

Organizational Commitment Mediates the Influence of Spirit at Work and Sustainable Leadership on Job Performance

Erna^A, Murtanto^B, Regina Jansen Arsjah^C

Abstract

This research is intended to test the influence of spirit at work and sustainable leadership on job performance through organizational commitment. This research is quantitative research. Unit of analysis in this research is internal accountants in Indonesia. The study employs SEM-PLS as its data analysis method. Research findings indicate that both spirit at work and sustainable leadership positively impact organizational commitment and job performance, both directly and indirectly through a mediating variable model.

Keywords: *Job Performance, Spirit at Work, Sustainable Leadership, Organizational Commitment.*

INTRODUCTION

The article titled “Remote Auditing and Agility: Auditor Tips for Navigating the Pandemic” on the Indonesia Risk Management (Professional Association) website, it is noted that during the COVID-19 pandemic (defining moments) can be a two-way turning point for internal auditors, presenting either a barrier or a golden opportunity. This moment is crucial for auditors to demonstrate their relevance and contribution to the organization by choosing to be either slow or agile employees. This choice will reflect their future standing within the company, potentially impacting their role over the next one or two decades (Setianto, 2020). Learning experiences from employees during those defining moments act as trigger for employees' spirit at work, driving them to enhance their performance. A decline in spirit at work can lead to reduced performance or job loss; therefore, maintaining a work-life balance is essential for restoring it (Nurfauzi, 2021). Thus, learning from internal auditors' experiences during these defining moments reveals that employees' contributions are reflected in their spirit at work (SAW), manifested through agility and work-life balance, making spirit at work a primary factor in improving job performance. Particularly for employees who view learning experiences as masterful teachers and unique advantages (Derue et al., 2012), performance improvement is likely to occur.

^AStudent of Economics Department, Faculty of Economics and Business, Universitas Trisakti, Jakarta, Indonesia, Email: erna.ethan@yahoo.com

^BEconomics Department, Faculty of Economics and Business, Universitas Trisakti, Jakarta, Indonesia, Email: murtanto@trisakti.ac.id

^CEconomics Department, Faculty of Economics and Business, Universitas Trisakti, Jakarta, Indonesia, Email: regina992001@yahoo.com

Another factor affecting job performance (JP) is leadership. During defining moments, leaders play an important role in supporting sustainable organizational development, promoting resource allocation, and enhancing both individual and organizational well-being, which contributes to more productive and efficient employees and organizations (Akbari, 2022). Sustainable leadership (SL) is particularly suited for addressing various challenges, enabling organizations to thrive and succeed in an uncertain business environment (Dalati et al., 2017). Therefore, sustainable leadership is essential for ensuring organizational sustainability (Datnow, 2006).

Leadership also involves a commitment among organizational members, characterized by sharing a common vision, adding value with integrity, and fostering enthusiasm received from the team (Nadeem et al., 2017; Ngambi, 2011). Without organizational commitment (OC), the vision, added value, integrity, and enthusiasm within the organization cannot be realized. To achieve this, employee commitment is essential to enhance their job performance.

Several studies have explored factors influencing job performance, such as spirit at work (Duchon & Plowman, 2005b; Jaichitra & Srinivasan, 2017), sustainable leadership (Babalola, 2016; Çayak, 2021; Dalati et al., 2017; Jain, 2016; Klinsontom, 2005; Ohemeng et al., 2018), and organizational commitment (Karunarathne & Wickramasekara, 2020; Setiawati & Ariani, 2020; Sharma & Dhar, 2016; Yan et al., 2019). However, there are existing gaps in the literature and observed discrepancies in previous research.

For factors like spirit at work (SAW), there is a literature gap where "spirit at work" has previously been used interchangeably with terms such as spirituality, spirituality at work, and workplace spirituality (V. Kinjerski & Skrypnek, 2006). This study will use Kinjerski & Skrypnek's definition of SAW. Additionally, there is an observation gap in previous research examining SAW, organizational commitment and in-role performance (Jaichitra & Srinivasan, 2017), but the mediating role has not been tested or explained.

In terms of sustainable leadership factors, there is a literature gap as no studies have not researched JP which is influenced by SL. As an observation gap, there is only one study that examines organizational commitment which is influenced by SL (Çayak, 2021). There has not been a single study that has examined JP which is influenced by SL, either directly or indirectly.

Several studies have found that organizational commitment (job engagement) can mediate the relationship between factors such as SAW (Jaichitra & Srinivasan, 2017; Singh & Bamel, 2020), psychological resources (Owens et al., 2016), and SL with JP. Organizational commitment can be influenced and altered by various factors in specific situations, ultimately impacting JP (Allen & Meyer, 2000). Additionally, organizational commitment acts as a catalyst for enhancing performance (Rahman et al., 2019). Thus, it can be argued that OC as a factor influenced by SAW and SL. Organizational commitment then

influences JP. Through the role of OC, employees can increase their SAW towards JP. Conservation of resources and relational energy theory are used to support the hypotheses.

From the description and gaps in previous research, this research intends to examine the influence of SAW and SL on JP through organizational commitment. This research will add agility and WLB as part of SAW. This research contributes to the literature and empirical research.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

People fought to maintain, guard and develop their resources as stated in conservation of resources theory (Hobfoll, 1989). One type of resource is energy, including human energy (Owens et al., 2016). According to Yan et al. (2019), crucial resources within an organization include both human energy and high organizational commitment. Based on this, the researcher will categorize organizational resources into two groups: human energy and organizational commitment.

The first group includes human energy, such as spirit at work and sustainable leadership. Human energy (Owens et al., 2016) encompasses physical energy (Duchon & Plowman, 2005a), psychological energy (Owens et al., 2016) such as mental (Duchon & Plowman, 2005a; McKee & Johnston, 2014) and emotional (Rego & Pina E Cunha, 2008; Sotgiu, 2016), and spirit at work (Jaichitra & Srinivasan, 2017; Kinjerski & Skrypnek, 2006), which together contribute to shaping spirit at work and sustainable leadership. According to Doeze Jager-van Vliet et al. (2019), agile employees are energetic, flexible, and adaptable. Being energetic means full of energy or enthusiasm (KBBI, 2024). Thus, agility is a component of spirit at work. Work Life Balance (WLB), as defined by Kirchmeyer, involves achieving fulfillment across various life aspects which requires diverse resources for example energy and commitment to different areas (Khateeb, 2021). Consequently, WLB also requires energy, so WLB is part of SAW. With SAW, individuals can respond to changes, create new opportunities, and achieve fulfillment in different life aspects (agility and WLB), which can be fundamental factors in enhancing job performance. Individuals experiencing spirit at work (agility and WLB) can also energize and influence others who may lack these qualities. Therefore, managing human energy in the workplace as an organizational resource is essential.

The second group includes organizational commitment as a key organizational resource (Yan et al., 2019). Essentially, organizations are systems of interdependent individuals (Owens et al., 2016). Employees tend to engage in activities that can improve their performance (as a way to maintain and retain resources) (Yan et al., 2019). Therefore, managing organizational commitment as an organizational resource is also crucial.

Relational Energy Theory (RE Theory)

Relational Energy Theory (RE Theory) is derived from the integration of three theoretical insights (Owens et al., 2016). Relational energy theory includes interaction ritual, social contagion and COR theory (Owens et al., 2016). These three theories are interaction ritual theory, social contagion theory and COR theory (Owens et al., 2016). The three theoretical perspectives describe the mechanisms through which human interaction energy influences the workplace (Owens et al., 2016). RE theory is viewed from the perspective of the recipient of relational energy. When providers interact and share their energy with energy recipients, this energy is called relational energy (Owens et al., 2016). This relational energy then influences attitudes, for example OC and behavioral outcomes such as JP (Owens et al., 2016).

The influence of SAW on JP

According to conservation of resources theory (Hobfoll, 1989) and relational theory (Owens et al., 2016) states that individuals can sustain or replenish resources, including their spirit at work, through interactions with others (relational energy). When employees who have experienced and shared spirit at work are able to adapt to changes and create new opportunities (agility), and when their spirit at work contributes to achieving fulfillment in various life aspects (WLB) (energizer), this relational energy provides valuable psychological resources. These valuable resources are then allocated to work tasks, thereby enhancing OC and JP (Owens et al., 2016). Research has shown that spirit at work can predict OC and performance (Jaichitra & Srinivasan, 2017). Nurturing SAW can improve performance in works units (Duchon & Plowman, 2005a). Thus, the first hypothesis proposed is: H₁: Spirit at work positively impacts JP.

The Effect of Sustainable Leadership on JP

According to conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) suggest that individuals can replenish or maintain resources through interactions with others. When employees' resources (energy) are depleted and they require sustainable leadership, they can restore or replenish these resources through the presence of leaders exhibiting sustainable leadership styles. The relational energy between employees and leaders with sustainable leadership styles (energizers) offers important psychological resources. These resources are then used to enhance work tasks, leading to improved OC and JP (Owens et al., 2016). Research indicates that sustainable leadership is better equipped to handle various challenges, enabling organizations to thrive and succeed in a constantly changing business environment (Dalati et al., 2017). Therefore, sustainable leadership is essential for ensuring organizational sustainability (Datnow, 2006). Thus, the second hypothesis proposed is: H₂: Sustainable leadership positively affects JP.

The influence of OC on JP

According to conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) suggest that individuals can replenish or sustain resources through interactions with others (relational energy). An increase in psychological resources (relational energy) resulting from interactions between employees (energizers) and recipients of energy is associated with enhanced organizational commitment, which in turn improves job performance. Several studies such Karunarathne & Wickramasekara (2020), Setiawati & Ariani (2020) and Sharma & Dhar (2016) have examined the effect of ON on JP. Affective commitment positively influences JP (Karunarathne & Wickramasekara, 2020; Sharma & Dhar, 2016). Continuance commitment positively influences JP (Karunarathne & Wickramasekara, 2020). Higher levels of commitment to tasks result in better organizational performance (Karunarathne & Wickramasekara, 2020). Thus, hypothesis number three proposed is: H₃: Organizational commitment positively influences JP.

The Influence of SAW on OC

According to conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) states that individuals can replenish or sustain resources, including their spirit at work, through interactions with others (relational energy). When employees experience and share spirit at work—enabling them to adapt to changes and create new opportunities (agility) and achieve fulfillment in various life aspects (WLB). This relational energy provides valuable psychological resources. These resources are then allocated to work tasks, enhancing attitudinal outcomes (organizational commitment) (Owens et al., 2016). SAW can forecast OC and in-role performance, with spirit at work making a significant contribution to both (Jaichitra & Srinivasan, 2017). Therefore, the fourth hypothesis proposed is: H₄: Spirit at work positively influences organizational commitment.

The Influence of Sustainable Leadership on OC

According to conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) states that individuals can replenish or maintain resources through interactions with others. When employees need support, sustainable leadership can serve as a valuable resource (energizer). The relational energy between employees and leaders who exhibit sustainable leadership provides beneficial psychological resources, which are then allocated to work tasks, thereby enhancing attitudinal outcomes (Owens et al., 2016) such as organizational commitment. Research indicates that leaders with sustainable leadership styles can enhance organizational commitment (Çayak, 2021). Employees are likely to feel more committed to the organization when their leaders demonstrate sustainable leadership and effectively manage the organization (Çayak, 2021). Thus, the fifth

hypothesis proposed is: H₅: Sustainable leadership positively affects organizational commitment.

The Influence of SAW on JP through OC

Conservation of resources theory (Hobfoll, 1989) posits that individuals seek to preserve, safeguard, and enhance their resources, and any threat to these resources is viewed as a loss of valuable assets. Relational energy in the workplace can boost job performance by fostering greater job engagement (Owens et al., 2016). When employees experience and share spirit at work, which involves adapting to change and creating new opportunities (agility), and achieving fulfillment in various life aspects (WLB), this relational energy provides valuable psychological resources. These resources are then utilized for work tasks, leading to improved attitudinal outcomes (Owens et al., 2016) such as organizational commitment. Enhanced organizational commitment, in turn, boosts job performance. Research has shown that spirit at work influences performance in work units (Duchon & Plowman, 2005b; Jaichitra & Srinivasan, 2017), while organizational commitment can also be affected by various influencing factors, ultimately impacting job performance (Allen & Meyer, 2000). Rahman et al. (2019) further indicate that organizational commitment acts as a catalyst for improving performance, such as individual sales targets. Thus, hypothesis number six proposed is: H₆: SAW positively influences JP by mediating through organizational commitment.

The Influence of Sustainable Leadership on JP through OC

Conservation of resources theory posits that individuals seek to preserve, safeguard, and enhance their resources, and any threat to these resources is viewed as a loss of valuable assets (Hobfoll, 1989). Relational energy in the workplace can boost job performance by fostering greater job engagement (Owens et al., 2016). When employees engage (interact) with leaders who demonstrate sustainable leadership (energizers), the resulting relational energy offers important psychological resources. These resources are then used for work tasks, leading to improved attitudinal outcomes (Owens et al., 2016) such as organizational commitment. Increased organizational commitment subsequently boosts job performance. Research indicates that sustainable leadership significantly predicts organizational commitment (Çayak, 2021), helps organizations tackle diverse challenges and thrive in a dynamic business environment (Dalati et al., 2017), and ensures organizational sustainability (Datnow, 2006). However, organizational commitment can also be influenced and altered by various factors, ultimately affecting job performance (Allen & Meyer, 2000). OC acts as a catalyst for performance improvements, such as achieving individual sales targets (Rahman et al., 2019). Organizational commitment acts as a mediator in the relationship between leadership style and JP (Owens et al., 2016). Therefore, organizational commitment, influenced by sustainable leadership, also impacts JP. Thus, hypothesis number

seven is: H7: Sustainable leadership positively influences JP through the mediation of OC.

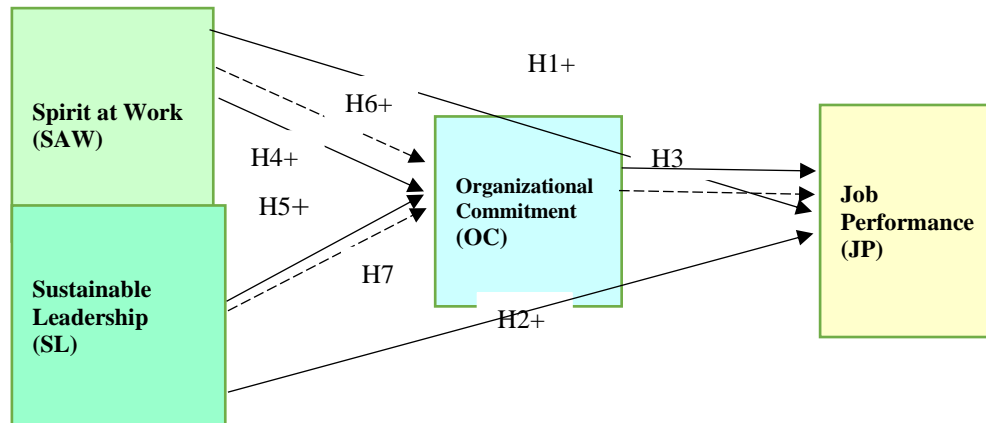


Figure 1. Conceptual Framework

METHOD

Research Design, Target Population, and Sample

This research is quantitative research. Unit of analysis in this research is internal accountants in Indonesia. Internal accountants play a crucial role in providing financial and non-financial advice to ensure the company's going concern, such as preventing economic problems, financial crises, or insolvency, designing budgets for future years, and adapting to new government policies and technological advancements. Research conducted in 2024. Convenience sampling technique was used due to the accessibility of the participants to the researcher. The sample criteria are as follows:

1. Employees working in the accounting divisions or departments of private sector organizations in Indonesia.
2. Accountants with fewer than five years of experience.

Measurement

The variable Spirit at Work is assessed using four dimensions (Kinjerski & Skrypnek, 2006). One item from Rego and Cunha (2008) was added to this study to complete spiritual connection which only has one item. One such item is the alignment between individual and organizational values. Agility and WLB were also added to the research variables. SAW represents the employees' experiences in different conditions (Jaichitra & Srinivasan, 2017; Kinjerski & Skrypnek, 2006). The variable Sustainable Leadership refers to an exceptional leadership style encompassing effective leadership dimensions and behaviors (Dalati et al., 2017). The Sustainable Leadership instrument includes five indicators representing effective leadership dimensions and behaviors (Dalati et al., 2017). Organizational commitment is a psychological state with the characteristics of the relationship between employees and the organization as well as the employee's desire to remain in the organization (Allen & Meyer, 2000). This variable is

measured using instruments from previous studies (Allen & Meyer, 2000; Lazar, 2005) and includes three components: affective, continuance, and normative. The variable Job Performance encompasses the evaluative and situational behaviors individuals exhibit in their work, representing the interaction of cognitive abilities, personality, and learning experiences, all of which contribute value to the organization (Silva et al., 2016). The self-reported measurement instrument used for job performance across various contexts and jobs is derived from Silva et al. (2016). Likert scale was used in this research. Likert scale 1 is strongly disagree to likert scale 6 is strongly agree.

Data Analysis Method

The study employs SEM-PLS as its data analysis method. SEM-PLS is a complementary modeling approach to SEM, particularly advantageous in social science research when dealing with small sample sizes or complex models with numerous indicators and estimated model relationships (Joseph F Hair et al., 2017). There are two models in this research. The first model is the measurement model and the second model is the testing model (Hair et al., 2017). Hypothetical decision is accepted if the t statistic is more than 1.96 and the p value is less than 0.05 (Bougie & Sekaran, 2019). The significance of the influence between variables is assessed using the path coefficient significance measure, with the one-tailed p-value indicating the level of significance. The p-value category of less than 0.01 is very significant (***), the p-value of less than 0.05 is quite significant (**) and the p-value of less than 0.10 is significant (*).

RESULTS AND DISCUSSION

The number of respondents obtained was 237 respondents by presenting information about respondents' demographic data. Categories for demographic data are gender, age, experience and marital status. The highest percentage of answers for the gender category is women (55%). The highest percentage of answers for the age category is 25-33 years (37%). The highest percentage of answers for the experience category is having work experience of more than five years (30%). The highest percentage of answers for the marital status category is married (68%).

Descriptive statistics of respondents' answers in Table 4.1 presents information about the description of respondents' answer data according to the dimensions of the SAW, Sustainable Leadership, OC and Job Performance variables.

Table 1 Description of the Dimensions of Each Variable

Variables (Dimensions)	Minimum	Maximum	Mean	Std. Deviation
<i>Spirit at Work</i> (1 - 6)	1.00	6.00	4.86 - 5.38	0.686 - 0.947
Sustainable Leadership (1)	1.00 - 2.00	6.00	5.04	0.83
Organizational Commitment (1 - 3)	1.00	6.00	3.84 - 5.17	0.840 - 1.448
<i>Job Performance</i> (1 - 2)	1.00 - 2.00	6.00	5.04 - 5.17	0.672 - 0.789
N (observations): 237				

Source: Primary Data, 2024.

Based on the results of descriptive statistical data analysis that all variable dimensions do not experience statistical deviations or disturbances.

Outer Model Test Results

The analysis stage starts from the validity test stage through the research instrument which aims to assess whether the question instrument or statement in the questionnaire is appropriate or not representative of the variables studied. A loading factor value of more than 0.05 means it is valid (F.Hair et al., 2019; Wynne W. Chin, 1998). Below are presented the factor loading scores per individual research variable indicators.

Table 2 Outer Model Test Results

Variables	AVE	Loading Factor	C.A	Rho	C.R	R ²	Conclusion	F	KMO and Bartlett's test
Spirit at work	0,530	0.745 - 0.939	0.959	0.961	0.963	-	Goodness	0,238/0.167 (moderat)	0,948 (Goodfit)
Sustainable Leadership	0,760	0.840 - 0.899	0.921	0.923	0.941	-	Goodness	0,089/0.222 (Poor-moderat)	0,878 (Goodfit)
Organizational Commitment	0,537	0.906 - 0.938	0.875	0.882	0.902	0.642	Goodness	0,035 (Poor)	0,840 (Goodfit)
Job performance	0,730	0.835 - 0.908	0.938	0.939	0.950	0.710	Goodness	-	0,920 (Goodfit)

Source: Processed Primary Data, 2024.

All answer items have valid criteria because all loading factors are > 0.5 , then the AVE values for all variables have also met the criteria because the scores are > 0.5 (F.Hair et al., 2019; Wynne W. Chin, 1998). Loading factor value between the variables and their respective indicators and the loading factor between the dimensions and their respective indicators can be seen that the value is greater than 0.70. The KMO and Bartlett's test showed an overall value above 0.70 so that all tests carried out for factor loading met the requirements according to the role of thumb (Shrestha, 2021). The Cronbach alpha, rho and composite reliability values with the resulting value > 0.70 (F.Hair et al., 2019). Meaning that respondents are consistent in answering the research questionnaire. The entire test is declared feasible.

Hypothesis Test Results

Hypothesis testing is carried out after the data meets the standards for data validity and reliability. If the data meets the criteria, then the hypothesis testing process can be carried out. the t statistic value is less than 0.05 (Bougie & Sekaran, 2019), meaning that the hypothesis conclusion from the research results is accepted.

Table 3. Hypothesis Test Results

No.	Hypotheses	Prediction Direction	Coefficient	T Statistics	P Values	Conclusion
Primary Model						
1	SAW → JP	H1 (+)	0,456	5,808	0,000***	Accepted
2	SL → JP	H2 (+)	0,285	6,121	0,000***	Accepted
3	OC → JP	H3 (+)	0,168	1,897	0.044**	Accepted
Modification Model						
4	SAW → OC	H4 (+)	0,394	6,179	0,000***	Accepted
5	SL → OC	H5 (+)	0,454	6,389	0.000***	Accepted
6	SAW → OC → JP	H6 (+)	0,066	1,661	0.049**	Accepted
7	SL → OC → JP	H7 (+)	0,076	1,911	0.043**	Accepted
Regression Equation (I)						
$JP = \beta_1 0,456 SAW + \beta_2 0,285 SL + \beta_3 0,168 OC$						
Regression Equation (II)						
$KO = \beta_1 0,394 SAW + \beta_2 0,454 SL$						
SRMR	0.076					Model Fit
NFI	0.078					Model Fit
Notes: The p-value category of less than 0.01 is very significant (***), the p-value of less than 0.05 is quite significant (**) and the p-value of less than 0.10 is significant (*). Source: Processing Results of Smart PLS 3.0. Description: Spirit at Work (SAW), Sustainable Leadership (SL), Organizational Commitment (OC), and Job Performance (JP).						

Source: Processed Primary Data, 2024.

The results from both the primary and modified multiple linear regression models indicate that the coefficients for each variable are positive. All hypotheses were accepted. The hypothesis tests, which examine the effects between independent and mediating variables, yielded significant and positive results, which means that all of the hypotheses are accepted. The SRMR test assessment is below 0.08, indicating that the research model is fit, while the SRMR value between 0.08 and 0.10 is acceptable (Ghozali & Latan, 2015). Likewise, NFI is perfect fit.

Sensitivity Test Results

The sensitivity test is conducted to differentiate between the results of the main research model or the new measurement model (after introducing new elements) and the previous research model or the old measurement model. This test assesses whether there are differences in research outcomes before and after the addition of new dimensions and indicators. Differences can be observed in the number of significant variables, the impact coefficients for each variable, or the R square values generated by the research model. This test involves two regression equations. The first regression equation tests the hypothesis for the job performance model (results from the previous model without new elements), while the second regression equation tests the hypothesis for the organizational commitment model (results from the previous model without new elements).

The resulting regression equations are:

1. $JP = \beta_1 0.272 SAW + \beta_2 0.470 SL + \beta_3 0.210 OC + e$.
2. $KO = \beta_1 0.433 SAW + \beta_2 0.439 SL + e$.

Hypothesis Testing Results

This study produced two regression equations. The first equation pertains to the job performance model in the hypothesis test (results from the main research model or the new measurement model after introducing new elements), while the second equation relates to the organizational commitment model in the hypothesis test (results from the main research model or the new measurement model after introducing new elements). The resulting regression equations are:

$$JP = \beta_1 0.456 SAW + \beta_2 0.285 SL + \beta_3 0.168 OC + e.$$

$$KO = \beta_1 0.394 SAW + \beta_2 0.454 SL + e.$$

Table 4.4 presents the results of two hypothesis tests: one for the new measurement model (which includes the added dimensions of agility and work-life balance) and one for the previous measurement model (which excludes these new dimensions and thus reflects the sensitivity test prior to their addition).

Table 4 Inner Model Hypothesis Test Results

No.	Hypotheses	Prediction Direction	New Measurement				Measurement (Before)			
			Coefficient	T Stat	P Values	Conclusion	Coefficient	T Stat	P Values	Conclusion
1	SAW → JP	(+)	0.456	5.808	0.000***	Accepted	0.272	2.859	0.005**	Accepted
2	SL → JP	(+)	0.285	6.121	0.000***	Accepted	0.470	3.940	0.000***	Accepted
3	OC → JP	(+)	0.168	1.897	0.044**	Accepted	0.210	1.985	0.030**	Accepted
4	SAW → OC	(+)	0.394	6.179	0.000***	Accepted	0.433	7.045	0.000***	Accepted
5	SL → OC	(+)	0.454	6.389	0.000***	Accepted	0.439	6.906	0.000***	Accepted
6	SAW → OC → JP	(+)	0.066	1.661	0.049**	Accepted	0.091	1.642	0.051	Rejected
7	SL → OC → JP	(+)	0.076	1.911	0.043**	Accepted	0.092	2.196	0.020**	Accepted

Notes: The p-value category of less than 0.01 is very significant (***), the p-value of less than 0.05 is quite significant (**) and the p-value of less than 0.10 is significant (*). Source: Processing Results of Smart PLS 3.0.
New measurements (hypothesis testing with the addition of novelty, namely the agility dimension and work life balance dimension).
Measurement (hypothesis sensitivity test before adding novelty, namely the agility dimension and work life balance dimension).
SAW (Spirit at Work), SL (Sustainable Leadership), OC (Organizational Commitment), and JP (Job Performance).

Source: Processed Primary Data, 2024

Hypothesis show that:

1. The number of hypotheses accepted using the new measurement is seven hypotheses and six hypotheses using the old measurement. One more accepted hypothesis is compared using the old measurement. This means that the research model is better using new measurements compared to old measurements.
2. Hypothesis number one, for the job performance model, adding the new dimensions of agility and work-life balance to the spirit at work variable resulted in an increase in the path coefficient from 0.272 to 0.456. This suggests that these two dimensions significantly enhance job performance.
3. The sixth hypothesis was rejected. Because:
 - a. Age characteristics: The demographic factor of age may influence the results. Respondents aged 25-33 may perceive and prioritize responsibilities differently from other age groups. Younger respondents might not consider agility and WLB as key factors that boost organizational commitment and job performance. for instance, they may perceive experience and technological expertise less able to increase OC and JP.

- b. The OC concept (Allen & Meyer, 2000) focuses more on the organization. While respondents focused more on personal perspectives.
4. The decision regarding the sixth hypothesis changed from rejection to acceptance. The change in the hypothesis decision from being rejected to being accepted is due to the role of the Agility and WLB (Work Life Balance) dimensions which have a higher role or effect size in improving job performance. This means that the two dimensions of agility and work life balance in the spirit at work variable play a role in improving job performance and organizational commitment. The reasons for this include:
 - a. Respondent characteristics: respondents aged 25-33 now view agility and work-life balance as integral to spirit at work, which enhances their organizational commitment and, consequently, job performance. They see these elements as factors that promote agility and proactive behavior, positively affecting their job performance and organizational commitment. Additionally, they manage their work-life balance priorities effectively, impacting their job performance.
 - b. Reduced perspective gap: despite the initial difference in perspectives between organizational commitment as defined by the organization and the personal views of respondents, the inclusion of agility and work-life balance has narrowed this gap. In other words, employees now share a similar view of organizational commitment as the company does.

Spirit at Work and JP

Spirit at work significantly impacts job performance. With a T Statistics score of 5.808 and P Values of 0.000, hypothesis one (H1) is supported. The results are in line with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) which states that individuals can sustain or replenish resources, including their spirit at work, through interactions with others (relational energy). When employees who have experienced and shared spirit at work are able to adapt to changes and create new opportunities (agility), and when their spirit at work contributes to achieving fulfillment in various life aspects (WLB) (energizer), this relational energy provides valuable psychological resources. These valuable resources are then allocated to work tasks, thereby enhancing OC and JP (Owens et al., 2016). These results are in line with the results of previous research (Duchon & Plowman, 2005a; Jaichitra & Srinivasan, 2017).

Sustainable Leadership and JP

Sustainable leadership significantly impacts job performance. With a T Statistics score of 6.121 and P Values of 0.000, hypothesis two (H2) is supported. The results are in line with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) which

states that individuals can replenish or maintain resources through interactions with others. When employees' resources (energy) are depleted and they require sustainable leadership, they can restore or replenish these resources through the presence of leaders exhibiting sustainable leadership styles. The relational energy between employees and leaders with sustainable leadership styles (energizers) offers important psychological resources. These resources are utilized to perform tasks that promote OC and JP (Owens et al., 2016), which is also supported by findings from earlier studies (Dalati et al., 2017; Ohemeng et al., 2018). This research confirms that sustainable leadership positively affects job performance; as sustainable leadership improves, job performance increases correspondingly.

Organizational Commitment and JP

Organizational commitment significantly impacts job performance. With a T Statistics score of 1.897 and P Values of 0.044, hypothesis three (H3) is supported. Of the four variables tested for their influence on JP, the coefficient of influence produced by organizational commitment is the smallest, however, the organizational commitment variable remains crucial for enhancing job performance due to its significant impact. This aligns with the positive influence of OC on JP and is consistent with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) which states that individuals can replenish or sustain resources through interactions with others (relational energy). An increase in psychological resources (relational energy) resulting from interactions between employees (energizers) and recipients of energy is associated with enhanced OC, which in turn improves JP. Job engagement and OC are concepts of work engagement (Petchsawang & McLean, 2017). OC is a catalyst to encourage performance (such as individual sales targets or sales performance) (Rahman et al., 2019). Organizational commitment in certain situations will also be influenced and change by the factors that influence it so that it will ultimately affect job performance (Allen & Meyer, 2000). Thus, OC influences JP. These results are in line with the results of previous research (Karunarathne & Wickramasekara, 2020; Setiawati & Ariani, 2020; Sharma & Dhar, 2016).

Spirit at Work and OC

Spirit at work significantly impacts organizational commitment. With a T Statistics score of 6.179 and P Values of 0.000, hypothesis four (H4) is supported. The results are in line with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) which states that individuals can replenish or sustain resources, including their spirit at work, through interactions with others (relational energy). When employees experience and share spirit at work—enabling them to adapt to changes and create new opportunities (agility) and achieve fulfillment in various life aspects (WLB). This relational energy provides valuable psychological resources. These

resources are then allocated to work tasks, enhancing attitudinal outcomes (organizational commitment) (Owens et al., 2016). These results are in line with research by Jaichitra & Srinivasan (2017), which demonstrates that spirit at work positively affects organizational commitment. This indicates that a stronger spirit at work leads to higher levels of OC.

Sustainable Leadership and Organizational Commitment

Sustainable leadership significantly impacts organizational commitment. With a T Statistics score of 6.389 and P Values of 0.000, hypothesis five (H5) is supported. The results are in line with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016) which states that individuals can replenish or maintain resources through interactions with others. When employees need support, sustainable leadership can serve as a valuable resource (energizer). The relational energy between employees and leaders who exhibit sustainable leadership provides beneficial psychological resources, which are then allocated to work tasks, thereby enhancing attitudinal outcomes (Owens et al., 2016) such as organizational commitment. These results are in line with research from previous research (Çayak, 2021).

SAW and JP through OC

Research findings indicate spirit at work affects JP through OC is significant, leading to the acceptance of the sixth hypothesis (H6). With a T Statistics score of 1.661 and P Values of 0.049, hypothesis six (H6) is supported. This indicates OC positively mediates and increases the influence of SAW on JP, consistent with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016). Conservation of resources theory (Hobfoll, 1989) posits that individuals seek to preserve, safeguard, and enhance their resources, and any threat to these resources is viewed as a loss of valuable assets. Relational energy in the workplace can boost job performance by fostering greater job engagement (Owens et al., 2016). When employees experience and share spirit at work, which involves adapting to change and creating new opportunities (agility), and achieving fulfillment in various life aspects (WLB), this relational energy provides valuable psychological resources. These resources are then utilized for work tasks, leading to improved attitudinal outcomes (Owens et al., 2016) such as organizational commitment. Enhanced organizational commitment, in turn, boosts job performance. The results are in line with previous research (Duchon & Plowman, 2005b; Jaichitra & Srinivasan, 2017), while organizational commitment can also be affected by various influencing factors, ultimately impacting job performance (Allen & Meyer, 2000) and OC acts as a catalyst for improving performance (Rahman et al., 2019). The mediation of organizational commitment between spirit at work and job performance has been shown to be beneficial. Spirit at work directly affects job

performance, and it also indirectly influences job performance through OC. The inclusion of OC as a mediator has amplified the overall impact of spirit at work on job performance.

Sustainable Leadership and JP through OC

Research findings indicate SL affects JP through OC is significant, leading to the acceptance of the seventh hypothesis (H7). With a T Statistics score of 1.911 and P Values of 0.043, hypothesis seven (H7) is supported. This indicates OC positively mediates and increases the influence of SL on JP, consistent with conservation of resources (Hobfoll, 1989) and relational energy theory (Owens et al., 2016). Conservation of resources theory (Hobfoll, 1989) posits that individuals seek to preserve, safeguard, and enhance their resources, and any threat to these resources is viewed as a loss of valuable assets. Relational energy in the workplace can boost job performance by fostering greater job engagement (Owens et al., 2016). When employees engage (interact) with leaders who demonstrate sustainable leadership (energizers), the resulting relational energy offers important psychological resources. These resources are then used for work tasks, leading to improved attitudinal outcomes (Owens et al., 2016) such as organizational commitment. Increased organizational commitment subsequently boosts job performance. The results are in line with previous research (Çayak, 2021), helps organizations tackle diverse challenges and thrive in a dynamic business environment (Dalati et al., 2017), and ensures organizational sustainability (Datnow, 2006). However, organizational commitment can also be influenced and altered by various factors, ultimately affecting job performance (Allen & Meyer, 2000) and OC acts as a catalyst for improving performance (Rahman et al., 2019). Organizational commitment acts as a mediator in the relationship between SL and JP. Therefore, organizational commitment, influenced by sustainable leadership, also impacts job performance.

CONCLUSIONS

The findings of this empirical research confirm that spirit at work and sustainable leadership affect both organizational commitment and job performance. Additionally, organizational commitment successfully mediates the effects of spirit at work and sustainable leadership on job performance. The results are also in line with conservation of resources and relational energy theory. For academics, the research results also provide evidence of new implications regarding the contribution of SAW and SL to OC and JP which are used in various relationships in this research. In the practical field, the research results provide a contribution that helps companies make programs more effective to increase employee commitment, such as implementing strategies which can be sequenced as follows below. Firstly, increase the spirit at work of internal accountants. Second, implement sustainable leadership in the duties and responsibilities of internal accountants. Third, apply organizational commitment consistently in carrying out daily tasks. The

study's limitation includes the criterion that respondents should have less than five years of experience as internal accountants. Future research should address this by including respondents with a minimum of three years of experience, as work experience can significantly influence leadership development and job performance (Pitichat et al., 2018).

REFERENCES

- Akbari, T. T. (2022). *Kenapa Indonesia Butuh Lebih Banyak Sustainable Leaders?*. Retrieved from: <https://nasional.kompas.com/read/2022/06/14/08000051/kenapa-indonesia-butuh-lebih-banyak-sustainable-leaders-?page=all>.
- Alavi, S., Abd. Wahab, D., Muhamad, N., & Arbab Shirani, B. (2014). Organic Structure and Organisational Learning as Main Antecedents of Workforce Agility. *International Journal of Production Research*, 52(21), 6273-6295. <https://doi.org/10.1080/00207543.2014.919420>
- Allen, N. J., & Meyer, J. P. (2000). *Construct Validation in Organizational Behavior Research: The Case of Organizational Commitment*. Springer Science+Business Media.
- Asutay, M., Buana, G. K., & Avdukic, A. (2022). The Impact of Islamic Spirituality on Job Satisfaction and Organisational Commitment: Exploring Mediation and Moderation Impact. *Journal of Business Ethics*, 181(4), 913-932. <https://doi.org/10.1007/s10551-021-04940-y>
- Babalola, S. S. (2016). The Effect of Leadership Style, Job Satisfaction, and Employee-Supervisor Relationship on Job Performance and Organizational Commitment. *The Journal of Applied Business Research*, 32(3), 935-947.
- Bougie, R., & Sekaran, U. (2019). *Research Methods for Business: A Skill-Building Approach*. John Wiley & Sons.
- Brough, P., Timms, C., O'Driscoll, M., Kalliath, T., Siu, O.-L., Sit, C., & Lo, D. (2014). Measuring Work-Life Balance: Validation of a New Measure Across Five Anglo and Asian Samples. *The International Journal of Human Resource Management*, 25(19), 2724-2744.
- Çayak, S. (2021). The Effect of Sustainable Leadership Behaviors of School Principals on Teachers' Organizational Commitment and Job Satisfaction. *Discourse and Communication for Sustainable Education*, 12(1), 102-120. <https://doi.org/10.2478/dcse-2021-0008>
- Chin, W. W. (1998). The partial least squares approach to structural equation modeling. *Modern methods for business research/Lawrence Erlbaum Associates*.
- Dalati, S., Raudeliūnienė, J., & Davidavičienė, V. (2017). Sustainable Leadership, Organizational Trust, and Job Satisfaction: Empirical Evidence from Higher Education Institutions in Syria. *Business*,

- Management and Education*, 15(1), 14-27.
<https://doi.org/10.3846/bme.2017.360>
- Datnow, A. (2006). Sustainable Leadership. *Journal of Educational Change*, 7(1-2), 109-111. <https://doi.org/10.1007/s10833-006-0023-2>
- Derue, D. S., Ashford, S. J., & Myers, C. G. (2012). Learning Agility: In Search of Conceptual Clarity and Theoretical Grounding. *Industrial and Organizational Psychology*, 5(3), 258-279. <https://doi.org/10.1111/j.1754-9434.2012.01444.x>
- Doeze Jager-van Vliet, S. B., Born, M. P., & van der Molen, H. T. (2019). Using a Portfolio-Based Process to Develop Agility Among Employees. *Human Resource Development Quarterly*, 30(1), 39-60. <https://doi.org/10.1002/hrdq.21337>
- Duchon, D., & Plowman, D. A. (2005a). Nurturing the Spirit at Work: Impact on Work Unit Performance. *Leadership Quarterly*, 16(5), 807-833. <https://doi.org/10.1016/j.leaqua.2005.07.008>
- Duchon, D., & Plowman, D. A. (2005b). Nurturing the Spirit at Work: Impact on Work Unit Performance. *Leadership Quarterly*, 16(5), 807-833. <https://doi.org/10.1016/j.leaqua.2005.07.008>
- Ghozali, I., & Latan, H. (2015). *Partial Least Squares: Konsep, Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.0 untuk Penelitian Empiris*. Semarang: Badan Penerbit UNDIP.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate Data Analysis*. CENGAGE.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. SAGE Publications, Inc.
- Hobfoll, S. E. (1989). Conservation of Resources: A New Attempt at Conceptualizing Stress. *American Psychologist*, 44(3), 513-524. <https://doi.org/10.1037/0003-066X.44.3.513>
- Hunt, T., & Schooler, J. W. (2019). The Easy Part of the Hard Problem: A Resonance Theory of Consciousness. *Frontiers in Human Neuroscience*, 13(October), 1-16. <https://doi.org/10.3389/fnhum.2019.00378>
- Jaichitra, D., & Srinivasan, P. T. (2017). Spirit at Work and Its Relationship with Organisational Commitment, Individual Productivity, and In-Role Performance. *Journal of Advanced Research in Dynamical and Control Systems*, 9(Special Issue 7), 85-89.
- Jain, A. K. (2016). The Mediating Role of Job Satisfaction in the Relationship of Vertical Trust and Distributed Leadership in Health Care Context. *Journal of Modelling in Management*, 11(2), 722-738. <https://doi.org/10.1108/JM2-10-2014-0077>
- Karunarathne, E. A. C. P., & Wickramasekara, A. (2020). Middle-Level Managers' Organizational Commitment and Their Job Performance in Agricultural Input Distributing Companies in Sri Lanka. *International Journal of Information, Business and Management*, 12(4), 28-39.

- KBBI. (2024). *Kamus Besar Bahasa Indonesia (KBBI)*. Retrieved from [KBBI](#).
- Khateeb, F. R. (2021). Work-Life Balance: A Review of Theories, Definitions, and Policies. *Cross-Cultural Management Journal*, 23(1), 27-56. <https://www.ceeol.com/search/article-detail?id=1057815>
- Kinjerski, V. M., & Skrypnek, B. J. (2004). Defining Spirit at Work: Finding Common Ground. *Journal of Organizational Change Management*, 17(1), 26-42. <https://doi.org/10.1108/09534810410511288>
- Kinjerski, V., & Skrypnek, B. J. (2006). Measuring the Intangible: Development of the. Paper Presented at the Sixty-Fifth Annual Meeting of the Academy of Management, 16.
- Klinsontom, S. (2005). The Influence of Leadership Styles on Organizational Commitment and Employee Performance.
- Lazar, B. L. (2005). Occupational and Organizational Commitment and Turnover Intention of Employees.
- McKee, A., & Johnston, F. (2014). The Power of Emotional Intelligence and How to Create Resonance at Work. In *The NTL Handbook of Organization Development and Change*. <https://doi.org/10.1002/9781118836170>
- Nadeem, S., Mohamad, M. H. B., & Abdullah, N. A. H. B. N. (2017). Sustainable Procurement Behavior: A Case of Government Departments. *International Journal of Economic Perspectives*, 11(1), 402-416.
- Ngambi, H. C. (2011). The Relationship Between Leadership and Employee Morale in Higher Education. *African Journal of Business Management*, 5(3), 762-776. <https://doi.org/10.5897/AJBM10.854>
- Nurfauzi. (2021). *Cara Meningkatkan Semangat Kerja di Tengah Pandemi COVID-19*. Retrieved from: <https://www.kompasiana.com/nurfauzi93502/618972fbffe7b52972507864/cara-meningkatkan-semangat-kerja-dimasa-pandemi-covid-19>
- Ohemeng, F. L. K., Amoako-Asiedu, E., & Obuobisa Darko, T. (2018). The Relationship Between Leadership Style and Employee Performance. *International Journal of Public Leadership*, 14(4), 274-296. <https://doi.org/10.1108/ijpl-06-2017-0025>
- Owens, B. P., Baker, W. E., Sumpter, D. M. D., & Cameron, K. S. (2016). Relational Energy at Work: Implications for Job Engagement and Job Performance. *Journal of Applied Psychology*, 101(1), 35-49. <https://doi.org/10.1037/apl0000032>
- Pitichat, T., Reichard, R. J., Kea-Edwards, A., Middleton, E., & Norman, S. M. (2018). Psychological Capital for Leader Development. *Journal of Leadership and Organizational Studies*, 25(1), 47-62. <https://doi.org/10.1177/1548051817719232>
- Rahman, M. S., Zaman, M. H., Hossain, M. A., Mannan, M., & Hassan, H. (2019). Mediating Effect of Employee's Commitment on

- Workplace Spirituality and Executive's Sales Performance: An Empirical Investigation. *Journal of Islamic Marketing*, 10(4), 1057-1073. <https://doi.org/10.1108/JIMA-02-2018-0024>
- Rego, A., & Pina E Cunha, M. (2008). Workplace Spirituality and Organizational Commitment: An Empirical Study. *Journal of Organizational Change Management*, 21(1), 53-75. <https://doi.org/10.1108/09534810810847039>
- Setianto, H. (2020). Remote Auditing and Agility: Tips for Auditors Navigating the Pandemic. *Indonesia Risk Management Professional Association*.
- Setiawati, T., & Ariani, I. D. (2020). Influence of Performance Appraisal Fairness and Job Satisfaction Through Commitment on Job Performance. *Review of Integrative Business and Economics Research*, 9(3), 133-151.
- Sharma, J., & Dhar, R. L. (2016). Factors Influencing Job Performance of Nursing Staff: Mediating Role of Affective Commitment. *Personnel Review*, 45(1), 161-182. <https://doi.org/10.1108/PR-01-2014-0007>
- Shrestha, N. (2021). Factor Analysis as a Tool for Survey Analysis. *American Journal of Applied Mathematics and Statistics*, 9(1), 4-11.
- Shukla, A., & Srivastava, R. (2016). Development of a Short Questionnaire to Measure an Extended Set of Role Expectation Conflict, Coworker Support, and Work-Life Balance: The New Job Stress Scale. *Cogent Business and Management*, 3(1). <https://doi.org/10.1080/23311975.2015.1134034>
- Silva, V., Ricardo, C., & Rodrigues, G. (2016). Development and Validation of a Self-Reported Measure of Job Performance. *Social Indicators Research*, 126(1), 279-307. <https://doi.org/10.1007/s11205-015-0883-z>
- Singh, N., & Bamel, U. (2020). Can Transcendence Be Attained Through Mindfulness? The Mediating Role of Meaningful Work. *Journal of Organizational Effectiveness*, 7(3), 257-273. <https://doi.org/10.1108/JOEPP-04-2020-0054>
- Sotgiu, I. (2016). Conceptions of Happiness and Unhappiness Among Italian Psychology Undergraduates. *PLoS ONE*, 11(12), 1-17. <https://doi.org/10.1371/journal.pone.0167745>
- Yan, J., Luo, J., Jia, J., & Zhong, J. (2019). High-Commitment Organization and Employees' Job Performance: The Roles of the Strength of the HRM System and Taking Charge. *International Journal of Manpower*, 40(7), 1305-1318. <https://doi.org/10.1108/IJM-08-2018-0243>