ABSTRACT: This study aims to examine how the influence of achievement motivation and job satisfaction on employee performance both directly and indirectly with the mediating effect of affective commitment in the Planning Development Supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. The independent variables in this study were achievement motivation and job satisfaction, while the dependent variables were affective commitment and employee performance. This research was conducted in the field of Planning Development and Supervision of the Regional Revenue Agency of Kutai Kartanegara Regency with 33 respondents. This research is quantitative. The data collection carried out in this study was using a questionnaire that was answered directly by the respondents. Data analysis using PLS (Partial Least Square) analysis technique with WarpPLS 7.0 analysis tool. The results of the analysis of this study indicate that achievement motivation directly has a positive and significant effect on employee performance, and job satisfaction directly has a positive and insignificant effect on employee performance. Furthermore, affective commitment also provides a mediating effect on the influence between achievement motivation and job satisfaction on employee performance in the field of Development Planning and Supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. 

KEY WORD: Achievement Motivation, Job Satisfaction, Affective Commitment, Employee Performance

I. INTRODUCTION AND LITERATURE REVIEW

As an effort of the regional government in order to increase the admission of locally-generated Revenue, the government always explores and develops all the existing potential, especially the revenue from regional taxes and regional levies, while still paying attention to increasing the financing capacity of the community and the business world in accordance with the local government vision and mission.

This is well-suited with the breath of regional autonomy based on Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, as well as several Government Regulations relating to the regulation of regional autonomy, which have implications that regional taxes and regional levies are one of the important sources of regional revenue to finance the administration of government and regional development in order to actualize an Advanced, Independent, Prosperous and impartial Regency of Kutai Kartanegara.

The Regional Revenue Agency of Kutai Kartanegara Regency is one of the agencies that has the responsibility to increase local revenue in Kutai Kartanegara Regency. The success of the Regional Revenue Agency in achieving the target of realizing local revenue in Kutai Kartanegara Regency can represent that its employees have succeeded in achieving good performance.

The performance of employees in the regional revenue agency of Kutai Kartanegara district is the result of work that has been achieved in quality and quantity by its employees in carrying out their duties in accordance with the responsibilities assigned to them. In carrying out their duties and responsibilities as well as to achieve good performance results, regional revenue agency employees have achievement motivation from each employee that arises from the employee to improve and exceed in completing the tasks and responsibilities assigned to him. In this case, the motivation of employees to exceed can be seen from the increase in locally-generated revenue income based on the targets that are materialized every year.

In addition, there is employee job satisfaction, which is a sense of satisfaction felt by employees caused by good work that has been achieved by employees and agencies. This employee job satisfaction triggers
employees to continue to exceed and improve their abilities in completing the tasks and responsibilities assigned to them. Considering the mission of the regional revenue agency of Kutai Kartanegara Regency itself is to increase regional income and improve the quality of the performance of its apparatus resources. Without achievement motivation and job satisfaction perceived by employees of the regional revenue agency of Kutai Kartanegara district, it will be very hard to get for the regional revenue agency to achieve this mission.

The striking gap from previous studies indicate that there is an empirical gap linking achievement motivation, job satisfaction, affective commitment, and performance. Ningsih (2021) highlights the effects of job satisfaction, affective commitment, and employee performance at PT Cipta Nirmala. As a result, job satisfaction has a significant effect on employee performance. Meanwhile, affective commitment also has a significant effect on job satisfaction. However, affective commitment does not play a role in mediating job satisfaction to affect employee performance.

From a similar opportunity, Saragih et al. (2020) investigated the extent of the role of job satisfaction in the relationship of work motivation to affective commitment of 192 employees in an industry engaged as a tile producer in Majalengka. Their findings conclude that job satisfaction is suitable as a mediating variable in linking the effect of work motivation on affective commitment. Interestingly, an investigation by Lew (2008) revealed that the satisfaction of employees involved in the tourism industry in Sarawak (Malaysia) is highly dependent on wage, so it was found to have a significant impact on affective commitment. In addition, supervision is also significantly affected by job satisfaction. In fact, other findings also indicate notable item that age is not able to moderate the relationship between job satisfaction and organizational commitment.

1.2 Research Objectives
Achievement Motivation and Employee Performance

Achievement motivation is a good encouragement from oneself and others. High achievers work their best to achieve organizational goals. Employees with high motivation can improve performance and reduce the level of work absenteeism, so that motivation will affect performance.

Based on research conducted by Gorda, Lestari, and Budhi (2016) regarding the effect of achievement motivation on employee performance, it explained that the achievement motivation variable has a positive and significant direct effect on employee performance. In line with the results of research conducted by Ogunleye and Osekita (2016) with the results of research that motivational variables affect employee performance. Meanwhile, the research conducted by Maslihatiddinijaya and Rachmawati (2020) point the result that the achievement motivation variable has a positive effect on the performance of funding marketing employees at Bank Muamalat Surabaya Branch.

H1: The Effect of Achievement Motivation on Employee Performance

Job Satisfaction and Employee Performance

Job satisfaction is certainly very influential on the job evaluation of employees. Employee job satisfaction is a set of employee feelings about how pleasant is their job. When employees are satisfied with their work, they will try to do a better job so that they can get good work results as well. According to Robbins (2015) from a review of 300 studies stated that there is a fairly strong correlation between job satisfaction and performance. This is supported by the research conducted by Mardyana and Riana (2019) with results stating that job satisfaction has a positive and significant effect on employee performance. A similar study was also conducted by Abdulkhalilq and Mohammadal (2019) with the results obtained that job satisfaction has a positive and significant effect on the performance of the employees of the Al Hayat Company - PEPSI in Erbil.

By this, it should be noted that employees are the most crucial part of the organization, and they also contribute to the growth and profitability of the organization in terms of performance. Therefore, organizational leaders are expected to pay more attention to their employees.

H2: The Effect of Job Satisfaction on Employee Performance

Achievement Motivation on Employee Performance is mediated by Affective Commitment

Employee performance is the work result achieved by employees in terms of quality and quantity in completing the tasks and responsibilities given. To produce good employee work results, of course, it must be supported by affective commitment from employees where the definition of affective commitment is an employee's desire to remain as a member of the organization because of emotional bond with the organization. The urge of employees to remain part of the organization and have good work results is certainly influenced by the motivation of employees to exceed in carrying out each task and work where achievement motivation according to Robbins and Judge (2015: 131) is an employee's encouragement to exceed and strive to succeed in achieving organizational goals. By all means, this cannot be separated from the affective commitment of each employee who works. Without affective commitment from employees, of course, employee motivation to exceed will also be weak, it effects employee performance low.
Based on research conducted by Butar-Butar (2020) regarding the effect of achievement motivation and work procedures on performance mediated by affective commitment, it is concluded that achievement motivation has a positive and insignificant effect on employee performance. An equal study has been conducted by Harianto (2016) regarding the effect of work achievement motivation on affective commitment with job satisfaction as a mediator variable at Hotel X, from this research the results obtained that achievement motivation has a positive and significant influence on affective commitment.

H3: The Effect of Achievement Motivation on Employee Performance is mediated by Affective Commitment

Job Satisfaction on Employee Performance is mediated by Affective Commitment

Job satisfaction is defined as a feeling of employees related to their work. Employees who have high job satisfaction have more organizational commitment. Affective commitment occurs when employees want to be part of the company because of the emotional bond of the employee. In other words, a strong affective commitment will identify employees with being actively involved and enjoying their membership in the organization. This certainly affects the performance produced by employees in completing each task and responsibility given to them.

Research conducted by Chandraningtyas (2015) with the results obtained is that the variables of job satisfaction and work motivation have an influence on employee performance variables. While the indirect effect is through organizational commitment. This shows that the variable of organizational commitment is able to mediate the variables of job satisfaction and work motivation on employee performance. Therefore, to improve performance, it is still necessary to increase motivation, job satisfaction and organizational commitment by providing stimuli to employees.

H4: The Effect of Job Satisfaction on Employee Performance is mediated by Affective Commitment

![Figure 1. Framework](source: WarpPLS 7.0 2021 output)

### 1.3 Research Methodology and Data Analysis

The data used in this study were obtained through distributing questionnaires to 33 employees of the Regional Revenue Agency of Kutai Kartanegara Regency as respondents. Respondents’ answers are measured based on a 5-point Likert scale. The relationship between variables in this study was analyzed using the Partial Least Square Structural Equation Modeling method (PLS-SEM) analysis technique with WarpPLS 7.0 analysis tool.

### 1.4 Findings and Interpretation

The evaluation of the first stage of the model focuses on the measurement model. The PLS-SEM test for the measurement model allows researchers to measure the reliability and validity of the constructs. In particular, multivariate measurement involves using multiple variables to measure a concept indirectly. Evaluation of the measurement model includes testing for internal consistency reliability, indicator reliability, convergent validity and discriminant validity as shown in Table 1. There are two methods that can be used to measure the reliability of a construct, namely Cronbach’s alpha or composite reliability. However, the use of Cronbach’s alpha tends to provide a lower estimated value so that PLS-SEM is recommended to use a reliability composite. The reliability of the indicators on PLS-SEM is measured from the outer loading value which shows the correlation between the indicator and its construction. Convergent validity in constructs can be measured using AVE. Discriminant validity can be measured from cross loading or the loading value of other constructs, which is a comparison of the value of the outer loading indicator associated with the construction where the outer loading value required by the indicator must be more than the cross loading value.

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Table 1. Evaluation of Model Measurements

<table>
<thead>
<tr>
<th>Variables and Indicators</th>
<th>Loadings</th>
<th>Composite reliab.</th>
<th>AVE</th>
<th>√AVE</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achievement Motivation (X1)</td>
<td></td>
<td>0.954</td>
<td>0.807</td>
<td>0.898</td>
<td>Valid</td>
</tr>
<tr>
<td>X1.1</td>
<td>(0.914)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X1.2</td>
<td>(0.950)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X1.3</td>
<td>(0.798)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X1.4</td>
<td>(0.916)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X1.5</td>
<td>(0.909)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job Satisfaction (X2)</td>
<td></td>
<td>0.903</td>
<td>0.653</td>
<td>0.808</td>
<td>Valid</td>
</tr>
<tr>
<td>X2.1</td>
<td>(0.864)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X2.2</td>
<td>(0.790)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X2.3</td>
<td>(0.729)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X2.4</td>
<td>(0.890)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X2.5</td>
<td>(0.755)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affective Commitment (Y1)</td>
<td></td>
<td>0.960</td>
<td>0.827</td>
<td>0.909</td>
<td>Valid</td>
</tr>
<tr>
<td>Y1.1</td>
<td>(0.903)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y1.2</td>
<td>(0.873)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y1.3</td>
<td>(0.941)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y1.4</td>
<td>(0.933)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y1.5</td>
<td>(0.895)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Performance (Y2)</td>
<td></td>
<td>0.898</td>
<td>0.641</td>
<td>0.801</td>
<td>Valid</td>
</tr>
<tr>
<td>Y2.1</td>
<td>(0.879)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y2.2</td>
<td>(0.817)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y2.3</td>
<td>(0.605)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y2.4</td>
<td>(0.824)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y2.5</td>
<td>(0.850)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data Processing Results (2021)

Hypothesis Test
After confirming that the construct measurement model is reliable and valid, then hypothesis testing is carried out. Hypothesis testing in this study was carried out on a structural model or inner model which shows a direct or indirect relationship between exogenous and endogenous latent variables. Hypothesis testing is based on the path coefficient value and p-value with a 95% confidence level or 5% significance level. The hypothesis is accepted if the P value is less than 0.05. The results of the bootstrapping procedure are shown in Table 2.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Path Coefficients</th>
<th>Information</th>
<th>P-Value</th>
<th>5% Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achievement Motivation (X1) → Employee Performance (Y2)</td>
<td>0.489</td>
<td>Positive</td>
<td>&lt;0.001</td>
<td>Significant</td>
</tr>
<tr>
<td>Job Satisfaction (X2) → Employee Performance (Y2)</td>
<td>0.098</td>
<td>Positive</td>
<td>0.28</td>
<td>Not Significant</td>
</tr>
<tr>
<td>Achievement Motivation (X1) → Affective Commitment (Y1) → Employee Performance (Y2)</td>
<td>1</td>
<td>Positive</td>
<td>0.016</td>
<td>Significant</td>
</tr>
<tr>
<td>Job Satisfaction (X2) → Affective Commitment (Y1) → Employee Performance (Y2)</td>
<td>1</td>
<td>Positive</td>
<td>0.027</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Source: Data Processing Results (2021)

Based on the path coefficient value and significance value, the researcher can conclude that:
a) Achievement motivation has a positive influence on performance with a value of 0.489 and achievement motivation has a significant effect of <0.001 (0.001 < 0.05) on performance, so the results of this
study are in line with hypothesis 1, namely achievement motivation has a positive and significant effect on employee performance.

b) Job satisfaction has a positive influence on performance with a value of 0.098 and job satisfaction gives an insignificant effect of 0.280 ($0.280 > 0.05$) on performance, so the results of this study are not in line with hypothesis 2, namely job satisfaction has a positive and significant effect on employee performance.

c) Achievement motivation has a positive influence on performance mediated by the affective commitment variable with a value of 1 and has a significant effect of 0.016 ($0.016 < 0.05$), so the results of this study are in line with hypothesis 3, namely achievement motivation has a positive and significant effect on employee performance mediated by affective commitment.

d) Job satisfaction has a positive influence on performance mediated by the affective commitment variable with a value of 1 and has a significant effect of 0.027 ($0.027 < 0.05$), so the results of this study are in line with hypothesis 4, namely job satisfaction has a positive and significant effect on employee performance mediated by affective commitment.

II. DISCUSSION

Achievement motivation has a positive and significant effect on the performance of employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. In Nickels (2009:334) it is explained that there are 2 motivational theories proposed by Herzberg, namely the motivator and the hygiene factor. Motivator factors are factors that make employees productive and give them a lot of satisfaction. These factors are related to the level of employment. While the hygiene factors are factors that cause dissatisfaction if they do not exist, but do not always motivate employees when improved. The provision of these factors will encourage employees to work better, and employees will not do their jobs perfunctorily, but they will feel comfortable and cared for by their careers. To be able to provide quality and quantity work, an employee needs an achievement motivation boost in working within himself which will affect his morale and improve his performance. Based on research conducted by Gorda, Lestari, and Budhi (2016) regarding the effect of achievement motivation on employee performance, explained that the achievement motivation variable has a positive and significant direct effect on employee performance. In line with the results of research conducted by Ogunleye and Osekita (2016) with the results of research that motivational variables affect employee performance. And research conducted by Masihatiddiniyah and Rachmawati (2020) with research results showing that the achievement motivation variable has a positive effect on the performance of funding marketing employees at Bank Muamalat Surabaya Branch.

Job satisfaction has a positive and insignificant effect on the performance of employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. This shows that employees in the planning, development and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency consider that the value of job satisfaction cannot help to improve their performance. The discrepancy between the indicators of job satisfaction variables and the performance produced by employees can be caused by several extrinsic factors, namely factors that come from outside the employee, based on the results of the questionnaire data received by respondents, there are two indicators with the lowest level of influence, the X2.5 indicator (salary received is in accordance with the work that the employee gives to the agency so that the employee is satisfied with every result of his work). Other job satisfaction indicator that has the highest influence is the X2.3 indicator (bosses and co-workers are pleasant people who are willing to interact and guide employees in completing each task and responsibility assigned to them).

Based on the theory presented by Rivai (2011: 859) that the factors which can affect employee job satisfaction practically can be divided into two groups, they are intrinsic factors and extrinsic factors. Intrinsic factors are factors that come from within the employee and brought by every employee since starting to work at his job. While extrinsic factors concern things that come from outside the employee, including the physical condition of the work environment, interactions with other employees, the payroll system and so on.

Achievement motivation has a positive and significant influence on performance mediated by affective commitment to employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. Organizational commitment gives a great contribution to the organization because they do and behave to achieve an organizational goal. Several findings show that commitment is mostly related to performance. The existence of a positive and significant relationship between commitment to performance means that commitment has become a good predictor of performance from achievement motivation. Based on Butar-Butar's (2020) research on the effect of achievement motivation and work procedures on performance mediated by affective commitment, it is concluded that achievement motivation has a positive and insignificant effect on employee performance. A similar study has been conducted by Harianto (2016) regarding the effect of work achievement motivation on affective commitment with job satisfaction as a mediator variable at Hotel X, the results from this research obtained that achievement motivation has a positive and significant influence on affective commitment.
Job satisfaction motivation has a positive and significant influence on performance mediated by affective commitment to employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. Employees who do not have job satisfaction are employees who have good attendance rates, and have better work performance than others. Committed workers are less likely to engage in resignation, even if they are dissatisfied, because they have a sense of loyalty, attachment to the organization and are willing to sacrifice for the organization. On the other hand, non-committed workers, who are less loyal to the organization, will tend to show lower levels of workplace attendance. Affective commitment is formed by the sense of comfort felt by employees in the organization. Research conducted by Chandraningtyas (2015) states that the variables of job satisfaction and work motivation have an influence on employee performance variables. While the indirect effect is through organizational commitment. This shows that the variable of organizational commitment is able to mediate the variables of job satisfaction and work motivation on employee performance. Therefore, to improve performance, it is still necessary to increase motivation, job satisfaction and organizational commitment by stimulating the employees.

III. CONCLUSION AND COUNSEL

A. CONCLUSION

Based on the results of the analysis and discussion, the conclusions of this study are as follows:

1) Achievement motivation has a positive and significant effect on employee performance in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. In this case, employees are very pleased if they receive a complex task (ordinary) so the employees try to complete the task well and try to get satisfactory results and they can improve employee performance and the performance of the Regional Revenue Agency of Kutai Kartanegara Regency eventually.

2) Job satisfaction has a positive and insignificant effect on the performance of employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. This means that employee job satisfaction does not help necessarily to improve employee performance in the field of planning, development and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. Factors that can work on employee job satisfaction include extrinsic factors, such as matters that come from outside the employee, including the physical condition of the work environment, interactions with other employees, the payroll system, and so on.

3) Achievement motivation has a positive and significant influence on performance mediated by affective commitment to employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. In this case, the employee perceives that the agency is the most valuable place for himself so he will attempt to advance the agency where he works. Therefore, it will definitely improve the performance of the employee himself and the performance of the Regional Revenue Agency of Kutai Kartanegara Regency with the affective commitment of the employee as the mediator.

4) Job satisfaction has a positive and significant effect on performance moderated by affective commitment to employees in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency. To improve employee performance, employees can tackle every task and responsibility assigned to them and obtain good and satisfactory results so every agency goal is achieved and will improve the performance of the employee himself and the performance of the Regional Revenue Agency of Kutai Kartanegara Regency.

In accordance with the conclusions that the researchers described above, the suggestions given are as follows:

1) Based on this research, the authors hope that the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency maintains and even increases the achievement motivation of its employees, especially on employee responsibility for the work given in the field of development planning and supervision.

2) Based on this research, the area of planning, development and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency needs to improve the atmosphere in the work environment. Superiors and co-workers need to create an intent and pleasant work environment, and intensify the interaction between employees by helping and guiding each other in solving any existing problems so that employees are able to accomplish every task and responsibility assigned to them on time and properly.

3) In this study, it is expected that in the field of planning, development and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency to maintain and even upgrade the values in the affective commitment of employees, particularly to create and increase employee’s pride because they are part of the development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency so employees will try their best to assist in achieving goals in the field of development planning and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency.
In this study, the authors hope that in the field of planning, development and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency, design and provide all necessary resources in assisting employees in completing the tasks and responsibilities assigned to them so that employees are convenient to work and finish it quickly with the intention of reaching the field of planning, development and supervision of the Regional Revenue Agency of Kutai Kartanegara Regency purpose.

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