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The Effect of Knowledge Sharing and Self Efficacy on the Performance of KPPBC TMP B Yogyakarta Employees with Organizational Commitment as a Mediation Variable

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Abstract: This study aims to analyze the effect of knowledge sharing and self efficacy on employee performance through organizational commitment at KPPBC TMP B Yogyakarta. The study was motivated by the decline in service quality reflected in the User Satisfaction Survey (SKPJ), particularly in service speed and officers' mastery of service materials. This research used a quantitative approach with an explanatory research design. The population consisted of all 135 employees of KPPBC TMP B Yogyakarta. The sampling technique used was a census or saturated sampling method, in which all population members were selected as respondents. Data were collected through questionnaires and analyzed using Structural Equation Modeling – Partial Least Square (SEM-PLS) with SmartPLS version 4. The results showed that knowledge sharing had a positive and significant effect on organizational commitment and employee performance. Self efficacy also had a positive and significant effect on organizational commitment and employee performance. In addition, organizational commitment had a positive and significant effect on employee performance. Furthermore, organizational commitment was proven to mediate the effect of knowledge sharing and self efficacy on employee performance. The managerial implication of this study indicates that organizations need to strengthen the culture of knowledge sharing and improve employees' self efficacy through mentoring, training, and work experience sharing forums to support employee performance improvement.

Keyword: Knowledge Sharing, Self-Efficacy, Organizational Commitment, Employee Performance.

INTRODUCTION

The quality of public services is one of the important indicators in assessing the effectiveness of the performance of public sector organizations. Public service organizations are required to be able to provide fast, precise, professional, and community-oriented services. The Directorate General of Customs and Excise as an agency under the Ministry of

Finance of the Republic of Indonesia has a strategic role in customs and excise services, supervision of goods traffic, and optimization of state revenue. Therefore, the quality of employee service is an important aspect in maintaining the satisfaction of service users and the image of the organization.

One of the instruments used by DJBC in evaluating service quality is the Service User Satisfaction Survey (SKPJ). The SKPJ results at KPPBC TMP B Yogyakarta show a decline in the service index in recent years, especially in the variables of employees and service officers as presented in Table 1.

Table 1. Service User Satisfaction Survey Index (SKPJ) for 2020 to 2024

Year	SKPJ Index	Variable Index of Employees and Service Officers
2020	4.92	4.90
2021	4.96	4.98
2022	4.95	4.95
2023	4.93	4.92
2024	4.84	4.87

Source : DJBC Service User Satisfaction Survey Report (2025).

Table 1 shows that the index of employees and service officers has decreased consistently from 2021 to 2024. This condition indicates a decline in service quality which has the potential to affect the level of satisfaction of service users. The decline in service quality is mainly seen in the indicators of service speed as well as the expertise and knowledge of service officers as shown in the following Table 2:

Table 2. Index Values of Each Variable Indicator of Employees and Service Officers from 2021 to 2024

No.	Indicators of Employees and Service Officers	Year 2021	Year 2022	Year 2023	Year 2024
1	Staff Friendliness and Courtesy	4.96	4.97	4.93	4.94
2	Employee Discipline	5.00	4.97	4.97	4.83
3	Speed of Service Officers	4.93	4.94	4.93	4.89
4	Skills and Knowledge of Service Officers	4.96	4.91	4.87	4.83
5	Justice of Service Officers	5.00	4.94	4.90	4.83
6	Employee Integrity	5.00	4.97	4.93	4.92
Index of Employees and Service Officers		4.98	4.95	4.92	4.87

Source : DJBC Service User Satisfaction Survey Report (2025)

Table 2 shows a decrease in the assessment of the speed of service officers as well as the expertise and knowledge of service officers. The speed of service officers and the expertise and knowledge of service officers are indicators included in quadrant I of the Importance-Performance Analysis (IPA) quadrant. Quadrant I in the IPA quadrant is interpreted as an important indicator and expected by service users, but the existing actual perception or performance conditions are not satisfactory so the management is obliged to allocate adequate resources to improve this performance.

This is in line with Martilla and James (1977), the attributes that are in this quadrant should be a top priority for management to improve because the mismatch between user expectations and actual performance can decrease overall satisfaction. In line with that, advanced research also confirms that IPA is an effective strategic tool to assist organizations in identifying service weaknesses, prioritizing areas for improvement, and optimally allocating limited resources to crucial indicators (Martilla & James, 1977; Abalo et al., 2007; Lai & Hitchcock, 2015). Therefore, the decline in the assessment of the speed, expertise and knowledge of service officers included in Quadrant I shows that the management is obliged

to pay special attention and allocate adequate resources to improve performance in these aspects. The decline in service speed indicators as well as the expertise and knowledge of officers shows that the quality of human resources is still a challenge in improving the quality of public services.

One of the factors that is suspected of affecting employee performance is knowledge sharing. Knowledge sharing allowing employees to share information, experience, and work knowledge so that they can improve competence and service effectiveness. In addition, self-efficacy It also plays an important role in increasing employees' confidence in their ability to complete work and face work challenges. Based on Social Cognitive Theory, individual behavior is influenced by the interaction between personal factors and the work environment (Bandura, 2017). In the context of the organization, knowledge sharing and self-efficacy become a factor that can support the improvement of service quality and employee performance (Meher & Mishra, 2022; Na-Nan & Sanamthong, 2020).

DJBC has actually implemented various employee development programs such as the Learning Organization and the Employee Competency Improvement Program (PPKP). However, the implementation of the program still faces various obstacles, such as limited employee participation due to service tasks, communication barriers in online implementation, and suboptimal knowledge transfer between fellow employees. This condition shows that the knowledge sharing process has not run optimally, potentially affecting the quality of employee services.

Previous research has shown that knowledge sharing and self-efficacy has a relationship with employee performance. Research Layaman et al., (2021); Meher & Mishra (2022); Sanosra et al., (2022); Anugrahadhi et al., (2023); and Purwiyanto & Purwanto (2023) found that knowledge sharing has a positive effect on employee performance, but research Pakpahan & Continue (2022) and Soekiman (2023) shows that knowledge sharing does not have a significant effect on employee performance. The results of the research on self-efficacy also shows inconsistencies. Nakir (2020); Ganapathipillai et al., (2021); Na-Nan & Sanamthong (2020); and Krisnayanti & Sriathi (2022) found that self-efficacy affect employee performance, while Nikmah & Budiono (2024) and Sefira et al., (2023) show insignificant results.

The difference in the results of the study shows that there is a research gap that needs to be studied further. This study uses organizational commitment as a mediating variable because organizational commitment is seen as able to strengthen the relationship between knowledge sharing and self-efficacy on employee performance. Employees who have high organizational commitment tend to be more active in sharing knowledge, have better self-confidence, and are encouraged to provide optimal performance for the organization (Purwiyanto & Purwanto, 2023; Krisnayanti & Sriathi, 2022).

Based on the phenomenon of declining service quality, obstacles to the implementation of knowledge sharing, and the existence of research gaps in previous research, this study aims to analyze the influence of knowledge sharing and self-efficacy on employee performance with organizational commitment as a mediating variable in employees of KPPBC TMP B Yogyakarta. The novelty of this research lies in the use of organizational commitment as a mediating variable to explain the relationship between knowledge sharing, self-efficacy, and employee performance. Theoretically, organizational commitment can be the main link between personal factors and the work environment as described in Social Cognitive Theory, so that it can provide an explanation for the inconsistency of previous research results.

METHOD

This study uses a quantitative approach with the type of explanatory research. Quantitative approaches are used to objectively test the relationships between research variables through statistical analysis, while explanatory research aims to explain the causal relationship between the variables being studied (Scott, 2019). This study analyzes the influence of knowledge sharing and self-efficacy to employee performance with organizational commitment as a mediation variable.

The population includes all employees of KPPBC TMP B Yogyakarta which totals 135 employees as of July 2025. This study uses a saturated sample or census technique, so that all members of the population are made as research respondents. The data used was primary data obtained directly through the distribution of questionnaires to respondents. The online distribution of the questionnaire using Google Form was conducted for approximately three weeks.

The research variables consist of knowledge sharing and self-efficacy as independent variables, organizational commitment as a mediating variable, and employee performance as dependent variables. Variable measurements were carried out using a Likert scale of 1–5. Knowledge sharing variables are measured through indicators of willingness to share knowledge, provide advice, work discussions, and share experiences. Self-efficacy variables are measured through confidence in completing tasks, self-motivation, facing obstacles, and overcoming difficulties. Organizational commitment is measured through attachment to work, organizational loyalty, happiness at work, and pride in the organization. Employee performance is measured through work quality, punctuality, resource use efficiency, work initiatives, and cooperation.

Data analysis using the Structural Equation Modeling–Partial Least Square (SEM-PLS) with the help of SmartPLS application version 4. Method SEM-PLS It was chosen because it was able to analyze complex relationships between latent variables, including mediation models, and did not require normal data distribution (Ghozali, 2021). The stages of analysis include tests outer model and inner model. Test outer model carried out through convergent validity, discriminant validity, reliability tests (Hair et al., 2019). Test inner model done using the R-square, as well as hypothesis testing through procedures bootstrapping (Ghozali, 2021).

RESULT AND DISCUSSION

Description of Research Respondents Bottom of Form

The characteristics of the respondents in this study consisted of 135 employees of KPPBC TMP B Yogyakarta, dominated by 69 employees aged 31–40 years (51.1%). This condition shows that the majority of respondents are of productive age and have good work maturity. Respondents were also dominated by men as many as 91 people (67.4%), while women amounted to 44 people (32.6%). The composition reflects that customs and excise activities still involve many male employees related to the demands of supervision and high work mobility.

The majority of respondents occupy the position of Acting Inspectors as many as 88 people (65.2%), so most of the respondents are directly involved in operational activities and customs services. Based on the working period, respondents with a working period of 1–2 years became the largest group, namely 50 people (37.0%). This condition shows a combination of new employees and experienced employees who support the process of adaptation, knowledge transfer, and increased work effectiveness in the organization.

Measurement Model (*Outer Model*)

The results of the *outer model* analysis resulting from data processing using the *Smart Partial Least Square* (SmartPLS) application are shown in the following figure:

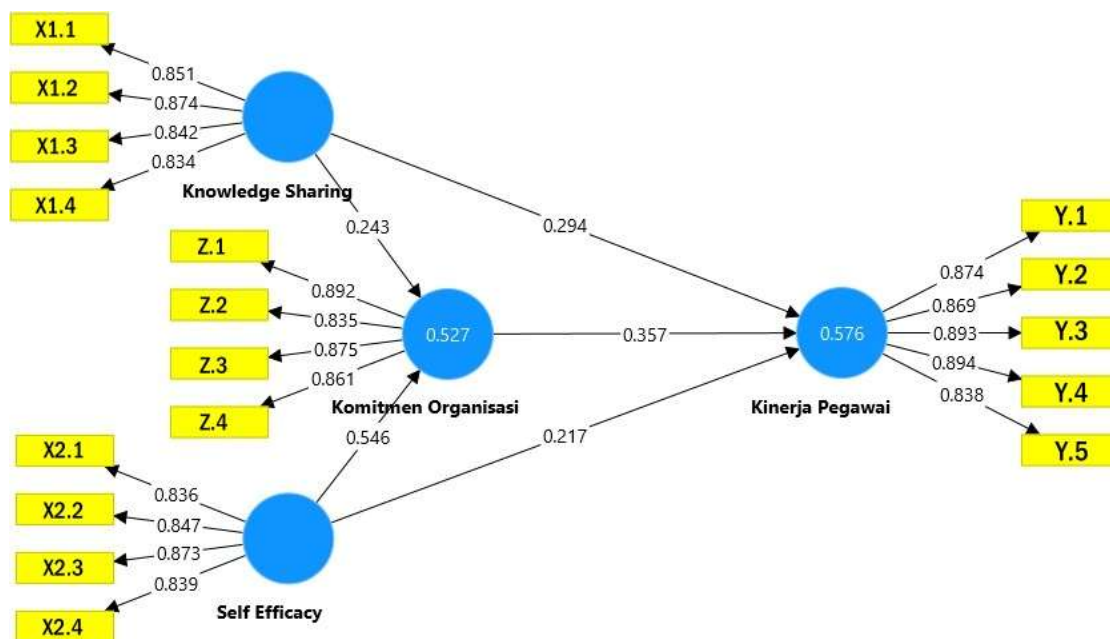


Figure 1. Measurement Model (Outer Model)

Validity and Reliability Test Results

Based on the results of the analysis, the results of the validity test and the variable reliability test can be seen in the following table:

Table 3. Construct Validity and Reliability Test

Concept	Indicator	Item	Loadings	AVE	Cronbach-Alpha	Composite Reliability
<i>Knowledge sharing</i> (X1)	Willingness to share certain knowledge	X1.1	0,851	0,723	0,873	0,913
	Willingness to give advice on work	X1.2	0,874			
	Willingness to discuss in meetings	X1.3	0,842			
	Willingness to share experiences as a solution	X1.4	0,834			
<i>Self efficacy</i> (X2)	Feel confident in completing the assigned tasks	X2.1	0,836	0,721	0,880	0,912
	Feeling confident in being able to motivate yourself.	X2.2	0,847			
	Feeling confident can face various obstacles.	X2.3	0,873			
	Feeling confident that you can overcome any difficulties	X2.4	0,839			
Organizational Commitment (Z)	Employee attachment to work	Z.1	0,892	0,750	0,894	0,923
	Loyalty to the organization	Z.2	0,835			
	Feel happy at work	Z.3	0,875			
	Pride in working for an organization	Z.4	0,861			

Concept	Indicator	Item	Loadings	AVE	Cronbach-Alpha	Composite Reliability
Employee Performance (Y)	Quality of work	Y.1	0,874	0,764	0,927	0,942
	Punctuality of work	Y.2	0,869			
	Efficiency in using resources	Y.3	0,893			
	Work initiatives	Y.4	0,894			
	Collaboration	Y.5	0,838			

*) Loading Factor must be greater than 0.7; **) AVE must be greater than 0.5 (***) Cronbachs Alpha and Composite reliability should be greater than 0.7;
 Source: Primary data processed (2025)

Table 3 shows the results of validity and reliability testing in all research constructs which include knowledge sharing, self-efficacy, organizational commitment, and employee performance. All indicators in each variable have a loading factor value greater than 0.70. This condition shows that each indicator is able to represent a latent variable that is well measured so that all statement items are declared valid. In addition, the Average Variance Extracted (AVE) value for all variables was also above 0.50, which means that the research construct has met the convergent validity requirements. These results indicate that the indicators used are able to adequately explain the research construct.

The results of the reliability test also showed that all variables had Cronbach's Alpha and Composite Reliability values above 0.70. These values show that the research instrument has a good level of internal consistency and measurement stability. This result explains whether, all variables in this study are declared reliable and feasible to be used for further analysis and testing of research hypotheses.

Table 4. Results of the Heterotrait-Monotrait Ratio (HTMT) Discriminant Test

	Employee Performance	Knowledge sharing	Organizational Commitment	Self efficacy
Employee Performance				
Knowledge sharing	0,708			
Organizational Commitment	0,749	0,664		
Self efficacy	0,720	0,740	0,783	

Source: Primary data processed (2025)

The correlation value between variables based on the output result of the Heterotrait-Monotrait Ratio (HTMT) is below the limit of 0.90. These results indicate that the instruments used in the study are able to distinguish each construct well. This means that all variables are declared to have met the criteria for discriminant validity and are suitable for use for the next stage of analysis.

R-Square

An R-Square value of 0.67 or more indicates that the model has a high ability to explain dependent variables. The R-Square value in the range of 0.33 to 0.66 indicates the model's ability to explain in the medium category, while the value between 0.19 and 0.32 indicates that the model's ability to explain dependent variables is still relatively low.

Table 5. R-Square Results

	R-Square	R-Square Adjusted
Organizational Commitment	0,527	0,520
Employee Performance	0,576	0,566

Source: Primary data processed (2025)

The table shows that the R-Square value of organizational commitment is 0.527, which means that the variables of knowledge sharing and self-efficacy are able to explain the organization's commitment of 52.7%. Meanwhile, the R-Square value of employee performance was 0.576, which shows that the variables of knowledge sharing, self-efficacy, and organizational commitment were able to explain the variation in employee performance by 57.6%. Both values are included in the moderate category, so the research model has a fairly good ability to explain the dependent variables.

Model Fit

A model is declared fit if the SRMR value produced is less than 0.080. The results of the test related to the level of model conformity are presented in the following sections:

Table 6. Results Model_Fit

	Saturated Model	Estimated Model
SRMR	0,066	0,066

Source: Primary data processed (2025)

The SRMR (Standardized Root Mean Square Residue) value produced from the output, both in the saturated model and the estimated model, is 0.066. The value is below the maximum limit of 0.066, so it can be concluded that this research model has met the model suitability criteria and can be categorized as a fit model and suitable for use in further analysis.

Hypothesis Test

The hypothesis test was carried out to assess the direct influence between knowledge sharing and self-efficacy on employee performance at the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B Yogyakarta through organizational commitment. The results of the bootstrapping analysis that illustrate the influence between variables in the study are as follows:

Table 7. Hypothesis Test Results

	Original Sample (O)	T statistics (O/STDEV)	P values	Verdict
Knowledge sharing -> Organizational Commitment	0,243	2,647	0,008	H1 accepted
Self efficacy -> Organizational Commitment	0,546	5,811	0,000	H2 accepted
Knowledge sharing -> Employee Performance	0,294	3,591	0,000	H3 accepted
Self Efficacy -> Employee Performance	0,217	2,873	0,004	H4 accepted
Organizational Commitment -> Employee Performance	0,357	4,588	0,000	H5 accepted
Knowledge sharing -> Organizational Commitment -> Employee Performance	0,087	2,386	0,017	H6 accepted
Self Efficacy -> Organizational Commitment -> Employee Performance	0,195	3,313	0,001	H7 accepted

Source: Primary data processed (2025)

The results of the hypothesis test showed that knowledge sharing had a positive and significant effect on organizational commitment with a t-statistic value of 2.647 and a p-value of 0.008. These results show that the higher the level of knowledge sharing between employees, the stronger the organizational commitment formed. The self-efficacy variable

also had a positive and significant effect on organizational commitment with a t-statistic value of 5.811 and a p-value of 0.000. This condition shows that employees' confidence in their abilities is able to increase attachment and loyalty to the organization.

The results of the next test showed that knowledge sharing had a positive and significant effect on employee performance with a t-statistic value of 3.591 and a p-value of 0.000. The self-efficacy variable also had a positive and significant effect on employee performance with a t-statistic value of 2.873 and a p-value of 0.004. In addition, organizational commitment has been proven to have a positive and significant effect on employee performance with a t-statistic value of 4.588 and a p-value of 0.000. These results show that increased knowledge sharing, self-confidence, and organizational commitment can encourage improved employee performance.

Indirect influence testing showed that organizational commitment was able to mediate the influence of knowledge sharing on employee performance with a t-statistic value of 2.386 and a p-value of 0.017. Organizational commitment has also been proven to mediate the influence of self-efficacy on employee performance with a t-statistic value of 3.313 and a p-value of 0.001. These results show that organizational commitment plays a role as an intermediate variable that strengthens the influence of knowledge sharing and self-efficacy on improving employee performance.

Discussion

The Effect of Knowledge Sharing on Organizational Commitment at the Customs and Excise Supervision and Service Office of Intermediate Type B Yogyakarta

The results of this study show that knowledge sharing plays an important role in increasing the organizational commitment of employees of the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B Yogyakarta. Employees who actively share knowledge, information, and work experience tend to feel more valued, involved, and have a greater sense of responsibility for achieving organizational goals. Theoretically, these results are consistent with Social Cognitive Theory (Bandura, 2017) which asserts that individual behaviors and attitudes are formed through the mutual interaction between personal, environmental, and behavioral factors. Knowledge sharing activities create a social environment that allows employees to observe each other, imitate, and reinforce positive behaviors through peer support. When employees benefit from the exchange of information and feel supported by their environment, a stronger emotional attachment to the organization is formed, resulting in increased commitment.

In relation to the SKPJ phenomenon, the decline in SKPJ scores in terms of service speed and mastery of service materials shows that the knowledge transfer process between employees has not been running optimally. This is also influenced by population descriptive data which shows that the majority of employees have a relatively short working period, which is around 1-2 years, and most of them are in executive positions that are directly involved in service operational activities. This condition shows that employees still urgently need the process of knowledge transfer, work discussions, and experience sharing from more senior employees to create a supportive social environment and cooperate with colleagues. When employees feel supported by their environment, a stronger emotional attachment to the organization is formed, resulting in increased commitment.

Activities knowledge sharing which does not run evenly causes technical knowledge not to be conveyed properly to all officers. The results of this study prove that the improvement knowledge sharing can strengthen the organization's commitment, which ultimately contributes to the improvement of SKPJ. These results have supported the results of the study Anugrahadi et al., (2023) and Purwiyanto & Purwanto (2023) which states that knowledge sharing have a positive and significant effect on organizational commitment, but

the results are different from research Mahardika & Abadiyah (2025) which states knowledge sharing does not have a significant effect on the organization's commitment.

The Effect of Self Efficacy on Organizational Commitment at the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B Yogyakarta

The results of this study show that self efficacy has an important role in increasing the organizational commitment of Customs and Excise employees of Intermediate Type B Customs B Yogyakarta. Employees who have high confidence in their abilities tend to show greater tenacity, responsibility, and dedication in carrying out organizational tasks. According to Social Cognitive Theory, self-efficacy is a personal factor that greatly determines how individuals view their work. An individual's belief in his or her abilities (self efficacy) is a personal factor that plays an important role in shaping positive work behaviors, such as commitment to the organization. Therefore, employees who are confident that they can achieve targets and overcome obstacles tend to have a higher sense of responsibility and emotional attachment to the organization where they work.

Regarding the SKPJ phenomenon, the decline in SKPJ values shows that some employees lack confidence in implementing service procedures or handling workloads. Employees who have self efficacy low tend to avoid difficult tasks, lack confidence in making decisions, and feel less contributed. The findings of this study confirm that increasing self efficacy It is important to strengthen employees' commitment to organizational goals. These results have supported the results of the study Nakir (2020) and Krisnayanti & Sriathi (2022) which states that self efficacy has a positive and significant effect on organizational commitment, but is different from research Adhar et al., (2025) which states that self efficacy does not have a significant effect on the organization's commitment.

The Effect of Knowledge Sharing on the Performance of Employees of the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B Yogyakarta

The results of this study show that knowledge sharing plays an important role in improving the performance of Customs and Excise Intermediate Type B Yogyakarta employees. When employees actively share information, experience, and work skills, the social learning process in the organizational environment becomes more dynamic and productive. This finding is in line with the Social Cognitive Theory (SCT) put forward by Bandura, which explains that individual behavior is formed through the process of observation and social interaction in his environment. In Social Cognitive Theory, employee performance is influenced by learning abilities through observation and social interaction with colleagues. Knowledge sharing activities provide opportunities for employees to gain new insights, learn the most effective ways to work, and correct mistakes. A collaboration-based work environment improves employees' adaptability so they can work faster and more accurately.

In relation to the SKPJ phenomenon, service speed indicators and mastery of technical information are aspects that are closely related to the ability to share knowledge. When knowledge sharing is less than optimal, employees work slower and less accurately, so the SKPJ score decreases. These findings reinforce that knowledge sharing is an important factor in improving employee performance in public services. This result occurred because employees felt helped by information sharing activities. Employees who often discuss or exchange experiences will have a better understanding of procedures and problem solving, so they are able to show better performance.

The influence of knowledge sharing on employee performance becomes increasingly important when associated with the characteristics of the research respondents. The majority of employees have a relatively short working period, which is around 1-2 years, and most of them are in executive positions that are directly involved in service operational activities. This condition shows that employees still urgently need the process of knowledge transfer, work discussions, and experience sharing from more senior employees in order to be able to understand service procedures, increase work speed, and reduce errors in the implementation of tasks. Therefore, knowledge sharing is a very crucial factor in supporting the improvement of employee performance, especially in public service organizations that demand accuracy and speed of service.

These results have supported the results of the study Layaman et al., (2021); Meher & Mishra (2022); Sanosra et al., (2022); Anugrahadhi et al., (2023); and Purwiyanto & Purwanto (2023) which states knowledge sharing has a positive and significant effect on employee performance, but contradicts the research results of Pakpahan & Sambung (2022) and Soekiman (2023), which stated knowledge sharing does not have a significant influence on employee performance.

The Effect of Self Efficacy on the Performance of Employees of the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B Yogyakarta

The results of this study show that self-efficacy has an important role in improving the performance of Customs and Excise Intermediate Type B Yogyakarta employees. Employees who have high confidence in their abilities tend to be more motivated, dare to take initiative, and are able to face pressure and work obstacles with a positive attitude. These findings are in line with Social Cognitive Theory (SCT), which explains that an individual's belief in his or her abilities (self efficacy) influences the way he or she thinks, feels, and acts in achieving desired results. In the perspective of Social Cognitive Theory, self-efficacy affects how individuals choose tasks, invest effort, and persevere in the face of adversity. Employees with high self-efficacy have strong intrinsic motivation, make decisions faster, and do not give up easily. This certainly has a positive impact on performance.

In relation to the SKPJ phenomenon, low employee self-efficacy can cause inaccuracies in providing services and slow completion of work. Employees who are not confident tend to be hesitant, afraid to make decisions, and are less able to face the service queue. These findings explain that increasing self-efficacy is an important strategy to improve the decline in SKPJ.

The influence of self-efficacy on employee performance may also not have been achieved optimally because it is influenced by the characteristics of the study respondents. The majority of respondents are executive employees with relatively short working periods, so their experience in dealing with various work situations is still limited. This condition causes confidence in one's abilities to be used more to complete daily operational tasks than for strategic decision-making or problem solving. Self-efficacy possessed by employees may not be fully able to encourage maximum performance improvement.

The results of the study have supported the results of the research Nakir (2020); Ganapathipillai et al., (2021); Na-Nan & Sanamthong (2020); and Krisnayanti & Sriathi (2022) which states that self efficacy have a positive and significant effect on employee performance, but these results contradict the results of research by Nikmah & Budiono (2024) and Sefira et al. (2023) which stated self efficacy does not have a significant effect on employee performance.

The Effect of Organizational Commitment on the Performance of Employees of the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B Yogyakarta

The results of this study show that organizational commitment plays an important role in improving employee performance. Employees who have a high level of commitment will demonstrate loyalty, responsibility, and emotional involvement to the organization, which encourages them to work more effectively and productively. These findings are in line with Social Cognitive Theory (SCT), which emphasizes that individual behavior is formed through the reciprocal interaction between personal, environmental, and behavioral factors themselves (reciprocal determinism). In Social Cognitive Theory, a work environment that provides rewards and emotional support can strengthen employee commitment. Highly committed employees have an internal drive to work optimally, show high responsibility, discipline, and proactivity. Therefore, the stronger the organizational commitment of employees, the greater their internal drive to behave productively and contribute to the achievement of organizational goals.

In relation to the SKPJ phenomenon, low commitment can cause employees to care less about service quality, not quickly adapt to procedures, or tend to work only to meet minimum standards. Low performance due to a decrease in commitment is reflected in the decline in SKPJ score.

These results have supported the results of the study Nakir (2020); Krisnayanti & Sriathi (2022); and Anugrahadi et al., (2023) and Purwiyanto & Purwanto (2023) states that Organizational commitment has a positive effect on employee performance, but contradicts the results of the research Arafat et al., (2023); and Sari & Indrawan (2023) which states that organizational commitment has no effect on employee performance.

CONCLUSION

Based on the results of the study, knowledge sharing and self-efficacy are proven to have a positive and significant effect on organizational commitment and employee performance at KPPBC TMP B Yogyakarta. These results show that the higher the culture of sharing knowledge and confidence in employees' abilities, the stronger the organization's commitment and the better the employee performance produced. In addition, organizational commitment has also been proven to have a positive and significant effect on employee performance, so that employee attachment and loyalty to the organization are important factors in supporting performance improvement.

This research also proves that organizational commitment is able to mediate the influence of knowledge sharing and self-efficacy on employee performance. This condition shows that improving the culture of sharing knowledge and self-confidence of employees will be more effective in improving performance if supported by strong organizational commitment. Therefore, the synergy between knowledge sharing, self-efficacy, and organizational commitment is an important factor in improving optimal employee performance.

Research Limitations

This study has several limitations that need to be considered in interpreting the research results. The research was only conducted on employees of KPPBC TMP B Yogyakarta so that the results of the study could not be generalized to Customs and Excise agencies in other regions or organizations with different characteristics. Data collection using closed questionnaires also allows for answer bias because respondents only provide assessments based on personal perceptions without further explanation. In addition, the R-Square value shows that the variables of knowledge sharing, self-efficacy, and organizational commitment

have not been able to fully explain the variation in employee performance optimally, so there are still other factors outside the research model that have the potential to affect employee performance.

Suggestions

KPPBC TMP B Yogyakarta needs to increase knowledge sharing through regular sharing sessions, the provision of digital knowledge sharing media, and mentoring programs between senior employees and new employees so that the knowledge transfer process runs more effectively. Agencies need to improve employee self-efficacy through work simulation-based training, mentoring and feedback from leaders, as well as employee involvement in job discussions and problem-solving to increase confidence and employability. Organizations need to strengthen employee organizational commitment through rewarding performance, career development, open communication, and internal activities that can increase employee pride in the organization.

The next research is recommended to use a mixed methods approach by combining quantitative methods and interviews or observations in order to obtain more in-depth research results. It is also recommended that the next study add other variables, such as organizational culture, work motivation, leadership, or work environment to strengthen the research model and improve the predictive ability of employee performance.

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