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THE EFFECT OF MOTIVATION AND ORGANIZATIONAL COMMITMENT ON THE PERFORMANCE OF ACCOUNT REPRESENTATIVES AT BADUNG UTARA TAX OFFICE WITH WORK ETHIC AS A MODERATING VARIABLE

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Abstract

Public sector organizations are required to demonstrate optimal performance as a form of accountability to the public, particularly in delivering effective services oriented toward public interest. Account Representative (AR) performance, as the frontline of Badung Utara Tax Office, plays a strategic role in supporting taxpayer compliance and achieving state revenue targets. However, revenue realization at Badung Utara Tax Office has not yet reached the established targets. This study aims to analyze the effect of work motivation and organizational commitment on Account Representative performance at Badung Utara Tax Office, as well as to test the moderating role of work ethic. The research employs a quantitative approach using a survey method. Data were collected through questionnaire distribution to AR at Badung Utara Tax Office and analyzed using statistical analysis techniques and PLS-SEM to test the relationships among variables. Work motivation and organizational commitment are positioned as independent variables, AR performance as the dependent variable, and work ethic as the moderating variable. The research results indicate that work motivation has a positive and significant effect on AR performance. Similarly, organizational commitment is proven to provide a substantial contribution to performance improvement. Furthermore, work ethic is proven to moderate the effect of work motivation on AR performance, thereby strengthening the manifestation of motivation into consistent work behavior oriented toward public service. However, work ethic does not moderate the effect of organizational commitment on AR performance. This research is expected to provide practical contributions for human resource management within Badung Utara Tax Office to enhance employee performance sustainably.

Keywords: Account Representative Performance; Work Motivation; Organizational Commitment; Work Ethic; Public Sector

INTRODUCTION

Government institutions are organizations established by the government, both at the central and regional levels. Performance is the primary indicator that reflects the level of success achieved by individuals or organizations in reaching predetermined objectives. Within an organizational context, performance represents work outcomes accomplished over a specific period based on applicable standards and benchmarks. In the public sector, performance measurement possesses distinctive characteristics as it is not solely oriented toward organizational output but also toward the ability to deliver services to the public and fulfill societal needs and interests. Public sector organizational performance is considered successful when it effectively and sustainably realizes the organization's goals, vision, and mission.

Performance measurement in the public sector plays a strategic role as it can enhance the quality of decision-making and strengthen organizational accountability to the public. Through appropriate performance measurement, organizations are expected to improve the efficiency and effectiveness of services while ensuring that available resources are utilized optimally. Thus, performance measurement functions not only as an evaluation tool but also as a strategic management instrument in driving continuous organizational performance improvement.

According to Kirom (2021:155), performance is a form of individual assessment used to measure the level of success achieved by a person or company in implementing their work programs. Performance refers to carrying out work and the results obtained from that work (Wibowo, 2016:7). Meanwhile, according to Kasmir (2019:44), performance can be defined as work results and behavior achieved in completing assigned tasks and responsibilities within a specific period. Based on these definitions, it can be concluded that performance encompasses both quantitative and qualitative work achievements, as well as individual behavior in carrying out assigned tasks and responsibilities.

Kasmir (2016) explains that performance is affected by various factors, including work motivation and organizational commitment. Work motivation refers to internal and external drives that encourage employees to work optimally in achieving organizational goals. Work motivation is support for a series of behavioral processes or an individual's attitude toward goal achievement (Wibowo, 2016:322). The motivation within an individual serves as a driving force that creates behavior aimed at achieving personal satisfaction (Suwatno and Priansa, 2014:172). Employees with high work motivation tend to demonstrate work enthusiasm, perseverance, and a desire to achieve better performance, thereby positively impacting their performance. Suarmanayasa et al. (2025), based on statistical test results, high work motivation has been proven to increase employees' sense of comfort, work enthusiasm, and loyalty toward their institution.

In addition to motivation, organizational commitment is also an important factor influencing employee performance. Robbins and Judge (2007) state that commitment is a state in which an employee identifies with a particular organization and its goals and wishes to maintain membership within that organization. Steers and Porter (1983) assert that organizational commitment is reflected in employees' sense of attachment and loyalty to the institution, which drives them to work consistently toward achieving organizational objectives. Employees with high levels of commitment tend to be willing to provide greater contributions, support organizational policies, and safeguard the organization's sustainability in the long term. According to Irwansyah et al. (2025), commitment is identified as a strong predictor of performance because it serves as a primary driver of work motivation.

In the pursuit of optimal performance, employees are also required to work diligently and with full dedication. Mathis and Jackson (2006) state that work ethic is the totality of one's personality along with the way of expressing, perceiving, believing in, and giving meaning to something, which drives a person to act and achieve optimal results. Sinamo (2005) defines work ethic as a set of positive behaviors rooted in fundamental beliefs and accompanied by total commitment to an integral work paradigm. High work ethic encourages employees to work in a disciplined manner, take responsibility, and maintain a results-oriented approach.

One of the public sector organizations facing performance challenges is Badung Utara Tax Office. As a vertical unit of the Directorate General of Taxes, Badung Utara Tax Office plays a strategic role in taxpayer services, supervision, and guidance within its operational area. Account Representatives (AR), as the frontline implementers of these functions, bear significant responsibility in maintaining taxpayer compliance and supporting the achievement of state revenue targets. However, the realization of Periodic Tax Revenue (Penerimaan Pajak Masa/PPM) and Material Compliance Revenue (Penerimaan Kepatuhan Material/PKM) in 2024 indicates that targets have not been fully achieved, both in terms of quantity and quality, and there are variations in performance across supervision sections.

High workload, task complexity, revenue target pressure, and a performance evaluation system based on ranking potentially affect the work motivation and organizational commitment of Account Representatives. These conditions may negatively impact AR performance if not properly managed. Given the inconsistent findings in previous research regarding the effect of work motivation and organizational commitment on performance, as well as the absence of studies examining the role of work ethic as a moderating variable in the AR context, this research is considered important to conduct. This study is expected to provide empirical contributions in identifying internal factors that effect AR performance and to generate strategic recommendations for sustainable organizational performance improvement.

REVIEW OF LITERATURE

Employee performance is the work outcome achieved by an individual, both in terms of quality and quantity, in accordance with the responsibilities assigned. Mangkunegara (2017) states that employee performance is the result of work in terms of quality and quantity achieved by an employee in carrying out their duties according to the responsibilities given. Yudiaatmaja et al. (2021) define performance as “a record of the results obtained from a particular job function or activity within a certain period of time.” Irwansyah et al. (2021) explain that good employee performance enables individuals to carry out the tasks and responsibilities assigned by the organization effectively and efficiently, thereby contributing to the achievement of organizational goals. According to Rahmawati et al. (2020), one of the factors influencing performance achievement is ability, along with motivation. In the context of this study, the performance of Account Representatives (AR) is understood as the level of achievement of AR work outcomes in carrying out service, supervision, and taxpayer guidance functions to support the achievement of tax revenue targets at KPP Pratama Badung Utara.

Based on the concept proposed by Mangkunegara (2017), AR performance in this study is measured through several main indicators, namely work quality, work quantity, responsibility, cooperation, and initiative. Work quality reflects the accuracy and neatness of AR work results, work quantity indicates the volume of work that can be completed, responsibility describes AR awareness in carrying out their duties, cooperation reflects the ability to work in teams, while initiative indicates the ability of AR to act proactively without waiting for instructions from superiors.

Work motivation is a drive that arises from within and outside the individual to perform a job earnestly. Afandi (2018) defines work motivation as a desire that arises within an individual that encourages them to work sincerely and optimally in order to achieve certain goals. Suwena et al. (2022) define motivation as the driving force that creates an individual's work enthusiasm, encouraging them to cooperate, work effectively, and integrate all their efforts in performing their duties. Suarmanayasa et al. (2024) explain that work motivation is the driving force that makes employees work more diligently, and it varies from one individual to another. Rahmawati et al. (2025) state that motivation is necessary for employees to feel happy, healthy, and willing to come to work. A lack of motivation can have serious consequences, such as frequent absenteeism, which may hinder the achievement of company goals and reduce organizational profitability due to low employee morale. In this study, work motivation is interpreted as the internal and external drive possessed by AR to carry out tax supervision and service tasks optimally in order to achieve predetermined performance targets.

The indicators of work motivation in this study refer to Afandi (2018), which include the job itself, working conditions, work achievement, recognition from superiors, and responsibility. The job itself reflects the suitability of tasks with AR capabilities, working conditions describe the comfort of the work environment, work achievement indicates the results achieved, recognition from superiors reflects organizational appreciation, while responsibility shows AR willingness to carry out tasks to the fullest.

Organizational commitment is an individual's psychological attachment to the organization where they work. Sopiah (2020) states that organizational commitment is a psychological bond of employees characterized by belief in the organization's values and goals, willingness to make efforts for the benefit of the organization, and a desire to remain a part of the organization. Heryanda et al. (2021) refer to a study by Bradford S. Wright (1992), which found that the higher an individual's commitment to their tasks, the higher the performance produced. Irwansyah et al. (2025) explain that high commitment not only promotes professionalism and a strong work ethic, but also serves as a protective mechanism when employees face political pressure and challenging work situations. In this study, organizational commitment is defined as the level of loyalty, involvement, and willingness of AR to support the policies and objectives of KPP Pratama Badung Utara.

Organizational commitment in this study is measured through three main indicators, namely affective commitment, continuance commitment, and normative commitment. Affective commitment reflects AR emotional attachment to the organization, continuance commitment shows consideration of the benefits and risks of leaving the organization, while normative commitment describes AR moral obligation to remain loyal and contribute to the organization.

Work ethic is a set of values and positive attitudes that encourage individuals to work earnestly. Sinamo (2005) defines work ethic as a set of positive behaviors rooted in fundamental beliefs and total commitment to an excellent work paradigm. In this study, work ethic is defined as the work attitude of AR that reflects discipline, responsibility, hard work, and results orientation, which functions as a moderating variable in strengthening the influence of work motivation and organizational commitment on AR performance.

RESEARCH METHOD

This study will test exogenous variables consisting of work motivation (X1) and organizational commitment (X2), with Account Representative performance (Y) as the endogenous variable. Work ethic (Z) is positioned as a moderating variable that strengthens or weakens the relationship between the exogenous and endogenous variables. The research is conducted to obtain empirical evidence regarding the effect of one variable on another in accordance with the formulated hypotheses (Ghozali, 2018).

This research employs a quantitative approach using a survey method. The research location is Badung Utara Tax Office. The population in this study consists of 33 Account Representatives who are actively carrying out tax service and supervision duties. Given the relatively small population size, a saturated sampling technique was used, which is a sampling method that involves all members of the population as research respondents.

Data collections were conducted through the online distribution of questionnaires using Google Form. The research instrument was developed based on indicators for each research variable and designed to measure respondents' perceptions regarding work motivation, organizational commitment, work ethic, and Account Representative performance.

The data in this study were analyzed using the Structural Equation Modeling (SEM) method with a Partial Least Square (PLS) approach, which is included in the component-based SEM category. The Partial Least Square (PLS) method was used to analyze variance-based structural equation relationships while testing the developed structural model. The measurement model was used to test the validity and reliability of the research instruments, while the structural model was used to test causality relationships or hypothesis testing using a predictive model approach. The assessment criteria according to Hair et al (2019) are as follows:

1. Outer model testing (indicator testing) is conducted to assess the quality of the research instrument.
   a. Convergent validity is considered fulfilled if the factor loading value is ≥ 0.70 or falls within the range of 0.50–0.60 for exploratory research, and the Average Variance Extracted (AVE) value is greater than 0.50.
   b. Discriminant validity is fulfilled if the cross-loading correlation value of an indicator with its own latent variable is higher than its correlation with other latent variables.
   c. Construct reliability is considered good if the Cronbach's Alpha (CA) and Composite Reliability (CR) values are > 0.70, and for more advanced research, CA and CR values are expected to be > 0.80.

2. Inner model testing (hypothesis testing) is used to evaluate the relationships among latent variables in the structural model.
   a. The coefficient of determination (R^2) for the endogenous latent variable indicates the model's ability to explain the dependent variable, with the following criteria: $R^2 = 0.67$ is categorized as good, 0.33 as moderate, and 0.19 as weak.

In addition to structural model testing, this research also evaluates the model's predictive capability using PLS Predict. The primary purpose of PLS Predict is to assess the predictive ability of the PLS model on new data (out-of-sample), rather than solely on the data used to estimate the model (Shmueli et al., 2016). Predictive evaluation is conducted by comparing prediction error metrics such as Root Mean Squared Error (RMSE) and Mean Absolute Error (MAE) between the PLS model and a benchmark model. The PLS model is considered to have good predictive capability if its RMSE and MAE values are lower than those of the benchmark model, such as linear regression.

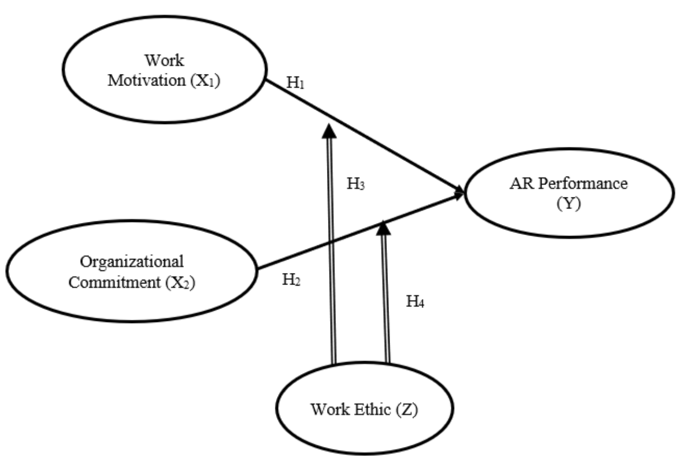
Subsequently, hypothesis testing is conducted using parameter coefficients and t-statistic values to assess the significance of path relationships among latent variables, obtained through the bootstrapping procedure in the structural model. If the t-statistic value > 1.96, the variable is considered to have an effect, and a $p\text{-value} < 0.05$ is declared significant.

Research Hypothesis

This study aims to analyze the influence of work motivation and organizational commitment on Account Representative performance with work ethic as a moderating variable. Based on the review of the literature and previous research, the hypothesis proposed in this study is as follows:

- H1: Work motivation has a positive effect on the performance of Account Representatives at Badung Utara Tax Office
- H2: Organizational commitment has a positive effect on the performance of Account Representatives at Badung Utara Tax Office
- H3: Work ethic moderates the effect of work motivation on the performance of Account Representatives at Badung Utara Tax Office
- H4: Work ethic moderates the effect of organizational commitment on the performance of Account Representatives at Badung Utara Tax Office

Research Model



This study examines two exogenous variables, namely work motivation (X1) and organizational commitment (X2), as well as one endogenous variable, namely Account Representative (AR) performance (Y). In addition, work ethic (Z) is incorporated as a moderating variable to test whether it strengthens the relationship between work motivation and AR performance, as well as the relationship between organizational commitment and AR performance. The use of a moderating variable aims to provide a more comprehensive understanding of how individual attitudes and work values influence employee performance. According to Ghozali (2018), this type of research is conducted to obtain empirical evidence regarding causal relationships among variables.

This research adopts a quantitative approach using a survey method as the main data collection technique. The study was conducted at KPP Pratama Badung Utara, with all Account Representatives serving as the research population. The total number of respondents involved in this study was 33 ARs. Given the relatively small population size, this research applies a saturated sampling technique, in which all members of the population are included as respondents.

Data were collected by distributing structured questionnaires online using Google Forms. The research instrument was developed based on indicators for each variable, namely work motivation, organizational commitment, work ethic, and AR performance. The questionnaire was designed to capture respondents' perceptions related to their motivation, commitment to the organization, work ethic, and performance in carrying out their daily tasks and responsibilities.

Data analysis was performed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach with the assistance of SmartPLS software. This method is suitable for analyzing complex models involving moderating variables and is particularly appropriate for studies with relatively small sample sizes. In addition, PLS-SEM does not require strict assumptions regarding data normality. Fernanda et al. (2022) state that PLS-SEM is effective for analyzing reflective measurement models and is considered more efficient for research with limited respondents.

The evaluation of the research model follows the criteria proposed by Hair et al. (2019), which consist of outer model and inner model assessments. The outer model evaluation aims to examine the validity and reliability of the measurement instruments. Convergent validity is achieved when indicator loadings exceed 0.70, although values between 0.50 and 0.60 are still acceptable for exploratory research. Furthermore, the Average Variance Extracted (AVE) value must be greater than 0.50. Discriminant validity is assessed by examining cross-loadings, where each indicator should load higher on its associated construct than on other constructs. Reliability is considered satisfactory when Cronbach's Alpha and Composite Reliability values exceed 0.70.

The inner model evaluation focuses on assessing the structural relationships among latent variables. One of the key indicators used is the coefficient of determination (R^2) for the endogenous variable, which reflects the extent to which work motivation and organizational commitment explain variations in AR performance. According to Hair et al. (2019), an R^2 value of 0.67 indicates strong explanatory power, 0.33 indicates moderate explanatory power, and 0.19 indicates weak explanatory power.

Predictive relevance is also assessed using the Q-square (Q^2) value. A Q^2 value greater than zero indicates that the model has predictive relevance, while a value less than or equal to zero suggests a lack of predictive capability. Hair et al. (2014) classify Q^2 values of 0.35 as strong, 0.15 as moderate, and 0.02 as weak predictive relevance.

Finally, hypothesis testing is conducted using the bootstrapping procedure to examine both direct and moderating effects. The acceptance of hypotheses is determined by evaluating the path coefficients, T-statistics, and P-values. A hypothesis is accepted if the T-statistic value exceeds 1.96 and the P-value is less than 0.05 for a two-tailed test. This procedure is used to test the direct effects of work motivation and organizational commitment on AR performance, as well as the moderating role of work ethic in strengthening these relationships.

RESULTS AND DISCUSSION

This study employs Structural Equation Modeling (SEM) analysis to address the research problems and test the formulated hypotheses. SEM-PLS analysis is conducted through two main stages: evaluation of the measurement model (outer model) and the structural model (inner model). This model is constructed based on the research title, namely "The Effect of Motivation and Organizational Commitment on the Performance of Account Representatives at Badung Utara Tax Office with Work ethic as a Moderating Variable."

Outer Model Analysis

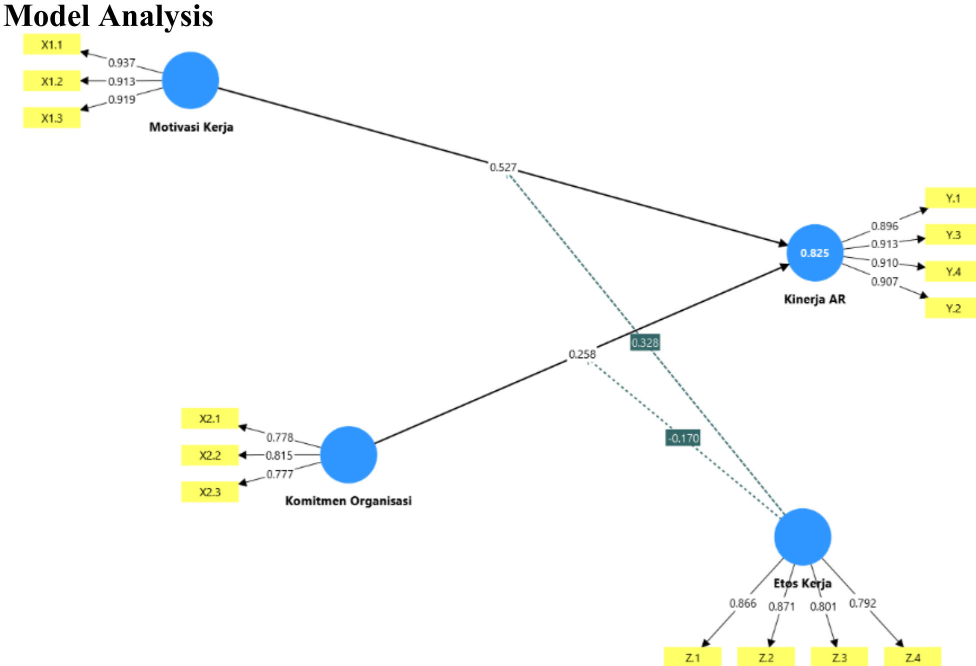


Figure 1.
Research Model

Outer model analysis is a stage of analysis in SEM-PLS that aims to assess the quality of the measurement model, specifically the extent to which the indicators used can measure latent variables accurately and consistently.

The first step undertaken is to measure Convergent Validity. This measurement is conducted by examining the factor loading values, which are numerical indicators representing the relationship between the score of a specific questionnaire item and the score of the indicator measuring a particular construct/latent variable.

Table 1.
Factor Loading Assessment

Indicator		Outer loading	Description
Work Motivation	X1.1	0.937	Valid
	X1.2	0.913	Valid
	X1.3	0.919	Valid
Organizational Commitment	X2.1	0.778	Valid
	X2.2	0.815	Valid
	X2.3	0.777	Valid
Employee Performance	Y.1	0.896	Valid
	Y.2	0.907	Valid
	Y.3	0.913	Valid
	Y.4	0.910	Valid
Work ethic	Z.1	0.866	Valid
	Z.2	0.871	Valid
	Z.3	0.801	Valid
	Z.4	0.792	Valid

Source: Data processed (2025)

Table 1 shows that all indicators for each variable have outer loading values greater than 0.70, in accordance with the established criteria. With this requirement fulfilled, the research constructs are declared to possess a good level of validity.

Meanwhile, the AVE values in this research are as follows.

Table 2.
AVE Value

Variable	AVE Value
Work ethic	0.694
Employee Performance	0.822
Organizational Commitment	0.625
Work Motivation	0.852

Source: Data processed (2025)

Based on Table 2, all latent variables have Average Variance Extracted (AVE) values exceeding 0.50. These results indicate that the constructed model has fulfilled the convergent validity criteria; therefore, no convergent validity problems are found in the research constructs.

The second step in outer model analysis is to measure discriminant validity based on cross-loading values.

Table 3.
Cross Loading Values

Indicator	Work ethic	Employee Performance	Organizational Commitment	Work Motivation
X1.1	0.188	0.681	0.585	0.937
X1.2	0.172	0.646	0.538	0.913
X1.3	0.093	0.746	0.511	0.919
X2.1	0.093	0.341	0.778	0.316
X2.2	0.245	0.648	0.815	0.599
X2.3	0.189	0.509	0.777	0.402
Y.1	0.476	0.896	0.547	0.616
Y.2	0.418	0.907	0.697	0.707
Y.3	0.516	0.913	0.579	0.699
Y.4	0.510	0.910	0.597	0.697
Z.1	0.866	0.494	0.294	0.219
Z.2	0.871	0.390	0.129	0.022
Z.3	0.801	0.512	0.315	0.183
Z.4	0.792	0.306	-0.047	0.061

Source: Data processed (2025)

Based on Table 3, each indicator exhibits a higher cross-loading value on its intended construct compared to other constructs. This indicates that all indicators have adequately fulfilled the discriminant validity criteria.

The final stage in outer model testing is reliability assessment. Reliability testing is generally conducted by examining Cronbach's Alpha and Composite Reliability values. In this research, the results of the reliability test calculations are presented as follows.

Table 4.
Reliability Test

Variable	Cronbach's Alpha	Composite Reability
Work ethic	0.855	0.875
Employee Performance	0.928	0.929
Organizational Commitment	0.714	0.737
Work Motivation	0.913	0.917

Source: Data processed (2025)

Table 4 shows that all four variables have Composite Reliability > 0.70 and Cronbach's Alpha > 0.70, indicating that the questionnaire data meets the required reliability standards and is suitable for further analysis.

Inner Model Analysis

Inner model analysis (structural model) in PLS-SEM is the stage that evaluates causal relationships or effects among latent variables (constructs) based on theoretical substance. This analysis aims to test the significance of relationships (path coefficients), measure predictive strength through the coefficient of determination (R-Square), and examine the magnitude of effect using Effect Size. The R-Square values in this research model are summarized in Table 5.

Table 5.
R-Square Value

Variabel	R Square	R Square Adjusted
Employee Performance (Y)	0.825	0.792

Source: Data processed (2025)

Based on the results presented in the table, an R-Square value of 0.825 and an Adjusted R-Square value of 0.792 were obtained for the Employee Performance variable (Y). These results indicate that the combination of Work Motivation (X1) and Organizational Commitment (X2), with Work ethic (Z) as a moderating variable, can explain 79.2% of the variation in Employee Performance. This value indicates that the model's explanatory power is classified as strong. Meanwhile, the remaining 20.8% of performance variation is affected by other factors outside the model used in this research.

The Effect Size (f-square) values in this research model are summarized in Table 6

Table 6.
Effect Size Value (f-square)

Variable	Employee Performance
Organizational Commitment -> Employee Performance	0.238
Work Motivation -> Employee Performance	1.024
Work ethic x Work Motivation -> Employee Performance	0.261
Work ethic x Organizational Commitment -> Employee Performance	0.093

Source: Data processed (2025)

Based on the effect size (f^2) values in the table, the contribution of each variable can be summarized as follows. Work motivation has an f^2 value of 1.024, which indicates a moderate effect on employee performance. Organizational commitment, with an f^2 value of 0.238, also has a moderate effect on employee performance. The interaction between work ethic and work motivation has an f^2 value of 0.261, indicating that work ethic plays a moderate role in strengthening the effect of work motivation on performance. Meanwhile, the interaction between work ethic and work environment has an f^2 value of 0.093, so its contribution is relatively weak and does not have a significant effect on employee performance.

Predictive Relevance Test

Table 7.
Q-Square Predictive Value

Indicator	PLS-SEM_RMSE	PLS-SEM_MAE	LM_RMSE	LM_MAE
Y.1	0.552	0.441	0.730	0.551

Y.2	0.621	0.479	0.762	0.593
Y.3	0.561	0.442	0.582	0.460
Y.4	0.498	0.361	0.620	0.466

Source: Data processed (2025)

Based on this data, all RMSE and MAE values from PLS are lower than LM values, indicating that the proposed PLS model has high predictive power.

Hypothesis Testing

Table 8.
Hypothesis Testing

Hubungan Antar Variabel	t-statistic	p-value	Description	Hypothesis Decision
Work Motivation → Employee Performance	4,697	0,000	Has a positive and significant effect	Accepted
Organizational Commitment → Employee Performance	2,170	0,003	Has a positive and significant effect	Accepted
Work ethic × Work Motivation → Employee Performance	2,347	0,019	Significant moderating effect	Accepted
Work ethic × Organizational Commitment → Employee Performance	1,285	0,199	Insignificant moderating effect	Rejected

Source: Data processed (2025)

Work motivation is proven to have a positive and significant effect on the performance of Account Representatives (AR) at Badung Utara Tax Office. The research results indicate that the higher the level of work motivation possessed by AR, the more optimal the performance they produce. This finding is supported by questionnaire results showing that AR work motivation falls into the high category, particularly in aspects such as interest in work, recognition for achievements, and acknowledgment from superiors. These conditions encourage AR to work more responsibly and with a target-oriented approach. This research finding is consistent with Trioda et al. (2024), who stated that work motivation is an important factor in enhancing employee performance, especially in the public sector.

Organizational commitment is also proven to have a positive and significant effect on the performance of Account Representatives (AR) at Badung Utara Tax Office. This indicates that employees' attachment to the organization plays a role in driving performance consistency and quality. Based on questionnaire results, AR organizational commitment is categorized as high, reflected in affective, continuance, and normative commitment dimensions. Nevertheless, several respondents provided neutral responses on certain indicators, suggesting variations in the level of emotional attachment to the organization. This finding is consistent with Rahmawati et al. (2024), who found that organizational commitment significantly affects employee performance through enhanced loyalty and a sense of responsibility toward the organization.

The analysis results indicate that work ethic plays a role in strengthening the relationship between work motivation and Account Representative performance. In other words, work motivation becomes more effective in driving performance improvement when supported by a strong work ethic. This finding is reinforced by questionnaire results showing that the majority of AR possess a high level of work ethic, wherein work is perceived as a moral responsibility, a form of dedication, and a means of self-actualization. These values are reflected in attitudes of discipline, perseverance, and a results-oriented approach. Nevertheless, research specifically examining the role of work ethic as a moderating variable in the relationship between work motivation and performance, particularly within the Primary Tax Office (KPP Pratama) environment, remains very limited. Therefore, this study provides a meaningful contribution by expanding the understanding of factors influencing public sector employee performance.

In contrast to the previous finding, work ethic was not proven to moderate the effect of organizational commitment on Account Representative performance. This result indicates that organizational commitment has a direct effect on performance without being affected by variations in employees' work ethic. Based on questionnaire results, both organizational commitment and work ethic fall into the high category and are relatively consistent among respondents, causing work ethic not to function as a differentiating factor in the relationship between these two variables. To date, studies positioning work ethic as a moderating variable in the relationship between organizational commitment and employee performance, particularly within tax administration institutions, remain scarce. Thus, this research not only enriches the existing body of literature but also opens opportunities for future studies to test similar models in different organizational contexts.

CONCLUSION

The research results show that work motivation and organizational commitment have a positive and significant effect on the performance of Account Representatives (AR) at Badung Utara Tax Office. The higher the work motivation possessed by AR, the better the performance demonstrated in carrying out job tasks and responsibilities, as reflected in their interest in work, drive to achieve, and recognition from superiors, which enhance enthusiasm, focus, and sense of responsibility. Strong organizational commitment also encourages AR to work consistently, professionally, and with an orientation toward achieving organizational goals, whether through emotional attachment, considerations of benefits in remaining with the organization, or a sense of moral responsibility in delivering optimal performance. Furthermore, work ethic is proven to strengthen the effect of work motivation on AR performance. High motivation becomes more optimal when supported by a work ethic that views work as a trust, a means of self-actualization, a source of honor, and a form of service, thereby encouraging consistent, integrity-driven, and public interest-oriented work behavior. To date, studies with similar characteristics remain very limited. However, work ethic does not play a moderating role in the effect of organizational commitment on AR performance. This is due to the relatively high and homogeneous level of work ethic among employees, which prevents it from becoming a differentiating factor, particularly in the public sector organizational context of Badung Utara Tax Office, where work ethic has become a foundational value and standard work behavior embedded in employees. Additionally, few previous studies have specifically tested the role of work ethic as a moderating variable in this relationship.

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