



Effect of work environment and communication on job satisfaction through organizational commitment in the employees of the tax-educational school of tax taxes

Suyuti¹, Suharto Guswandi²

¹ Student Master of Management Universitas Krisnadwipayana, Indonesia

² Lecturer at Faculty of Economics Universitas Krisnadwipayana, Indonesia

Abstract

This study aimed to determine the effect of the work environment and communications to employee job satisfaction simultaneously, determine the effect of the work environment on Job Satisfaction partially determine the effect of communication on job satisfaction of employees partially determine the effect of organizational commitment to Job Satisfaction partially, knowing work environment influence on job satisfaction of employees through organizational commitment variables and determine the effect of communication on job satisfaction through organizational commitment.

The study was conducted at the Training Center of Tax Taxes employee. The sampling technique used purposive sampling method, involving 77 people. Analysis of data using path analysis.

Based on data analysis known that the work and communication environment variables affect the satisfaction of employees simultaneously. Work and communication environment variables affect Job Satisfaction partially. Organizational commitment variable effect on Job Satisfaction partially. The direct effect of the work environment and Job Satisfaction through a communication to the organization's commitment is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

Keywords: work environment, communication, organizational commitment, job satisfaction

Introduction

Job satisfaction basically is one of the psychological aspects that reflect one's feelings toward his work, he will be satisfied with the fit between the capabilities, skills, and expectations with the job he faced. Satisfaction is actually a condition that is subjective is the result of conclusions based on a comparison of what is received by an employee from work compared with the expected, desired, and thinking as being inappropriate or entitled to it. While every employee/employee subjectively determine how the work was satisfactory.

Job satisfaction closely related to the attitude of employees toward his own work, the work situation, cooperation between leaders and employees. To bring job satisfaction, Herzberg suggested that agencies perform job enrichment, which is an effort to create jobs with the challenge, responsibility, and greater autonomy. In the world of work satisfaction that one can refer to the compensation provided by the employer, including salary or remuneration and other working facilities, such as the home office and work vehicles. Context "satisfied" can be viewed from two sides, namely, the individual will feel satisfied if he experienced things.

Job satisfaction is indicated to be influenced by a variety of variables such as the human resources work environment, communication, and organizational commitment. The working environment is the social, psychological, and physical institutions that affect the workers in their duties.

Human life cannot be separated from the various

circumstances surrounding environment, between man and the environment there is a very close relationship. In this case, people will always try to adapt to different circumstances surrounding environment. Work environment is defined as a condition relating to the characteristics of a place to work on the behavior and attitudes of employees where it is associated with the occurrence of changes in psychological as things are experienced on the job or dal am certain circumstances which should continue to be considered by organizations that include the boredom of work, monotonous work, and fatigue. Another study states that the work environment influence on job satisfaction. The higher the working environment the greater the job satisfaction (Raziq and Maulabakhsh, 2015) [1]. The research was conducted on a number of employees in educational institutions, the banking sector and telecommunications industry that operates in Pakistan. Other studies have also suggested that affect organizational commitment to job satisfaction. The higher the commitment of the organization, the greater the job satisfaction (Ismail, 2012) [9]. Organizational commitment includes members pride, loyalty members, and the willingness of members of the organization. Organizational commitment is a psychological bond of employees in an organization characterized by a belief and acceptance of the goals and values of the organization, a willingness to use the business in earnest in the interests of the organization, a desire to maintain membership in the organization.

Literature review

Job Satisfaction

Job satisfaction according to Martoyo (1992: 115) ^[22], essentially a psychological one aspect that reflects one's feelings toward his work, he will be satisfied with the fit between the capabilities, skills, and expectations with the job he faced. Satisfaction is actually a condition that is subjective is the result of conclusions based on a comparison of what is received by an employee from work compared with the expected, desired, and thinking as being inappropriate or entitled to it. While every employee/employee subjectively determine how the work was satisfactory.

According to Tiffin (1958) in As'ad (1995: 104) ^[12] job satisfaction is closely related to the attitude of employees toward his own work, the work situation, cooperation between leaders and employees.

Of restrictions on job satisfaction, we can conclude simply that job satisfaction is one's feelings toward his work. This means that the concept of job satisfaction to see it as the result of human interaction to their work environment.

Hasibuan (2012: 202) ^[8] job satisfaction is a pleasant emotional attitude and loves his job. This attitude reflected by morale, discipline, and work performance. Work enjoyed satisfaction in the job, off the job, and combinations between the two. Rivai (2008: 475) ^[14] which describes the evaluation of a person's satisfaction is a top feeling happy or disgruntled attitude in work.

Work Environment

The working environment is the social, psychological, and physical within the company that affects the workers in their duties. Human life cannot be separated from the various circumstances surrounding environment, between man and the environment there is a very close relationship. In this case, people will always try to adapt to different circumstances surrounding environment.

Similarly, when doing the job, the employee as a human being cannot be separated from the various circumstances surrounding their place of work, the work environment. During the work, each employee will interact with a variety of conditions contained in work. The work environment is something that is around the workers and that affected him in carrying out the duties imposed (Nitisemito, 2000: 25) ^[2]. Furthermore, according to Sedarmayati (2010: 1) the work environment is all tooling tools and materials at hand, the surrounding environment in which a person is working, working methods, as well as the arrangement works both as individuals and as a group.

According to Schultz & Schultz (2006) ^[16] work environment is defined as a condition relating to the characteristics of a place to work on the behavior and attitudes of employees where it is associated with the occurrence of changes in psychological as things are experienced on the job or in certain circumstances which should continue to be considered by organizations that include boredom work, monotonous work, and fatigue

In the opinion of Sedarmayanti (2010: 12) ^[17] which says that a working environment can be said well if humans can implement a certain activity: optimal, healthy, safe and comfortable.

Based on the theories and concepts of work environment as described above, it can take the conclusion that that the work environment is something that is always there around the area of employee/worker, be it nature, including the physical environment, or included into the non-physical environment and network in the employment relationship to an organization that can affect the spirit of employee / worker in completing the work which has been assigned

Communication

Communication is the transfer of information and understanding from someone to someone. To transfer the information referred to in the communication, a communication process is needed. According to According to the Webster New Collogiate Dictionary "the term communication comes from the term Latin Communicare, the past participle form of communication and communicatus, which means a tool to communicate, especially a system for delivering and receiving news, such as telephone, telegraph, radio, etc." Gibson and Ivan (2012: 84) ^[7] suggest 'Communication' is the delivery of information and understanding, regarding verbal or non-verbal symbols'. "Communication is the process of transferring understanding in the form of ideas or information from one person to another.

Luthan (2006) ^[11] gives the sense that directly led to the change and development of the organization which can only happen through human resource development in their respective environments. To achieve the goals of the organization will require a good communication, where there is a tangle of understanding of the communication so as to understand and implemented between the parties one by the other parties of this Communication is important in an organization to achieve its objectives. Newstrom and Davis (1995: 151) ^[5] suggest that "If there is no communication the employees cannot know what their co-workers are doing, the leader cannot receive information input, and supervisors cannot give instructions". Robbins (2013) ^[15] states that "communication helps develop motivation by explaining to employees what to do, how well they work, and what can be done to improve sub-standard performance".

Organizational Commitment

According to Cherirington (1995) organizational commitment as personal value, which is sometimes referred to as a gesture of loyalty to the company. Robbins (2013) ^[15] suggested the organization's commitment is one attitude that reflects the feeling of like or dislike for the organization of employment.

Organizational commitment is the attitude of the employees who are interested in goals, values and objectives of the organization shown by their acceptance of individuals on the values and goals of the organization and have a desire to affiliate with the organization and a willingness to work hard for the organization to make people feel at home and still want to stay in the organization for the sake of achievement of objectives and survival of the organization. Organizational commitment expressed by the scale of organizational commitment. Aspects of the commitment expressed through the aspects raised Schultz and Schultz (2006) ^[16], namely: (1) acceptance of the values and goals of the organization (2) a

willingness to strive for the organization and (3) have a desire to affiliate with the organization.

Meyer and Allen (1993) [3] suggest three components of organizational commitment:

1. Affective commitment occurs when employees want to be part of the organization because of their emotional attachment or feel have the same value to the organization
2. Continuance commitment, ie the willingness of individuals to remain in the organization because it could not find another job or because of certain economic rewards,
3. Normative commitment, arising from employee values. Employees survived to become members of the organization because there is an awareness that is committed to the organization is that it is supposed to do.

According to Sopiah, (2008: 163) [19] suggests four factors that influence employee commitment to the organization, namely:

1. Personal factors such as age, gender, level of education, work experience, personality, etc;
2. Job characteristics, such as the scope of the office, challenges, conflicts, the role, the level of difficulty in work, etc;
3. Structural characteristics, such as large/small organization, forms of organization (centralization/decentralization), the presence of trade unions;
4. Work experience. Employee work experience greatly affects the level of employee commitment to the organization.

Research methods

Research Design

This study uses an explanatory analysis approach. This means that each of the variables presented in the hypothesis will be observed by testing the causal relationship of independent variables on the dependent variable.

Population and Sample

Saturated or census sampling is a sampling technique when all members of the population used as a sample. Another term saturated sampling was a census. Sugiyono (2008) [20, 21]. In this study, researchers used census method as many as 77 employees Tax Training Center Taxes.

Data Collection Technique

The collection of data used in this study was a questionnaire personally. This method provides a response to the questionnaire statement. In this study, a questionnaire distributed directly to the respondents and researchers can shed light on the purpose of the survey and the questions are poorly understood by the respondents as well as the responses to the questionnaire can be directly collected by investigators after being charged by the respondent. The personal questionnaire used to obtain data on the dimensions of the constructs that are being developed in this study.

Results and Discussion

Validity and Reliability

Validity test is a test that is used to indicate the extent of measuring instruments used in a measure what is being measured. Ghazali (2009) [6] states that the validity of the test

used to measure invalid or valid whether or not a questionnaire. A questionnaire considered valid if the questions in the questionnaire were able to reveal something that will be measured by the questionnaire. If the count $r \geq r$ -table (test 2 sides with the sig. 0.05), the instruments or items significantly correlated questions to the total score are declared invalid. Based on the validation test tables around the value of r -count $>$ r -table (0.235) in all the variables of job satisfaction, work environment, workplace communication, and organizational commitment is valid.

The reliability of a test refers to the degree of stability, consistency, predictability, and accuracy. Measurements have high reliability is a measure that can produce reliable data. If $\alpha > 0,90$ then perfect reliability. If α between 0.70 - 0.90 the high reliability. If α 0,50 – 0,70 then moderate reliability. If $\alpha < 0,50$ then lower reliability. If α is low, the possibility of one or more items is not reliable. According to the table reliability test all variables job satisfaction, work environment, workplace communication, and organizational commitment reliable.

Hypothesis Testing

1. Effect of Work Environment and Communication to Job Satisfaction

Linear analysis model can be based on calculations using SPSS program as follows:

Table 1: Results of the analysis of the first equation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
(Constant)	13.287	2,776		4.786	,000
Environment	,747	,099	.635	7.531	,000
Communication	,264	,089	.251	2.973	,004

a. Dependent Variable: Satisfaction

Based on the table above, the simultaneous structural equation $Y = 0,635X1 + 0,251X2$

Table 2: Calculate the F value equations simultaneously

Model	Sum of Squares	df	mean Square	F	Sig.
Regression	923.290	2	461.645	33.470	,000b
Residual	1020.658	74	13.793		
Total	1943.948	76			

a. Dependent Variable: Satisfaction

b. Predictors: (Constant), Communication, Environment

Based on the above table it is known that the calculated F value of 33.470 and significance of 0.00. This value is smaller than $\alpha 0.05$. This means work environment and communication variables affect job satisfaction simultaneously.

Table 3: Values r squared regression model first

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,689a	,475	,461	3.71385	1,554

a. Predictors: (Constant), Communication, Environment

b. Dependent Variable: Satisfaction

Based on the above table it is known that r squared value of 47.5% means that work environment and communication

variables affect job satisfaction while the remaining 47.5% influenced by other variables that are not incorporated into the model equations.

2. Analysis partial work environment influence job satisfaction

The analysis results of the work environment in partial job satisfaction can be seen in the following table.

Table 4: Results of the analysis of the second regression equation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	17.942	2,409		7.447	,000
1 Environment	,756	,104	,642	7.253	,000

a. Dependent Variable: Satisfaction

Structural equation of the above data $Y = 0,642X1$

Based on the chart above analysis it is known that the working environment coefficient of 0.642. T value of 7.253. The significant value of 0.00. The significance value smaller than 0.05. This means that the work environment variables affect job satisfaction partially.

Table 5: Values r squared second equation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,642a	,412	,404	3.90310

a. Predictors: (Constant), Environment

Based on the above table it can be seen r squared value of 0.412%. This means that the influence of the working environment variable to job satisfaction and the remaining 41.2% is influenced by other variables that are not incorporated into the model equations.

3. Analysis of influence communication to job satisfaction partial

The analysis results communication to the job satisfaction of the partial can be seen in the following table.

Table 6: Results of the analysis of the third regression equation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	29,900	2,225		13.436	,000
1 Communication	,283	,117	,269	2,422	,018

a. Dependent Variable: Satisfaction

The structural equation of the above data $Y = 0,269X2$

Based on the chart above analysis it is known that the coefficient of communications at 0.269. T value of 2.422. The significance value of 0.018. The significance value smaller

than 0.05. This means that the communication variables affect the job satisfaction partially.

Table 7: The second equation r squared

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,269a	,073	,060	4.90299

a. Predictors: (Constant), Communication

Based on the above table it can be seen r squared value of 0.073. This means that the effect of the communication variables to job satisfaction by 7.3% and the rest influenced by other variables not included in the model equations.

4. Influence analysis of organizational commitment on job satisfaction partial

The results of the analysis of the effect of organizational commitment on job satisfaction can be partially seen in the following table.

Table 8: Results of regression equation analysis fourth

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	21.327	2,438		8.747	,000
1 Commitment	,708	,123	,555	5.771	,000

a. Dependent Variable: Satisfaction

Structural equation of the above data $Y = 0,555X3$

Based on the chart above analysis it is known that the coefficient of organizational commitment at 0.555. T value of 5.771. The significant value of 0.00. The significance value smaller than 0.05. This means that variables influence organizational commitment to job satisfaction partially. The magnitude of the effect of organizational commitment to Job Satisfaction can be seen in the following table.

Table 9: Values r squared fourth equation

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,555a	,307	,298	4.23671

a. Predictors: (Constant), Commitment

Based on the above table it can be seen r squared value of 0.307. This means that the effect of variable organizational commitment to job satisfaction and the remaining 30.7% is influenced by other variables that are not incorporated into the model equations.

5. Analysis of the effect of work environment to job satisfaction through organizational commitment

Based on the partial path analysis above, it can be described as follows. The analysis is an analysis in line with the structure of this sub-image.

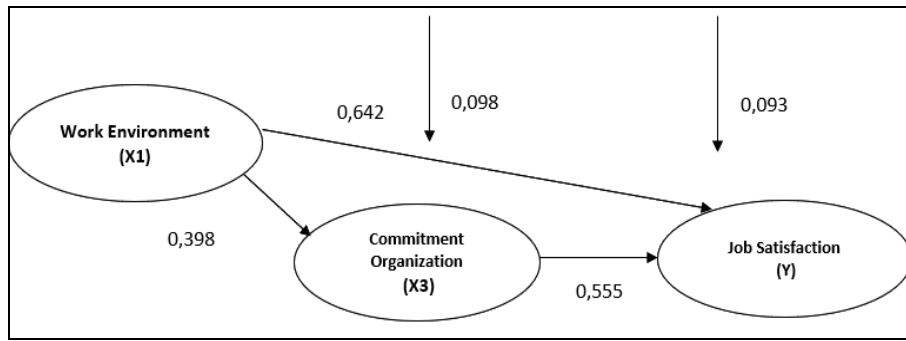


Fig 1: Analysis of the influence lines X1 to Y via X3

The coefficient of the work environment influence on job satisfaction through organizational commitment can be seen in the following table

Table 10: The influence of the working environment on job satisfaction through organizational commitment

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	11.130	2,257		4,932	,000
1 Environment	,367	,098	,398	3,759	,000

a. Dependent Variable: Commitment

the working environment on job satisfaction is 0,642. The influence of the working environment on job satisfaction through organizational commitment is $0,398 \times 0,555 = 0,221$. In this case, the direct effect is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

6. Analysis of influence communication on job satisfaction through organizational commitment

Based on the partial path analysis above, it can be described as follows. The analysis is an analysis in line with the structure of this sub-image.

Based on the picture above can be seen that the influence of

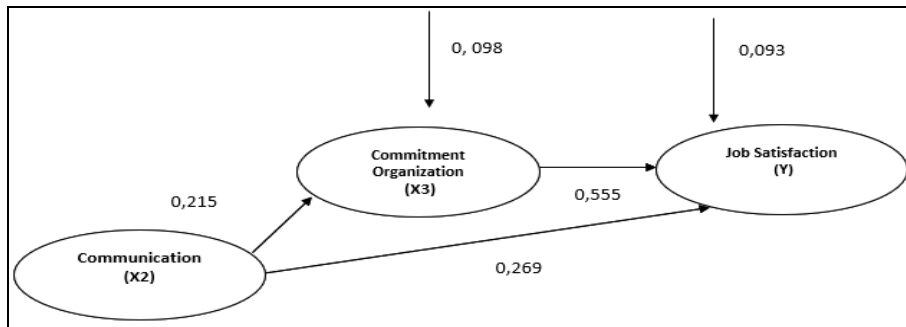


Fig 2: Analysis of the influence lines X2 to Y via X3

The coefficient of communication on job satisfaction through organizational commitment can be seen in the following table

Table 11: The coefficient of the influence of communication on job satisfaction through organizational commitment

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	16.211	1,767		9,176	,000
1 Communication	,177	,093	,215	1,905	,061

a. Dependent Variable: Commitment

Based on the picture above it can be seen that the direct effect of communication on job satisfaction is 0,269. While the influence of communication on the job satisfaction through organizational commitment is $0,215 \times 0,555 = 0,1193$. In this case, the direct effect is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

Conclusions

From the discussion in the previous chapter can be concluded that the work and communication environment variables affect the satisfaction of employees simultaneously. It can be seen on the value f calculated at 33.470 and significance of 0.00. This value is smaller than $\alpha 0.05$. R squared value of 47.5% means that work and communication environment variables affect job satisfaction while the remaining 47.5% influenced by other variables that are not incorporated into the model equations.

So is the work environment variables affect job satisfaction partially. T value of 7.253. The significant value of 0.00. The significance value smaller than the $\alpha 0.05$. R squared value of 0.412%. This means that the influence of environmental variables works employee on job satisfaction and the remaining 41.2% is influenced by other variables that are not incorporated into the model equations.

Communication variables affect job satisfaction partially. T value of 2.422. The significance value of 0.018. The

significance value smaller than 0.05. R squared value of 0.073. This means that the effect communication on job satisfaction and the remaining 7.3% is influenced by other variables that are not incorporated into the model equations.

Organizational commitment variable effect on job satisfaction partially. T value of 5.771. The significant value of 0.00. The significance value smaller than 0.05. R squared value of 0.307. This means that the effect of commitment to job satisfaction and the remaining 30.7% is influenced by other variables that are not incorporated into the model equations.

The influence of the working environment on job satisfaction is 0.642. The influence of the working environment on job satisfaction through organizational commitment is $0,398 \times 0,555 = 0.221$. In this case, the direct effect is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

The direct effect of communication on the satisfaction of employees is 0.269. While the influence of communication on the job satisfaction through organizational commitment is $0,215 \times 0,555 = 0.1193$. In this case, the direct effect is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

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