



The Influence of Organizational Culture, Communication and Work Environment on Organizational Commitment at the East Medan Pratama Tax Service Office

Melani Bono Sijabat¹, Fery Rinaldy², Mannaria Nita Lumban Tobing³, Andi Hasian⁴, Zenni Riana^{5*}, Edi Suprayitno⁶

Fakultas Ekonomi dan Bisnis, Universitas Islam Sumatera Utara

Corresponding Author: Zenni Riana zenni.riana@fe.uisu.ac.id

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ABSTRACT

This study explores the influence of organizational culture, communication and work environment on organizational commitment at the East Medan Pratama Tax Service Office. The survey method was used with respondents from active employees. The results of the regression analysis show that organizational culture, communication and work environment are significantly related to organizational commitment. Organizational culture and communication play a dominant role in forming commitment. These findings highlight the importance of strengthening a positive culture and effective communication in increasing employee commitment. Managerial implications and recommendations for practitioners are presented to improve the quality of the work environment and overall organizational performance.

INTRODUCTION

HR (HR) is perhaps the main element that couldn't actually be isolated from an association, the two establishments and organizations. HR is additionally the key that determines the advancement of the organization. An association is frequently perceived collectively as a group as a group of individuals who meet up and cooperate in an organized manner to accomplish a particular objective or various objectives that have been set together. With the end goal of accomplishing hierarchical objectives, the issues looked at by the executives are not just found in natural substances, work apparatuses, machines, cash and the workplace, but additionally include representatives (HR) who oversee other non-HR.

The progress of an association in accomplishing its objectives and completing its administrative capabilities depends generally on the nature of its HR. High authoritative responsibility is extremely fundamental in an association. Individuals from the association who are focused on their association will endeavor genuinely to make the association fruitful. Hierarchical responsibility is a more substantial type of unwaveringness that should be visible in the degree to which workers commit consideration, thoughts, and obligations with the end goal of accomplishing hierarchical objectives. The existence of a commitment can be an encouragement for someone to work better or even vice versa cause someone to leave his job, due to a demand for other commitments. Based on the observations of researchers at the East Medan Pratama Tax Service Office, there is a phenomenon that employee commitment at work has not been optimal, this can be seen from some employees who are not on time or arrive late to work. There are also employees who sometimes do not enter without information or notice. This is due to the communication factor between leaders and subordinates in the company has not been maximized, in addition, there is an assumption that employees while working at the East Medan Pratama Tax Service Office feel dissatisfied because of lack of attention from the leadership so that their individual commitment to the organization has not been maximized.

LITERATURE REVIEW

Hierarchical endeavors in expanding the hierarchical responsibility of its representatives can't be isolated from the hierarchical culture applied, where authoritative culture is a rule or essential supposition applied by workers in acting in an association. As per Ramezan (2016), hierarchical culture is a conviction and moral guideline of hierarchical individuals that assumes a significant part in the association's administration framework. Representatives who have high authoritative responsibility should be visible in their work fulfillment in association. Hierarchical culture, because of common understanding, will cause the individuals in the association to have a feeling of obligation to execute significant parts of hierarchical culture. This will encourage the emergence of goodwill or commitment of members to the organization that houses it.

Furthermore, a factor that can affect organizational commitment is communication. Communication is an exchange of information carried out by employees in order to carry out work in the company. Communication is needed as a provision of information between employees in carrying out duties. Communication is impossible without interaction between humans both individually and in groups. According to Jalaludin (2008: 13) effective communication is communication that is able to produce attitude changes in people seen in communication. The purpose of effective communication is to make it easier to understand the message conveyed between the messenger and receiver so that the language is clearer, complete, the sender and feedback are balanced, and practice using nonverbal language well.

Another variable that can influence authoritative responsibility is the workplace. The workplace is a significant variable that can bring about ideal use of HR for organizations. Agreeable and wonderful work space conditions will uphold or propel representatives to work appropriately, accurately and suitably, which thus can increment high work proficiency, which can be utilized as an instrument towards accomplishing office objectives. Associations need to establish and keep a decent workplace in light of the fact that a decent workplace will actually want to create a functioning climate that can make representatives work harder and, naturally, can likewise increase representative work efficiency, which directly affects worker work fulfillment. The advantages of a protected and solid workplace that works on the nature of the work life of its representatives are to increase work efficiency, increment proficiency and the nature of additional serious representatives, as well as noteworthy adaptability and versatility because of expanded cooperation and a sense of pride. Surito (2019) directed an examination entitled The Impact of Work Discipline and the Workplace on the Hierarchical Responsibility of Malikussaleh College Representatives. The outcomes of this study are that the workplace meaningfully affects the authoritative responsibility of workers at Malikussaleh University.

METHODOLOGY

This exploration was led at the East Medan Pratama Duty Administration Office situated at Jalan Sukamulia Number 17A, Medan City, North Sumatra Area, postal division 20152. The population in this study was all workers of the Madya Dua Medan Duty Administration Office, adding up to 95 individuals. Assuming that the subject is under 100 individuals, it is ideal to take every one of them; assuming the subject is huge or beyond 100 individuals, it tends to be taken at 10-15%, 20-25%, or more. Since the review population is still under 100, the example in this study decided the whole populace added up to 93 individuals (an absolute example) barring the Head of Office. Information assortment strategies include polls, meetings, perceptions, and documentation. Research instruments in research utilize Likert scales. Information examination strategies use information quality tests, which incorporate legitimacy tests,

dependability tests, old-style suspicion tests, different direct relapse investigations, speculation tests, F tests, and assurance coefficient tests.

RESEARCH RESULT

Research result

Data Quality Test

1. Validity Test

Testing the realness of the instrument should be clear in the part Changed Thing Rigid Affiliation. If we expect that the affiliation number is more indispensable than the assessment number ($r\text{-count} > r\text{-table}$), then, at that point, the instrument ought to be certified.

Table 1. Validity test

Variabel	Instrumen	r-hitung	r-tabel	Keterangan
Budaya organisasi (X1)	1) BO1	0.526	0.203	Valid
	2) BO2	0.622	0.203	Valid
	3) BO3	0.489	0.203	Valid
	4) BO4	0.722	0.203	Valid
	5) BO5	0.526	0.203	Valid
	6) BO6	0.497	0.203	Valid
	7) BO7	0.549	0.203	Valid
	8) BO8	0.432	0.203	Valid
	9) BO9	0.593	0.203	Valid
	10) BO10	0.522	0.203	Valid
Komunikasi (X2)	1) K1	0.588	0.203	Valid
	2) K2	0.669	0.203	Valid
	3) K3	0.380	0.203	Valid
	4) K4	0.605	0.203	Valid
	5) K5	0.533	0.203	Valid
	6) K6	0.508	0.203	Valid
	7) K7	0.677	0.203	Valid
	8) K8	0.658	0.203	Valid
	9) K9	0.647	0.203	Valid
	10) K10	0.554	0.203	Valid
Lingkungan kerja (X3)	1) LK1	0.663	0.203	Valid
	2) LK2	0.704	0.203	Valid
	3) LK3	0.559	0.203	Valid
	4) LK4	0.670	0.203	Valid
	5) LK5	0.611	0.203	Valid
	6) LK6	0.592	0.203	Valid
	7) LK7	0.604	0.203	Valid
	8) LK8	0.689	0.203	Valid
	9) LK9	0.593	0.203	Valid
	10) LK10	0.716	0.203	Valid
Komitmen organisasi (Y)	1) KP1	0.690	0.203	Valid
	2) KP2	0.582	0.203	Valid
	3) KP3	0.533	0.203	Valid
	4) KP4	0.640	0.203	Valid
	5) KP5	0.675	0.203	Valid
	6) KP6	0.596	0.203	Valid
	7) KP7	0.622	0.203	Valid
	8) KP8	0.576	0.203	Valid
	9) KP9	0.514	0.203	Valid

10) KP10	0.509	0.203	Valid
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Source : Research Results 2023

2. Reliability Test

Reliability tests are performed to single out the slim chance that the concentrating on contraption involved strong regions for is remains clear expecting the assessment is reiterated. A blueprint ought to be solid in the event that Cronbach's Alpha is more conspicuous than 0.6. This shows that the evaluation information is accounted strong regions for.

Table 2. Reliability Test

Variabel	Cronbach's Alpha	Batas Reliabilitas	Keterangan
Budaya organisasi (X1)	0.731	0.6	Reliabel
Komunikasi (X2)	0.741	0.6	Reliabel
Lingkungan kerja (X3)	0.756	0.6	Reliabel
Komitmen organisasi (Y)	0.747	0.6	Reliabel

Source: Research Results 2023

From the data of table 3.2 above, it can be seen that the results of the reliability test calculation show that Cronbach's alpha in each column of the variable is greater than 0.6 (reliability limit), so it can be declared that the instrument is reliable.

3. Classical Assumption Test

a. Normality Test

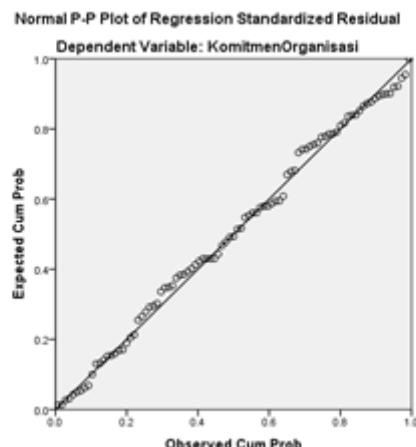


Figure 1. Data Normality Test Graph

Considering figure 3.1 above, it might be seen that the data spreads around the bend to corner line and trails behind the aside line on the histogram frame, it is ordinary to show that the dispersing plan. So it will, generally speaking, started that considering the P plot outline, the apostatize model satisfies the conventionality question.

b. Multicollinearity Test

Table 3. Multicollinearity Test

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	BudayaOrganisasi	.558	1.792
	Komunikasi	.417	2.397
	LingkunganKerja	.402	2.484

a. Dependent Variable: KomitmenOrganisasi

Source : Research Results 2023

The hindrance regard shows that there is no free part that has a versatility worth of under 0.10, which implies there is no relationship between's free factors or multicollinearity doesn't occur. The results of working out the value of the progress extension factor (VIF) in this way show the very same thing: there is no one variable that has a VIF worth of more than 10. So it will generally be normal that there is no multicollinearity between free figures that fall away from the confidence model.

c. Heteroscedasticity Test

Testing the assumption of heteroscedasticity acknowledged that the fall away from the confidence model didn't occur heteroscedasticity. Considering everything, there is a closeness on the other hand, of residuals beginning with one insight then onto the going with. The consequences of the heteroscedasticity test ought to be noticeable in figure 3.2 under:

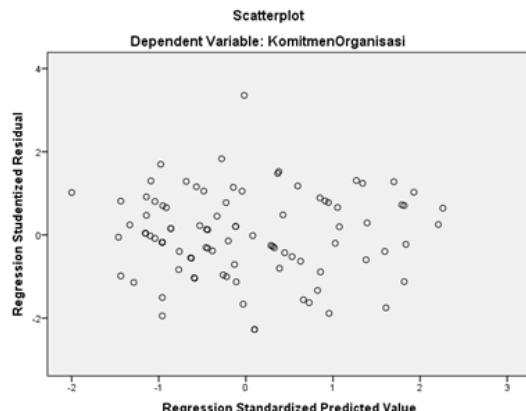


Figure 2. Heteroscedasticity Test

4. Hypothesis Test

a. Uji t

Table 4. t test

Coefficients^a

Model		Unstandardized Coefficients		Beta	t	Sig.
		B	Std. Error			
1	(Constant)	7.215	3.455		2.088	.040

BudayaOrganisasi	.249	.097	.241	2.558	.012
Komunikasi	.117	.109	.117	1.074	.286
LingkunganKerja	.464	.108	.477	4.307	.000

a. Dependent Variable: KomitmenOrganisasi

Source: Data processed 2023

Considering the table above, it is understood that the decided t worth of each and every independent variable somewhat impacts the dependent variable, to be explicit:

1. The various leveled culture variable has a p-regard (in the Sig. section) of $0.012 < 0.05$ means basic, while t count $2.558 >$ from t table 1.987 means colossal. This infers that various leveled culture fundamentally influences definitive obligation.
2. The correspondence variable has a p-regard (in the Sig. part) of $0.286 > 0.05$ means unimportant, while t count $1.074 <$ of t table 1.987 means insignificant. This infers that correspondence seriously influences various leveled liability.
3. The work environment variable has a p-regard (in the Sig. portion) of $0.000 < 0.05$ means basic, while t count $4.307 >$ of t table 1.987 means immense. This suggests that the work environment seriously influences legitimate liability.

b. Uji F

Table 5. Simultaneous Test (F Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	593.238	3	197.746	37.820	.000 ^b
	Residual	465.342	89	5.229		
	Total	1058.581	92			

a. Dependent Variable: KomitmenOrganisasi

b. Predictors: (Constant), LingkunganKerja, BudayaOrganisasi, Komunikasi

In light of the F test or Anova test or concurrent test above, F count is gotten at 37.820 at $\alpha = 5\%$ or 0.05 with a huge degree of 0.000 on the grounds that the likelihood esteem (0.000) is a lot more modest than 0.05 , the relapse model can be utilized to anticipate that hierarchical culture (X_1), correspondence (X_2), and workplace (X_3) as autonomous factors together (at the same time) influence hierarchical responsibility (Y). All in all, hierarchical culture (X_1), correspondence (X_2), and workplace (X_3) at the same time impact authoritative responsibility, since F counts $>$ F table which is $37.820 > 2.71$. This intends that if authoritative culture (X_1), correspondence (X_2), and workplace (X_3) are mutually applied in the association, it will affect expanding hierarchical responsibility (Y), while if hierarchical culture (X_1), correspondence (X_2), and

workplace (X3) are not applied together, it will affect diminishing authoritative responsibility (Y).

c. Determination Coefficient Analysis (R2)

Tabel 6. Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.749 ^a	.560	.546	2.287	

a. Predictors: (Constant), LingkunganKerja, BudayaOrganisasi, Komunikasi

Source : Data processed 2023

The handled outcomes in the table above show the worth of the changed coefficient of assurance (R2) (Changed R Square) of 0.560. This implies that 56.0% of the reliant variable (hierarchical responsibility) is impacted or made sense of by autonomous factors, in particular authoritative culture, correspondence and workplace and the leftover 46.0% (100 percent - 56.0%) is affected or made sense of by different factors outside the factors utilized in this review.

Regression Equation Results

Table 6. Multiple Linear Regression Test Coefficients^a

Coefficients^a

Model	B	Unstandardized Coefficients		Beta	t	Sig.
			Standardized Coefficients			
1	(Constant)	7.215	3.455		2.088	.040
	BudayaOrganisasi	.249	.097	.241	2.558	.012
	Komunikasi	.117	.109	.117	1.074	.286
	LingkunganKerja	.464	.108	.477	4.307	.000

a. Dependent Variable: KomitmenOrganisasi

Source: Data processed 2023

The regression equation that has been formulated is carried out data processing so that the final equation is obtained, namely:

$$Y = 7,215 + 0,249X1 + 0,117X2 + 0,464X3$$

In this relapse model, the worth of the steady recorded at 7.215 can be deciphered in the event that the free factor in the model is thought to be equivalent to nothing, or if the free factor for this situation –hierarchical culture, correspondence and workplace – is applied, then authoritative responsibility will increase by 7.215 units. The worth of relapse coefficient 1 of 0.249 in this study can be deduced from the fact that the authoritative culture variable (X1) influences hierarchical responsibility (Y). This shows that when the hierarchical culture is met, the association's responsibility will increase by 0.249 units. The worth of relapse coefficient β_2 of 0.117 in this study can be deduced from the fact that the correspondence variable (X2) meaningfully

affects hierarchical responsibility (Y). This shows that when the correspondence variable is met, the association's responsibility won't increment by 0.117 units. The worth of relapse coefficient β_3 of 0.464 in this study can be deciphered to indicate that the workplace variable (X3) emphatically affects authoritative responsibility (Y). This shows that when the workplace factors are met, the association's responsibility will increase by 0.464 units.

DISCUSSION

1. The Influence of Organizational Culture, Communication and Work Environment on Organizational Commitment

In testing the hypothesis based on the calculation results, it can be said that organizational culture, communication and work environment simultaneously have a positive and significant effect on organizational commitment at the East Medan Pratama Tax Service Office. Thus simultaneously the results of this study have been in accordance with the theory that states that organizational culture, communication and work environment are significant to organizational commitment.

The positive and significant influence of organizational culture, communication and work environment implemented at the East Medan Pratama Tax Service Office, will increase organizational commitment. This means that organizational culture, communication and work environment have an important role in increasing organizational commitment. It also shows that feel happy to spend my career in this organization, feel proud to be part of this organization, feel as if organizational problems become personal problems, still trust and be loyal to one organization, if I am offered for a better job in another, I will not leave this company, taught to believe that one must be loyal to one's organization, It will be very difficult for me to leave the organization now, even if I want to, too much in my life will be disrupted if I decide to leave my organization now, at this time, staying with the organization is a necessity that I really want, one of the reasons I want to continue working in this organization is that if I leave the organization it will sacrifice the benefits that my organization provides that are not obtained from other companies.

2. The Influence of Organizational Culture on Organizational Commitment

Partially, the results of this study show that organizational culture has a positive and significant effect on organizational commitment at the East Medan Pratama Tax Service Office. This influence shows that organizational culture is in line with organizational commitment or in other words the fulfillment of organizational culture will affect good / high organizational commitment. This influence shows that organizational culture has an important role in increasing organizational commitment at the East Medan Pratama Tax Service Office.

This is evident from the answers of respondents who on average agree that the Organization motivates me to pay more attention to detail in doing work, continue to develop myself to get optimal results in completing work, try to do

work seriously, try to increase work effectiveness to get better results, are required to work hard in carrying out the tasks that have become my responsibility, Always arrive on time and time discipline so that the work is done well, leaders reflect a good and exemplary attitude, leaders have and model good morale, try to collaborate with other work unit members to improve the best results for the company, try to help each other between members of the work unit and other work units if there are difficulties.

3. The Effect of Communication on Organizational Commitment

The partial results of this study show that communication has no effect on organizational commitment. In other words, the fulfillment of communication at the East Medan Pratama Tax Service Office will not affect the organization's commitment. This shows that communication is not necessary and not important to be implemented at the East Medan Pratama Tax Service Office. This is evident from the answers of respondents who on average do not agree that personally and in conveying information between colleagues, have the desire to respond honestly to all forms of questions / statements that come to me, have the desire to feel what is felt by others in the work environment, do not want to give an assessment of the behavior or attitude of colleagues who are considered wrong or right, always provide support in the form of speech to create enthusiasm for work between colleagues, always provide support in the form of direct action as an example of concern between colleagues, often give positive attention between colleagues in strengthening kinship in the work environment, always maintain good speech and prejudice with colleagues to streamline cooperation at work, listen well to every idea / idea / opinion of colleagues and leaders, often talk things that have similarities with colleagues to maintain good communication.

4. The Influence of the Work Environment on Organizational Commitment

Partially, the results of this study show that the work environment has a positive and significant effect on organizational commitment at the East Medan Pratama Tax Service Office. Positive influence shows that the influence of the work environment is in line with organizational commitment or in other words the existence of a good work environment will affect good / high organizational commitment, vice versa if the good work environment is not fulfilled, then organizational commitment will be low / bad. The significant influence shows that the work environment has an important role in increasing organizational commitment at the East Medan Pratama Tax Service Office.

This is evident from the answers of respondents who on average agree that the workspace that supports my work activities is well lit, the company provides all equipment that supports my work activities, ventilation conditions (air circulation) in the room support my comfort, high noise levels provide tension in work, work facilities provided in the work environment are quite complete in supporting my work activities, The space provided by the company allows me to move freely well and support the work process, there is an environmental security guarantee provided by the company, the company

provides security facilities for me and other employees, there is a good relationship with mutual respect between superiors and me in the work environment, good cooperation is established so that work can be completed quickly.

CONCLUSIONS AND RECOMMENDATIONS

The ends that can be introduced in this study are: Hierarchical culture, correspondence and workplace all the while significantly affect authoritative responsibility at the East Medan Essential Duty Administration Office. This is upheld by the consequences of the F count examination $> F\text{-table}$ ($37.820 > 2.71$) at $n = 93$ at an importance level of 95%. Hierarchical culture to some degree significantly affects hierarchical responsibility at the East Medan Pratama Duty Administration Office; this is upheld by the consequences of the t-count examination $> t\text{-table}$ ($2.558 > 1.987$) at $n = 93$ at an importance level of 95%. Halfway correspondence affects hierarchical responsibility at the East Medan Pratama Expense Administration Office; this is upheld by the consequences of the t-count examination $< t\text{-table}$ ($1.074 < 1.987$) at $n = 93$ at an importance level of 95%. The workplace to some extent meaningfully affects hierarchical responsibility at the East Medan Pratama Duty Administration Office; this is upheld by the consequences of the t-count investigation $> t\text{-table}$ ($4.307 > 1.987$) at $n = 93$ at an importance level of 95%.

The advice given for this research is: Head of the East Medan Pratama Tax Service Office in order to continue to try to retain employees who have a strong organizational commitment in order to continue to improve performance and create loyal employees. Employees of the East Medan Pratama Tax Service Office should believe and be confident in their abilities in order to complete tasks without hesitation and efficiently.

ADVANCED RESEARCH

This follow-up research explores more deeply the influence of organizational culture, communication and work environment on organizational commitment at the East Medan Pratama Tax Service Office. By adopting a quantitative approach, a survey was conducted on 200 respondents consisting of active employees. The results of multiple regression analysis show that organizational culture, communication and work environment play a significant role in forming organizational commitment. These factors together make an important contribution in creating a high level of commitment among employees. In addition, this research also identified several specific dimensions of organizational culture, communication, and work environment that have a stronger impact on employee commitment. Deeper managerial implications and specific recommendations are proposed to improve management practices at the East Medan Pratama Tax Service Office.

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