



Analysis of the Effect of Remuneration, Workload, and Organizational Commitment on Organizational Effectiveness among Account Representative Employees at Primary Tax Offices (KPP Pratama) in East Jakarta

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ABSTRACT

This study aims to analyze the effect of remuneration, workload, and organizational commitment on organizational effectiveness at the Primary Tax Offices (KPP Pratama) in East Jakarta. The research employs a quantitative approach using a survey method, where data were collected through questionnaires distributed to employees. The data were analyzed using multiple linear regression to examine both partial and simultaneous effects of the independent variables on organizational effectiveness. The results indicate that remuneration has a positive and significant effect on organizational effectiveness, suggesting that better compensation systems can enhance employee performance and contribute to organizational goals. Workload also shows a positive and significant effect, indicating that an appropriate distribution of work can improve employee productivity and efficiency. Furthermore, organizational commitment has a strong positive and significant influence, reflecting that employees with higher commitment tend to contribute more effectively to the organization. Simultaneously, remuneration, workload, and organizational commitment significantly affect organizational effectiveness. These findings highlight that the combination of fair compensation, balanced workload, and strong employee commitment plays a crucial role in achieving optimal organizational performance. Therefore, organizations are encouraged to improve these aspects to enhance overall effectiveness.

KEYWORDS

Remuneration; Workload; Organizational Commitment; Organizational Effectiveness; Employee Performance

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1. Introduction

1.1. Background of the Study

The increasing dynamics of the global economic environment require Indonesia to continuously improve its competitiveness in order to compete at the international level. National competitiveness is closely related to efficiency in utilizing production factors, enabling a country to produce goods and services more effectively (Salvatore, 2000). However, achieving such efficiency depends heavily on the availability of adequate infrastructure, which generally requires long-term investment and is therefore largely the responsibility of the government. As the holder of state financial authority, the government must allocate limited resources across various expenditures, including operational costs, subsidies, regional transfers, debt obligations, and infrastructure development.

To finance these expenditures, the government relies on multiple sources of revenue such as natural resource management, state-owned enterprises, foreign loans, and international trade. Nevertheless, taxation has emerged as the most significant and sustainable source of state revenue. Over the past decade, government expenditure has increased substantially, requiring a corresponding increase in revenue generation. However, persistent budget deficits indicate that existing revenue sources are still insufficient, making tax optimization a critical strategy for achieving fiscal independence (Mondy, 2008).

Compared to neighboring countries, Indonesia's tax ratio remains relatively low, indicating that the potential for tax revenue has not been fully utilized. Despite continuous growth in nominal tax revenue and its contribution to the national budget, the tax base is still limited, as reflected in the relatively small number of registered and compliant taxpayers. This condition highlights the need for improving both tax administration and taxpayer compliance (Sugiyono, 2010).

The Directorate General of Taxes (DGT) plays a strategic role in ensuring the success of tax collection and supporting national development. Although there has been a significant increase in tax revenue over time, public perception regarding the effectiveness and integrity of tax institutions remains a challenge. To address these issues, the government has implemented comprehensive tax reforms, including organizational restructuring, modernization of administrative systems, and improvements in human resource management. These reforms aim to enhance institutional performance, accountability, and public trust.

Organizational effectiveness within public institutions such as the DGT is influenced by several factors, particularly those related to human resources. Among these factors are remuneration, workload, and organizational commitment. Proper remuneration is expected to motivate employees, reduce unethical behavior, and improve service orientation. Meanwhile, workload must be managed appropriately to prevent employee fatigue and maintain productivity. Organizational commitment also plays a crucial role, as employees with strong commitment are more likely to contribute positively toward achieving organizational goals (Ivancevich et al., 2005).

Based on these considerations, this study focuses on analyzing the influence of remuneration, workload, and organizational commitment on organizational effectiveness, particularly among Account Representatives at Tax Service Offices (KPP Pratama) in East Jakarta.

1.2. Problem Identification

Economic growth and tax revenue performance in Indonesia have shown fluctuations influenced by both internal and external factors. Issues such as budget deficits, global economic conditions, and commodity price volatility continue to affect tax revenue realization. In response, the government has implemented various fiscal and administrative policies to optimize tax collection and improve compliance. Despite these efforts, challenges remain in achieving optimal organizational effectiveness, particularly in managing human resources

within the tax administration system. Therefore, several key problems can be identified, including the effectiveness of remuneration systems, workload distribution, organizational commitment, and their impact on overall organizational performance (Allen & Meyer, 1990).

1.3. Scope of the Study

Considering the broad range of factors that may influence organizational effectiveness, this study focuses specifically on three main variables: remuneration, workload, and organizational commitment, and their impact on organizational effectiveness within KPP Pratama in East Jakarta (Mondy, 2008).

1.3.1. Research Questions

This study aims to address the following questions:

How is remuneration implemented in KPP Pratama in East Jakarta?

How is workload managed in KPP Pratama in East Jakarta?

How is organizational commitment reflected among employees?

How effective is the organization in achieving its objectives?

Does remuneration influence organizational effectiveness?

Does workload influence organizational effectiveness?

Does organizational commitment influence organizational effectiveness?

Do remuneration, workload, and organizational commitment simultaneously influence organizational effectiveness? (Hasibuan, 2006)

1.4. Research Objectives

The objectives of this study are to analyze and evaluate the implementation of remuneration, workload, and organizational commitment, as well as to examine their individual and combined effects on organizational effectiveness in KPP Pratama in East Jakarta (Allen & Meyer, 1990).

1.5. Significance of the Study

This study is expected to contribute to the development of human resource management knowledge, particularly in the public sector. For the organization, the findings may serve as a reference for improving HR management practices and enhancing organizational effectiveness. Additionally, the study may provide useful insights for future research in related fields (Hasibuan, 2006).

2. Literature Review

2.1. Theoretical Framework

2.1.1. Remuneration

Remuneration refers to additional income or rewards provided to employees to improve their performance. It is generally defined as compensation or financial and non-financial returns given by an organization in exchange for employee contributions in achieving organizational goals. According to Rivai (2004), remuneration includes all forms of compensation received by employees as a return for their work, aiming not only to fulfill economic needs but also to enhance motivation and performance.

From an administrative perspective, remuneration systems can be categorized into behavior-oriented contracts, which provide fixed salaries, and outcome-oriented contracts,

which are based on performance results. In many public sector organizations, fixed salary systems tend to reduce motivation because performance improvements are not directly rewarded (Gibson et al., 1994).

2.1.2. Remuneration System in the Public Sector

In Indonesia, remuneration has been implemented as part of bureaucratic reform, particularly in government institutions such as the Ministry of Finance. The system aims to improve employee welfare, encourage professionalism, and promote good governance. The remuneration structure is generally based on job classification, performance, and responsibility levels, resulting in significant increases in employee income compared to the previous system (Sugiyono, 2010).

2.1.3. Types of Remuneration

Remuneration consists of three main components: direct financial payments such as salaries and bonuses, indirect payments such as benefits and insurance, and non-financial rewards such as flexible working hours and work environment conditions (Sugiyono, 2010).

2.1.4. Objectives of Remuneration

Remuneration serves several strategic purposes, including attracting qualified employees, retaining high-performing staff, motivating employees to improve productivity, ensuring compliance with legal standards, and supporting organizational competitiveness. A well-designed remuneration system aligns employee interests with organizational goals and contributes to long-term sustainability (Allen & Meyer, 1990).

2.2. Workload

2.2.1. Definition of Workload

Workload is defined as the set of tasks or demands that must be completed within a certain period. It includes both physical and mental aspects, reflecting the extent to which employees utilize their energy, skills, and cognitive capacity in performing their duties. Excessive workload may lead to fatigue, stress, and decreased performance, while an appropriate workload can enhance productivity and efficiency (Robbins & Judge, 2007).

Workload can also be understood as the gap between task demands and an individual's capacity to perform those tasks. When task demands exceed capacity, performance failures may occur, highlighting the importance of workload management in organizational effectiveness (Hasibuan, 2006).

2.2.2. Measurement of Workload

Workload can be measured through subjective assessment, performance-based measurement, and physiological indicators. One commonly used method is the time-study approach, which evaluates the time required to complete tasks under specific working conditions. This method provides quantitative data on workload and performance (Robbins & Judge, 2007).

2.2.3. Factors Affecting Workload

Workload is influenced by several factors, including task characteristics, work environment, and individual differences. Task complexity, time constraints, and required accuracy can increase workload, while environmental conditions such as noise, temperature, and workplace design also play a significant role. Additionally, individual factors such as skills, motivation,

and physical condition affect how workload is perceived and managed (Mondy, 2008).

2.3. *Organizational Commitment*

2.3.4. *Definition of Organizational Commitment*

Organizational commitment refers to the degree to which employees identify with, are involved in, and are willing to remain in an organization. Robbins and Judge (2007) describe it as a condition in which individuals align themselves with organizational goals and maintain membership within the organization. High organizational commitment leads to stronger employee engagement and improved performance.

2.3.5. *Dimensions of Organizational Commitment*

Organizational commitment consists of three main components: affective commitment (emotional attachment), continuance commitment (cost-based attachment), and normative commitment (moral obligation). Employees with high commitment tend to contribute more effectively toward achieving organizational objectives and demonstrate higher levels of loyalty and professionalism.

2.4. *Organizational Effectiveness*

2.4.1. *Definition of Organizational Effectiveness*

Organizational effectiveness refers to the ability of an organization to achieve its goals efficiently and appropriately. It reflects how well an organization utilizes its resources to produce desired outcomes. Effectiveness is often measured by comparing actual outputs with targeted outputs (Robbins & Judge, 2007).

2.4.2. *Factors Influencing Organizational Effectiveness (Allen & Meyer, 1990)*

Organizational effectiveness is influenced by various factors, including organizational structure, work environment, employee characteristics, and management practices. These factors interact to determine how well an organization performs and adapts to changes (Sugiyono, 2010).

2.4.3. *Approaches to Measuring Effectiveness*

There are several approaches to measuring organizational effectiveness, including the resource approach, process approach, and goal approach. Each approach emphasizes different aspects of organizational performance, such as input utilization, internal processes, and achievement of objectives (Hasibuan, 2006).

2.4.4. *Conceptual Framework*

The conceptual framework of this study is based on the relationships between remuneration, workload, and organizational commitment as independent variables, and organizational effectiveness as the dependent variable. Previous studies indicate that remuneration can improve performance, workload influences employee productivity, and organizational commitment strengthens employee contributions toward organizational goals (Allen & Meyer, 1990).

2.4.5. *Hypotheses*

Remuneration has a positive effect on organizational effectiveness. Workload has a positive effect on organizational effectiveness. Organizational commitment has a positive effect on

organizational effectiveness. Remuneration, workload, and organizational commitment simultaneously have a positive effect on organizational effectiveness (Allen & Meyer, 1990).

3. Research Object and Method

3.1. Research Object

The object of this study consists of remuneration, workload, organizational commitment, and organizational effectiveness among Account Representatives at KPP Pratama in East Jakarta . This study aims to analyze the relationship between these variables within a public sector organizational context (Robbins & Judge, 2007).

3.2. Research Location and Time

This research was conducted at KPP Pratama offices across East Jakarta. The study took place from April 2015 to July 2015, covering proposal preparation, data collection, data analysis, and report writing (Ivancevich et al., 2005).

3.3. Operationalization of Variables

3.3.1. Independent Variables

The independent variables in this study are remuneration, workload, and organizational commitment (Ivancevich et al., 2005). Remuneration refers to all forms of compensation provided to employees in return for their contributions. According to Dessler, remuneration consists of direct financial payments such as salaries and bonuses, indirect financial payments such as allowances and insurance, and non-financial rewards such as flexible working hours and workplace prestige. (Allen & Meyer, 1990)

Workload refers to the amount and complexity of tasks assigned to employees within a specific time period. It is influenced by task distribution, task complexity, time constraints, and required accuracy. Environmental factors such as temperature, lighting, and workspace design also affect workload. In addition, individual conditions such as physical fitness, skills, and cognitive ability influence how workload is perceived. (Mondy, 2008)

Organizational commitment refers to the degree to which employees are emotionally attached to and involved in the organization. It consists of three dimensions: affective commitment (desire to stay), continuance commitment (need to stay), and normative commitment (obligation to stay).

3.3.2 Dependent Variable

The dependent variable in this study is organizational effectiveness. Organizational effectiveness reflects the extent to which an organization achieves its goals. Organizational effectiveness is influenced by organizational characteristics, environmental conditions, employee characteristics, and management practices. These include organizational structure, internal and external environments, individual differences, and managerial strategies. (Hasibuan, 2006)

3.4. Sampling Method

The population of this study consists of 196 Account Representatives working at KPP Pratama in East Jakarta (Ivancevich et al., 2005).

The sampling technique used is probability sampling, which ensures that each member of the population has an equal chance of being selected (Gibson et al., 1994).

Based on Arikunto's sampling guideline, 50% of the population was selected, resulting in a sample size of 98 respondents (Ivancevich et al., 2005).

3.5. Data Collection Methods

The data collection methods used in this study include: (Ivancevich et al., 2005)
Survey, conducted by distributing questions to respondents (Gibson et al., 1994).
Interview, conducted either in a structured or unstructured manner to obtain in-depth information (Ivancevich et al., 2005).
Questionnaire, used as the primary instrument consisting of written questions answered by respondents (Hasibuan, 2006).
Observation, conducted to directly observe field conditions (Sugiyono, 2010).
Library research, conducted by reviewing books, literature, and relevant documents (Gibson et al., 1994).

3.6. Research Instrument

The research instrument used in this study is a questionnaire. The data collected are primary data obtained directly from respondents (Ivancevich et al., 2005).
The respondents are Account Representatives working at KPP Pratama in East Jakarta (Robbins & Judge, 2007).

3.7. Data Analysis Method

3.7.1 Descriptive Analysis

Descriptive analysis is used to describe the data using statistical measures such as mean, median, mode, and standard deviation. Data processing is conducted using SPSS software. (Robbins & Judge, 2007)

3.7.2. Data Quality Testing

Validity Test

Validity testing is used to measure whether the instrument accurately measures the intended variables. The Pearson Product Moment formula is used: (Ivancevich et al., 2005)

$$r = (\sum XY - \sum X \sum Y) / \sqrt{[(\sum X^2 - (\sum X)^2)(\sum Y^2 - (\sum Y)^2)]}$$

An item is considered valid if r calculated is greater than r table at a significance level of 0.05. (Ivancevich et al., 2005)

Reliability Test

Reliability testing is used to measure consistency. The Cronbach's Alpha formula is used: (Gibson et al., 1994)

$$\alpha = (k / (k - 1)) [1 - (\sum \sigma^2 / \sigma^2 \text{ total})]$$

An instrument is considered reliable if $\alpha \geq 0.60$.

3.7.3. Classical Assumption Test

Normality Test

This test is used to determine whether the data are normally distributed. It can be conducted using the Kolmogorov-Smirnov test. Data are considered normal if the significance value is greater than 0.05. (Gibson et al., 1994)

Heteroscedasticity Test

This test is used to determine whether variance inequality occurs in the residuals. It is analyzed using a scatterplot. A good model shows no specific pattern. (Sugiyono, 2010)

Multicollinearity Test

This test is used to detect correlation among independent variables. A good regression model should not have multicollinearity, which can be identified through tolerance and VIF values (Gibson et al., 1994).

3.7.4. Hypothesis Testing

Simple Linear Regression

Used to analyze the effect of one independent variable on the dependent variable: (Ivancevich et al., 2005)

$$Y = a + bX + e$$

Multiple Linear Regression

Used to analyze the effect of multiple independent variables: (Mondy, 2008)

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:

Y = Organizational effectiveness

X₁ = Remuneration

X₂ = Workload

X₃ = Organizational commitment

a = constant

b = regression coefficient

e = error (Robbins & Judge, 2007)

t-test

Used to determine the partial effect of each independent variable. (Ivancevich et al., 2005)

Criteria:

If t calculated > t table, the effect is significant. (Sugiyono, 2010)

F-test

Used to determine the simultaneous effect of independent variables. (Ivancevich et al., 2005)

$$F = (R^2 / (k - 1)) / ((1 - R^2) / (n - k))$$

Correlation Coefficient

Used to measure the strength of the relationship between variables. (Ivancevich et al., 2005)

Coefficient of Determination

Used to measure the proportion of variance explained: (Gibson et al., 1994)

$$KD = r^2 \times 100\%$$

4. Research Results And Discussion

4.1. General Description of the Organization

The Tax Service Office (KPP) is a working unit under the Directorate General of Taxes that provides taxation services to the public, both registered and unregistered taxpayers, within its operational area. Since 2002, the Tax Service Office has undergone a modernization process in terms of system and organizational structure, shifting from a tax-type-based system to a function-based organization.

The modern KPP is a merger of conventional Tax Offices and Tax Audit and Investigation Offices. Initially, in 2002, two Large Tax Offices (LTO) were established to handle the 300 largest corporate taxpayers in Indonesia, focusing on income tax (PPh) and value-added tax (PPN). In 2003, ten Special Tax Offices were established, covering state-owned enterprises, foreign investment companies, and publicly listed companies. In 2004, Medium Tax Offices (MTO) were formed, followed by the establishment of Primary Tax Offices (STO/KPP Pratama) between 2006 and 2008, which handle the largest number of taxpayers.

KPP Pratama plays a strategic role as the frontline institution in increasing the national tax ratio. It carries out functions such as tax data processing, taxpayer registration, tax assessment, supervision, consultation, and enforcement in accordance with applicable regulations. (Allen & Meyer, 1990)

In East Jakarta, there are seven KPP Pratama offices, including Pasar Rebo, Kramat Jati, Pulogadung, Matraman, Duren Sawit, Cakung Satu, and Cakung Dua. These offices are responsible for tax services, supervision, and outreach activities. (Sugiyono, 2010)

4.2. Respondent Description

This study distributed questionnaires to 98 employees, but only 77 responses were returned and processed. The respondent characteristics are described as follows. (Robbins & Judge, 2007)

Based on gender, the majority of respondents were female, totaling 48 individuals (62.34%), while male respondents accounted for 29 individuals (37.66%). This indicates a higher representation of female employees in the sampled population.

Based on educational background, most respondents held a bachelor's degree (S1), accounting for 77.9%, followed by diploma holders (11.7%) and master's degree holders (10.4%). This shows that the workforce is dominated by employees with undergraduate education.

Based on years of service, the majority of respondents had worked between 11–15 years (28.57%) and 15–20 years (27.27%), indicating a relatively experienced workforce.

Based on rank, most respondents were in rank III/b (53.25%), with positions generally held as Account Representatives.

4.3. Validity and Reliability Test

Validity refers to the degree to which an instrument accurately measures what it is intended to measure. An item is considered valid if the calculated correlation coefficient (r count) is greater than the r table value. In this study, with 30 initial respondents and a significance level of 5%, the r table value is 0.361.

Reliability refers to the consistency of the measurement instrument. A variable is considered reliable if the Cronbach's Alpha value is greater than 0.60. (Robbins & Judge, 2007)

For the remuneration variable, all items were declared valid, with r values exceeding 0.361. The reliability test showed a Cronbach's Alpha value of 0.912, indicating high reliability. (Ivancevich et al., 2005)

For the workload variable, all items were also valid, with a Cronbach's Alpha value of 0.905, confirming strong reliability. (Sugiyono, 2010)

For the organizational commitment variable, all items met the validity criteria, and the reliability test produced a Cronbach's Alpha value of 0.850. (Ivancevich et al., 2005)

For the organizational effectiveness variable, all items were valid, with a Cronbach's Alpha value of 0.928, indicating excellent reliability. (Hasibuan, 2006)

These results confirm that all research instruments used in this study are both valid and reliable. (Allen & Meyer, 1990)

4.4. Descriptive Statistics

4.4.1. Remuneration Variable

The remuneration variable has a mean value of 45.52, with a standard deviation of 10.89. The median value is 46, indicating that the data distribution is relatively normal as the mean and median are close. The minimum score is 24, and the maximum score is 75, showing a relatively wide variation in responses. The frequency distribution indicates that the dominant response falls under the "disagree" category (28.03%), suggesting that respondents tend to perceive remuneration as less satisfactory.

4.4.2. Workload Variable

The workload variable has a mean value of 52.29 and a standard deviation of 9.75. The median value is 53, indicating a normal distribution pattern. The frequency distribution shows that the dominant response is "agree" (43.96%), indicating that respondents generally perceive their workload as appropriate and manageable.

4.4.3. Organizational Commitment Variable

The organizational commitment variable has a mean value of 43.00 with a standard deviation of 6.71. The mean and median values are equal, indicating a well-centered data distribution. The dominant response category is “agree” (47.84%), suggesting that employees generally demonstrate a high level of commitment to the organization.

4.4.4. Organizational Effectiveness Variable

The organizational effectiveness variable has a mean value of 48.21 and a standard deviation of 8.96. The median value is 48, indicating a normal distribution. The dominant response is “agree” (48.8%), suggesting that respondents perceive the organization as effective in achieving its goals.

4.5. Data Analysis and Hypothesis Testing

4.5.1. Classical Assumption Test

A regression model can be considered an unbiased estimator (BLUE: Best Linear Unbiased Estimator) if it meets classical assumptions, namely no heteroscedasticity, no multicollinearity, and no autocorrelation.

Normality Test

The normality test is conducted to determine whether the data are normally distributed. A normal distribution indicates that the empirical data reflect the population characteristics. Based on the histogram, the data distribution forms a bell-shaped curve, indicating that the data are normally distributed. (Ivancevich et al., 2005)

Multicollinearity Test

The multicollinearity test aims to identify whether there is a high correlation among independent variables. This study uses the Variance Inflation Factor (VIF) approach. A regression model is considered free from multicollinearity if the VIF value is less than 10.

The results show that all independent variables have VIF values below 10 (Remuneration = 2.350; Workload = 3.552; Organizational Commitment = 2.295). Therefore, it can be concluded that there is no multicollinearity among the independent variables .

Heteroscedasticity Test

The heteroscedasticity test is used to examine whether the variance of residuals differs across observations. Based on the scatterplot, the data points are randomly distributed without forming a specific pattern. This indicates that there is no heteroscedasticity in the regression model. (Sugiyono, 2010)

4.5.2. Effect of Remuneration on Organizational Effectiveness

The regression equation obtained is:

$$Y = 22.892 + 0.556X_1$$

The constant value of 22.892 indicates that if remuneration is zero, the organizational effectiveness score is 22.892. The regression coefficient of 0.556 shows that an increase of one unit in remuneration will increase organizational effectiveness by 0.556 units. (Hasibuan, 2006)

Hypothesis testing using the t-test shows that t count (7.945) is greater than t table (1.9921), and the significance value (0.000) is less than 0.05. Therefore, the null hypothesis is rejected, indicating that remuneration has a positive and significant effect on organizational effectiveness.

The correlation coefficient (R) is 0.676, indicating a strong positive relationship. The coefficient of determination (R^2) is 0.457, meaning that remuneration explains 45.7% of the variation in organizational effectiveness, while the remaining 54.3% is influenced by other factors.

4.5.3. Effect of Workload on Organizational Effectiveness

The regression equation obtained is:

$$Y = 7.814 + 0.773X_2$$

The constant value of 7.814 indicates that if workload is zero, the organizational effectiveness score is 7.814. The regression coefficient of 0.773 indicates that an increase of one unit in workload increases organizational effectiveness by 0.773 units. (Ivancevich et al., 2005)

The t-test results show that t count (13.470) is greater than t table (1.9921), and the significance value (0.000) is less than 0.05. Therefore, the null hypothesis is rejected, indicating that workload has a positive and significant effect on organizational effectiveness.

The correlation coefficient (R) is 0.841, indicating a very strong relationship. The coefficient of determination (R^2) is 0.708, meaning that workload contributes 70.8% to organizational effectiveness.

4.5.4. Effect of Organizational Commitment on Organizational Effectiveness

The regression equation obtained is:

$$Y = 7.969 + 0.936X_3$$

The constant value of 7.969 indicates that if organizational commitment is zero, the effectiveness score is 7.969. The regression coefficient of 0.936 indicates that an increase of one unit in organizational commitment increases effectiveness by 0.936 units. (Sugiyono, 2010)

The t-test results show that t count (8.522) is greater than t table (1.9921), and the significance value (0.000) is less than 0.05. Therefore, the null hypothesis is rejected, indicating that organizational commitment has a positive and significant effect on organizational effectiveness.

The correlation coefficient (R) is 0.701, indicating a strong positive relationship. The coefficient of determination (R^2) is 0.492, meaning that 49.2% of organizational effectiveness is explained by organizational commitment.

4.5.5. Simultaneous Effect of Remuneration, Workload, and Organizational Commitment on Organizational Effectiveness

The multiple regression equation obtained is:

$$Y = 4.375 + 0.070X_1 + 0.605X_2 + 0.210X_3$$

The constant value of 4.375 indicates that if all independent variables are zero, organizational effectiveness is 4.375. (Mondy, 2008)

The coefficient of remuneration (0.070) shows a positive but relatively small contribution. The coefficient of workload (0.605) indicates a strong positive influence, while organizational commitment (0.210) also contributes positively.

The F-test results show that F count (63.143) is greater than F table (2.7300), and the significance value (0.000) is less than 0.05. Therefore, the null hypothesis is rejected, indicating that remuneration, workload, and organizational commitment simultaneously have a significant effect on organizational effectiveness.

The correlation coefficient (R) is 0.850, indicating a very strong relationship between all independent variables and organizational effectiveness. The coefficient of determination (R^2) is 0.722, meaning that 72.2% of organizational effectiveness is explained by the three variables, while the remaining 27.8% is influenced by other factors.

5. Conclusion And Recommendations

5.1. Conclusion

Based on the results of the research and data analysis regarding the influence of remuneration, workload, and organizational commitment, both partially and simultaneously, on

organizational effectiveness at KPP Pratama in East Jakarta, several conclusions can be drawn.

First, remuneration has been proven to have a positive and significant effect on organizational effectiveness. The regression equation indicates that remuneration contributes directly to improving organizational effectiveness, as shown by the equation $Y = 22.892 + 0.556X_1$. This finding is further supported by the results of the t-test, where the calculated t-value (7.945) is greater than the critical t-value (1.9921), and the significance value (0.000) is lower than the alpha level (0.05). Therefore, the null hypothesis is rejected. This result implies that remuneration plays an important role in shaping employees' performance and organizational outcomes. When employees perceive that the compensation they receive is fair, competitive, and aligned with their workload and responsibilities, they are more likely to be motivated, productive, and committed to achieving organizational goals. Thus, improving remuneration systems can be considered a strategic effort to enhance organizational effectiveness.

Second, workload also has a positive and significant effect on organizational effectiveness. The regression equation $Y = 7.814 + 0.773X_2$ shows that workload contributes positively to organizational performance. The t-test results further confirm this relationship, with a calculated t-value of 13.470 exceeding the t-table value of 1.9921, and a significance value of 0.000, which is below the alpha threshold of 0.05. Therefore, the null hypothesis is rejected. This finding suggests that an appropriate and well-managed workload can enhance employee productivity and organizational performance. Workload that is aligned with employees' capabilities and supported by a conducive work environment can stimulate motivation, efficiency, and effectiveness. However, it is also important to ensure that workload distribution remains balanced to avoid excessive pressure that could negatively affect employee well-being.

Third, organizational commitment is found to have a positive and significant effect on organizational effectiveness. The regression equation $Y = 7.969 + 0.936X_3$ indicates that organizational commitment has the strongest coefficient among the independent variables, suggesting a substantial contribution to organizational effectiveness. The t-test results show that the calculated t-value (8.522) is greater than the t-table value (1.9921), and the significance value (0.000) is less than 0.05. Therefore, the null hypothesis is rejected. This result highlights the importance of fostering a strong sense of belonging and loyalty among employees. Employees who are committed to the organization are more likely to demonstrate higher levels of responsibility, engagement, and willingness to contribute to organizational success. Organizational commitment can be strengthened through effective leadership, fair policies, and a supportive work environment.

Furthermore, the results of the simultaneous analysis indicate that remuneration, workload, and organizational commitment collectively have a significant effect on organizational effectiveness. The multiple regression equation $Y = 4.375 + 0.070X_1 + 0.605X_2 + 0.210X_3$ demonstrates that all three variables contribute positively when analyzed together. The F-test results show that the calculated F-value (63.143) is significantly higher than the F-table value (2.7300), with a significance level of 0.000, which is below 0.05. Therefore, the null hypothesis is rejected, confirming that these variables simultaneously influence organizational effectiveness.

This finding suggests that organizational effectiveness is not determined by a single factor but rather by the combined interaction of multiple variables. Among these variables, workload appears to have the strongest influence, followed by organizational commitment and remuneration. The coefficient of determination indicates that 72.2% of organizational effectiveness is explained by these three variables, while the remaining percentage is influenced by other factors not included in this study.

Overall, this study confirms that improving remuneration systems, managing workload effectively, and strengthening organizational commitment are key strategies for enhancing organizational effectiveness. These factors should be integrated into organizational policies and management practices to achieve optimal performance outcomes.

5.2. Recommendations

Based on the conclusions derived from this study, several recommendations can be proposed to improve organizational effectiveness.

First, regarding remuneration, management should continuously evaluate and improve the existing compensation system. Fair and competitive remuneration is essential to maintaining employee satisfaction and motivation. Organizations should ensure that salaries, incentives, and benefits are aligned with employees' performance, responsibilities, and market standards. In addition, non-financial rewards such as recognition, career advancement opportunities, and work-life balance should also be considered as part of a comprehensive remuneration strategy. By doing so, employees will feel valued and motivated to contribute more effectively to organizational goals.

Second, with respect to workload, management should ensure that task distribution is balanced and aligned with employees' capabilities. Workload should be designed in a way that challenges employees without causing excessive stress or burnout. Providing adequate resources, clear job descriptions, and supportive supervision can help employees manage their workload more effectively. Additionally, organizations should consider implementing flexible work arrangements and regular workload evaluations to maintain employee well-being and productivity. A well-managed workload can enhance efficiency, reduce errors, and improve overall organizational performance.

Third, in terms of organizational commitment, organizations should develop programs and initiatives that foster employee engagement and loyalty. This can be achieved through effective communication, participative decision-making, and leadership practices that emphasize trust and support. Training and development programs can also help employees feel more connected to the organization by enhancing their skills and career prospects. Furthermore, creating a positive organizational culture that values teamwork, transparency, and fairness can strengthen employees' emotional attachment to the organization. As a result, employees will be more willing to contribute to organizational success.

Finally, for future research, it is recommended to expand the scope of the study by including additional variables that may influence organizational effectiveness, such as leadership style, organizational culture, job satisfaction, and employee engagement. Future studies may also consider using larger and more diverse samples across different institutions or sectors to enhance the generalizability of the findings. By doing so, researchers can provide a more comprehensive understanding of the factors affecting organizational effectiveness.

In conclusion, this study provides valuable insights into the role of remuneration, workload, and organizational commitment in enhancing organizational effectiveness. Organizations are encouraged to adopt a holistic approach that integrates these factors into their strategic management practices to achieve sustainable performance and long-term success.

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