities. The idea of engagement relates to how connected employees feel to their work and the level of dedication they have to their roles and the organization (Noe et al., 2006).

Numerous research studies have looked into how Public Service Motivation (PSM) impacts job resources and employee engagement, including the work of Bakker (2015) and Borst et al. (2019). However, there remains a gap on the role of work engagement as a mediator in the relationship between PSM and job resources, especially in the setting of job transformation. This study seeks to fill this gap by examining the way in which work engagement mediates the connection between PSM and job resources in organizational engagement, specifically within national tax authorities.

Given this context, the researcher is keen to delve deeper into the mediating effects of work engagement on the connection of job resources and Public Service Motivation concerning organizational engagement among educational tax function employees. It is crucial to have a thorough grasp of the factors that impact involvement in this field, as they play a key role in improving taxpayer adherence and reaching financial goals. This study aims to offer practical suggestions to national tax authorities on enhancing the process of job transformation and increasing the impact of tax education efforts.

The positive impact of public service motivation and job resources on employee engagement has been well-documented in previous research. Consequently, it is deemed essential to investigate work engagement and organizational engagement within public organizations, particularly in national tax authorities. Employee engagement has the ability to greatly impact organizational performance, either directly or indirectly. Employees who exhibit high levels of engagement can enhance organizational effectiveness, improve the quality of tax services, and positively influence the achievement of national revenue targets.

Previous studies, such as those by Bakker & Demerouti (2008), have indicated that job resources play a crucial role in fostering employee engagement, while public service motivation has a significant impact on employee engagement in the public sector (Borst et al., 2019). Additionally, research by Vinarski-Peretz & Kidron (2023) has shown that public service motivation enhances the effect of organizational trust on both job engagement and organizational engagement. However, there remains a gap in studies exploring the mediating role of work engagement in the context of job transformation, particularly for employees transitioning from structural to functional educational roles in taxation.

HYPOTHESIS DEVELOPMENT

According to Rhoades and Eisenberger (2002), perceived organizational support is when employees feel that the organization values their efforts and cares about their welfare. This concept emphasizes employees' perceptions regarding the employer-employee exchange. Perceived organizational support addresses employees' emotional and social needs, providing assurance that assistance will be available when required, which fosters a sense of obligation and affective commitment to the organization (Aselage & Eisenberger, 2003). It cultivates a feeling among employees that their work is valued by the organization, enabling them to utilize job resources effectively, ultimately enhancing their engagement in the workplace.

Research conducted by Eisenberger et al. (2001) and Rhoades and Eisenberger (2002) indicates that employees are more likely to engage psychologically with their organization and job tasks when they perceive that the organization cares about them. According to (Jin & McDonald, 2017; Kahn, 1990; Shantz et al., 2016), psychological safety is enhanced through supportive interpersonal relationships and management; employees feel secure in a work environment that is open and encouraging, which in turn influences their perception of organizational support and employee engagement.

Research conducted by Rhoades & Eisenberger (2002) and Rooney (2004) indicates that supportive supervisor behavior reflects a genuine concern for employee well-being, guiding them towards achieving their goals while also valuing their contributions. Schaufeli et al. (2008) further assert that supervisor support has a significant positive relationship with all dimensions of work engagement. Consistent with studies by (Fairlie, 2011; Karatepe & Olugbade,

2009; Menguc et al., 2013), it is evident that supervisor support serves as a job resource that influences work engagement. Consequently, the researchers propose the following hypotheses:

H1: Job Resources have a positive and significant impact on Work Engagement.

H2: Job Resources have a positive and significant impact on Organizational Engagement.

A comparative study indicates that civil servants possess distinct personality traits and operate within different institutional contexts, which in turn influences their work engagement (Borst, 2018). Similarly, it has been found that enhanced public service motivation acts as a core component that tends to boost engagement among civil servants (Borst et al., 2019; Cooke et al., 2019; Noesgaard & Hansen, 2018). Based on this research, the authors suggest that employees with high levels of personal resources, such as public service motivation, are more likely to utilize job resources effectively to perform their tasks with energy and commitment, reflecting a state of high work engagement.

Employees motivated by public service are expected to exhibit higher levels of job engagement when they have the opportunity to engage in pro-social activities within their roles. In the absence of such opportunities, they may experience a disconnect between their motivation to make a positive impact in others' lives and the chances to fulfill this motivation in their work. This notion is supported by Hackman's theory (Hackman, 1976), which posits that the significance of a task contributes to a sense of meaningfulness in one's job. In line with this, researchers propose that when employees driven by public service motivation perceive that they can express this motivation as part of their organizational identity, they are likely to demonstrate a high level of organizational engagement. Consequently, the researchers put forth the following hypotheses:

H3: Public Service Motivation has a positive and significant impact on Work Engagement.

H4: Public Service Motivation has a positive and significant impact on Organizational Engagement.

Work engagement plays a vital role in shaping numerous job-related outcomes for both individuals and organizations. On an individual basis, higher levels of work engagement are associated with increased job satisfaction, enhanced performance, and improved subjective well-being. Additionally, it contributes to lower turnover intentions, diminished job burnout, and a reduction in counterproductive work behaviors (Garg & Singh, 2020; Kossyva et al., 2023; Yin,

2018). At the organizational level, work engagement serves as a core factor affecting outcomes such as absenteeism, turnover rates, profitability, and productivity (Song et al., 2021).

A study carried out by Keyko et al. (2016) involving 161 nurses in China indicates that work engagement is linked to enhanced performance and care outcomes. In the context of public organizations, a study by Borst et al. (2019) discovered a strong connection between being actively engaged in work and having an emotional attachment. Drawing comparisons to the way affective commitment is viewed by Meyer and Allen (1984), which highlights the importance of positive emotions like identification, attachment, and involvement in the workplace, it can be suggested that the concept of organizational engagement exists. As a result, the researchers put forward the hypothesis:

H5: Work Engagement has a positive and significant impact on Organizational Engagement.

Past studies on the JD-R model have shown that work engagement acts as a bridge between causes and effects concerning people or groups. The idea that work engagement mediates the connection between job resources and organizational engagement is backed by social exchange theory and organizational commitment theory. This can be likened to the idea that when individuals receive something positive, they feel compelled to reciprocate. Therefore, if an organization provides employees with appealing job features, employees are likely to respond with increased organizational engagement. The study by Rai & Maheshwari (2020) concluded that the antecedents of work engagement can also lead to organizational engagement.

Public service motivation generally has a positive impact on organizational commitment (Camilleri, 2006; Castaing, 2006; Kim, 2012). Furthermore, a meta-analysis by Perry et al. (2010) highlighted a positive relationship between public service motivation and various job-related outcomes, reinforcing the notion that public service motivation enhances the effectiveness of job resources. Research conducted by Vinarski-Peretz and Kidron (2023) indicated that public service motivation amplifies the effect of organizational trust on both job engagement and organizational engagement. Consequently, the researchers propose the following hypotheses:

H6: Work Engagement mediates the effect of Job Resources on Organizational Engagement.

H7: Work Engagement mediates the effect of Public Service Motivation on Organizational Engagement.

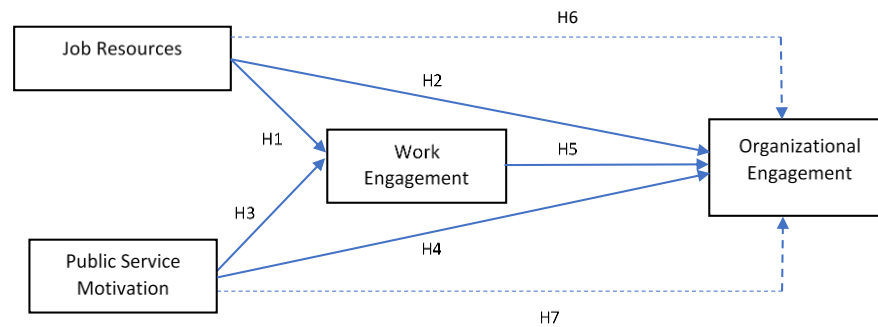


Figure 1. Research Model

Source: Processed by Researchers (2024)

RESEARCH METHODS

The research approach employed is quantitative, specifically utilizing a correlational research analysis method. In this study, the unit of analysis consists of educational functional employees within the national tax authority. According to Hair et al. (2019), a general standard for sample size is recommended to be five times the number of indicators used in the research. With 42 question indicators in this study, the researcher aims to target a sample size of 210 respondents.

A pretest will be conducted with 30 respondents who fall within the target sample for the study. The indicators in this research are based on previous studies published in English. Therefore, conducting a pretest is essential to ensure that the translation of the indicators is understood in the context of this research. Subsequently, the responses from the pretest participants will be analyzed using SPSS 26 software to assess the validity and reliability of each research indicator.

The measurement tools used for validity analysis include the Kaiser-Meyer-Olkin (KMO) factor analysis and the Component Matrix. An indicator for each question is considered valid if the KMO value exceeds 0.5 and the Component Matrix value for each question is greater than 0.5. For reliability analysis, Cronbach's Alpha is employed, with a required value of more than 0.7. Should any question indicators fall below the thresholds for validity and/or reliability, adjustments will be made to those indicators prior to their use in the main research.

In the primary research, the data analysis employed is Structural Equation Modelling (SEM). According to Hair et al. (2019), SEM is a multivariate analysis technique that can be utilized to validate research models with multiple dependent variables and to identify the interrelationships among variables. SEM

comprises two types of models. The first is the measurement model, which uses Confirmatory Factor Analysis (CFA) to examine how indicators are associated with the latent variables they represent. The second is the structural model, which applies multiple regression concepts to illustrate the relationships among the various variables under investigation.

In testing the measurement model, validity is assessed by examining the standardized load factor (SLF) values. Hair et al. (2019) state that the factor loading between variables and factors should ideally be 0.5 or higher to be considered significant. Reliability is evaluated through construct reliability (CR) and average variance extracted (AVE) values. A model is deemed reliable if it achieves a CR score of 0.7 and an AVE score of 0.5. However, Fornell and Larcker (1981) also suggest that a model with an AVE of 0.50 can still be considered reliable as long as the CR is at least 0.6.

The next step involves conducting a structural test of the research model through goodness of fit measurements. The objective is to evaluate the extent to which the developed model aligns with the sample data utilized. A model is considered to be a good fit if it meets at least three to four indices, with the requirement that it must include both incremental and absolute indices. Hair et al. (2019) clarify that goodness of fit indicates how effectively the established theoretical structure represents the reality of the research data. They also emphasize that while there is no absolute ideal value for goodness of fit, it is crucial that the model demonstrates a better fit compared to other models.

In the structural testing phase, path coefficients and t-values are derived, forming the foundation for decision-making in hypothesis evaluation. This assessment involves analyzing the path coefficients and t-values, which are

subsequently compared to the t-table. The outcomes of this testing indicate both the direction and significance of the relationships among the variables. A hypothesis is deemed acceptable if the t-value surpasses 1.645 at a 95% confidence level. To further explore the hypothesis testing related to mediation, this study will reference the framework established by Zhao et al. (2010).

RESULTS AND DISCUSSION

Research was conducted on educational functional employees in taxation located at both the central office and vertical units across Indonesia. Data collection was carried out through a questionnaire distributed via Google Forms, which was shared through the WhatsApp communication platform between September 20 and October 10, 2024. The researcher successfully gathered responses from 210 individuals, which were utilized as the primary data for the study. All questionnaire data underwent processing to extract information related to the respondents' demographics. The demographic information included gender, age, highest level of education, length of service as a civil servant, and the respondents' job positions.

Demographics Data

Demographic data of respondents categorized by gender reveals that out of a total of 210 participants, 113 are male, accounting for 54%, which is slightly higher than the 97 female respondents, representing 46%. This relatively balanced distribution suggests a good representation of both genders within the research sample.

Regarding the age groups of the respondents, the most significant representation is found in the 36-40 year range, with 63 individuals, or 30% of the total. Conversely, the age group over 50 years is the least represented, comprising only 6% of the respondents. The productive age group

of 25-35 years constitutes 43% of the total participants.

In terms of educational qualifications, the majority of respondents hold a Bachelor's or D4 degree, totaling 137 individuals, which is 65%. Notably, those with a Master's degree slightly surpass those with a Diploma III by 1%. This data indicates that the respondents possess a relatively high level of educational background.

Most respondents in this study are employees with work experience ranging from 6 to 10 years, totaling 65 individuals, or 31% of the total. The least represented work experience category is 1-5 years, at 5%. However, there is also a notable number of respondents with over 20 years of experience. It can be concluded that the educational functions related to taxation exhibit a diverse work experience structure, combining both senior and junior professionals.

Validity and Reliability Test

Based on the validity test results, the majority of indicators have an SLF value equal to or exceeding 0.50. Out of the forty-two indicators, five indicators fall below the 0.50 threshold: TR9 at 0.26, OS3 at 0.42, OS8 at 0.39, PSM1 at 0.32, and PSM2 at 0.26. Consequently, the indicators TR9, OS3, OS8, PSM1, and PSM2 are deemed invalid.

The next step involves conducting a reliability test using SLF values and error covariance to derive the Construct Reliability (CR) and Average Variance Extracted (AVE). A variable is considered reliable if it meets the criteria of $CR \geq 0.7$ and $AVE \geq 0.5$, as outlined by Hair in 2019. However, an AVE value of 0.4 is still acceptable according to Fornell and Larcker, who suggest that if AVE is below 0.5 but CR exceeds 0.6, the convergent validity of the construct remains adequate (Huang et al. 2013). The CR and AVE values for the thirty-seven indicators in this study are presented in Table 1 as follows:

Table 1. CR and AVE values

Variable	Dimensions	First Order		Second Order	
		CR	AVE	CR	AVE
Job Resources	Total Rewards	0,91	0,54	0,71	0,45
	Organizational Support	0,87	0,53		
	Supervisor Support	0,88	0,65		
Public Service Motivation	Unidimensional	0,79	0,57	0,86	0,67
	Vigor	0,94	0,83		
Work Engagement	Dedication	0,89	0,73		
	Absorption	0,84	0,64		
Organizational Engagement	Unidimensional	0,90	0,59		

Source: Researcher Data Processing Results (2024)

According to the reliability test results presented in Table 1, it is evident that all variables and indicators possess sufficient values of CR and AVE to be classified as reliable measurements. Therefore, it can be concluded that the thirty-seven

indicators of this study are reliable. This indicates that the indicators consistently measure the intended constructs.

Coefficient of Determination Analysis (R^2)

Table 2. Structural Model Equation

No.	Structural Model Equation
1	$OE = 0.79*WE + 0.12*JR + 0.081*PSM$, Errorvar.= 0.51 , $R^2 = 0.49$
2	$WE = 0.13*JR + 0.42*PSM$, Errorvar.= 0.48 , $R^2 = 0.27$

Source: Researcher Data Processing Results (2024)

The first equation in Table 2 outlines the relationship between organizational engagement, work engagement, job resources, and public service motivation. From this equation, it can be inferred that an increase of one unit in work engagement will lead to a 0.79 unit increase in organizational engagement, assuming that job resources and public service motivation remain constant. Furthermore, a one-unit increase in job resources will result in a 0.12 unit increase in organizational engagement, again with the assumption that work engagement and public service motivation are held constant. Additionally, a one-unit increase in public service motivation will enhance organizational engagement by 0.081 units, provided that work engagement and job resources are constant. The coefficient of determination (R^2) value of 0.49 indicates that 49% of the variation in organizational engagement can be attributed to variations in work engagement, job resources, and public service motivation, while the

remaining 51% is explained by other factors not included in the model.

The second equation in Table 2 illustrates the relationship between work engagement, job resources, and public service motivation. According to this equation, a one-unit increase in job resources will lead to a 0.13 unit increase in work engagement, assuming public service motivation is constant. In contrast, a one-unit increase in public service motivation will boost work engagement by 0.42 units, with job resources held constant. The R^2 value of 0.27 suggests that 27% of the variation in work engagement can be explained by variations in job resources and public service motivation, while the remaining 73% is attributed to other factors not captured in the model.

Hypothesis Test

Figure 2 illustrates the path analysis results of the research model.

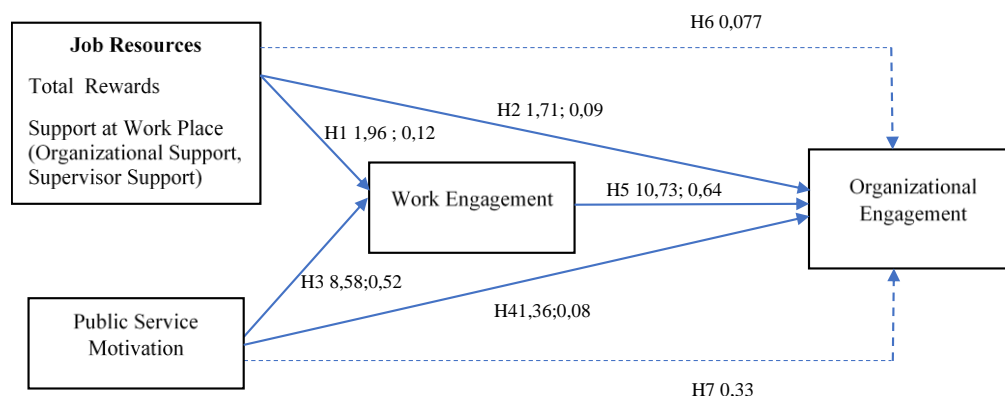


Figure 2. Path Diagram (t-value and Path Coefficient)

Source: Researcher Data Processing Results (2024)

Based on the analysis presented in Figure 2, it is evident that there are both direct and indirect relationships among the variables. A direct relationship refers to the influence one variable has on another without the involvement of a mediator or moderator. This direct influence is represented by H1, H2, H3, H4, and H5. In contrast, mediation

relationships involve a mediator variable that connects the independent variable to the dependent variable. The mediation effects are illustrated in H6 and H7. Each of these direct and indirect influences will be elaborated upon in greater detail.

The relationship between job resources and work engagement reveals a t-value of 1.96

with a path coefficient of 0.12. This value exceeds the t-table threshold of 1.645, indicating that job resources have a positive and significant impact on work engagement. Consequently, H1 in this study is accepted. In examining the relationship between job resources and organizational engagement, a t-value of 1.71 with a path coefficient of 0.09 was found. Although this value is slightly above the t-table, the effect is considered weak. Nevertheless, since the t-value remains above 1.645, H2 in this study can be accepted.

When assessing the influence of public service motivation on work engagement, a notably strong t-value of 8.58 with a path coefficient of 0.52 was identified. This result indicates a highly significant positive effect, allowing for the acceptance of H3

with a high level of confidence. Conversely, the relationship between public service motivation and organizational engagement shows a t-value of 1.36 with a path coefficient of 0.08. This value falls below the t-table, suggesting that the effect is not significant. Therefore, H4 in this study is rejected.

The examination of the relationship between work engagement and organizational engagement yielded the highest t-value of 10.73 with a path coefficient of 0.64. This finding demonstrates a very strong and significant positive effect, leading to the acceptance of H5 with a very high level of confidence. A summary of the hypothesis testing results for H1-H5 is presented in Table 3.

Table 3. Hypothesis Test Results H1-H5

Hypothesis	Statement	t-values	Conclusion	
H1	“Job Resources has a positive and significant influence on Work Engagement”	1,96	Significant, accepted	H1
H2	“Job Resources has a positive and significant influence on Organizational Engagement”	1,71	Significant, accepted	H2
H3	“Public Service Motivation has a positive and significant influence on Work Engagement”	8,58	Significant, accepted	H3
H4	“Public Service Motivation has a positive and significant influence on Organizational Engagement”	1,36	Insignificant, rejected	H4
H5	“Work Engagement has a positive and significant influence on Organizational Engagement”	10,73	Significant, accepted	H5

Source: Researcher Data Processing Results (2024)

Next, testing was conducted on the indirect relationship from the independent variable to the dependent variable through a mediator variable. The concept of mediation relationship is in line with the study conducted by Zhao et al. (2010), which shows that indirect effects can provide additional insights into the relationship between those variables. The indirect relationship effects

can be calculated by multiplying the relationship coefficients from the two direct paths. The hypothesis test results of the mediating role of work engagement on the influence of job resources and public service motivation on organizational engagement are shown in Table 4.

Table 4. Mediation Effect Test Results

Relationship	Direct Effect Coefficient	Indirect Effect Coefficient (d)	Total Effect (e)
“Work Engagement mediates the effect of Job Resources on Organizational Engagement”	JR→WE= 0,12 (a) WE→OE= 0,64 (b) JR→OE= 0,09 (c) PSM →WE= 0,52 (a)	(a)×(b)= 0,077	(b)+(d)= 0,167
“Work Engagement mediates the effect of Public Service Motivation on Organizational Engagement”	WE→OE= 0,64 (b) PSM→OE= 0,08 (c)	(a)×(b)= 0,333	(b)+(d)= 0,413

Source: Researcher Data Processing Results (2024)

Based on Table 4, an analysis of the mediating relationships among job resources, public service motivation, work engagement, and organizational engagement can be conducted. Job resources have a direct effect on work engagement, with a path coefficient of 0.12, and also directly influence organizational engagement with a coefficient of 0.09. Furthermore, public service motivation demonstrates a direct impact on work engagement with a coefficient of 0.52 and on organizational engagement with a coefficient of 0.08.

As a mediating variable, work engagement affects organizational engagement with a coefficient of 0.64. The mediating role of work engagement is evident in two relationships. First, it mediates the

effect of job resources on organizational engagement, yielding an indirect effect of 0.077 (calculated as 0.12×0.64). Second, it mediates the relationship between public service motivation and organizational engagement, resulting in an indirect effect of 0.333 (calculated as 0.08×0.64).

A Sobel test is done to determine the importance of the mediator variable in the path analysis or mediation model. This test looks at the indirect effects from the independent variable to the dependent variable through the mediator. The test gives a z-score that is compared to a significance level for a one-tailed test. An indirect effect is considered significant if the z-score is ≥ 1.645 . Results of the Sobel test are in Table 5.

Table 5. Sobel Test Results

Mediation Path		Path Coefficient	Standard Error	z-score
JR→WE→OE	JR→WE	0,12	0,068	1,73
	WE→OE	0,64	0,073	
PSM→WE→OE	PSM→WE	0,52	0,049	6,75
	WE→OE	0,64	0,073	

Source: Researcher Data Processing Results (2024)

Table 5 illustrates that job resources have a positive impact on work engagement, with a coefficient value of 0.12 and a standard error of 0.068. Furthermore, work engagement positively influences organizational engagement, reflected by a coefficient of 0.64 and a standard error of 0.073. Additionally, work engagement serves as a positive mediator in the relationship between job resources and organizational engagement, evidenced by a z-score of 1.73. This value surpasses the established significance threshold of 1.645, indicating that the mediating effect is significant. Consequently, hypothesis H6 in this study is accepted.

The second mediation of work engagement, as indicated by the Sobel Test results

in Table 5, also reveals a positive and significant outcome. Public service motivation positively affects work engagement, with a coefficient of 0.52 and a standard error of 0.048. Moreover, work engagement positively impacts organizational engagement, with a coefficient of 0.64 and a standard error of 0.073. Finally, work engagement mediates the relationship between public service motivation and organizational engagement positively, with a z-value of 6.75. This value exceeds the predetermined significance level of 1.645, confirming the significance of the mediating effect. Therefore, hypothesis H7 in this study is accepted. A summary of the results for hypotheses H6 and H7 can be found in Table 6.

Table 6. Hypothesis Test Results H6-H7

Hypothesis	Statement	z-values	Conclusion
H6	“Work Engagement mediates the effect of Job Resources on Organizational Engagement”	1,73	Significant, accepted
H7	“Work Engagement mediates the effect of Public Service Motivation on Organizational Engagement”	6,75	Significant, accepted

Source: Researcher Data Processing Results (2024)

Analysis of Hypothesis Test Results

H1: Job Resources have a Positive and Significant Impact on Work Engagement.

The analysis conducted reveals that job resources significantly and positively influence work engagement, with a path coefficient of 0.12 and t-values of 1.96. This indicates that an increase in

job resources correlates with a rise in work engagement. Consequently, H1 is accepted.

These findings align with previous research indicating that job resources are crucial for enhancing work engagement. For instance, Bakker and Demerouti (2007) found that adequate job resources can boost employee engagement in their roles. Additionally, Schaufeli and Bakker (2004) emphasized the importance of job resources in facilitating optimal work engagement.

Therefore, it can be concluded that providing sufficient job resources is an effective strategy for enhancing employee work engagement. The national tax authority should ensure the availability of supportive job resources, particularly in the areas of total rewards and workplace support, to foster high levels of work engagement among educational tax function employees.

H2: Job Resources have a Positive and Significant Impact on Organizational Engagement. The statistical analysis for H2 reveals a path coefficient of 0.09 and t-values of 1.71. While the impact is considered moderate, this figure is sufficient to demonstrate the positive contribution of job resources to organizational engagement in the educational tax function. Supporting this finding, Crawford et al. (2010) previously highlighted the relationship between the availability of job resources and organizational engagement in their meta-analysis. Additionally, Hakanen et al. (2008) provided empirical evidence on how job resources can enhance the connection between employees and their organizations.

These results offer valuable insights for human resource management practices. The investment by national tax authorities in the development of job resources not only benefits individual performance but also strengthens the relationship between educational tax function employees and the organization.

H3: Public Service Motivation has a positive and significant impact on Work Engagement.

The path coefficient of 0.52, accompanied by a t-value of 8.58, provides strong evidence of the significant influence of public service motivation on work engagement. This relationship stands out as one of the strongest identified in this study, highlighting the critical role that public service motivation plays in fostering work engagement.

His finding aligns with earlier research conducted by Perry and Wise (1990), who suggested that individuals with high public service motivation are naturally more engaged in their work. Bakker (2015) further supports this

argument with empirical evidence linking public service motivation to engagement.

For national tax authorities, these findings underscore the importance of considering public service motivation during the recruitment process for educational tax functional staff. Employing individuals with high public service motivation can serve as a catalyst for creating a more engaged work environment.

H4: Public Service Motivation has a positive and significant impact on Organizational Engagement.

The results of testing H4 revealed findings that diverged from initial expectations. With a path coefficient of 0.08 and t-values of 1.36, the data did not support the hypothesis regarding the direct influence of public service motivation on organizational engagement. Research conducted by Scrimshire et al. (2022) suggests that engagement acts as a mediating factor between public service motivation and job performance. This indicates that while public service motivation may influence engagement, it does not directly lead to higher levels of engagement without the presence of other mediating factors such as job resources and individual motivation types. Therefore, it can be concluded that the relationship between public service motivation and engagement is complex and may depend on various contextual factors.

These findings suggest that public service motivation alone is insufficient to foster a strong organizational commitment among educational tax function employees. The national tax authority should consider additional factors that could mediate or enhance the relationship between Public Service Motivation and Organizational Engagement.

H5: Work Engagement berpengaruh positif dan signifikan terhadap Organizational Engagement.

The statistical analysis reveals that work engagement has a significant impact on organizational engagement, with a path coefficient of 0.64 and t-values of 10.73. This figure is the highest among all the relationships examined in the study. Saks (2006) anticipated the strength of this relationship in his research. Schaufeli and Bakker (2010) further elucidated how work engagement can transform employees' connections with their organizations. The strength of this relationship suggests that efforts by national tax authorities to enhance the organizational engagement of educational tax employees will be more effective if they first focus on strengthening work engagement.

H6: Work Engagement Mediates the Influence of Job Resources on Organizational Engagement.

In examining the mediating role of work engagement, a significant indirect effect was identified (coefficient = 0.077, z-score = 1.73) in the relationship between job resources and organizational engagement. Although the effect size is modest, this finding confirms the role of work engagement as a link between the two variables. Bakker and Demerouti (2008) predicted the existence of this mediation pathway in their research. Subsequently, Christian et al. (2011) enhanced our understanding of how work engagement can mediate the impact of job characteristics on organizational outcomes. Therefore, national tax authorities should adopt a phased approach, beginning with the enhancement of job resources to boost work engagement, which will ultimately contribute to a stronger organizational engagement among educational tax function employees.

H7: Work Engagement mediates the influence of Public Service Motivation on Organizational Engagement.

The examination of the final hypothesis revealed intriguing findings, indicating that work engagement serves as a strong mediator (coefficient = 0.333, z-score = 6.75) in the relationship between public service motivation and organizational engagement. This suggests that the direct impact of public service motivation on organizational engagement is not significant; rather, its effects are more pronounced when mediated by work engagement.

These findings provide empirical support for the research conducted by Kim (2012) and Vandenaabeele (2009) regarding the mediating mechanisms in the relationship between public service motivation and organizational outcomes. This insight offers a new perspective on how organizations can maximize the benefits of public service motivation. National tax authorities can create conditions that facilitate the translation of public service motivation into active work engagement, ultimately strengthening organizational engagement among educational tax function employees.

DISCUSSION

The demographic profile of respondents provides essential context for understanding the research findings. With a relatively balanced gender composition (54% male and 46% female), the study's results can be seen as representative of both genders' perspectives. The predominance of

the productive age group of 25-40 years (73% of respondents) indicates that most individuals in educational tax functions are in a dynamic career stage, potentially contributing to the organization in the long term. The educational background of respondents, primarily consisting of Bachelor's/D4 degrees (65%) and a significant proportion of Master's graduates (18%), suggests a sufficient intellectual capacity to comprehend and execute complex outreach tasks.

Descriptive statistical analysis offers further insights into respondents' perceptions regarding the research variables. In the job resources category, the dimension of supervisor support has the highest mean score (3.82), surpassing total rewards (3.79) and organizational support (3.40). This suggests that direct supervisor support is the most recognized job resource among employees in educational tax functions. Meanwhile, public service motivation reflects a high overall mean (4.20), with the strongest indicator being "meaningful public service" (mean 4.75). These findings underscore the strong public service orientation among employees in educational tax functions.

The analysis of Standardized Factor Loading (SLF) reinforces the construct validity of the research. In the dimension of work engagement, the indicators of vigor and dedication exhibit very high SLF values (>0.80), indicating that enthusiasm and commitment are key manifestations of functional educational engagement in taxation. Similarly, organizational engagement demonstrates strong construct validity, with the majority of indicators showing SLF above 0.80, particularly in the areas of meaningfulness and pride in being part of the organization. These findings bolster the argument that employee engagement in functional educational taxation is firmly rooted in psychological and emotional aspects.

This study aims to analyze the influence of job resources, public service motivation, and work engagement on organizational engagement within the national tax authority, specifically among employees in functional educational roles. Additionally, the research examines the mediating effect of work engagement on the relationship between job resources and public service motivation concerning organizational engagement among these employees. The hypothesis testing results indicate both significant and non-significant effects in the relationships among these variables.

The research findings underscore the significant role of job resources in fostering employee engagement within educational tax

functions. The positive impact of job resources on work engagement (coefficient of 0.12) and organizational engagement (coefficient of 0.09) indicates that adequate job resources contribute to enhancing both work and organizational engagement. These results align with the Job Demand-Resources (JD-R) theory, which posits that job resources are a primary driver of employee engagement.

A deeper analysis reveals that the dimension of supervisor support consistently yields positive results, highlighting the effective role of direct supervisors in supporting the performance of employees in educational tax functions. Conversely, the dimension of organizational support shows less than optimal results. This suggests a need for improvements in the organizational support system for educational tax functions, particularly concerning policies, systems, and supporting infrastructure.

The moderate influence of job resources on organizational engagement can be understood through the characteristics of educational tax functions that are more focused on public service. This suggests that while job resources are important, intrinsic factors such as public service motivation may play a more significant role in fostering attachment to the organization.

Public service motivation has a strong impact on work engagement (coefficient 0.52), yet it does not significantly affect organizational engagement directly (coefficient 0.08). This finding is intriguing as it indicates that public service motivation is more influential in promoting daily work engagement rather than directly enhancing organizational engagement.

This outcome can be understood considering the nature of employees in educational tax functions who interact directly with the community in their educational tasks. High public service motivation encourages them to actively engage in their work due to the immediate opportunity to contribute socially. However, it appears that attachment to the organization requires mediating factors, in this case, work engagement.

These findings offer a new perspective on how public service motivation can be optimized within public organizations. National tax authorities should facilitate the realization of public service motivation through supportive job design and work environments, enabling public service motivation to be effectively transformed into organizational engagement by enhancing work engagement.

Work engagement has been identified as the strongest predictor of organizational engagement, with a path coefficient of 0.64. This finding underscores that educational tax professionals who are actively engaged in their work are likely to develop a stronger connection with the national tax authority. This relationship can be understood through social exchange theory, which posits that positive and meaningful work experiences foster emotional bonds with the organization.

The strength of this relationship carries strategic implications for human resource management within the national tax authority. Efforts to enhance organizational engagement will be more effective if they focus on creating conditions that promote work engagement. This includes providing adequate job resources and opportunities for educational tax professionals to realize their public service motivation.

In the last two hypotheses, work engagement has been confirmed as a mediator in the relationship between job resources and public service motivation with organizational engagement. The mediating effect is stronger in the path from public service motivation to work engagement to organizational engagement (coefficient 0.333) compared to the path from job resources to work engagement to organizational engagement (coefficient 0.077). This indicates that work engagement plays a more significant role in transforming public service motivation into organizational engagement than in the pathway involving job resources.

This finding enhances our understanding of the mechanisms behind organizational engagement in the public sector. It is essential to "activate" public service motivation through optimal work engagement before it can contribute to organizational engagement. This underscores the importance of the national tax authority in creating a work environment that allows tax education staff to express their public service motivation in their daily tasks.

The research contributes theoretically to the literature on engagement in the public sector, particularly in understanding the interaction between public service motivation, job resources, and engagement. The research model explains 49% of the variation in organizational engagement and 27% in work engagement, highlighting the significant roles of the studied variables while also indicating the presence of other factors that may influence engagement.

Practically, the research findings provide guidance for the national tax authority in

developing effective human resource management strategies for tax education staff. Emphasizing the enhancement of work engagement as a pathway to stronger organizational engagement, while considering job resources and public service motivation, can serve as a framework for policy and personnel program development.

CONCLUSION

Based on the research findings regarding the impact of job resources and public service motivation on organizational engagement, with work engagement serving as a mediating factor, several conclusions can be drawn as follows:

- 1) 1) Job resources play a crucial role in fostering work engagement among employees. Sufficient total rewards, organizational backing, and support from supervisors are essential factors in improving employee work engagement within educational tax departments. Additionally, job resources have a profound impact on organizational engagement. The presence of adequate job resources in the work environment is instrumental in elevating the organizational engagement levels of employees within educational tax functions.
- 2) The presence of public service motivation has a strong and positive impact on work engagement. Individuals working in educational tax roles who have a strong sense of public service motivation are more likely to be highly engaged in their work. However, the influence of public service motivation on overall organizational engagement is not deemed significant. High public service motivation among employees in educational tax roles does not guarantee high engagement with the national tax authority organization.
- 3) Subsequently, an examination was conducted on the indirect relationship between the independent variable and the dependent variable through the mediator variable. The concept of mediation aligns with the research conducted by Zhao et al. (2010), which indicates that indirect effects can provide additional insights into the relationships among these variables. The impact of the indirect relationship can be calculated by multiplying the coefficients of the two direct relationship paths.

Based on the research findings, the indicator TR10, which states "My work is appreciated by the institution," has a high Standardized Loading Factor (SLF) of 0.64. However, its mean value of 3.30 falls below the average mean of the dimension, which is 3.79. This situation suggests that the appreciation system is a valid and significant component in measuring job resources; however, from the perspective of educational tax functional employees, its implementation is still not optimal. This gap highlights the need for strengthening the reward and appreciation system for educational tax functional employees. This can be achieved through the development of a more structured and systematic reward mechanism.

Furthermore, the national tax authority can enhance job resources through several strategic initiatives. A training program focused on communication skills for supervisors should be developed to improve the effectiveness of feedback, particularly in communicating with younger generations. Additionally, the national tax authority should bolster organizational support by providing adequate work facilities and creating a more responsive organizational support mechanism that addresses the needs of educational tax functional employees in carrying out their duties.

In the realm of enhancing public service motivation, national tax authorities can adopt several strategies. Firstly, it is essential to engage young employees in various outreach activities and tax education classes to deepen their understanding of the social impact of their work. Secondly, organizing programs that internalize organizational values through creative media, such as short videos illustrating the positive effects of taxes on society, can significantly enhance the understanding and internalization of public service values. Lastly, national tax authorities should consider public service motivation as a key factor in the recruitment process for new employees, ensuring that the motivations of prospective staff align with the organization's values and objectives.

Furthermore, tax education functional staff with high levels of work engagement and organizational commitment can significantly improve the quality of tax education. Supported by a strong service motivation, these employees can enhance taxpayer understanding and compliance. Increased taxpayer compliance plays a crucial role in optimizing state revenue, which is vital for funding national development, providing public facilities, and implementing community welfare programs.

Taxation plays a key role in achieving sustainable development goals according to

Presidential Regulation Number 59 of 2017. Goal 16 specifically focuses on building peaceful and inclusive societies, ensuring access to justice, and establishing effective institutions. Quality tax education is crucial for creating a fair tax system and promoting taxpayer compliance. This ultimately leads to better taxpayer rights and responsibilities in the realm of taxation.

Job resources and public service motivation are essential factors in enhancing the engagement of employees within the educational function of taxation, carrying ethical implications in their implementation. The provision of job resources must adhere to principles of fairness and equity, ensuring that all employees have equal opportunities for growth within the organization. A strong public service motivation will encourage employees to prioritize public interests over personal gains in their tax-related duties. High levels of work and organizational engagement should be accompanied by integrity in managing state revenue.

Employees in the educational function of taxation must uphold the organization's core values, particularly integrity, professionalism, and service. Integrity is vital for maintaining public trust in tax institutions. Employee engagement should focus not only on achieving revenue targets but also on executing tasks professionally, in line with competencies, responsibly, and with a results-oriented approach. Enhancing employee engagement can also contribute to delivering excellent service, thereby supporting the establishment of a clean and accountable tax governance system.

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