

THE EFFECT OF WORK MOTIVATION ON WORK PERFORMANCE WITH ORGANIZATIONAL COMMITMENT AS MEDIATION AT THE PRIMARY TAX SERVICE OFFICE OF ACEH PROVINCE

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Abstract

This study aims to analyze the influence of work motivation on employee performance with organizational commitment as an intervening variable at the Aceh Province Tax Service Office (KPP). The dependent variable of this study is work motivation. The independent variable is employee work performance. The intervening variable is organizational commitment. The population in this study were employees at the Aceh Province Tax Service Office (KPP) totaling 265. The sampling technique used proportionate stratified random sampling and obtained a sample of 170 respondents who were employees at the Aceh Province Tax Service Office (KPP), the research method used was a quantitative method, for the data analysis method using Structural Equation Modeling (SEM). The results of this study indicate that work motivation has a significant effect on organizational commitment, then work motivation and organizational commitment have a significant effect on the work performance of employees of the Aceh Province Tax Service Office (KPP). This study shows that organizational commitment is the most dominant variable influencing the work performance of employees of the Aceh Province Tax Service Office (KPP). In this study, work motivation has a significant influence on employee work performance through organizational commitment as an intervening variable. It can be concluded that organizational commitment functions as a partial mediation between exogenous and endogenous variables.

Keywords: *Work motivation, organizational commitment and work performance.*

A. INTRODUCTION

Tax is one of the main pillars in state revenue, including in Aceh Province. The Pratama Tax Service Office (KPP) in Aceh Province, has an important role in collecting taxes to support development and the provision of public services. According to the Regulation of the Minister of Finance Number 206.2 / PMK.01 / 2014 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes (DGT), the Pratama KPP is a vertical agency of the DGT that is under and directly responsible to the Head of the Regional Office. The Aceh Province DJP Regional Office has eight offices spread from the East coast of Aceh to the West coast of Aceh, including the Langsa Pratama KPP, the Lhokseumawe Pratama KPP, the Bireuen Pratama KPP, the Aceh Besar Pratama KPP, the Banda Aceh Pratama KPP, the Meulaboh Pratama KPP, the Tapak Tuan Pratama KPP, and the Subulussalam Pratama KPP. The duties of the Pratama Tax Office are to carry out counseling, service and supervision activities for taxpayers as well as collect state revenue from Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Land and Building Tax for the Plantation, Mining and Forestry sectors based on applicable laws and regulations. Current conditions in the field that are expected about how servant leadership and employee work culture can improve organizational commitment and daily performance of employees at the Directorate General of Taxes, based on the author's observations in various tax offices in Aceh Province, it turns out that employee commitment can be influenced by servant leadership and organizational culture in employees of the Pratama Tax Service Office (KPP) in Aceh Province, then organizational commitment can improve the work performance of employees of the Pratama Tax Service Office (KPP) in Aceh Province, Lasta, (2023), Siswoyo (2023), Robbins (2018) and Marbawi (20024). The results of the study of organizational culture play an important role in shaping employee behavior, attitudes, and performance, culture and servant leadership can support growth, collaboration,

and innovation tend to strengthen overall organizational performance at the Pratama Tax Service Office in Aceh Province. Employee performance in the tax office has a direct impact on the organization's ability to collect taxes efficiently and effectively. Good performance can increase tax revenue, while poor performance can hinder the achievement of tax targets. A motivational leadership approach has been recognized as an effective model for improving employee performance. Leaders who apply motivational principles tend to pay attention to the needs, development, and welfare of employees, which in turn can improve their motivation and performance. Good motivation can provide solutions to problems, serve as role models or examples in attitudes and behavior, and instill confidence in employees that assigned targets can be realized. It can also foster teamwork.

Several previous studies have shown a research gap regarding the influence of servant leadership and organizational culture on employee performance with organizational commitment as an intervening variable. The results of research conducted by Wahyu (2023), Magfirah (2023), and Hutahayan et al. (2013) show that servant leadership has a significant influence on employee satisfaction and performance, leading to a one-way relationship. In the book and research, Luthans (2018) states that performance is the work results in terms of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to them. This concept is multifaceted, but managers must understand the factors contributing to organizational performance. Performance is a process of how work takes place to achieve maximum work results. Performance criteria are determined by the requirements set by the authorities conducting the performance appraisal. To measure performance, the main problem is to determine the criteria and standards. If the criteria have been determined, the next step is to collect information related to this over a certain period.

Measurement of employee performance of Aceh Province KPP by comparing the results to the standards made for the relevant time period. Employee performance is the result of work and services produced by state apparatus effectively and efficiently in a certain period at Aceh Province KPP. Various methods will be taken by an institution to improve the performance and organizational commitment for its employees, for example through education, training, creation of a conducive work environment, quality and quantity of work, loyalty and integrity, therefore performance and organizational commitment are closely related. The performance of employees within a period at the Aceh Provincial Tax Office (KPP) is closely related to the level of employee satisfaction and integrity. The workload faced by KPP Aceh Provincial employees, such as the large number of employee involvement in activities outside their job description, is due to the still low tax literacy of the Acehnese people, which needs to be addressed and resolved, especially now that we have just emerged from the pandemic. Therefore, the need for high trust and organizational support for KPP Aceh Provincial employees is important for each member and institution. In an institution, organizational commitment is an employee's action towards their organization where employees or employees who work in the organization have loyalty, integrity, and commitment to the organization (Robbin, 2018). Based on the phenomena and problems above, several problems can be formulated as follows.

B. OBJECTIVES AND BENEFITS OF STUDY

Based on the existing problems and phenomena, the objectives of this research are as follows:

1. How does work motivation influence organizational commitment at the Pratama Tax Service Office (KPP) in Aceh Province?
2. How does work motivation influence the work performance of employees at the Pratama Tax Service Office (KPP) in Aceh Province?
3. How does organizational commitment influence the work performance of employees at the Pratama Tax Service Office (KPP) in Aceh Province?
4. How does organizational culture influence employee work performance with organizational commitment as an intervening variable at the Pratama Tax Service Office (KPP) in Aceh Province?

C. LITERATURE REVIEW

Theories about work motivation

Motivation is all the forces within a person that empower, direct, and maintain the behavior of the person (Saydan, 2016). In our daily lives, motivation is defined as the entire process of providing encouragement or stimulation to employees, so that they are willing to work willingly without feeling forced. Luthan (2017) also said that motivation is the factors within a person that drive their behavior to fulfill various specific goals. in order to achieve a goal. Then, according to Robbins and Judge (2018) defines: "Motivation as a process that explains the intensity, direction, and persistence of effort to achieve a goal). Motivation is a desire within a person that stimulates him to act. In the world of work, motivation is the main factor that drives employees to work well and achieve targets, Terry (2019)

Theories about organizational commitment

Organizational commitment is defined as the strength of an individual's identification and involvement with an organization. High levels of commitment are characterized by three things: a strong belief in and acceptance of the organization's goals and values, a strong willingness to work for the organization, and a strong desire to remain a member of the organization (Robbins, 2018), Luthans (2018), and Lunbanraja (2017). Commitment manifests itself in three separate but closely interrelated attitudes: identification with the organization's mission, psychological involvement with the organization's tasks, and loyalty and attachment to the organization (Dessler, 2018).

Theory about employee work performance

Dharma (2018) defines work performance as the process of work performance or the achievement of work results given by an individual or group of people. Based on the opinions of the experts above, it can be concluded that work performance is the work results that have been achieved by someone in carrying out the tasks assigned to him, carried out with the skills and abilities he has. An employee's work performance cannot be obtained simply, but is obtained through processes and provisions in the job. Sutrisno (2016) defines work performance as a person's level of proficiency in tasks that include his work, understanding the weight of an individual's ability to fulfill the provisions in the job. Work performance is the work results achieved by someone in carrying out the tasks and responsibilities assigned to him, this achievement is influenced by the abilities, efforts, and opportunities that the employee has, Gibson (2021). Work performance is the achievement of work tasks that are directly related to organizational goals, Dessler (2019).

Conceptual Framework

A framework is the basis for research, synthesized from facts, observations, and research studies. It contains theories, propositions, or concepts that will serve as the basis for the research. The relationship between the variables used in this study can be seen in Figure 1.1 below:

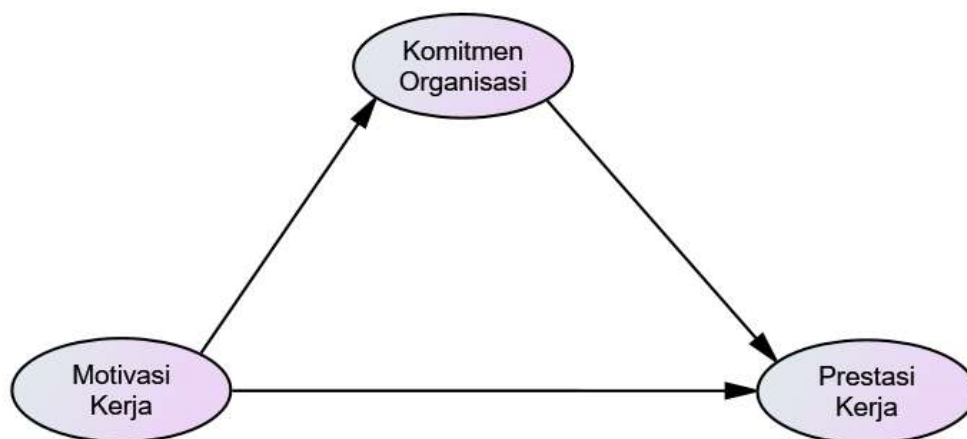


Figure 1. Conceptual Framework

Based on the conceptual framework that has been explained and compiled above, several previous studies that are related to this research will be presented as follows:

1. The influence of work motivation on organizational commitment

The results of the analysis prove that servant leadership style has an effect on organizational commitment, the results of this study do not support the research of Wahyu (2023), Nasir (2020), Fakhrurrazi (2020), Magfirah (2023), and Luthans (2018), if the results of this study are connected to reality, then the results of the study indicate that servant leadership style is able to influence organizational commitment in an organization. This condition can occur because at the organizational level, agencies that have strategic programs that aim to strengthen the values of organizational commitment, for example socialization programs and leadership actions that support the process of internalizing the commitment values applied to the organization.

2. The influence of work motivation on employee performance

Servant leadership(*servant leadership*) is a very effective leadership in improving HR performance in an organization, servant leadership is defined as a leadership style that serves its employees, which prioritizes the needs of its followers and treats subordinates as co-workers. According to Nikooparvar (2012), (Greenleaf, 1970), and Dierendonck & Nuijten (2011) emphasize that servant leaders must always provide direction to their subordinates and have full responsibility for the company they lead. While Liden *et al.*(2014) stated that servant leaders must emphasize to subordinates to prioritize the needs of others above themselves and encourage their subordinates to model and practice their behavior..

3. The influence of organizational commitment on employee performance

Organizational commitment shows a person's power in identifying their involvement in a part of the organization (Permana, 2020), Robbins (2015), Fakhrurrazi (2020), Nasir (2020) and Luthans (2016) in their research that, organizational commitment that has organizational behavioral values, the willingness of workers to help realize organizational goals and high loyalty and integrity to remain members of the organization, then, organizational commitment will create a sense of belonging for workers towards the organization.

4. The influence of organizational commitment on employee performance with organizational commitment as an intervening variable

Organizational commitment shows a person's power in identifying their involvement in a part of the organization (Permana, 2020), Robbins (2015), Fakhrurrazi (2020), Nasir (2020) and Luthans (2016) in their research that, organizational commitment that has organizational behavioral values, the willingness of workers to help realize organizational goals and high loyalty and integrity to remain members of the organization, then, organizational commitment will create a sense of belonging for workers towards the organization.

Hypothesis Research

Based on the conceptual framework, a hypothesis is an idea for gathering facts. It is a tentative question or the most likely assumption that still needs to be verified. Based on the above framework and research conducted by several previous researchers, the following hypothesis can be formulated:

- H1 = It is suspected that there is a positive and significant influence of work motivation on the organizational commitment of employees of the Pratama Tax Service Office (KPP) in Aceh Province.
- H2 = It is suspected that there is a positive and significant influence of work motivation on the work performance of employees of the Pratama Tax Service Office (KPP) in Aceh Umawe Province.
- H3 = It is suspected that there is a positive and significant influence of organizational commitment on the work performance of employees of the Pratama Tax Service Office (KPP) in Aceh Province.
- H4 = It is suspected that organizational commitment mediates the influence of work motivation on the work performance of Pratama Tax Service Office (KPP) employees in Aceh Province.

D. Research methods.

Research Location

The location and object of the research is the Pratama Tax Service Office (KPP) in Aceh Province, in this study the researcher chose the Pratama KPP in the eastern region of Aceh Province with the location and object of the research at the Lhokseumawe, Bireuen and Langsa KPP, and the objects in this study were all employees of the Lhokseumawe, Bireuen and Langsa Tax Service Office (KPP).

Research Design and Sample

Population

A population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. Therefore, the population in this study is all tax employees at the Lhokseumawe, Bireuen, and Langsa Tax Service Offices (KPP), totaling 265 employees, as shown in Table 1 below.

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Table 1. Population Size

Agency	Number of Employees
Lhokseumawe Primary Tax Office	88
Bireuen Primary Tax Office	84
Langsa Primary Tax Office	93
Amount	265

Source: Directorate General of Taxes Personnel Data (2025)

Sample

The sampling technique was carried out using the stratified random sampling method, namely the random selection of sample members from the population without considering the strata in the population (Sugiyono, 2017). This sampling technique was carried out based on the strata of the research location from several locations. According to Hair et al., (2018), the determination of the number of samples can range between 5-10 from the number of indicators. There are 18 indicators so that the sample can range from 162 (9 x 18 indicators), in this study a sample of 170 respondents was taken from employees at the Lhokseumawe Pratama Tax Office, Bireuen Pratama Tax Office and Langsa Pratama Tax Office, see Table 2 below.

Table 2. Number of Samples

No	Agency Unit	Amount Population	Number of Samples
1	Lhokseumawe Primary Tax Office	88	$88/265 \times 170 = 56$
2	Bireuen Primary Tax Office	84	$84/265 \times 170 = 54$
3	Langsa Primary Tax Office	93	$93/265 \times 170 = 60$
	Total	265	170

Source: Directorate General of Taxes Personnel Data (2025)

Data collection technique

The data sources required come from primary data, by distributing structured questionnaires to respondents, so the data collection technique used in this study is using a questionnaire or questionnaire is a data collection tool in the form of a series of written questions submitted to the subject to obtain written answers from employees of the Lhokseumawe, Bireuen and Langsa Tax Service Offices (KPP), as shown in Table 3 below..

Table 3. Definition of Variables and Indicators

No	Variables	Variable Definition	Indicator	Measuring Scale
1	Motivation Work (MK)	Motivation is all the power that exists within a person that provides power, direction and maintains the behavior of the person concerned at the Aceh Province Tax Service Office.	1. Confession 2. Creativity 3. Responsibility 4. Work environment 5. Work Incentives 6. Work safety (Pancasila, Irwan et al., 2020)	Likert (1-5)
2.	Organizational Commitment (KO)	Keawhere an employee of the Aceh Province Tax Service Office sides with the organization and the goals of the organization.	1. Emotional 2. Work engagement 3. Loyalty 4. Need 5. Responsibility 6. Awareness (Ari Lasta, et al. 2023)	Likert (1-5)
3	Performance Work (PK)	Work performance is the process of work performance or achievement of work results given by a person or group of people.	1. Quality of work 2. Quality of work 3. Work discipline 4. Work resilience 5. Work Attitude 6. Work success (Tanjung, Hasrudy, 2015)	Likert (1-5)

Data Analysis Techniques

Inferential statistics is a method related to sample analysis to draw conclusions about population characteristics. After collecting data and information in the field, the author used the Structural Equation Model (SEM) method to model and test hypotheses. SEM or structural equation modeling is a collection of statistical techniques that allow for the simultaneous testing of a series of relatively complex relationships (Ghozali, 2018). What is meant by complex is simultaneous models formed through more than one dependent variable at the same time acting as an independent variable for other hierarchical relationships. In this study, two types of analysis techniques were used, namely:

1. Confirmatory analysis(*confirmatory factor analysis*)in SEM which is used to confirm the most dominant factors in a group of variables.
2. *Regression Weight*in SEM which is used to examine how much influence there is between variables.

E. RESULTS AND DISCUSSION

Result Analysis

The analysis of the confirmatory factor or CFA of the exogenous construct consists of two latent variables: organizational culture, work engagement, and transactional leadership, where four indicators form the organizational culture variable, work engagement is formed with four indicators, and transactional leadership is developed with five indicators. In contrast, five indicators include the endogenous construct of the organization commitment variable. In comparison, apparatus performance is formed by five indicators. A CFA test is performed for each latent variable to see the indicators that make up the latent construct, which can be described below. Based on the results of data analysis that has been collected on 170 respondents, a structural study (SEM) will be presented as follows :

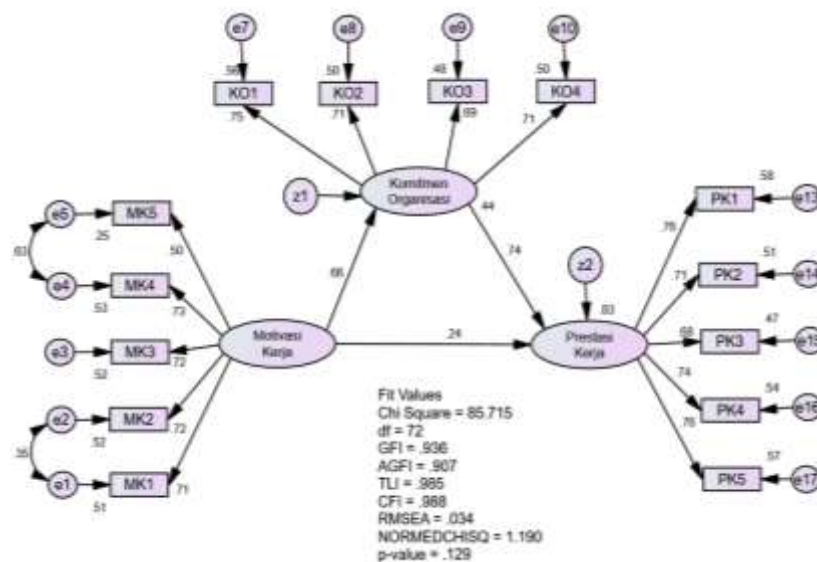


Figure 1. Structural Model After Modification

Source: Amos Output, 2025

The results of the structural model for the endogenous contract of Figure 1 above used to test the unidimensionality show the value of the model results following the goodness of fit criteria so that the model can be accepted.

Table 3. Results of the Full Model Fit Test

<i>Goodness of Fit Index</i>	<i>Cut-off Value</i>	<i>Analysis Results</i>	<i>Model Evaluation</i>
X2-Chi-Square	Expected Small	85,715	Good
Probability	≥ 0.05	0.129	Good
GFI	≥ 0.90	0.936	Good
AGFI	≥ 0.90	0.907	Good
CFI	≥ 0.95	0.988	Good
TLI	≥ 0.95	0.985	Good
CMIN/DF	≤ 2	1,190	Good

Model suitability test Based on Table 3, the results of the Amos analysis can be explained that the model is fit, so it can be explained that all exogenous variables have a significant effect on the endogenous variables and the model is fit, so this structural model can be used to test the research hypothesis that has been formulated in the previous chapter.

F. DISCUSSION

The direct effect analysis aims to see how strong the influence of a latent variable is on other latent variables, either directly (direct effect) or indirectly (indirect effect) and also the total effect can be stated in Table 4 below:

Table 4. The Influence of Exogenous Variables on Endogenous Variables

<i>Endogenous Variables</i>		<i>Exogenous Variables</i>	<i>Est.</i>	<i>Std. Est</i>	<i>SE</i>	<i>CR</i>	<i>P</i>
Commitment_Org	<--	Work motivation	.663	.601	.10	5.94	***
	-				1	5	
Work performance	<--	Work motivation	.236	.226	.09	2,35	.019
	-				6	4	
Work performance	<--	Commitment_Org	.738	.780	.13	5,99	***
	-				0	0	

Source: Processed Primary Data (2025)

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1. The direct influence of work motivation on organizational commitment is with an estimated value of 0.663 (66.3%) and a significant value of 0.000 which is smaller than 0.05, which means there is a significant influence and **accept the first hypothesis (H1)** that statework motivationhas a positive and significant influence on the organizational commitment of employees of the Aceh Province Tax Service Office.
2. The direct influence of work motivation on employee work performance is with an estimate value of 0.236 (23.6%) and a significant value of 0.019 which is smaller than 0.05, which means there is a significant influence and **accept the first hypothesis (H2)** that statework motivationhas a positive and significant effect onemployee work performanceAceh Provincial Tax Service Office.
3. The direct influence of organizational commitment on employee work performance is with an estimated value of 0.738 (73.8%) and a significant value of 0.000 which is smaller than 0.05, which means there is an influence so that**accept the first hypothesis (H3)** which states that organizational commitment has a positive and significant influence on the work performance of employees at the Aceh Province Tax Service Office.
4. The influence of work motivation on employee work performance with organizational commitment as an intervening variable is with an estimate value of 0.489 (48.9%) and a significant value of 0.000 which is smaller than 0.05, which means there is an influence so that**accept the first hypothesis (H4)** which states that organizational commitment mediates the relationship between work motivation and work performance of employees at the Aceh Province Tax Service Office.

INDIRECT EFFECT

Based on the results of the calculation of the probability value for path c' using the Sobel Test as in Figure 2, the significance value for all paths (A and B) is significant while path C is also significant so that this model meets the job satisfaction requirements as follows.

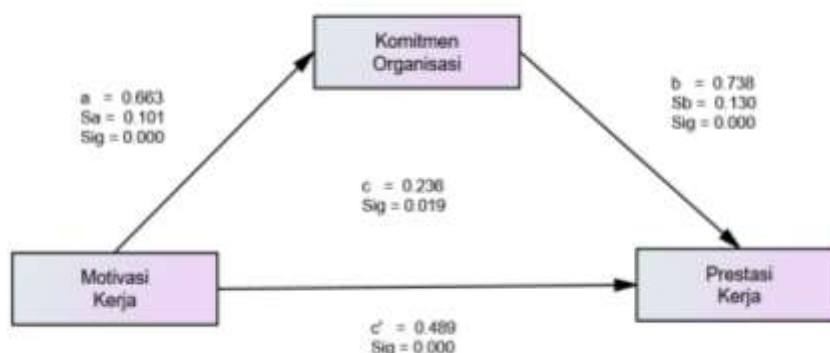


Figure 2. Mediation Effect Test Results

Work motivation– organizational commitment – employee performance

The results of the analysis in Figure 2. above can be explained that the coefficient of path A, path B is significant and path C is significant, while path C' is also significant, because the probability of path C is significant, so it can be concluded that organizational commitment meets the requirements and functions as a partial mediation variable. The following analysis of the indirect influence of organizational culture on employee work performance through organizational commitment is carried out using the Sobel Test An Interactive calculation tool for Mediation tests can be seen in Figure 2. It can be explained that the coefficient of path A, path B is significant and path C is significant, while path C' is also significant, because the probability of path C is significant, so it can be concluded that organizational commitment meets the requirements and functions as a partial mediation variable, so it can be concluded that a partial mediation relationship occurs in other words the work motivation variable (independent variable) is able to significantly influence work performance (dependent variable) through the mediator variable, namely organizational commitment, so that the fourth hypothesis (H4) is accepted.

G. CONCLUSION

Based on the research results and discussion of the researchers above, we can draw conclusions from the research results as described in the previous chapter, so we can present several conclusions as follows:

1. It was concluded that work motivation had a positive and significant influence on employee organizational commitment at the Aceh Provincial Tax Service Office.

2. It was concluded that work motivation had a positive and significant influence on employee work performance at the Aceh Province Tax Service Office.
3. It was concluded that organizational commitment had a positive and significant effect on employee work performance at the Aceh Provincial Tax Service Office.
4. Organizational commitment partially mediates the relationship between work motivation and work performance of employees of the Aceh Province Tax Service Office.

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