



The Influence of Career Development, Organizational Support, Commitment and Flexible Working Space Against Employee Performance Case Study in East Java Indonesia



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Abstract

The Ministry of Finance is a vital organization for a country, how this country can develop and compete with other countries. The main indicator seen is how economic conditions are closely related to the financial structure of a country. The importance of the position of the Ministry of Finance in a country makes it must always improve its performance. This study examines the effect of career development, organizational support, commitment and flexible working space on the performance of the Ministry of Finance. The study was conducted on employees of the Ministry of Finance who are in the area of East Java. Data analysis using Structural Equation Modeling (SEM) with the help of Smart PLS software. The findings show that Career Development, Organizational Support, Commitment have a significant effect on Employee Performance while Flexible Working Space has no significant effect on performance. Organizations that pay attention to the career development of their employees, and provide support to employees are more likely to improve their performance compared to organizations that do not implement it. With this research, it is hoped that it can be used as a basis for formulating policies related to improving performance at the Ministry of Finance.

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1 Introduction

Performance is a major issue facing public sector organizations. The government as the party that carries out all policies and budgets must be accountable to the public, how the budget is received and spent, reported formally to produce performance, whether it reaches the target that has been set or does not reach the target that has been set. Performance is closely related to the accountability of an organization. Based on Presidential Instruction No. 7 of 1999 Government Agency Performance Accountability is a manifestation of the obligation of a government agency to account for the success and failure of the organization's mission in achieving the goals and objectives that have been set through a periodic accountability system (Watson & McMahon, 2005; Gibson, 2004).

The Indonesian Ministry of Finance is a government organization consisting of eleven Echelon I units, based on the Minister of Finance Regulation Number 118/PMK.01/2021 concerning the Organization and Work Procedures of the Ministry of Finance, which are spread throughout the territory of the Unitary State of the Republic of Indonesia. In every district or city throughout Indonesia, it is almost certain that there is at least one vertical unit of the Ministry of Finance that carries out duties and functions in the field of state finance. The number of offices scattered in various regions throughout Indonesia makes it difficult to monitor the quality and quality of services provided by these government organizations. The government needs to formulate policies that can guarantee the performance of its organization so that service user satisfaction can be maintained, considering that currently the government is implementing a performance-based budget. In the implementation of performance-based budgeting, the budget that is prepared is very concerned about the relationship between funding (input) and expected performance (output) (Mulyono & Hertianti, 2019). Currently, performance is the main benchmark in measuring the performance of government organizations.

The Ministry of Finance carries a very large burden during the Covid-19 pandemic that has hit the whole world. The Indonesian government launched the National Economic Recovery Program to rise from the economic downturn due to the pandemic. Through the Ministry of Finance, the government seeks to create a productive, independent and competitive economic structure, as well as to achieve equitable development throughout Indonesia. Various work plans were prepared by the Ministry of Finance in order to achieve the targets set by the government, including the formulation of responsive fiscal policies, increasing high state revenues through excellent service, effective supervision and law enforcement, ensuring fair, efficient, effective and efficient state spending productive, managing innovative central balance sheets with minimum risk, as well as developing digital-based core business processes and adaptive human resource management according to technological advances (Ministry of Finance Performance Report, 2020).

The Ministry of Finance needs to formulate steps and strategies to achieve the mandate set by the government. Achieving the targets that have been set is a necessity that must be achieved by the Ministry of Finance so that various efforts must be made to make it happen, one of which is through Human Resources. In the view of Resource-Based Theory, human resources are a determinant of organizational success (Ong & Mahazan, 2020). From a management perspective, Human Resources is very important to gain a sustainable competitive advantage and to achieve efficiency (Pasban & Nojedeh, 2016). The majority of the Ministry of Finance's Human Resources are Civil Servants scattered throughout the archipelago, the Unitary State of the Republic of Indonesia. Developing Human Resources with special characters certainly has its own challenges. Civil servants have the characteristics of wanting to be treated the same. The principle that all employees are equal and should be treated as equally as possible is a long-standing view in public sector organizations (Meijer, 2011). By adapting the view that all employees should be treated equally in government organizations, all employees should have the same opportunities to develop and grow, including equal promotion opportunities (Boselie & Thunnissen, 2017).

The Directorate General of Customs and Excise is one of the vertical units under the Ministry of Finance. The Directorate General of Customs and Excise has offices spread throughout Indonesia, from Sabang to Merauke. The Directorate General of Customs and Excise is led by an Echelon I official who is at the Head Office of the Directorate General of Customs and Excise and the vertical unit located in the area is led by an Echelon II official for the Regional Office and an Echelon III official for the Service and Supervision Office level which is the smallest unit of the organization of the Directorate General of Customs and Excise. The Directorate General of Customs and Excise is a large government organization, with 16,287 employees as of November 1, 2021. Employees of the Directorate General of Customs and Excise have different backgrounds and are spread throughout Indonesia. The diversity of backgrounds in Human Resources of the Directorate General of Customs and Excise is something that should not be ignored in efforts to develop highly competitive human capital and maintain and even improve its performance, both the

performance of individual employees or the performance of the organization as a whole (DeConinck, 2010; Celep & Yilmazturk, 2012).

The performance of the Directorate General of Customs and Excise has good scores in the last three periods, but there are Key Performance Indicators (KPI) that were not achieved in 2021, resulting in the percentage of target achievement decreasing. The achievement of all assigned targets is the main goal of all levels of the Directorate General of Customs and Excise. The decline in the achievement of performance targets is an indication for the Directorate General of Customs and Excise to further increase the efforts that can be made in order to successfully achieve all targets by 2022. The Directorate General of Customs and Excise conducts an evaluation and Early warning system related to organizational performance (Mowday, 1998; Meyer & Allen, 1991).

The Directorate General of Customs and Excise in East Java is a vertical unit with a very vital role, because 56% of the revenue target is charged to Customs and Excise offices in East Java. East Java Customs and Excise holds the key performance of the Directorate General of Customs and Excise in general because as a vertical unit under the Ministry of Finance that collects domestic and foreign tax revenues, it is the main pillar supporting state revenues to finance expenditures for the Unitary State of the Republic of Indonesia. The vital role of the East Java Customs and Excise made it into the spotlight and various efforts and resources were mobilized to maintain high performance, accountability and competitiveness in the national and international arena. In 2022 the revenue target charged to Customs and Excise is so high that there is a threat of not achieving the performance target. East Java Customs and Excise synergizes to develop strategies and steps needed to achieve the acceptance target. Failure to achieve the revenue target will disrupt the President's strategic plan that has been prepared because of the unavailability of the budget (Yu et al., 2019; Skyrme, 1994).

The Directorate General of Customs and Excise in East Java is also one of the public sectors that is burdened with strategic work targets that must be achieved. In relation to the achievement of the targets that have been set, the Directorate General of Customs and Excise seeks various ways to achieve these targets. One of the efforts that can be done is to optimize the function of employees as human capital so that organizational goals can be achieved optimally. One of the things that is the goal of developing Human Capital is to improve employee performance, motivated employees and high levels of service user satisfaction. Often the problems of employees who are less committed and low performance are problems faced by both public and private entities. These problems should not be underestimated considering that Human Resources have a very important role in the success of achieving organizational targets. How the public entities or private entities manage and develop their Human Resources determines the success of the organization in the future.

According to agency theory, when two parties work together, there will be differences in interests. The first party, namely the government, will have different interests from the second party, which in this case is an employee. Each party will try as much as possible to fulfill its own interests so that in order to achieve an optimal reciprocal relationship, it is necessary to make policies that accommodate the interests of both parties. In many cases, public sector leaders will conclude contracts containing a certain amount of public services from the agency. The amount of this service is based on a predetermined policy and must be fulfilled by the agent concerned. To maximize efficiency, public sector leaders monitor agents so that resource consumption can be minimized and the established service contracts are fulfilled (Attila, 2012).

The Directorate General of Customs and Excise has an interest in achieving the performance targets that have been set by using all of its resources. One of the vital resources to achieve performance targets is employees. To achieve organizational performance targets through Human Resources, the Ministry of Finance must improve the performance of its employees. Management support, organizational climate, work environment, adaptability, and motivation affect employee performance (Diamantidis & Chatzoglou, 2018). In addition, the contribution of a dynamic environment and job freedom (job autonomy / flexible working space) affects employee performance, although in a small proportion (Diamantidis & Chatzoglou, 2018). This study will examine the effect of career development, organizational support, commitment and flexible working space on the performance of employees of the Ministry of Finance. The research will be conducted at the Directorate General of Customs and Excise of the Ministry of Finance in East Java. It is hoped that this research will be used as a consideration in making policies and decisions related to improving the performance of Human Resources in the Ministry of Finance (Chandler & Hanks, 1993; Murphy et al., 1996).

2 Materials and Methods

Population and Sample

The population is the entire research subject (Arikunto, 2019). The population is the whole subject that we study. Population is all data that is of concern to us in a scope and time that we specify (Asrof, 2005). The population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2011). So the population is not only people or humans, but also objects and other natural objects. Population is also not just the number of people or objects that exist in the object/subject being studied, but includes all the characteristics or properties possessed by the subject or object (Pidada & Saputra, 2021; Lino et al., 2020).

The population of this study were employees at the Regional Office of the Directorate General of Customs and Excise in East Java, which consisted of two Regional Offices of the Directorate General of Customs and Excise at echelon II level and fifteen Customs and Excise Supervision and Service Offices at Echelon III level, with a total of 1,791 employees (one thousand seven hundred ninety one) employees who are spread unequally in each Regional Office of the Directorate General of Customs and Excise and the Customs and Excise Supervision and Service Office. 1) Regional Office of the Directorate General of Customs and Excise East Java I. 2) Madura Customs and Excise Office. 3) Bojonegoro Customs and Excise Office. 4) Tanjung Perak Customs and Excise Office. 5) Juanda Customs and Excise Office. 6) Sidoarjo Customs and Excise Office. 7) Gresik Customs and Excise Office. 8) Pasuruan Customs and Excise Office. 9) Surabaya Class II Customs and Excise Laboratory. 10) Regional Office of the Directorate General of Customs and Excise East Java II. 11) Kediri Customs and Excise Office. 12) Malang Customs and Excise Office. 13) Blitar Customs and Excise Office. 14) Jember Customs and Excise Office. 15) Probolinggo Customs and Excise Office. 16) Banyuwangi Customs and Excise Office. 17) Madiun Customs and Excise Office.

Table 1
Population of East Java Customs and Excise Employees

Office	Population
Regional Office of the Directorate General of Customs and Excise East Java I	245
Madura Customs and Excise Office	49
Bojonegoro Customs and Excise Office	48
Tanjung Perak Customs and Excise Office	380
Juanda Customs and Excise Office	241
Sidoarjo Customs and Excise Office	139
Gresik Customs and Excise Office	72
Pasuruan Customs and Excise Office	118
Class II Customs and Excise Laboratory	38
Regional Office of the Directorate General of Customs and Excise East Java II	71
Kediri Customs and Excise Office	85
Malang Customs and Excise Office	102
Blitar Customs and Excise Office	38
Jember Customs and Excise Office	36
Probolinggo Customs and Excise Office	39
Banyuwangi Customs and Excise Office	41
Madiun Customs and Excise Office	49
Sum	1.791

Source: Human Resources Department of the Directorate General of Customs and Excise

The sample is part of the number and characteristics possessed by the population. If the population is large, and it is impossible for the researcher to study everything in the population, for example due to limited funds, manpower and time, the researcher can use samples taken from that population. What is learned from the sample, the conclusions will

be applicable to the population. For this reason, samples taken from the population must be truly representative (representing) (Sugiyono, 2011). The sample is part of the population that has the same characteristics as the population. The sample is part or representative of the population to be studied (Arikunto, 2010). Sampling for research according to Arikunto (2010), if the subject is less than 100 people, all of them should be taken, if the subject is large or more than 100 people can be taken 10-15% or 20-25% or more.

The sampling technique in this study uses probability sampling technique, which is a sampling technique that provides equal opportunities for each element (member) of the population to be selected as a sample member. There are various probability sampling techniques, namely simple random sampling, proportionate stratified random sampling, disproportionate stratified random, sampling area (cluster) sampling (Sugiyono, 2010). The sampling technique using the Simple Random Sampling technique is used with the consideration that the members of the population are scattered in cities and regencies in East Java, all of whom are employees of the Directorate General of Customs and Excise. This study determines the number of samples used by using formulas and calculation tables published in the article "Small Sample Techniques" published by the National Education Association (Krejcie & Morgan, 1970). Based on Krejcie and Morgan's calculations, determining the size of the sample that is commensurate with the size of the research population of 1,791 employees will obtain a total sample of 317 employees. Meanwhile, if the sampling technique using the Slovin formula. If the total population is 1,791 employees, the error tolerance value or error commonly used is 5% e, the number of samples is 327. So the number of samples in this study is 327 respondents.

Variable Operational Definition

The research variable is the object of research or what is the point of attention of a study. According to Suryabrata, variables are everything that will be the object of research observation, research variables are often stated as factors that play a role in the events to be studied. In theory, variables can be defined as attributes of a person or object, which has variations between one person and another or one object with another object (Sugiyono, 2006). An independent variable is a variable which if at one time it is in conjunction with another variable, then the other variable will be able to change in its diversity. While the variable that changes due to the influence of the independent variable is called the dependent variable (Winarsunu, 2017). The independent variables in this study are career development, organizational support, commitment, and flexible working space. The dependent variable in this study is performance.

In causal model research, the variables are divided into exogenous and endogenous variables. Exogenous variables are variables whose variability is assumed to be determined by causes that are outside the model. Meanwhile, endogenous variables are variables whose variations can be explained by exogenous and endogenous variables in the model. In another sense, an exogenous variable is any variable that affects other variables and an endogenous variable is any variable that is influenced by other variables. In this study, the exogenous variables include X1 career development, X2 organizational support, X3 commitment, and X4 flexible working space and the exogenous variable is Y performance. However, the position of these variables is not absolute as above, but it is seen what kind of causal relationship will be studied. For example, when examining the relationship between X1 and X2, the exogenous variable is X1 while X2 is the endogenous variable.

Career development is career advancement, for example in the form of promotions, responsibilities, power, compensation and remuneration that are passed by employees throughout their service period. Operationally, career development in this study is defined as an employee's experience in promotion, responsibility, authority, and compensation, which is obtained from first working in the Ministry of Finance until the assessment is carried out. The measurement of this variable is carried out using four career development indicators proposed by Weng & McElroy (2012), including achievement goals, professional ability development, speed of promotion, and increased remuneration. Perceived organizational support is the employee's perception of the extent to which the organization values employee contributions and cares about employee welfare (Eisenberger et al., 1986). The operationally perceived organizational support variable is defined as the employee's perception of the Ministry of Finance regarding the extent to which the organization values contributions and cares about the welfare of its employees. Measurement of perceived organizational support was measured using eight indicators adapted from Rhoades & Eisenberger (2002), namely organizational appreciation for employee contributions, organizational job satisfaction, pride in achievement at work, organizational attention to employee welfare, organizational appreciation for additional work, organizational response to employee complaints, the possibility to provide the best work, organizational attention, and organizational concern for employee work.

Commitment is related to emotional, identifying and involving employees in the organization. Operationally, affective commitment is defined as the feeling of Ministry of Finance employees that they can be emotionally identified and involved in the organization. Affective commitment was measured using six items developed by Allen and Meyer (1990), and additional frameworks were adopted from Lee & Corbett (2006); Lee & Kulviwat (2008); Wickramasinghe & Wickramasinghe (2012), including strong sense of organization, emotional closeness towards the organization, a sense of belonging to the organization, and a desire to spend the rest of the career in the organization. Flexible working is defined as a new way of working that provides flexibility in determining where, when and how to work (Ten Brummelhuis & Bakker, 2012). The ability to decide where to work is an offer to employees to be able to work outside the office or main workplace of the organization or company (Stich, 2020). Performance is the result of work, both in quality and quantity achieved by employees in carrying out their duties based on the responsibilities given to them. Operationally, in this study, performance is defined as the perception of the supervisor or part of the employee's work, both in quality and quantity, in carrying out tasks to fulfill the assigned responsibilities. This variable is measured using seven performance indicators developed by Neal (2001), including work knowledge, work quality, productivity, adaptability and flexibility, teamwork, reliability and responsibility, and ability to communicate and interact.

Data analysis

Structural Equation Modeling or SEM is a type of statistical analysis whose use is similar to Partial Least Square or commonly abbreviated as PLS. SEM is a multivariate statistical analysis method. The SEM analysis is built by two models as well as a measurement model and a structural model. In the SEM analysis there are 3 (three) activities simultaneously, namely checking or testing the validity and reliability of the instrument (confirmatory factor analysis), testing the relationship model between the variables studied (path analysis), and obtaining the most suitable model for equation prediction (analysis). Structural models and regression analysis). SEM essentially offers the ability to perform path analysis with latent variables (Ghozali & Latan, 2015). Analysis of the Structural Equation Model (SEM) in this study uses the SmartPLS program to test the variables studied. SmartPLS or Smart Partial Least Square is statistical software that has the same purpose as Lisrel and AMOS, namely to test the relationship between variables. The SmartPLS approach is considered very useful because it is not based on various assumptions and also the number of samples required for analysis using the Smart PLS application is relatively small.

3 Results and Discussions

Demographic Characteristics of Respondents

A total of 70% or 228 respondents were male and 30% or 99 respondents were female. Most of the respondents were male because the proportion of male employees at the Directorate General of Customs and Excise as a whole was more dominant than female employees. Male employees make up 82.7% of the total number of employees, while female employees are only 17.3%. The number of male respondents is more than twice the number of female respondents. Most respondents are millennials with ages ranging from 26 to 40 years, namely 70.3% or 230 respondents. The second largest is generation x with an age range of 41 years to 56 years by 15.3% or 50 respondents. The third largest is generation z with an age range of 20 years to 25 years as many as 14.1% or 46 respondents. The least respondents are from the baby boomer generation with an age range of more than 56 years, only 0.3% or 1 (one) respondent. As many as 40% of respondents are employees who have worked in Customs and Excise for more than 5 years to 10 years, as many as 30% of respondents are employees who have worked in Customs and Excise for more than 10 years to 20 years, as many as 18% of respondents have worked in Customs and Excise from 1 year to 5 years and as many as 12% of respondents have worked in Customs and Excise for more than 20 years.

As many as 52% of respondents work in the southern part of East Java Province to the east, namely Customs and Excise offices which are under the authority of the East Java II Regional Customs and Excise Office. Meanwhile, 48% of respondents are employees who work under the authority of the East Java I Regional Customs and Excise Office which is located in the north of East Java province. The majority of respondents came from the bachelor degree or Diploma 4 with a percentage of 49.5% or as many as 162 respondents. A total of 39.4% of respondents are Customs and Excise employees who have a associates degree or Diploma I/II/III education level, 9.5% of respondents are Customs and Excise employees have a master degree education level, 1.2% of respondents are Customs and Excise

employees who have a high school education level and as many as one person or 0.3% of respondents are Customs and Excise employees who have a postgraduate education level.

Outer Model Testing Validity Testing

Construct validity can be seen from the convergent validity value, namely the loading factor on the latent variable with its indicators. Convergent validity is assessed based on the correlation between the item score or compound score with the construct score calculated by PLS. For the size, it is said to be high if it has a correlation of more than 0.60 with the construct to be measured (Sihombing, n.d.). Convergent validity of the measurement model with reflexive indicators can be seen from the correlation between item scores or indicators and construct scores. Individual indicators are considered reliable if they have a correlation value above 0.70, however in the research development stage a loading scale of 0.50 to 0.60 is still acceptable (Ghozali & Latan, 2015). From the results as shown in the table below, all indicators have a loading factor value above 0.6 so that it can be continued with further testing.

Table 2
Loading Factor Value of Each Variable

X1 Career Development	Loading	X2 Organizational Support	Loading	X3 Commitment	Loading	X4 Flexible Working Space	Loading	Y Performance	Loading
X1.1	0.758	X2.1	0.768	X3.1	0.807	X4.1	0.871	Y.1	0.794
X1.2	0.736	X2.2	0.799	X3.2	0.781	X4.2	0.849	Y.2	0.865
X1.3	0.810	X2.3	0.860	X3.3	0.858	X4.3	0.856	Y.3	0.877
X1.4	0.776	X2.4	0.839	X3.4	0.735			Y.4	0.872
X1.5	0.780	X2.5	0.828	X3.5	0.851			Y.5	0.689
X1.6	0.609	X2.6	0.793					Y.6	0.818
		X2.7	0.739					Y.7	0.714
								Y.8	0.782

In addition to looking at the value of the loading factor, the validity can also be seen from the value of the AVE, which is said to be valid if the AVE value is > 0.5 (Sihombing, n.d.). Assessing the validity of the construct by looking at the AVE value, a good model is required if the AVE of each construct is greater than 0.50 (Ghozali & Latan, 2015). From the measurement of the research model as shown in the table below, it shows that the AVE value of each variable is greater than 0.50, so the construct can be said to be valid and can be continued with other tests.

Table 3
Average Variance Extracted Test Result (AVE)

Variable	Average Variance Extracted (AVE)
X1_Career Development	0.559
X2_Organizational Support	0.647
X3_Commitment	0.653
X4_Flexible Working Space	0.738
Y_Performance	0.647

Another method to assess discriminant validity is to compare the value of the square root of average variance extracted (AVE) of each construct with the correlation between the construct and other constructs in the model, known as Fornel and Larcker testing. If the AVE square root value of each construct is greater than the correlation value between the construct and other constructs in the model, then the model is said to have a good discriminant validity value (Sihombing, n.d.).

Table 4
Fornell Larcker Criterion Test Result

Fornell Larcker Criterion	X1 Career Development	X2 Organizational Support	X3 Commitment	X4 Flexible Working Space	Y Performance
X1_ Career Development	0.808				
X2_ Organizational Support	0.768	0.805			
X3_ Commitment	0.703	0.794	0.808		
X4_ Flexible Working Space	0.464	0.600	0.570	0.858	
Y_ Performance	0.670	0.757	0.722	0.473	0.826

Reliability Testing

The construct reliability test was measured using two criteria, namely composite reliability and Cronbach's alpha. The next research model is a construct reliability test which is done by looking for composite reliability and Cronbach's alpha values from the indicator block that measures the construct. A construct is declared reliable if it has a composite reliability value above 0.70 and Cronbach's alpha above 0.70 (Sihombing, n.d.). The construct is declared reliable if the composite reliability and Cronbach alpha values are above 0.70 (Ghozali & Latan, 2015). The results of testing the composite reliability and cronbach's alpha values for all constructs have composite reliability values above 0.70 and cronbach's alpha above 0.70. So it can be concluded that the construct has good reliability so that it can do further testing.

Table 5
Composite reliability and Cronbach's alpha Test Result

Variable	Cronbach's Alpha	Composite Reliability
X1_ Career Development	0.921	0.937
X2_ Organizational Support	0.909	0.928
X3_ Commitment	0.867	0.903
X4_ Flexible Working Space	0.825	0.894
Y_ Performance	0.822	0.882

Structural Inner Model Testing

The coefficient of determination (R Square) is a way to assess how much an endogenous construct can be explained by an exogenous construct. The value of the coefficient of determination (R Square) is expected to be between 0 and 1. R Square values of 0.75, 0.50, and 0.25 indicate that the model is strong, moderate, and weak (Sarstedt et al., 2017). Chin provides criteria for R Square values of 0.67, 0.33 and 0.19 as strong, moderate, and weak (Chin, 1998; Ghozali & Latan, 2015). While the Adjusted R Square is the R Square value that has been corrected based on the standard error value. Adjusted R Square value provides a stronger picture than R Square in assessing the ability of an exogenous construct to explain endogenous constructs.

Table 6
R square and R square adjusted Test Result

Variable	R Square	R Square Adjusted
X2_ Organizational Support	0.590	0.589
X3_ Commitment	0.665	0.662
X4_ Flexible Working Space	0.215	0.213
Y_ Performance	0.622	0.617

Besides looking at the size of R square, the evaluation of the PLS model can also be done by calculating the value of Q square predictive relevance or often called predictive sample reuse which was developed by Stone (1974); Geisse (1975). Q square measures how well the observed value is generated by the model and its parameters. A Q square value greater than 0 (zero) indicates that the model has predictive relevance, while a Q square value less than 0 (zero) indicates that the model lacks predictive relevance (Ghozali & Latan, 2015). The magnitude of Q square has a value with a range of $0 < Q \text{ square} < 1$, where the closer to 1 means the better the model. The quantity of Q square is equivalent to the coefficient of total determination in path analysis. Stone-Geisser Q-square test (Chin, 1998). Q Square can measure how well the observation value generated by the model and its parameter estimates are (Ghozali, 2016). Q Square value greater than 0 (zero) indicates that the model has predictive relevance. Meanwhile, if the Q-Square value is less than 0 (zero), then the model has less or no predictive relevance (Chin, 1998).

Table 7
Q Square Test Result

Variable	Q ² (=1-SSE/SSO)
X1_ Career Development	
X2_ Organizational Support	0.374
X3_ Commitment	0.428
X4_ Flexible Working Space	0.148
Y_ Performance	0.417

Hypotheses Testing

The partial least square (PLS) model uses the Smart PLS 3 program as a data analysis tool to empirically test all the hypotheses that have been proposed. The PLS technique has the advantage of not requiring a large sample and assuming normality.

Table 7
Direct Relationship Hypotheses Test Result

Direct Relationship	Beta (β)	T Statistics	P Values
X1_ Career Development -> X2_ Organizational Support	0.768	21.388	0.000
X1_ Career Development -> X3_ Commitment	0.225	3.457	0.001
X1_ Career Development -> X4_ Flexible Working Space	0.464	8.303	0.000
X1_ Career Development -> Y_ Performance	0.149	1.677	0.094
X2_ Organizational Support -> X3_ Commitment	0.534	8.311	0.000
X2_ Organizational Support -> Y_ Performance	0.419	4.446	0.000
X3_ Commitment -> Y_ Performance	0.293	3.833	0.000
X4_ Flexible Working Space -> X3_ Commitment	0.145	2.947	0.003
X4_ Flexible Working Space -> Y_ Performance	-0.014	0.296	0.767

T-statistics is a value that is used to see the level of significance in hypothesis testing by finding the value of T-statistics through the bootstrapping procedure. In hypothesis testing, it can be said to be significant when the T-statistics value is greater than 1.96, whereas if the T-statistics value is less than 1.96 then it is considered insignificant (Ghozali, 2016). Decision making is done by looking at the significance value in the Coefficients table. Usually the basis for testing the results of regression is done with a confidence level of 95% or with a significance level of 5% ($\alpha = 0.05$). The criteria for the t statistical test (Ghozali, 2016):

1. If the significance value of the t test > 0.05 then H_0 is accepted and H_a is rejected. This means that there is no influence between the independent variables on the dependent variable.
2. If the significance value of the t-test < 0.05 , then H_0 is rejected and H_a is accepted. This means that there is an influence between the independent variables on the dependent variable.

Hypothesis 1 is accepted, career development has a direct and significant positive effect on Organizational Support with a coefficient of 0.768, with a t statistics value. = 21.388 > t table = 1.64 and p. value = 0.000 < alpha = 0.05. Career development has a positive and significant effect on organizational support in line with research conducted by Meyer & Smith (2000); Lew (2008); Foong-ming (2008), which states that organizational development has a significant impact on employee perceptions and organizational support.

Hypothesis 2 is accepted, career development has a direct and significant positive effect on commitment with a coefficient of 0.225, with a t statistics value = 3,457 > t table = 1.64 and p value = 0.001 < alpha = 0.05. Career development has a positive and significant effect on employee commitment in line with research conducted by Bambacas (2010); Chew & Chan (2008); Lew (2008); Sturges et al. (2005); Weng & McElroy (2012) which states that organizational management on employee careers may have an impact on commitment.

Hypothesis 3 is accepted, career development has a direct and significant positive effect on flexible working space with a coefficient of 0.464, with a value of t statistics = 8.303 > t table = 1.64 and p. value = 0.000 < alpha = 0.05. Career development has a positive and significant effect on employees' Flexible Working Space in line with research conducted by Arthur & Rousseau which states that flexibility in work also affects several aspects, one of which is in developing one's career, flexible work arrangements cause career paths to change more frequently (Arthur & Rousseau, 1996). With the increasingly popular application of flexible working spaces, it has resulted in changes to traditional careers or standard work biographies that have been prevailing in society (Heinz, 2002). With the development of technology, to support the welfare of individual employees, career development and long-term company performance, human resource management must support the implementation of flexible working spaces (Grote & Raeder, 2009).

Hypothesis 4 is rejected, career development has a direct but not significant effect on performance with a coefficient of 0.149, with a t statistics value = 1.677 < t table = 1.64 and p. value = 0.094 > alpha = 0.05. Career development does not have a significant effect on employee performance in line with research conducted by Chew & Chan (2008) which states that training and career development do not have a significant effect on employee commitment to leave their jobs. It is also in line with research conducted Shaputra & Hendriani (2015) which states that partially career development factors do not affect employee performance, but simultaneously competence, commitment and career development affect employee performance.

Hypothesis 5 is accepted, organizational support has a direct and significant positive effect on commitment with a coefficient of 0.534, with a value of |t stat| = 8.311 > t table = 1.64 and p. value = 0.000 < alpha = 0.05. Organizational support has a significant and positive effect on employee commitment, which is also in line with research conducted by Rhoades & Eisenberger (2002), which states that high organizational support, which includes education, training, transfers, and promotions, is relevant to increasing commitment to the organization. Meyer et al. (2002); Dawley et al. (2008) highlight that perceived support is consistently considered a strong indicator of affective commitment.

Hypothesis 6 is accepted, organizational support has a direct and significant positive effect on performance with a coefficient of 0.419, with a t statistics value = 4.446 > t table = 1.64 and p. value = 0.000 < alpha = 0.05. Organizational support has a significant and positive effect on employee performance at the Directorate General of Customs and Excise which is also in line with research conducted by Armeli et al. (1998); Arshadi & Hayavi (2013), found that organizational support affects employee performance. In addition, similar research also shows a significant effect of organizational support on employee performance (Darolia et al., 2010).

Hypothesis 7 is accepted, commitment has a direct and significant positive effect on performance with a coefficient of 0.293, with a with a t statistics value = 3.833 > t table = 1.64 and p. value = 0.000 < alpha = 0.05. Commitment has a significant and positive effect on employee performance at the Directorate General of Customs and Excise which is also in line with research conducted by Benkhoff (1997), which shows significant research results from the relationship between employee commitment and organizational performance. Organizational commitment to employees tends to affect employee performance. Empirical studies on the effect of commitment on employee performance Darolia et al. (2010); Pazy (2011); Tolentino (2013), prove that commitment has an effective effect on employee performance.

Hypothesis 8 is accepted, flexible working space has a direct and significant positive effect on commitment with a coefficient of 0.145, with a value of t statistics = 2,947 > t table = 1.64 and p. value = 0.003 < alpha = 0.05. Flexible working space has a significant and positive effect on the commitment of the employees of the Directorate General of Customs and Excise which is also in line with research conducted by Worek. Companies that apply the concept of Flexible working space – sharing their employees' desks show a higher level of affective commitment when the policy is applied moderately (Worek et al., 2019).

Hypothesis 9 is rejected, flexible working space has no direct and insignificant effect on performance with a coefficient of -0.014, with a value of |t stat| = 0.296 < t table = 1.64 and p value = 0.767 > alpha = 0.05. Flexible Working Space has no significant effect on employee performance in line with research conducted by Ardiansyah &

Muawanah, R., Arisyahidin, A., & Mulyaningtyas, R. D. (2022). *The influence of career development, organizational support, commitment and flexible working space against employee performance case study in East Java Indonesia. International Research Journal of Management, IT and Social Sciences*, 9(5), 720-734. <https://doi.org/10.21744/irjmis.v9n5.2178>

Surjanti (2020). Flexible Working Space has a positive effect on commitment. While commitment has a relationship with performance. And the commitment variable can mediate the effect of Flexible Working Space on employee performance. This study shows that the results of Flexible Working Space have a smaller direct relationship than the indirect effect on employee performance (Ardiansyah & Surjanti, 2020).

Table 8
Indirect Relationship Hypotheses Test Result

Indirect Relationship	Beta (β)	T Statistics	P Values
X1_ Career Development -> X2_ Organizational Support -> Y_Performance	0.322	4.244	0.000
X1_ Career Development -> X3_ Commitment -> Y_Performance	0.066	2.327	0.020
X1_ Career Development -> X4_ Flexible Working Space -> Y_Performance	-0.006	0.288	0.774

Hypothesis 10 is accepted, the test results show that there is a significant and positive effect of career development on performance through organizational support with a significance of 0.000 (<0.05) with a t-count value of 4.244 greater than t-table 1.64 and a coefficient value of 0.322. Career development has a significant and positive effect on performance through organizational support in line with the results of research conducted by Foong-ming (2008) empirically perceived organizational support mediates the effect of career development on employee performance. Career development affects organizational support which in the end, perceived organizational support affects employee performance (Pazy, 2011).

Hypothesis 11 is accepted, the test results show that there is a significant and positive effect of career development on performance through commitment with a significance of 0.020 (<0.05) with a t-count value of 2.327 which is greater than t-table 1.64. The magnitude of the influence of career development on performance through organizational support is $0.225 \times 0.293 = 0.066$ (6.6%). Career development has a significant and positive effect on performance through commitment in line with the results of research conducted by Weng & McElroy (2012) which shows that commitment on the one hand mediates the effect of career development on employee turnover intentions. Furthermore, employee commitment to remain in an organization is likely to be influenced by career management as well as the level of employee acceptance of the organizational policies made and the opportunities available (Allen & Meyer, 1990).

Hypothesis 12 is rejected, the test results show that there is no significant effect of career development on performance through flexible working space with a significance of 0.774 (> 0.05) with a t value of 0.288 which is smaller than the t table of 1.64. The magnitude of the influence of career development on performance through flexible working space is $0.464 \times -0.014 = -0.006$ (-0.6%), this means that there is no effect of career development on performance through flexible working space. Career development does not have a significant and positive effect on performance through flexible working space in line with the results of research published by Cranfield University School of Management in 2008, which stated that the implementation of flexible work needs to be accompanied by a review of Human Resources policies which have usually been designed for implementation in employees who work full time. This is especially important for issues such as career advancement, supervision and “face-to-face time”.

4 Conclusion

This study concludes that there is a direct and positive effect of career development variables on organizational support, commitment and flexible working space. Also there is a direct and positive effect of flexible working space and organizational support to commitment, however, this study reveals that there is no significant effect between career development and flexible working space on employee performance. The test results on the mediating variable show a significant positive effect of organizational commitment and support in strengthening the relationship between career development and performance, while flexible working space has no significant effect on mediating the relationship between career development and performance. The discovery of this indirect effect can be the basis for further research that can be an empirical bridge where there are still previous theoretical gaps in the relationship between career development in the public sector as an independent variable and performance as a dependent variable. In summary, this finding is theoretically meaningful if career development may depend on the extent to which the organization is

able to provide organizational support and commitment. Meanwhile, flexible working space directly has a significant effect on employee commitment which will ultimately improve performance.

This study confirms that career development cannot have a direct effect on performance. Career development, as a form of organizational support, is an indication to employees of how the organization values them and cares for them individually. Employees then contribute to the process to improve performance through increased commitment to the organization. So that when the organization has taken good career development steps, the benefits that affect performance cannot work directly but through increasing employee commitment first and then increasing performance. Leaders must pay attention if the influence of organizational commitment and support on performance is the result of career development. This research also has managerial implications that can be used as a reference for organizational leaders. Career development can be used by public institutions to improve employee performance. Employee careers need to be planned and managed so that employees get support from the organization, in carrying out their duties and obligations. On the other hand, poor career planning and implementation will result in a decrease in commitment and the perception that there is no support from the organization, resulting in decreased performance which can interfere with the achievement of organizational goals. In addition, organizations also need to examine the application of flexible working spaces in public institutions because it is empirically proven that the application of flexible working spaces can increase employee commitment which will ultimately improve employee performance in achieving organizational goals. The application of flexible working spaces in public institutions has now been carried out in many countries around the world. For further research can examine the effect of career development, the application of flexible working space and performance, considering that currently the application of flexible working space in government agencies is still very rare and its empirical effect on performance has not been widely studied.

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