

**THE INFLUENCE OF ORGANIZATIONAL COMMITMENT AND PERCEIVED ORGANIZATIONAL SUPPORT OF BPKP IN ACHIEVING THE VISION OF INDONESIA EMAS 2045 MODERATE BY LEADERSHIP TRANSFORMATION**



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**Abstract**

This research aims to analyze the influence of Organizational Commitment and Perceived Organizational Support on the achievement of the Golden Indonesia 2045 Vision within the BPKP environment, with Leadership Transformation as a moderating variable. The dynamic nature of change and the high demands for adaptation in realizing the national development vision place BPKP in a strategic position. However, the success of this adaptation heavily depends on individual readiness and organizational support. This study examines how employees' readiness to face change and their perceptions of organizational support can drive the achievement of these long-term goals. Furthermore, Leadership Transformation characterized by the ability to inspire, drive change, and align team efforts with organizational vision—is hypothesized to strengthen or weaken the relationship between Organizational Commitment and Perceived Organizational Support with the achievement of the Golden Indonesia 2045 Vision. A quantitative approach using surveys will be employed to collect data from BPKP employees. The data obtained will then be analyzed using the Structural Equation Modeling Partial Least Squares (SEM-PLS) method. The results of the study indicate that Organizational Commitment and Perceived Organizational Support have a positive and significant effect on the effectiveness of transformation towards the Golden Indonesia 2045 Vision. Moreover, Leadership Transformation has been proven to strengthen the influence of these independent variables, meaning that high levels of commitment and support, combined with transformational leadership qualities, will enhance BPKP's success in achieving the goals of Indonesia Emas 2045.

**Keywords:** Readiness to Change, Perception of Organizational Support, Leadership Transformation, Effectiveness of Change Among Employees of the Financial and Development Supervisory Agency

## INTRODUCTION

Indonesia is currently undergoing a transformative momentum in pursuit of its Golden Indonesia Vision 2045, a strategic milestone declared by President Joko Widodo in 2016 (Badan Pusat Statistik, 2023). This vision is built upon four fundamental development pillars: human capital development, mastery of science and technology, sustainable economic development, and equitable governance. The national transformation intersects with Indonesia's demographic dividend, projected to peak between 2020 and 2035, offering a critical window of opportunity for accelerated development (Badan Pusat Statistik, 2023). However, this opportunity requires a resilient and forward-looking workforce, as highlighted by Kilapong (2022), who emphasizes the importance of preparing a generation that is mentally, morally, spiritually, and intellectually integrated. Simultaneously, digital transformation continues to disrupt public organizations (Norliani et al., 2024), demanding the adoption of new technologies and the cultivation of agile, adaptive human capital to sustain competitiveness (Fachrurazi et al., 2023; Hari et al, 2024).

Within this dynamic landscape, the Financial and Development Supervisory Agency (BPKP) plays a strategic role in ensuring national financial accountability and development supervision. Its mandate, as articulated in Presidential Regulation No. 192 of 2014, spans cross-sectoral oversight and corruption prevention (Irawan & Khodijah, 2021; Nadia Fitri Irawan & Syarif, 2022). As digitalization intensifies, BPKP faces the dual challenge of managing organizational transformation and nurturing a technologically adept workforce, predominantly composed of millennials and Gen Z (R. Smith et al., 2022). These generations bring distinct characteristics millennials favoring collaboration and Gen Z valuing autonomy requiring a flexible and inclusive human resource strategy. At the same time, BPKP must ensure the accuracy and reliability of data as it integrates big data and AI tools into its operations. In this context, perceived organizational support and Leadership Transformation emerge as pivotal factors driving employee engagement and the success of transformation initiatives (Hallenbeck, 2016; Sakitri, 2021; Salam et al, 2025).

Empirical studies indicate that human resources in Indonesia's public sector are progressing toward digital readiness, although disparities in capability persist (Amaliyah et al., 2023). Previous research has identified persistent gaps in digital and soft skills essential for the future workforce (Surbakti et al., 2023; Mellado et al., 2025). Leadership Transformation, defined as the ability of leaders to initiate and navigate change, inspire teams, and align people with a shared vision has become an essential moderating factor that strengthens organizational commitment and enhances the perceived support felt by employees (Setiadi et al., 2022; Akbar et al., 2022). Despite growing scholarly interest, there is still a research gap in understanding how Leadership Transformation contributes to public sector change, particularly in the Indonesian context (Olafsen et al., 2021; Mansour et al., 2022). This study seeks to address that gap by investigating the moderating role of Leadership Transformation in the relationship between employee readiness and perceived organizational support in achieving the Golden Indonesia Vision 2045. By focusing on BPKP as a case study, this research offers both theoretical and practical contributions to human resource strategies for digital governance and psychological preparedness for national transformation.

## REVIEW OF LITERATURE

Indonesia is currently undergoing a major national transformation in pursuit of the “Golden Indonesia Vision 2045,” a strategic aspiration proclaimed by President Joko Widodo in 2016 (Badan Pusat Statistik, 2023). This vision is founded on four main pillars: the development of human capital, mastery of science and technology, sustainable economic development, and equitable governance. The transformation coincides with Indonesia’s demographic bonus, projected to peak between 2020 and 2035, offering a critical opportunity to accelerate national growth. Kilapong (2022) emphasizes the importance of preparing a generation that is mentally, morally, spiritually, and intellectually integrated. However, the rapid pace of digital transformation is disrupting traditional public sector structures, requiring government institutions to become more agile, responsive, and technologically adaptive (Norliani et al., 2024). To remain relevant and competitive, public organizations must embrace innovation while cultivating human resources who are resilient and ready to navigate continuous change (Fachrurazi et al., 2023).

Moreover, the successful implementation of big data and AI-driven decision-making depends not only on technological infrastructure but also on the readiness of employees to embrace change and their perception of organizational support (Hallenbeck, 2016; Sakitri, 2021; Nurfadilah & Mahadianto, 2025). In this context, Leadership Transformation emerges as a critical driver in enabling public institutions like BPKP to lead through change effectively. Transformational leadership characterized by vision, inspiration, and the ability to align people with evolving goals plays a central role in fostering trust, resilience, and adaptability among employees. Therefore, understanding how Leadership Transformation interacts with organizational support and employee readiness is essential in advancing Indonesia’s public sector capabilities and achieving the Golden Indonesia Vision 2045.

## RESEARCH METHOD

This study aims to operationalize abstract concepts into measurable variables to investigate the impact of Organizational Commitment (X1), Perceived Organizational Support (X2), and Leadership Transformation (Z) on Transformation Effectiveness (Y) toward achieving the Golden Indonesia Vision 2045 within the BPKP environment. A quantitative survey method was employed, involving 250 purposively selected auditors from BPKP’s head office and regional representative offices. The inclusion criteria required participants to have a minimum of two years of work experience and active involvement in digital transformation initiatives.

The data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the predictive relationships among the constructs. This was complemented by both descriptive and inferential statistical techniques. Model validity was ensured through convergent and discriminant validity testing, as well as Confirmatory Factor Analysis (CFA) to confirm the robustness of the measurement model.

## RESULTS AND DISCUSSION

### Evaluation of the Measurement Model (Outer Model)

#### 1) Convergent Validity

The convergent validity test is used to assess the extent to which indicators within each construct consistently represent the measured variable. This test is based on four main

criteria: outer loading  $\geq 0.70$  to indicate the strength of the indicator's contribution to the construct, Cronbach's Alpha (CA)  $\geq 0.70$  to measure internal consistency, Composite Reliability (CR)  $\geq 0.70$  to show overall construct reliability, and Average Variance Extracted (AVE)  $\geq 0.50$  as an indicator of convergent validity. These four measures ensure that each variable in the model has valid and reliable indicators for further analysis in the structural testing.

**Table 1**  
**Convergent Validity**

<b>Variable</b>	<b>Indicator</b>	<b>Outer Loading</b>	<b>Remarks</b>
Organizational Commitment	CA: 0.930	CR: 0.942	AVE: 0.672
	X1.1	0.799	VALID
	X1.2	0.828	VALID
	X1.3	0.860	VALID
	X1.4	0.820	VALID
	X1.5	0.781	VALID
	X1.6	0.816	VALID
	X1.7	0.847	VALID
Perceived Organizational Support	X1.8	0.805	VALID
	CA: 0.898	CR: 0.922	AVE: 0.622
	X2.1	0.800	VALID
	X2.2	0.840	VALID
	X2.3	0.832	VALID
	X2.4	0.842	VALID
	X2.5	0.800	VALID
Leadership Transformation	X2.6	0.768	VALID
	CA: 0.912	CR: 0.928	AVE: 0.618
	Z.1	0.799	VALID
	Z.2	0.752	VALID
	Z.3	0.800	VALID
	Z.4	0.801	VALID
	Z.5	0.812	VALID
	Z.6	0.776	VALID
Transformation Effectiveness	Z.7	0.773	VALID
	Z.8	0.775	VALID
	CA: 0.891	CR: 0.918	AVE: 0.653
	Y.1	0.725	VALID
	Y.2	0.818	VALID
	Y.3	0.888	VALID
	Y.4	0.885	VALID
Y.5	0.806	VALID	
Y.6	0.706	VALID	

*Source: Data Processed (2025)*

From the table above, the following information is obtained:

a) Organizational Commitment

This variable has a Composite Reliability (CR) value of 0.942, Cronbach's Alpha (CA) of 0.930, and Average Variance Extracted (AVE) of 0.672, all of which exceed the minimum standards. All eight indicators show outer loading values above 0.7 (ranging from 0.781 to 0.860), indicating that each indicator can validly and consistently reflect the construct of organizational commitment. This confirms that respondents truly understand and consistently respond to their sense of commitment to the organization.

b) Perceived Organizational Support

This variable also meets the criteria for convergent validity, with a CR value of 0.922, CA of 0.898, and AVE of 0.622. The six indicators have outer loadings ranging from 0.768 to 0.842, indicating that perceptions of organizational support can be strongly measured by each item. This reflects respondents' perception of the encouragement, attention, and fairness provided by the organization during the transformation process

c) Leadership Transformation

This variable shows CR of 0.928, CA of 0.912, and AVE of 0.618, indicating good reliability and convergent validity. All eight indicators fall within the outer loading range of 0.752–0.812, showing that dimensions such as Strategic decision-making, inspirational communication, empowerment of others, and resilience in uncertainty are consistently responded to by BPKP employees.

d) Transformation Effectiveness

With CR of 0.918, CA of 0.891, and AVE of 0.653, this variable also passes the convergent validity test. The six indicators have outer loading values ranging from 0.706 to 0.888. This shows that the effectiveness of the transformation process — from policy implementation, competency development, to the consistency of new system implementation is perceived as valid by respondents as a real outcome of organizational transformation.

2) Discriminant Validity

Discriminant validity is an important step in testing construct validity to ensure that each latent variable in the research model has a clear distinction from the others. In this study, discriminant validity is tested using three main approaches: Cross Loadings, Fornell-Larcker Criterion, and Heterotrait-Monotrait Ratio (HTMT).

**Table 3.**  
**Cross Loadings**

	<b>Organizational Commitment</b>	<b>Perceived Organizational Support</b>	<b>Transformation Effectiveness</b>	<b>Leadership Transformation</b>
X1.1	0.799	0.391	0.463	0.434
X1.2	0.828	0.431	0.462	0.453
X1.3	0.860	0.474	0.476	0.467
X1.4	0.820	0.485	0.498	0.802
X1.5	0.781	0.464	0.473	0.477
X1.6	0.816	0.449	0.421	0.394
X1.7	0.847	0.455	0.445	0.418
X1.8	0.805	0.371	0.397	0.387

X2.1	0.379	0.800	0.302	0.488
X2.2	0.405	0.840	0.491	0.467
X2.3	0.360	0.832	0.452	0.425
X2.4	0.464	0.842	0.487	0.470
X2.5	0.494	0.800	0.333	0.341
X2.6	0.489	0.768	0.383	0.378
Y.1	0.356	0.443	0.725	0.382
Y.2	0.456	0.569	0.818	0.340
Y.3	0.510	0.571	0.888	0.414
Y.4	0.545	0.562	0.885	0.406
Y.5	0.455	0.498	0.806	0.349
Y.6	0.324	0.578	0.706	0.463
Z.1	0.507	0.534		

**Table 4.**  
**Fornell-Larcker Criterion**

	<b>Organizational Commitment</b>	<b>Perceived Organizational Support</b>	<b>Transformation Effectiveness</b>	<b>Leadership Transformation</b>
Organizational Commitment	0.820			
Perceived Organizational Support	0.704	0.814		
Transformation Effectiveness	0.722	0.775	0.808	
Leadership Transformation	0.707	0.759	0.742	0.786

*Source: Processed Data (2025)*

**Table 5.**  
**Discriminant Validity - HTMT Ratio**

	<b>Organizational Commitment</b>	<b>Perceived Organizational Support</b>	<b>Transformation Effectiveness</b>	<b>Leadership Transformation</b>
Organizational Commitment				
Perceived Organizational Support	0.783			
Transformation Effectiveness	0.809	0.771		
Leadership Transformation	0.780	0.740	0.842	

*Source: Processed Data (2025)*

Based on the tables above, the three measurement models for discriminant validity namely Cross Loadings, the Fornell-Larcker Criterion, and the HTMT ratio have been satisfactorily fulfilled. For discriminant validity using the cross-loading model, it can be seen that indicators X1.1 to X1.8 have the highest correlation with the Organizational Commitment variable. Similarly, the other indicators show the strongest relationships with their respective latent variables. Furthermore, discriminant validity based on the Fornell-Larcker Criterion shows that the square root of AVE for each variable is higher than its correlation with other variables. Lastly, for the discriminant validity test using the HTMT ratio method, the correlation values between latent variables are all below the threshold of 0.9.

### Evaluation of the Structural Model (Inner Model)

#### 1) R-Square Test

The R-Square test is used to determine the extent to which the independent variables, namely Organizational Commitment and Perceived Organizational Support, contribute to the dependent variable Transformation Effectiveness, both directly and when moderated by the variable Leadership Transformation. The R-Square value reflects how strongly the model can explain variations that occur in organizational transformation effectiveness as a response to employees' commitment and perceived organizational support. This test serves as an important indicator in evaluating the predictive strength of the structural model built in the context of BPKP's transformation towards achieving the Vision of Indonesia Emas 2045.

**Table 6.**

**R-Square Test Results**

	<b>R-square</b>	<b>R-square adjusted</b>
<b>Transformation Effectiveness</b>	0.816	0.814

*Source: Processed Data (2025)*

From the table above, the R-Square value for the Transformation Effectiveness variable is 0.816. This means that 81.6% of the variation occurring in transformation effectiveness can be explained by the variables Organizational Commitment, Perceived Organizational Support, and the moderating influence of Leadership Transformation. The remaining 18.4% is explained by variables outside the researched model. This value indicates that the model has a very strong explanatory power in understanding the factors influencing the success of transformation within BPKP in supporting the achievement of the Vision of Indonesia Emas 2045.

#### 2) Q-Square Test

The Q-Square test is used to evaluate the model's ability to predict the endogenous variable, particularly Transformation Effectiveness. This test provides an overview of how well the structural model can produce predictive values that are relevant to observational data outside the analyzed sample. Therefore, the Q-Square value is an important indicator for assessing the quality of the model in explaining and projecting the influence of organizational commitment, perceived organizational support, and Leadership Transformation on the success of organizational transformation within BPKP.

**Table 7.**  
**Q-Square Test Results**

	<b>Q<sup>2</sup>predict</b>	<b>RMSE</b>	<b>MAE</b>
Transformation Effectiveness	0.809	0.305	0.239

*Source: Processed Data (2025)*

From the table above, a Q<sup>2</sup>predict value of 0.809 is obtained for the variable Transformation Effectiveness. This value indicates that the model has excellent predictive ability in explaining the endogenous variable. In other words, the model is not only capable of explaining the internal relationships between variables, but is also effective in predicting new data outside of the training sample. The relatively low RMSE (0.305) and MAE (0.239) values further support the strong predictive power of this model. This reinforces the structural validity of the model as a basis for decision-making in change management and transformation strategies within BPKP toward realizing the Vision of Indonesia Emas 2045.

3) f-Square

**Table 8.**  
**f-Square Test Results**

<b>Relationship</b>	<b>f-square</b>	<b>Description</b>
Organizational Commitment → Transformation Effectiveness	0.442	Strong
Perceived Organizational Support → Transformation Effectiveness	0.214	Moderate
Leadership Transformation × Organizational Commitment → Transformation Effectiveness	0.200	Moderate
Leadership Transformation × Perceived Organizational Support → Transformation Effectiveness	0.204	Moderate

*Source: Processed Data (2025)*

The analysis reveals that Organizational Commitment has the strongest impact on Transformation Effectiveness, with a large effect size ( $f^2 = 0.442$ ), while Perceived Organizational Support also shows a moderate influence ( $f^2 = 0.214$ ). Leadership Transformation significantly moderates the relationship between both Organizational Commitment and Perceived Organizational Support with Transformation Effectiveness, with moderate effect sizes ( $f^2 = 0.200$  and  $f^2 = 0.204$ , respectively), highlighting its role in enhancing the impact of these variables. These findings emphasize the importance of individual commitment, perceived support, and adaptive capabilities in driving successful transformation within BPKP toward the Vision of Indonesia Emas 2045. Furthermore, hypothesis testing using the bootstrapping technique confirms the statistical significance of these relationships, both direct and moderated, reinforcing the empirical validity of the proposed structural model.

Hypothesis testing in this study was carried out through analysis using the SEM-PLS application, which serves as the primary tool to confirm hypotheses via partial testing (t-values) and probabilities (p-values). The t-value is a statistical metric used to determine whether the coefficients of parameters in the model significantly differ. It helps assess whether the path coefficients (e.g., between latent variables) differ significantly from zero. This assists in determining whether the hypothesized relationships between latent variables actually exist. A higher t-value indicates stronger evidence of a significant relationship, while

a lower t-value suggests that the relationship or difference is not statistically significant (Muslim, Jenni Ferlina, 2024).

Variables in quadrant III fall into the "Low priority" category, where the area is perceived as low in importance by respondents and its performance is also low. The performance of attributes in this area may not be optimal, but since their importance is also low in the eyes of respondents, improvements in this area are not currently the main priority for the organization.

Variables in quadrant IV fall into the "Concentrate here" category, where the area is perceived as high in importance but has low performance. This means respondents require the greatest and most urgent attention and improvement efforts from the organization. If the organization wants to increase satisfaction or achieve its goals, it must allocate sufficient resources to significantly improve performance on attributes that fall into this quadrant.

### **The Influence of Individual Organizational Commitment on Transformation Effectiveness**

Individual Organizational Commitment positively impacts the effectiveness of transformation toward the Vision of Indonesia 2045. Employees' ability to accept, respond, and adapt to organizational change plays a key role in achieving national strategic targets. The readiness encompasses both technical and emotional preparedness to face challenges in the transformation process. This supports Kim & Kim (2021) and Lewin's Change Theory, which highlight the role of individual readiness in successful organizational change. The study confirms that employees who believe in the value of change and understand its personal benefits contribute more effectively to long-term organizational goals. The findings stress the importance of developing human resource strategies based on Organizational Commitment to drive successful organizational transformation.

### **The Influence of Perceived Organizational Support on Transformation Effectiveness**

Perceived organizational support significantly influences the effectiveness of transformation toward Vision 2045. When employees feel valued and supported by the organization through attention, rewards, fairness, and career development their motivation to contribute to organizational change increases. This is aligned with Eisenberger et al.'s (1986) Perceived Organizational Support Theory. The study emphasizes that organizational support enhances employee commitment, making them more engaged in transformation processes. Practical implications suggest strengthening BPKP's organizational support systems, including open communication, recognition, and participative leadership, to ensure active involvement in transformation efforts.

### **The Influence of Individual Organizational Commitment on Transformation Effectiveness Moderated by Leadership Transformation**

Individual Organizational Commitment, moderated by Leadership Transformation, positively affects transformation effectiveness. Employees who are not only prepared for change but also quick to learn and adaptable to new challenges can better drive transformation success. The study reinforces Armenakis et al.'s (1993) Organizational Commitment theory and Bandura's Social Cognitive Learning Theory. Leadership Transformation individuals' ability to learn from experience, adapt to uncertainty, and act flexibly strengthens the link between readiness and successful transformation. The findings suggest that fostering both readiness and Leadership Transformation within BPKP's

workforce is crucial for supporting long-term organizational goals, especially in a rapidly evolving digital environment.

### **The Influence of Perceived Organizational Support on Transformation Effectiveness Moderated by Leadership Transformation**

Perceived organizational support, moderated by Leadership Transformation, positively impacts transformation effectiveness toward Vision 2045. Employees who feel supported by the organization and have high Leadership Transformation contribute more effectively to organizational change. This supports Eisenberger et al.'s (1986) theory that perceived support enhances employee loyalty and involvement. When combined with Leadership Transformation, employees are better equipped to utilize organizational support for proactive and innovative contributions. The research highlights the importance of creating a work culture that fosters learning and creativity, ensuring that support is actively converted into measurable contributions during the transformation process.

### **CONCLUSION**

Based on the research findings, it is concluded that individual Organizational Commitment and perceived organizational support have a positive and significant effect on the effectiveness of the transformation toward Indonesia's Golden Vision 2045. The higher the readiness of BPKP employees to face change and the stronger their perception of organizational support, the greater the success of the organizational transformation in achieving national strategic targets. Furthermore, the influence of both variables is strengthened by the moderating role of Leadership Transformation, where employees with the ability to learn quickly, adapt flexibly, and respond effectively to challenges are more capable of supporting the transformation process in a sustainable and effective manner.

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