



Department of Digital Business

**Journal of Artificial Intelligence and Digital Business (RIGGS)**

Homepage: <https://journal.ilmudata.co.id/index.php/RIGGS>

Vol. 4 No. 4 (2025) pp: 7019-7026

P-ISSN: 2963-9298, e-ISSN: 2963-914X

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## Work Ability, Job Placement, and Organizational Commitment as Determinants of Employee Performance: Evidence from KPP Madya Dua Surabaya

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### Abstract

*This research explores how work ability, job placement, and organizational commitment affect employee performance at KPP Madya Dua Surabaya, a public tax office under Indonesia's Directorate General of Taxes. Amid increasing expectations for transparency, accountability, and service quality in public organizations, human resources are a central factor in institutional success. A quantitative causal approach was applied, collecting data from 97 employees via structured questionnaires assessing technical, conceptual, and social skills, job-role alignment, and organizational identification, involvement, and loyalty. Multiple linear regression was used to evaluate both individual and combined effects on employee performance. Results indicate that employees' work ability significantly enhances performance by enabling them to handle complex tasks, leverage their knowledge efficiently, and adapt to organizational and technological changes. Job placement that aligns competencies with roles further boosts performance by promoting efficiency, creativity, and task accuracy. High organizational commitment, demonstrated through identification with organizational goals, pride, engagement, and loyalty, increases motivation and sustained effort, improving performance outcomes. The simultaneous analysis confirms that the interplay of abilities, proper placement, and commitment substantially drives performance, emphasizing the importance of integrated human resource management strategies. These findings provide practical guidance for training, precise assignment of roles, and fostering a motivating organizational culture, while offering a basis for future studies to investigate additional determinants of employee performance in public institutions.*

**Keywords:** Work Ability, Job Placement, Organizational Commitment, Employee Performance, Public Sector

### 1. Introduction

Contemporary organizations operate in an environment characterized by transparency and rapid digital advancement, which has reshaped how human resources are acquired, evaluated, and allocated [1] [2]. Within this environment, human resources function as a central driver of organizational effectiveness by coordinating managerial activities that translate strategic intentions into measurable outcomes [3]. Consequently, employee performance has emerged as a key benchmark for organizational achievement, especially in public institutions that are increasingly expected to demonstrate accountability and service excellence.

Public sector organizations are increasingly required to compete and perform at levels comparable to private enterprises, placing greater strategic emphasis on the management of human resources [4]. Employees must therefore be assigned and managed in ways that align individual competencies with institutional needs. Prior research suggests that employee performance improves when organizations position human resources as strategic capital, adopt equitable and supportive management practices, and foster organizational values that promote high performance [5] [3]. In this sense, performance represents not only task completion but also a direct contribution to overall organizational outcomes [6] [3].

Prior research has consistently demonstrated that employee performance does not emerge in isolation but is shaped by a combination of individual capabilities and organizational practices. Within this framework, work ability, job placement, and organizational commitment have been widely discussed as central factors influencing performance outcomes. Work ability refers to an individual's overall capacity to execute job responsibilities, integrating cognitive, physical, and technical competencies [7] [8]. Empirical findings further indicate that performance and

productivity are optimized when employees' competencies are effectively aligned with their respective job roles [9].

Job placement is increasingly viewed as a strategic mechanism within human resource management that shapes how effectively employees contribute to organizational objectives. When employee qualifications, skills, and competencies are appropriately matched with organizational roles, operational efficiency and service performance tend to improve [10]. The long-standing principle of aligning individuals with suitable positions continues to serve as a foundation for organizational effectiveness [5] [11] [12]. Conversely, misalignment in job assignments can undermine organizational commitment, elevate absenteeism, diminish work quality, and negatively affect overall employee performance.

Organizational commitment constitutes a central psychological link between employees and their organization that significantly influences work behavior and performance outcomes. Employees who exhibit high levels of commitment tend to show sustained loyalty, emotional engagement, and proactive participation in pursuing organizational objectives [13] [3]. In this context, commitment represents the degree to which individuals internalize organizational values and goals and are willing to dedicate effort to support organizational success [14] [15].

This research is conducted within KPP Madya Dua Surabaya, a public sector institution operating under the Directorate General of Taxes of the Indonesian Ministry of Finance, which is responsible for managing tax administration and delivering public services. Based on Ministry of Finance Regulation No. 184/PMK.01/2020, the responsibilities of KPP extend beyond revenue collection to include the provision of comprehensive taxation services to taxpayers. Given the wide range of operational functions performed by its employees, workforce performance represents a key factor in determining institutional effectiveness.

The 2024 performance outcomes of KPP Madya Dua Surabaya reflect overall institutional success. The office achieved tax revenue realization of IDR 15.17 trillion, marginally exceeding the annual target, and recorded an Organizational Performance Score (NKO) of 109.66 percent. Despite these achievements, quarterly performance results did not progress consistently and displayed fluctuations, as shown in Table 1.

**Table 1. Comparison of Annual Performance Targets and IKU Realization in 2024**

Quarter	Target (%)	Realization (%)
Q1	20.00	21.82
Q2	50.00	43.24
Q3	75.00	63.35
Q4	100.00	100.40

Source: Progress Report on Key Performance Indicators Q4, 2024

An examination of the quarterly data in Table 1 reveals that the fulfillment of annual targets was accompanied by fluctuating performance trends across reporting periods. Such variability may indicate the presence of internal organizational conditions that challenge the sustainability of employee performance.

A longitudinal overview of tax revenue outcomes at KPP Madya Dua Surabaya is displayed in Table 2, which highlights performance developments across a five-year period.

**Table 2. Comparison of Tax Revenue Realization (2020–2024)**

Year	Revenue Realization (%)	Description
2020	–	Unit not yet established
2021	105.49	Initial operational performance
2022	109.38	Peak performance
2023	102.08	Performance decline
2024	100.04	Slight decrease but exceeded target

Source: DJP Portal Application, 2025

A review of the trend data in Table 2 shows that performance achievement culminated in 2022 and subsequently decreased, although overall targets were consistently met. Such developments point to the importance of investigating internal aspects of human resource management that may influence employee performance outcomes.

The prevalence of highly educated personnel at KPP Madya Dua Surabaya has not always been accompanied by proportional performance achievements. This discrepancy points to possible shortcomings in the optimization of employee abilities, appropriateness of job placement, and the level of organizational commitment. Early findings from employee interviews reveal that inappropriate task allocation and limited appreciation for high-performing staff may reduce commitment and adversely affect performance.

This research advances the existing literature by integrating work ability, job placement, and organizational commitment into a single analytical framework to explain employee performance in the public tax sector. Unlike prior studies that largely emphasize individual relationships among these variables, this study empirically explores their joint influence within the context of a government tax office, namely KPP Madya Dua Surabaya.

## 2. Research Methods

To empirically assess employee performance determinants, this study utilized a quantitative causal approach. Data collection was conducted at KPP Madya Dua Surabaya, a tax service office administered by the Ministry of Finance of Indonesia. The target population included all active employees, with participation restricted to those possessing a minimum tenure of three years to ensure sufficient organizational experience. Based on the Slovin method with a 5% precision level, 97 employees were selected from a total workforce of 127 using a stratified random sampling technique to reflect the institution's organizational structure.

A structured questionnaire served as the principal instrument for data collection in this study. The instrument operationalized four research variables: work ability, job placement, organizational commitment, and employee performance using measurement indicators adapted from established empirical literature. Responses were recorded on a five-point Likert scale. Work ability was reflected through technical, conceptual, and social competencies; job placement through educational qualifications, job-related knowledge, skills, and work experience; organizational commitment through organizational identification, involvement, and loyalty; and employee performance through work quality, quantity, supervision needs, attendance, and work conservation. Primary data were gathered directly from respondents, supported by secondary data drawn from official institutional documents.

Quantitative data analysis was conducted using SPSS. The adequacy of the research instrument was evaluated through validity testing based on Pearson Product Moment correlations and reliability testing using Cronbach's Alpha, with accepted thresholds of 0.25 and 0.60, respectively. Prior to regression estimation, classical assumptions were examined, including data normality assessed via the Kolmogorov Smirnov test and histogram visualization, as well as heteroscedasticity detection using scatterplots. Hypothesis testing employed multiple linear regression analysis to determine both partial and simultaneous effects of the independent variables on employee performance, using a 5% level of significance.

## 3. Results and Discussions

### General Description of the Research Object

Operating under the authority of the Ministry of Finance, KPP Madya Dua Surabaya serves as a key administrative entity within the Directorate General of Taxes responsible for managing taxation affairs in Surabaya. The office, which began its operations in 2021 and is located at the State Finance Building II, oversees selected strategic taxpayers and carries out integrated functions covering service provision, compliance oversight, audit and enforcement activities, tax collection, and data governance. Its organizational orientation aligns with the overarching mission of the Directorate General of Taxes to enhance state revenue sustainability through voluntary compliance, transparent enforcement, technology-driven services, and the advancement of professional and ethical human resources. Led by a Head of Office, KPP Madya Dua Surabaya is supported by a network of administrative, supervisory, service, and functional units that work collectively to ensure effective governance and consistent organizational performance.

### Descriptive Analysis of The Respondents

An analysis of 97 valid responses reveals distinct demographic patterns among the study participants. The sample was predominantly male (63.92%), with female respondents comprising just over one-third of the total. Most respondents were in the mid-career age brackets, particularly those aged 31–40 years (43.30%) and 41–50 years (36.08%), indicating a mature workforce. Employees under 30 years old represented a smaller share (14.43%), and individuals above 51 years old were least represented (6.19%). Educational attainment among respondents was generally high, as nearly three-quarters held at least a bachelor's degree, including 43.30% with undergraduate

qualifications and 32.99% with postgraduate degrees. Diploma-level education was reported by 22 respondents, whereas completion of senior high school was rare within the sample.

### Respondent Answer Data

Questionnaire responses from 97 employees indicate that perceptions toward work-related factors at KPP Madya Dua Surabaya are predominantly favorable. Employees reported very strong self-assessments of their work ability (X1), reflected in a mean score of 4.56, particularly in areas requiring analytical thinking, technical execution, and effective interaction. Evaluations of job placement (X2) were comparatively lower, with an average score of 3.88, suggesting that although most employees feel adequately positioned, the congruence between educational background and job assignment has not been fully optimized. Organizational commitment (X3) emerged as the most prominent variable, achieving a mean of 4.61 and indicating deep-rooted loyalty and identification with organizational objectives. Perceived employee performance (Y) was also high (mean = 4.32), especially in terms of discipline, autonomy, and responsibility. Taken together, the results highlight strong human capital potential supported by high commitment, while emphasizing the strategic importance of improving placement accuracy.

### 3.1. Result

#### Validity & Reliability

Before any inferential analysis was undertaken, the measurement quality of the questionnaire was verified through validity and reliability examinations [16]. Item validity was determined using Corrected Item–Total Correlation under a 5 percent error tolerance [17], applying 0.30 as the minimum acceptable coefficient. All indicators associated with work ability, job placement, organizational commitment, and employee performance surpassed this benchmark, indicating that the items were statistically adequate in representing their respective dimensions. To assess consistency, reliability testing was performed using Cronbach’s Alpha, with a cut-off value of 0.60 [18]. The resulting coefficients, which ranged from 0.800 to 0.919, reflect strong internal reliability across all constructs. These findings demonstrate that the research instruments were empirically sound and appropriate for further hypothesis testing.

#### Normality

Beyond visual inspection, residual normality was statistically assessed using the Kolmogorov–Smirnov test [19]. The analysis yielded a significance value of 0.641, exceeding the conventional cutoff of 0.05, which indicates that the residuals conform to a normal distribution. These findings provide empirical support that the regression model meets the necessary distributional assumptions and can be considered statistically appropriate for advanced analysis.

#### Heteroscedasticity

To verify the homogeneity of error variance within the regression model, a heteroscedasticity diagnostic was conducted [20]. Unequal residual variance across observations, known as heteroscedasticity, may signal instability in the model and affect estimation reliability. As emphasized by [21], this condition reflects inconsistency in residual dispersion. The detection approach adopted in this study involved graphical analysis using a scatterplot that mapped standardized residuals against predicted outcome values. Heteroscedasticity is inferred when the plotted points display identifiable structural patterns, such as clustering or fan-shaped distributions. Conversely, when the points are distributed randomly above and below the horizontal axis, the regression model is considered to meet the homoscedasticity assumption.

#### Multiple Linear Regression Analysis

In order to determine how employee performance at KPP Madya Dua Surabaya is influenced by work-related competence, job assignment suitability, and organizational commitment, a multiple linear regression model was implemented. This model was selected because it provides a systematic way to evaluate the impact of several predictors within one analytical equation. Statistical estimation was performed using SPSS version 20.00. The application of this technique enables the identification of both the direction and the relative intensity of each variable’s contribution after controlling for other influencing factors.

**Table 3. Results of Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
(Constant)	0.520	0.430	—	1.209	0.230
Work Ability (X1)	0.200	0.077	0.233	2.600	0.011

DOI: <https://doi.org/10.31004/riggs.v4i4.4766>  
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Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
Job Placement (X2)	0.157	0.063	0.179	2.472	0.015
Organizational Commitment (X3)	0.493	0.081	0.549	6.122	0.000

Source: Processed primary data, 2025

The findings of the multiple linear regression analysis presented in Table 3 confirm that employee performance is systematically influenced by work ability, job placement, and organizational commitment. The regression function  $Y = 0.520 + 0.200X_1 + 0.157X_2 + 0.493X_3 + e$  reflects positive parameter estimates for all explanatory variables. This means that improvements in each factor are associated with higher levels of performance. The largest coefficient is observed for organizational commitment, indicating that it contributes more strongly to performance outcomes than work ability and job placement within the observed model.

### Hypotheses

In order to substantiate the hypotheses formulated earlier, this research applied parametric hypothesis testing using t-tests for partial effects and F-tests for joint effects [22]. The t-test examined the explanatory power of each independent variable by evaluating whether its regression coefficient differed significantly from zero. At the predetermined significance threshold of 5%, a variable was classified as statistically significant when its t-statistic surpassed the critical value of 1.6614 (df = 93) or when its significance probability was below 0.05, leading to acceptance of the alternative hypothesis.

Evidence from the t-test analysis indicates that work ability has a measurable and statistically significant impact on employee performance at KPP Madya Dua Surabaya. This conclusion is supported by a calculated t-value of 2.600, which exceeds the critical value of 1.6614, alongside a significance level of 0.011. As a result, the null hypothesis is rejected, confirming the acceptance of the first hypothesis.

Evidence from the regression analysis suggests that job placement exerts a statistically significant influence on employee performance. The observed t-value of 2.472 is greater than the critical benchmark of 1.6614, and the associated significance level of 0.015 indicates a meaningful effect. Based on these results, the null hypothesis is rejected, validating the second hypothesis of the study.

An examination of the partial regression results confirms that organizational commitment exerts a substantial influence on employee performance at KPP Madya Dua Surabaya. The observed t-statistic of 6.122 far exceeds the critical standard, and the probability value indicates a statistically reliable effect. On this basis, the null hypothesis is rejected, providing strong validation for the third research hypothesis.

An F-test was utilized to assess whether work ability, job placement, and organizational commitment simultaneously exert a meaningful influence on employee performance at KPP Madya Dua Surabaya. This statistical approach evaluates the collective contribution of all explanatory variables included in the regression model, allowing the researcher to determine whether the model provides a significant explanation of performance outcomes. The application of this test was intended to empirically substantiate the fourth hypothesis of the study.

The significance of the model was evaluated by comparing the calculated F-value with a critical value derived at the 5% significance level. The degrees of freedom for the numerator reflected the number of independent variables, totaling three, while the denominator degrees of freedom were computed as 93 based on the sample size and number of predictors. Under these conditions, the critical F-value was identified as 2.7025. All statistical calculations were performed using SPSS, and the results are reported in Table 4.

**Table 4. Results of the F-Test (ANOVA)**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	9.071	3	3.024	33.105	0.000
Residual	8.494	93	0.091		
Total	17.565	96			

Source: Processed primary data, 2025

The F-test results summarized in Table 4 show that the regression model is statistically significant. The calculated F-value of 33.105 exceeds the critical value of 2.7025, and the associated significance level of 0.000 falls well

below the 0.05 criterion. Accordingly, the null hypothesis is rejected, confirming that work ability, job placement, and organizational commitment jointly affect employee performance at KPP Madya Dua Surabaya.

The strength of this relationship is further evidenced by a correlation coefficient (R) of 0.719, which reflects a strong positive linkage between the independent variables and employee performance. The coefficient of determination (R<sup>2</sup>) indicates that 51.6% of the variation in employee performance is explained by the regression model, whereas the remaining variance arises from factors not included in the analysis. These results highlight the explanatory relevance of the selected variables.

### **3.2. Discussion**

#### **Work ability in relation to the performance of employees at the Madya Dua Tax Office in Surabaya.**

The hypothesis testing results reveal that work ability significantly improves employee performance at KPP Madya Dua Surabaya, as indicated by a p-value of 0.011, which meets the 5% significance criterion. This finding corroborates the study by [23], who identified work ability as a significant performance driver at PT Andalan Mitra Prestasi Padang, and is further supported by [24]. Conversely, [25] reported an insignificant effect, suggesting that the influence of work ability is not universal and may vary according to organizational context and job-specific conditions.

[26] describes work ability as the combination of an individual's competence, practical experience, dedication, and time management that enables successful task execution, reflecting both natural talents and skills acquired through learning. In this study, the descriptive analysis indicated that employees perceive their work ability very positively, with a mean score of 4.56 across the assessed items. Notably, the highest score (4.65) was associated with handling, analyzing, and responding to complex work-related information. This emphasizes the critical role of cognitive capacity in improving job performance, as employees who can efficiently manage complex information are better positioned to streamline repetitive tasks, adapt to new technologies or processes, and address workplace challenges effectively. Therefore, high work ability is a key contributor to enhanced employee performance and organizational success.

#### **Job placement in relation to the performance of employees at the Madya Dua Tax Office in Surabaya**

The analysis confirms that placing employees in roles appropriate to their skills has a meaningful and positive effect on employee performance at KPP Madya Dua Surabaya, reflected by a significance level of 0.015, which is under the 0.05 benchmark. This outcome corroborates prior studies, including [3], who found a strong correlation between job placement and employee performance, and [15], who reported similar positive effects. [27] highlights that effective job placement is a key human resource management function, as assigning personnel according to their abilities supports the organization's goals, whereas inappropriate placement can have detrimental consequences.

The descriptive analysis reveals strong agreement among respondents on the value of fitting employees to suitable job roles, with mean scores above 4. The highest mean, 4.16, corresponds to employees' capability to employ specific technical and non-technical skills and tools effectively. These findings suggest that positioning employees in roles compatible with their skills positively impacts performance, allowing them to complete tasks effectively, utilize their expertise optimally, and work efficiently. Proper placement also promotes greater creativity and innovation, contributing to the overall success of the organization. [3] support this, stating that performance improves when employees' abilities align with their job requirements, whereas mismatched placement may hinder outcomes.

#### **The organisation's commitment to the performance of employees at the Madya Dua Tax Office in Surabaya.**

The analysis indicates that organizational commitment significantly and positively influences employee performance at KPP Madya Dua Surabaya, with a p-value of 0.00, which is lower than the 0.05 threshold. This finding corroborates the results of [28], who observed a meaningful relationship between organizational commitment and employee performance at Bank Muamalat Surakarta. As noted by [29] [28], organizational commitment is pivotal in improving performance and is characterized by an employee's loyalty, identification, and engagement with the organization [28]. Workers exhibiting high commitment levels are more likely to exert additional effort and maintain a strong connection with organizational objectives, which translates into improved work outcomes.

The descriptive results indicated that employees strongly agreed on their commitment to the organization, with the statement, "The values and goals of KPP Madya Dua Surabaya correspond with my personal values," receiving the highest mean of 4.65. This suggests that employees who identify with the organization's objectives are more

likely to perform effectively. Organizational commitment is expressed through engagement, loyalty, and a sense of belonging, encouraging employees to exert greater effort and maintain active involvement. Overall, a higher level of commitment is associated with improved employee performance, while other contextual factors, such as job satisfaction and work conditions, may also contribute [30] [31].

#### **Work ability, job placement and organisational commitment to employee performance at KPP Madya Dua Surabaya.**

Findings from the simultaneous hypothesis analysis reveal that employee performance at KPP Madya Dua Surabaya is positively influenced by the combined effects of work ability, job placement, and organizational commitment, with a significance level of 0.000, below the 5% threshold. Supporting evidence comes from [32], who found a notable impact of job placement and organizational commitment on employee performance, and [28], who demonstrated that the joint effect of job satisfaction, organizational commitment, and work engagement significantly improves performance at Bank Muamalat Surakarta. These results emphasize that employee competence, correct assignment to roles, and strong organizational commitment collectively play a critical role in achieving high performance.

Performance improves when work is organized to match employees' skills and roles, allowing tasks to be effectively distributed, coordinated, and structured. The interaction between an employee's abilities and their motivation is central to achieving results. Employees with adequate competencies can perform tasks more proficiently, while those who are highly committed to the organization are motivated to achieve and stay within the company. This commitment also helps reduce absenteeism and employee turnover, which contributes to higher overall productivity and operational effectiveness.

#### **4. Conclusion**

The findings of this study indicate that work ability, job placement, and organizational commitment all play significant roles in influencing employee performance at KPP Madya Dua Surabaya. Work ability, which includes technical, conceptual, and social competencies, positively contributes to performance outcomes. Job placement, considering employees' education, expertise, skills, and experience, also has a favorable impact on their work performance. Additionally, organizational commitment, manifested through identification with the organization, pride, active engagement, adherence to rules, and loyalty, is positively associated with employee performance. When examined together, these three factors jointly strengthen employee performance, highlighting the importance of aligning abilities, appropriate placement, and commitment for organizational effectiveness. This study contributes both practical and theoretical implications. In terms of work ability, some employees require additional support to enhance their technical expertise and problem-solving capabilities. Regarding job placement, misalignment between employees' skills, education, and assigned roles calls for careful HR planning and targeted skill development. Enhancing organizational commitment involves creating a supportive and engaging work culture where employees feel valued, involved, and motivated to contribute toward organizational objectives. Future research can utilize these results as a reference point to examine other potential factors affecting employee performance, thereby enriching the understanding of workplace productivity and efficiency.

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