



The Influence of Organizational Culture and Job Satisfaction on Organizational Commitment in Employees
(Case Study: Education and Training Center for Supervision of the Financial and Development Supervisory Agency)

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ABSTRACT

This research was conducted to determine the partial and simultaneous influence of organizational culture and job satisfaction on organizational commitment. The sample used in this research was 134 BPKP Pusdiklatwas employees using a simple random sampling technique. The research method used was multiple linear regression and obtained results 1) organizational culture has a partially positive and significant effect on organizational commitment; 2) job satisfaction does not have a positive and partially significant effect on organizational commitment; 3) organizational culture and job satisfaction simultaneously have a positive and significant effect on organizational commitment.

INTRODUCTION

Human resources in an organization are a very important determinant of the effectiveness of activities within the organization. In this case, because human resources are the driving force and management of the system, in order for it to run well, its management must pay attention to important aspects such as training, development and motivation. In today's competitive era, organizations have realized that only by developing human resources can organizations continue to grow because the innovation aspect of an organization lies in the people themselves.

Organizational commitment has a very important role in the success and progress of an organization. Employees who have a high commitment to the organization tend to be more motivated, work harder and be more productive. Employees are also more willing to put in extra effort and take on more responsibility. Committed employees help create a positive and supportive organizational culture, working shoulder to shoulder, helping each other, and working together to achieve common goals. Increasing organizational commitment is influenced by several factors as mentioned by Robbins (2017) in his book, namely job satisfaction, organizational justice, leadership support, career development, recognition and appreciation, interpersonal relationships, job uncertainty and organizational culture. Organizational commitment is defined as a condition where an individual supports the organization and its goals and desires to maintain membership in the organization. Indicators that can be measured from organizational commitment are affective commitment, sustainable commitment and normative commitment.

The Center for Supervision Education and Training (Pusdiklatwas) of the Financial and Development Supervisory Agency (BPKP) is one of the organizations that is aware of the importance of organizational commitment possessed by its employees. However, based on the results of observations made by the author on Pusdiklatwas BPKP employees from 20 November 2023 to 20 January 2024, there are still employees who do not have a loyal attitude towards the organization in the tasks given by the leadership because there are still employees who report assignments only when the leadership asks about the tasks assigned. given that. Meanwhile, the level of employee commitment in remaining in the organization is based on survey results on January 17 2024 only because they need a salary and based on the decision of central government officials and they do not feel sad if they leave the organization when transferred or receive an offer from another better organization.

In order to increase employee organizational commitment to work, an organizational culture is needed that is able to have a positive impact on the organization. Organizational culture is defined as a general perception formed by members of an organization, becoming a system of combining understanding, to formulate agreements in carrying out organizational tasks, to be innovative in anticipating risks, careful about problems, and aggressive in carrying out organizational tasks (Robbins, 2017).

Organizational culture is an important element in an organization that has a significant influence on employee job satisfaction. A positive organizational

culture can create a conducive work environment for employees to develop and contribute optimally. This is characterized by a sense of mutual respect, trust and a spirit of collaboration between employees. Employees who feel valued, listened to, and supported by their organization will be more motivated, engaged, and satisfied with their work. Job satisfaction is the result of an employee's perception of how well a person's work provides everything that is seen as important through the results of their work. The job satisfaction indicators are the work itself, salary, promotion opportunities, supervision, coworkers.

LITERATURE REVIEW

Partial influence of organizational culture on organizational commitment

According to Robbins (2017) organizational culture is a general perception formed by members of an organization, becoming a system of combining understanding, to formulate agreements in carrying out organizational tasks, to be innovative in anticipating risks, careful about problems, and aggressive in carrying out organizational tasks. Organizational commitment is defined as a situation where an individual supports the organization and its goals and desires to maintain its membership in the organization.

Organizational culture has a strong influence on employee organizational commitment. Organizations that want to increase the organizational commitment of their employees must focus on building a culture that is positive, supportive, and fair. When employees feel valued, supported, and trusted by the organization, they are more likely to commit to the organization. Open and transparent communication between leaders and employees can build trust and respect, leading to higher organizational commitment. However, previous research by Posumah (2023) shows that organizational culture partially has no effect on organizational commitment. On the other hand, in research conducted by Pratama (2020), Ekobelawati (2019) and Rukmana (2017), organizational culture partially has a positive and significant effect on organizational commitment. Based on this explanation, the hypothesis proposed in this research is as follows.

H1: There is a positive and partially significant influence of organizational culture on organizational commitment

Partial influence of job satisfaction on organizational commitment

Luthans (2015) defines that job satisfaction is the result of an employee's perception of how well a person's work provides everything that is seen as important through the results of their work. Job satisfaction has a significant impact on organizational commitment, because the two are interrelated and influence each other. High job satisfaction also contributes to loyalty to the organization. Satisfied employees tend to stay longer and demonstrate a greater level of trust in management and the direction the organization is taking. This opinion is supported by previous research by Posumah (2023), Putra (2019) and Ekobelawati (2019) that job satisfaction has a positive and significant effect on

organizational commitment. Based on the opinion of previous research, the hypothesis in this research is as follows.

H2: There is a positive and partially significant influence on organizational commitment.

The influence of organizational culture and job satisfaction simultaneously on organizational commitment

An organizational culture that prioritizes values such as fairness, transparency, recognition of achievement, and support for work-life balance can directly increase employee job satisfaction levels. When employees feel that the organizational culture supports their needs and the values they adhere to, employees tend to feel more satisfied with their jobs. Job satisfaction plays a key role in shaping the level of employee commitment to the organization. Employees who feel satisfied with their jobs have a greater tendency to feel emotionally connected and committed to contributing optimally to the goals and success of the organization. By understanding the importance of a supportive organizational culture and high job satisfaction, organizations can create a strong foundation for building ongoing commitment from their employees, which in turn will have a positive impact on the organization's performance and long-term success. This opinion is reinforced in previous research by Posumah (2023), Pratama (2020) and Ekobelawati (2019) that simultaneously organizational culture and job satisfaction have a positive and significant effect on organizational commitment.

H3: There is a simultaneous positive and significant influence of organizational culture and job satisfaction on organizational commitment

The rationale model for the relationship between variables in this research can be presented in Figure 1 below.

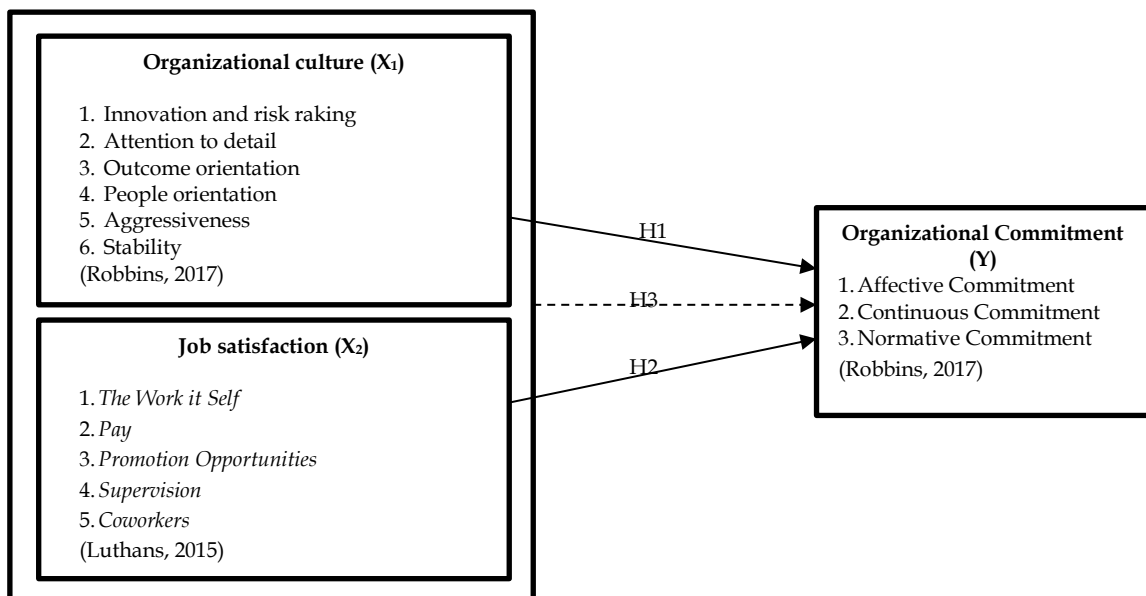


Figure 1. Conceptual Framework

METHODOLOGY

This research uses descriptive and verification methods with a quantitative approach. The objects of this research are organizational culture, job satisfaction and organizational commitment, with the subject being employees from Pusdiklatwas BPKP. The sample used was 134 employees using simple random sampling techniques and using degree of variability sample measurements. The validity test is used to measure whether a questionnaire is valid or not. Next, the reliability test is to determine the extent to which the results of a measurement used remain reliable and free from measurement error. The classical assumption test is carried out to assess whether in an Ordinary Least Square (OLS) linear regression model there are classical problems.

Table 1. Variable Operationalization

Variables/Concepts	Indicator	Scale
Organizational commitment (Y) (Robbins, 2017)	- Affective Commitment - Continuous Commitment - Normative Commitment	Likert
Organizational Culture (X ₁) (Robbins, 2017)	- Innovation and risk management - Attention to detail - Outcome orientation - People orientation - Aggressiveness - Stability	Likert
Job Satisfaction (X ₂) (Luthans, 2015)	- The Work it Self - Pay - Promotion Opportunities - Supervision - Coworkers	Likert

Source: Theory summary, 2024

The multiple linear regression method was used in this research to determine the effect of the independent variable on the dependent variable, tested with a confidence level of 95% or $\alpha = 5\%$. The regression model used is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon \dots \dots \dots (1)$$

To obtain the coefficient value for each independent variable, it is first calculated between the variables using the Pearson product moment correlation formula as follows.

$$r = \frac{n \sum xy - (\sum x)(\sum y)}{\sqrt{\{n \sum x^2 - (\sum x)^2\}} \sqrt{\{n \sum y^2 - (\sum y)^2\}}}$$

Information:

- r= Correlation coefficient
- n= Number of samples
- y= Item score y
- x= Item score x

The correlation values obtained can be interpreted based on Table 2 below.

Table 2. Guidelines for Interpreting Correlation Coefficients

Niai Interval <i>r</i>	Interpretation
0.00-0.199	Very low
0.20-0.399	Low
0.40-0.566	Currently
0.60-0.799	Strong
0.80-1,000	Very strong

Source:(Sugiyono, 2022)

The formula for determining the coefficient of determination is as follows.

$$Kd = R^2 \times 100\%$$

Information:

Kd = Coefficient of determination

R = Correlation coefficient

The coefficient of determination value is interpreted using the guidelines in Table 2 below.

Table 3. Guidelines for Interpreting Determination Coefficients

Statement	Reality
<4%	Very low influence
5% - 16%	Low but sure influence
17% - 49%	The influence is quite significant
50% - 80%	High or strong influence
>80%	Very high influence

Source:(Sugiyono, 2022)

RESEARCH RESULTS

Validity test

The validity test in this research was carried out on 30 employees and obtained the following results.

Table 4. Validity Test Results

Variable	Statement Items	Correlation (<i>r_{hitung}</i>)	Decree (<i>r_{tabel}</i>)	Information
Organizational Commitment (Y)	Y.1.1	0.770	0.30	Valid
	Y.1.2	0.673	0.30	Valid
	Y.2.1	0.455	0.30	Valid
	Y.2.2	0.577	0.30	Valid
	Y.3.1	0.633	0.30	Valid
	Y.3.2	0.657	0.30	Valid
Organizational Culture (X ₁)	X1.1.1	0.788	0.30	Valid
	X1.1.2	0.730	0.30	Valid
	X1.1.3	0.254	0.30	Invalid
	X1.2.1	0.575	0.30	Valid
	X1.2.2	0.735	0.30	Valid
	X1.3.1	0.830	0.30	Valid

	X1.3.2	0.529	0.30	Valid
	X1.3.3	0.779	0.30	Valid
	X1.4.1	0.562	0.30	Valid
	X1.4.2	0.831	0.30	Valid
	X1.4.3	0.830	0.30	Valid
	X1.5.1	0.833	0.30	Valid
	X1.5.2	0.830	0.30	Valid
	X1.5.3	0.442	0.30	Valid
	X1.6.1	0.831	0.30	Valid
	X1.6.2	0.671	0.30	Valid
	X1.6.3	0.601	0.30	Valid
Job Satisfaction (X ₂)	X2.1.1	0.751	0.30	Valid
	X2.1.2	0.751	0.30	Valid
	X2.1.3	0.570	0.30	Valid
	X2.2.1	0.472	0.30	Valid
	X2.2.2	0.665	0.30	Valid
	X2.3.1	0.729	0.30	Valid
	X2.3.2	0.566	0.30	Valid
	X2.4.1	0.821	0.30	Valid
	X2.4.2	0.874	0.30	Valid
	X2.4.3	0.821	0.30	Valid
	X2.5.1	0.759	0.30	Valid
	X2.5.2	0.912	0.30	Valid

Source:Data Primer Diolah (2024)

Reliability Test

The results of the reliability test in this research can be seen in Table 5 below.

Table 5. Reliability Test Results

Variable	Cronbach Alpha	Decree	Information
Organizational Commitment (Y)	0.779	0.60	Reliable
Organizational Culture (X1)	0.915	0.60	Reliable
Job Satisfaction (X2)	0.904	0.60	Reliable

Source:Data Primer Diolah (2024)

Respondent

Research data was obtained from 134 BPKP Pusdiklatwas employees, the most dominant of which were based on gender, age range, education level, length of service, department and income or salary earned can be seen in table 6.

Table 6. Respondent Data

Criteria	Characteristic Type	Percentage (%)
Gender	Man	60.4
Age Range	>35 Years	62.7
Level of education	SMA/SMK	39.5
Years of service	>10 Years	58.2
Department	General Affair	55.2
Income	≥ IDR 7,000,000	49.3

Source: Processed Primary Data, 2024

Classic assumption test

1. Normality test

Table 7. Normality Test Results with Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		134
Normal Parameters a, b	Mean	.0000000
	Std. Deviation	2727.21558817
Most Extreme Differences	Absolute	.061
	Positive	.061
	negative	-.036
Statistical Tests		.061
Asymp. Sig. (2-tailed)		.200 c,d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Processed Primary Data, 2024

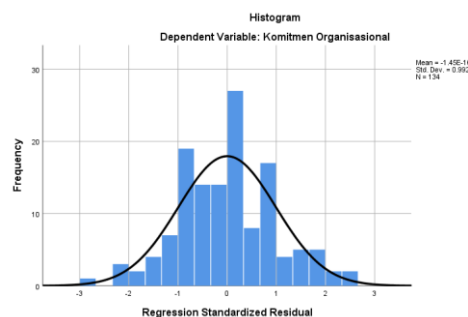


Figure 2. Histogram of normality test
Source: Data Primer Diolah (2024)

Based on Figure 2, the line in the histogram forms a bell curve, which means that the research data for the variables of organizational culture and job satisfaction on organizational commitment are normally distributed so that they meet the assumption of normality. The normal probability plot can be seen in Figure 3 below.

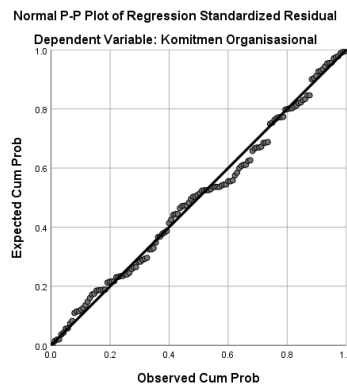


Figure 3. Normal Probability Plot Graph
 Source: Data Primer Diolah (2024)

Based on Figure 3, the results of the normality test with the normal probability plot graph show that the straight line is a diagonal line and the points that follow the diagonal line are the data in the research. In Figure 3, the normal probability plot graph can be seen that the data spreads around the diagonal line and follows the straight diagonal line, so that this model meets the normality assumption.

2. Multicollinearity Test

To detect whether or not there is multicollinearity in this research, it is done by looking at the tolerance value and its opposite as well as the variance inflation factor (VIF) value, namely if the tolerance value is > 0.05 and $VIF < 5$, then multicollinearity does not occur. Meanwhile, if $VIF > 5$ it will indicate multicollinearity. The results of the multicollinearity test in this study are as follows.

Table 8. Multicollinearity Test Results

Model	Collinearity Tolerance	VIF Statistics	Decision
Organizational culture	0.463	2,159	Multicollinearity Free
Job satisfaction	0.463	2,159	Multicollinearity Free

Source: Data Primer Diolah (2024)

3. Heteroscedasticity Test

The following are the results of the heteroscedasticity test in this study.

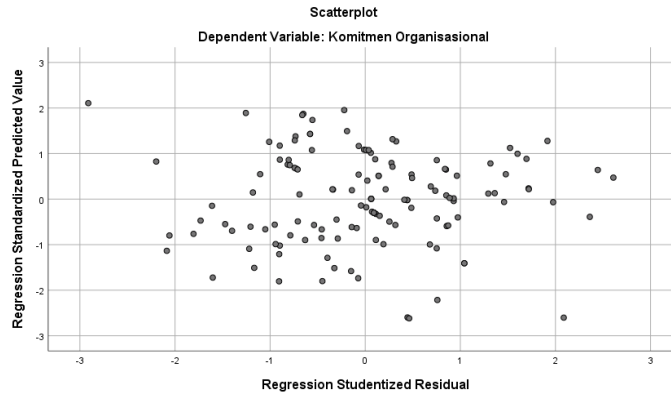


Figure 4. First Sub Structure Scatterplot Graph
Source: Data Primer Diolah (2024)

Based on Figure 3.5, it can be seen that the points on the scatterplot graph spread in an unclear pattern and are above and below the number 0 and point Y. So it can be concluded that in this structural model there is no heteroscedasticity and it is suitable to be used to predict every variables in this research.

4. Autocorrelation Test

Table 9. Autocorrelation Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,645 ^a	,416	,407	2747.955	1,871

a. Predictors: (Constant), Job Satisfaction, Organizational Culture

b. Dependent Variable: Organizational Commitment

Source: Data Primer Diolah (2024)

From the regression results above, the Durbin-Watson value in this study is 1.871 with a dL value of 1.672 and dU 1.763. Then the test area cannot be known.

5. Linearity Test

Table 10. Linearity Test Results

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
Organizational Commitment*	Between Groups	(Combined)	1676266149.134	120	13968884.576	9,963	,000
		Linearity	703408296.851	1	703408296.851	501,675	,000
	Deviation from Linearity	972857852.283	119	8175276.070	5,831	,001	
Organizational Culture	Within Groups		18227537,500	13	1402118.269		
	Total		1694493686.634	133			

Source: Data Primer Diolah (2024)

Based on the significance value (Sig.), the deviation from linearity value obtained is 0.001, which is smaller than 0.05, so it can be concluded that there is no significant linear relationship between the variables of organizational commitment and organizational culture. Based on the calculated f value of $5.831 > f_{table} 2.67$, there is no linear relationship between the variables of organizational commitment and organizational culture.

Multiple Linear Regression Analysis

Table 11. Multiple Linear Regression Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4816.179	1520.367		3,168	,002
	Organizational culture	,242	,039	,609	6,204	,000
	Job satisfaction	.026	,051	,049	,498	,620

a. Dependent Variable: Organizational Commitment

Source: Data Primer Diolah (2024)

$$Y = 4816.179 + 0.242X_1 + 0.026X_2 + \epsilon \dots \dots \dots (2)$$

The interpretation of the multiple linear regression results in Table 11 is as follows.

- a. The organizational culture regression coefficient is positive, meaning that the organizational culture variable has a positive effect on organizational commitment.
- b. The job satisfaction regression coefficient is positive, meaning that the organizational culture variable has a positive effect on organizational commitment.

Analysis of Correlation Coefficient and Determination Coefficient

Table 12. Results of Correlation and Determination Coefficients

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,645 ^a	,416	,407	2747.955

a. Predictors: (Constant), Job Satisfaction, Organizational Culture

Source: Data Primer Diolah (2024)

Based on Table 12, it can be seen that the relationship between organizational culture and job satisfaction shows a correlation figure of 0.645, which means it has a strong relationship with organizational commitment. This shows that the higher the organizational culture and job satisfaction, the higher the organizational commitment of Pusdiklatwas BPKP employees.

Analysis of the coefficient of determination in this research is based on Table 12. It can be seen that R^2 (R Square) is 0.416 or 41.6%. This shows that the percentage contribution of organizational culture and job satisfaction variables to organizational commitment is 41.6%, which is included in the high or strong influence category. Meanwhile, the remaining 58.4% is influenced by other variables not included in this research model such as organizational justice, leadership support, career development, recognition and appreciation, interpersonal relationships, and job uncertainty (Robbins, 2017).

Hypothesis testing

Decision making is made based on a comparison of the calculated t value of each regression coefficient with the t table value according to the significance level used, namely $\alpha = 0.05$.

Table 13. t test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4816.179	1520.367		3,168	,002
	Organizational culture	,242	,039	,609	6,204	,000
	Job satisfaction	.026	,051	,049	,498	,620

a. Dependent Variable: Organizational Commitment

Source: Data Primer Diolah (2024)

Partial influence of organizational culture on organizational commitment

Based on Table 13, the organizational culture variable obtained a t_{count} of 6.204 and the $t_{table\ value}$ for $\alpha = 0.05$ with degrees of freedom $134-2-1=131$ of 1.657, meaning $t_{count} > t_{table}$ and a significance of 0.000. So it can be concluded that H1 is accepted, meaning that organizational culture has a partially positive and significant effect on organizational commitment. The results of this research are supported by previous research conducted by Pratama (2020), Ekobelawati (2019) and Rukmana (2017) that partially organizational culture has a positive and significant effect on organizational commitment.

Partial influence of job satisfaction on organizational commitment

Based on Table 13, the job satisfaction variable obtained a t_{count} of 0.498 and the $t_{table\ value}$ for $\alpha = 0.05$ with degrees of freedom $134-2-1=131$ of 1.657, meaning $t_{count} < t_{table}$ and a significance of 0.620. So it can be concluded that H2 is rejected, meaning that job satisfaction has no partial positive and significant effect on organizational commitment. The results of this research are inversely proportional to previous research conducted by Posumah (2023), Putra (2019) and Ekobelawati (2019) that job satisfaction has a partially positive and significant effect on organizational commitment. However, supporting research, namely by Iswari (2021), states that job satisfaction does not have a partial positive and significant effect on organizational commitment.

Table 14. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	705278939.676	2	352639469.838	46,699	,000 ^b
	Residual	989214746.959	131	7551257.610		
	Total	1694493686.634	133			

a. Dependent Variable: Organizational Commitment

b. Predictors: (Constant), Job Satisfaction, Organizational Culture

Source: Data Primer Diolah (2024)

The influence of organizational culture and job satisfaction simultaneously on organizational commitment

Based on Table 14, it shows that the F count is 46.699 and the F_{table value} for $\alpha = 0.05$ with degrees of freedom $df_1 = 2-1 = 1$, $df_2 = 134-2=132$ is 3.91, meaning the $F_{count} > F_{table}$ on significance 0,000. So it can be concluded that H3 is accepted, meaning that organizational culture and job satisfaction simultaneously have a positive and significant effect on organizational commitment. These results are reinforced in previous research by Posumah (2023), Pratama (2020) and Ekobelawati (2019) that simultaneously organizational culture and job satisfaction have a positive and significant effect on organizational commitment.

DISCUSSION

This research was conducted at the Education and Training Center for Supervision of the Financial and Development Supervisory Agency involving 134 employees. Data was collected using a questionnaire and processed to identify the influence between research variables. The following is a discussion of the research results.

Partial influence of organizational culture on organizational commitment

Based on Table 13, the organizational culture variable has a positive and partially significant effect on organizational commitment, obtaining a t_{count} of 6.204 and a $t_{table value}$ for $\alpha = 0.05$ with degrees of freedom $134-2-1=131$ of 1.657, meaning $t_{count} > t_{table}$ and significance 0.000. An organizational culture that supports career development and individual growth provides additional motivation for employees to remain committed. Employees who feel the organization provides opportunities to develop their skills are more likely to stay in the long term. This opinion is reinforced by Pratama (2020), Ekobelawati (2019) and Rukmana (2017).

Partial influence of job satisfaction on organizational commitment

In Table 13, the job satisfaction variable does not have a positive and partially significant effect on organizational commitment, obtaining a t_{count} of 0.498 and the $t_{\text{table value}}$ for $\alpha = 0.05$ with degrees of freedom $134-2-1=131$ of 1.657, meaning $t_{\text{count}} < t_{\text{table}}$ and significance 0.620. Although job satisfaction does not always have a direct and significant effect on organizational commitment, there are still several important aspects that need to be considered. Job satisfaction can influence organizational commitment through individual influence. Although not all satisfied employees will have a high level of commitment, for some employees, job satisfaction can be a factor that strengthens their sense of attachment to the organization. This is especially the case when job satisfaction results in feelings of strong emotional involvement towards the job and the organization. When employees feel happy and satisfied with their work, they are more likely to feel emotionally attached to the organization. This attachment drives their commitment to continue contributing and surviving in the long term. This opinion is reinforced in research by Posumah (2023), Putra (2019) and Ekobelawati (2019).

The influence of organizational culture and job satisfaction simultaneously on organizational commitment

Based on the calculations in Table 14, organizational culture and job satisfaction simultaneously have a positive and significant effect on organizational commitment, obtaining a $F_{\text{calculated}}$ of 46.699 and the $F_{\text{table value}}$ for $\alpha = 0.05$ of 3.91, meaning that $F_{\text{calculated}} > F_{\text{table}}$ at a significance of 0.000. A strong organizational culture with clear shared values can strengthen employee identity with the organization. When employees feel these values are in line with their personal values, they tend to be more satisfied with the work environment and more motivated to contribute positively. This creates deeper attachment to the organization and increases its commitment. The simultaneous connection between a strong organizational culture and high job satisfaction provides a solid foundation for building sustainable organizational commitment. This not only increases productivity and quality of work, but also creates a pleasant and motivating work environment for employees to stay and develop in the organization. This opinion is reinforced in previous research by Posumah (2023), Pratama (2020) and Ekobelawati (2019).

CONCLUSIONS

Based on the results of research regarding the influence of organizational culture and job satisfaction on organizational commitment, the following conclusions can be drawn.

1. Organizational culture has a partially positive and significant effect on organizational commitment among Pusdiklatwas BPKP employees.
2. Job satisfaction does not have a positive and partially significant effect on organizational commitment.
3. Organizational culture and job satisfaction simultaneously have a positive and significant effect on organizational commitment.

ADVANCED RESEARCH

The suggestions given by the researcher to future researchers are expected to improve the quality of research by adding other variables not included in this research: organizational justice, leadership support, career development, recognition and rewards, interpersonal relationships and job uncertainty (Luthans, 2015). Apart from that, it also uses further analytical methods, expanding the population and research samples used to get better results.

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