

# **The Role of Top Management Commitment, Training and Development, and Compensation in Mediating the Effect of Employee Involvement on Employee Performance at the Southeast Sulawesi Regional Development Bank**

**<sup>1</sup> Muh.Budyanto, <sup>2</sup> Sudirman Zaid, <sup>3</sup> Noval Nur, <sup>4</sup> Wahyuniati Hamid**

Halu Oleo University, Kendari, Indonesia,

Corresponding Author - **Sudirman Zaid**

**Paper Number: 240169**

**Abstract:** This study aims to analyze the influence of employee involvement, top management commitment, training and development, and compensation on employee performance at the Southeast Sulawesi Regional Development Bank, and to examine the mediating role of top management commitment, training and development, and compensation in this relationship. The population in this study was all 538 employees of Bank BPD Sultra, with a sample of 148 respondents determined using the Slovin formula at a precision level of 7 percent. The data analysis method used Partial Least Square Structural Equation Modeling (PLS-SEM) to test the direct and indirect relationships between variables. The results showed that employee involvement had a positive and significant effect on top management commitment, training and development, compensation, and employee performance. In addition, top management commitment, training and development, and compensation were also proven to have a positive and significant effect on employee performance. Furthermore, these three variables act as partial mediators in the relationship between employee involvement and employee performance, meaning that both direct and indirect influences contribute to improving performance. The findings of this study emphasize the importance of increasing active employee participation, top management support, continuous competency development, and fair compensation as strategies to drive optimal performance in banking organizations. These results are expected to serve as a basis for formulating human resource management policies to sustainably strengthen Bank BPD Sultra's competitiveness and service quality.

**Keywords:** Employee involvement, top management commitment, training and development, compensation, and employee performance

**Introduction:** Human Resource Management (HRM) now plays a strategic role because it links recruitment, competency development, compensation, and employee engagement with organizational performance (Armstrong & Taylor, 2020; Robbins & Judge, 2019). At the Southeast Sulawesi Regional Development Bank, challenges persist, including low employee engagement, inconsistent top management commitment, training that is not relevant to digitalization, and

perceptions of compensation that do not reflect contributions. This situation results in inconsistent employee performance, with some achieving targets while others experience decreased productivity due to weak motivation and organizational support.

Employee engagement is participation in decision-making and work processes that enhances ownership, motivation, and commitment (Saks, 2006; Robbins & Judge, 2019). Lawler (1986) emphasizes the importance of providing authority, information, and input, while Frega (2021) highlights its relevance for workplace democracy. Wren (2020), using the economics of participation, demonstrates that profit-sharing or employee stock ownership improves performance. Participation in decision-making (PDM) has been shown to improve positive attitudes and performance, but its effectiveness is context-dependent (Miller & Monge, 1986; Cotton et al., 1988). Engagement is also understood as a psychological state that encourages self-expression at work (Agyemang & Ofei, 2013) and is an antidote to burnout (Riyanto et al., 2021). In regional banking, involvement in digital service innovation and KUB strategies strengthens creativity, decision-making, and organizational commitment.

Empirically, employee involvement contributes to strengthening HR mechanisms and improving performance. Bashar et al. (2024) found a positive effect on top management commitment and training and development, while Aziez (2022) demonstrated its impact on compensation. Other studies (Wijaya et al., 2021; Afriyie et al., 2024; Liu & Huang, 2024; Qureshi et al., 2025) consistently found that involvement strengthens a sense of ownership, intrinsic motivation, and commitment. Top management commitment is a key element because it provides policies, support, and resources (Armstrong & Taylor, 2020; Demirbag et al., 2006) and influences relationships with key clients (Tzempelikos, 2015) and the impact of mission statements (Mullane, 2002). Further empirical evidence (Uddin & Akhter, 2022; Memon et al., 2022; Haldorai et al., 2025) confirms the positive influence of leadership commitment on performance, including its role as a mediator in the relationship between engagement and performance (Bashar et al., 2024).

Training and development are tools for improving technical and social competencies, enabling employee engagement to translate into productive work practices (Noe, 2017). Organizations that consistently invest in training tend to retain stakeholders because they are perceived as professional (Noe, 2001), followed by increased motivation through performance rewards. The difference in focus between training and development (Noe, 2020) and Ivancevich's (2010) emphasis on capability development explain its role in supporting organizational goals. Empirically, training has been shown to improve performance through competency, adaptation, and motivation (Afroz, 2018; Ahmed et al., 2024; Gautam, 2025). In relation to employee involvement, training and development also act as mediators that transform active participation into technical skills and higher productivity (Bashar et al., 2024).

Compensation, both financial and non-financial rewards, serves to strengthen motivation and improve performance when designed fairly and based on performance (Milkovich & Newman, 2017). The resource-based perspective (Barney, 1991) positions compensation as a strategic tool for building competitive advantage, supported by motivational theories such as Equity Theory (Adams, 1965), Expectancy Theory (Vroom, 1964), Reinforcement Theory (Skinner, 1953), Agency Theory (Jensen & Meckling, 1976), and Tournament Theory (Lazear & Rosen, 1981). A proportional (Hewitt, 2009; Pearce, 2010) and systematic (Bob, 2011) compensation structure strengthens retention and productivity. Empirical findings demonstrate a significant influence of compensation on performance (Afriyie et al., 2020; Aziez, 2022; Zhang et al., 2025), although some studies, such as Liman & Yoyo (2025), differ, opening up further research opportunities. Furthermore, compensation mediates the relationship between engagement and performance (Aziez, 2022), making it important to analyze it alongside top management commitment and training and development in the context of challenges faced by BPDs in Southeast Sulawesi, as directed by Bashar et al. (2024).

## **Literature review**

### **Employee Involvement**

Employee involvement is a strategic concept that emphasizes the active participation of employees in decision-making, planning, and organizational processes, so that they have influence and a sense of responsibility for the direction of the company (Randolph, 2000; Vroom & Jago, 1988). This concept differs from work engagement, which focuses on an individual's psychological relationship with their daily work and is characterized by vigor, dedication, and absorption (Schaufeli & Bakker, 2010; Maslach et al., 2001). Various experts have expanded the meaning of engagement, ranging from aspects of affective satisfaction and work energy (Maslach et al., 2001), enthusiasm and satisfaction with work (Harter et al., 2002), to physical, emotional, and cognitive involvement as a form of channeling energy, attention, and feelings towards the task role (May et al., 2004; Saks, 2006). Engagement also reflects empowerment, commitment, and full responsibility for achieving organizational goals (Denison, 2007), and is evident in behaviors of initiative, adaptability, and perseverance directed toward company goals (Schneider et al., 2009). Various other definitions emphasize that engagement encompasses full self-expression in work—physical, cognitive, and emotional—that strengthens connections with work and coworkers (Slatten & Mehmetoglu, 2011), the level of participation in decision-making (Amah & Ahiauzu, 2013), and psychological and affective investment in role performance (Agyemang & Ofei, 2013). These overall perspectives demonstrate that employee engagement is not only about structural participation, but also a deep psychological attachment that drives dedication, enthusiasm, and optimal performance.

## Top Management Commitment

Top management commitment is the active involvement of senior leaders in strategic decision-making, long-term relationship management, and support for the organization's operational processes, as defined by Homburg et al. (2002) through direct participation in key account management. This commitment is reflected in the concrete implementation of the mission statement into organizational strategies and decisions (Mullane, 2002), and influences employee behavior through the appraisal-emotional-behavioral response mechanism as described by Bagozzi (1992). Williams, Morrell, & Mullane (2014) showed that when employees perceive leadership support and commitment, they respond with higher trust, motivation, and organizational commitment, which impacts positive performance; similar findings are reinforced by Babakus&Yavas (2003) in the context of banking service recovery. Leadership commitment also helps build trust and implement quality concepts (Caroline et al., 2016), serves as the foundation for an organization's compliance culture (Sugiyama, 2017), and plays a key role in the effectiveness of CSR and Green HRM through its significant influence on green recruitment, ongoing training, and environmentally friendly performance systems (Yusliza et al., 2019). In the manufacturing context, top management commitment has been shown to enhance competitive advantage through successful ERP implementation and more effective purchasing strategies (Tarigan, Siagian, & Jie, 2020). Overall, these studies indicate that top management commitment not only provides legitimacy, strategic direction, and resources, but also acts as a catalyst that strengthens organizational culture, employee behavior, service performance, sustainability, and company competitiveness.

## Training and Development

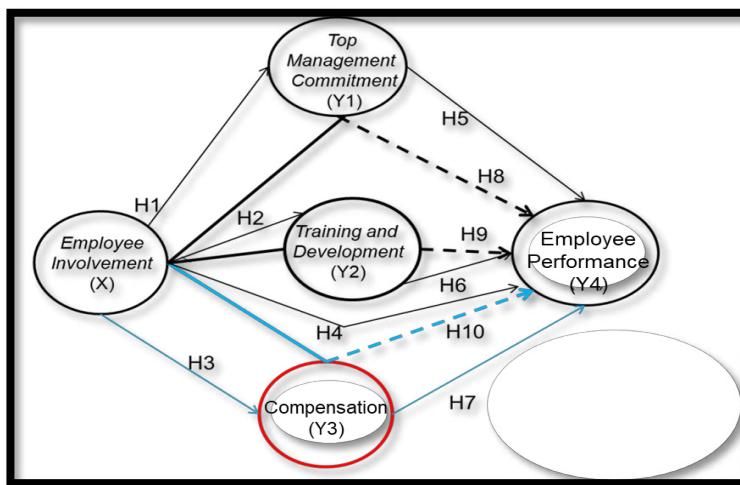
Training and development is a systematic and planned learning process to change behavior, improve skills, and strengthen employee capabilities so they can perform their jobs effectively (Armstrong, 2009; Kundu, 2000; Bashar et al., 2024). As a crucial function in human resource management, training aims to equip employees with relevant knowledge, technical skills, and behaviors to meet current job demands, while development focuses on long-term development to prepare individuals for future challenges, new roles, and responsibilities, including leadership competencies, innovation, and adaptability (Ivancevich, 2010). Werner & DeSimone (2012) emphasize that training and development not only increase individual productivity but also strengthen the organization's capacity to adapt to change, encourage innovation, and strengthen commitment to the company's vision and mission. Blanchard & Thacker (2013) add that training is oriented towards immediate technical needs, while development broadens overall personal and professional development, making both strategic investments that ensure optimal current performance and the organization's future sustainability and competitiveness.

## Compensation

Compensation encompasses all forms of direct and indirect payments such as salaries, bonuses, stocks, and benefits provided by organizations to employees in exchange for their contributions (Gerhart & Milkovich, 1992; Hafiza et al., 2011; Harvey, 2013). Theoretically, compensation functions not only to meet economic needs, but also as a strategic instrument to increase employee motivation, satisfaction, engagement, and retention, in line with Equity Theory and Motivation Theory which emphasize the importance of perceived fairness and the proportionality of rewards to individual contributions. Hewitt (2009) and Pearce (2010) emphasize the need for a performance-based compensation structure, where high-performing employees receive greater rewards to encourage productivity and desired work behaviors. Bob (2011) adds that compensation must be managed through a systematic philosophy, strategy, policies, and procedures to align with organizational goals and be able to attract, retain, and motivate the workforce. This concept is reinforced by El-Brolosy & Stainier (2017), who view compensation as a combination of financial and non-financial rewards, including recognition, development opportunities, and work flexibility. Rahman & Singh (2019) emphasize the role of salary and benefits in improving employee well-being, retention, and commitment. Thus, fair, competitive, and strategic compensation is a key element in creating optimal motivation, engagement, and performance within an organization.

## Employee Performance

Employee performance encompasses quantity, quality, punctuality, attendance, efficiency, and effectiveness of work completion, so it is not only assessed by the final result but also the process and consistency in meeting organizational standards (Mathis & Jackson, 2009). Performance is closely related to job satisfaction, because satisfied individuals tend to be more motivated, committed, and able to complete tasks well (Al-Ahmadi, 2009), and must comply with the norms, SOPs, and criteria set by the organization (Torang, 2014). Organizational commitment is also an important driver, where emotionally engaged employees demonstrate higher responsibility, productivity, and work quality (Murale et al., 2015). From a behavioral perspective, performance reflects concrete actions in carrying out roles and responsibilities, not just output (Bin & Shmailan, 2015), and is measured based on the effectiveness of achieving agreed targets and standards (Al Mehrzi & Singh, 2016). Besides encompassing individual results, performance is a reflection of organizational achievement within a specific period (Edison, 2016) and must be achieved through legal, ethical, and normative processes (Muis et al., 2018), thus becoming evidence of individual tangible accomplishments in carrying out tasks (Hermina & Yosepha, 2019). Overall, individual performance is the foundation of organizational performance, as personal success in productivity and work quality will flow and determine the effectiveness of achieving organizational goals (Bashar et al., 2024).

**Figure 1 Conceptual Framework**

### Research Hypothesis

- H1. Employee involvement has a positive and significant effect on top management commitment.
- H2. Employee involvement has a positive and significant effect on training and development.
- H3. Employee involvement has a positive and significant effect on compensation.
- H4. Employee involvement has a positive and significant effect on employee performance.
- H5. Top management commitment has a positive and significant effect on employee performance.
- H6. Training and development has a positive and significant effect on employee performance.
- H7. Compensation has a positive and significant effect on performance.
- H8. Top management commitment plays a role in mediating the effect of employee involvement on employee performance.
- H9. Training and development plays a role in mediating the effect of employee involvement on employee performance.
- H10. Compensation plays a role in mediating the effect of employee involvement on employee performance.

### Research Methods

This research design is explanatory research that will prove the causal relationship between the independent variable, namely employee involvement, and the mediating variables, namely top management commitment, training and development, and compensation, and the dependent variable, namely employee performance at the Southeast Sulawesi Regional Development Bank. Thus, this study uses a quantitative, causal associative approach with a survey method. The population in this study were all permanent employees of the Southeast Sulawesi Regional Development Bank, totaling 538 people spread across the Main Branch

Office, Branch Offices, and Branch Offices. The research sample was 158. The author's data analysis used Smart PLS.

### **Operational Definition of Variables**

Employee Involvement is the level of involvement of Bank BPD Sultra employees in providing innovative suggestions and ideas, and actively participating in Total Quality Management (TQM) practices.

Top Management Commitment is the active involvement of Bank BPD Sultra's top management in supporting quality improvement by establishing and communicating the organization's vision, mission, and goals.

Training and Development is Bank BPD Sultra's structured efforts to improve employee skills through organizationally designed training programs.

Compensation is the overall rewards received by Bank BPD Sultra employees, including compensation structure/administration, pay level, organizational justice, pay raises, and benefits and pay equity.

Employee Performance is the level of work achievement of Bank BPD Sultra employees, reflected in high organizational commitment, work quality, and work morale.

## **Research Result**

### **Evaluation of Goodness (R Square)**

The structural model is evaluated by looking at the Q2 predictive relevance model value which measures how well the observation value generated by the Q2 model is based on the coefficient of determination of all endogenous variables of the magnitude of Q2 with a range of  $0 < Q2 < 1$ , the closer to 1 the better the model.

**Table 1 R-Square**

<b>Structural Model</b>	<b>Research Variables</b>	<b>R-square</b>
Y1	<i>Top management commitment</i>	0,470
Y2	<i>Training and development</i>	0,637
Y3	Compensation	0,575
Y4	Employee performance	0,800

Source: Processed Primary Data, 2025

$$\begin{aligned}
 Q^2 &= 1 - (1 - R^2_1) (1 - (1 - R^2_2)) (1 - (1 - R^2_3)) (1 - (1 - R^2_4)) \\
 &= 1 - (1 - 0,470) (1 - 0,637) (1 - (1 - 0,575)) (1 - 0,800) \\
 &= 0,53 \times 0,363 \times 0,425 \times 0,2 \\
 &= 1 - 0,00163 \\
 &= 0,998
 \end{aligned}$$

Based on the Q-square calculation results in this study, a value of 0.998 was obtained, equivalent to 99.8 percent. This value indicates that the structural model used has very high predictive relevance and is able to explain the endogenous variables in the model very well, making it suitable for further hypothesis testing.

The remaining 0.2 percent is explained by other factors outside the model that were not examined in this study. The variables in the model include employee involvement, top management commitment, training and development, compensation, and employee performance at the Southeast Sulawesi Regional Development Bank.

### Hypothesis Testing

The hypothesis testing and coefficients of the direct and mediation influence paths in this study consist of ten hypotheses, as presented in table 2 below:

**Table 2 Hypothesis Testing**

<b>Direct influence between research variables</b>		<b>Path Coefficient</b>	<b>P Value</b>	<b>Results</b>
H1	Employee involvement in top management commitment	0,686	0,000	Accepted
H2	Employee involvement in training and development	0,798	0,000	Accepted
H3	Employee involvement in compensation	0,758	0,000	Accepted
H4	Employee involvement in employee performance	0,378	0,000	Accepted
H5	Top management commitment in employee performance	0,140	0,038	Accepted
H6	Training and development in employee performance	0,305	0,000	Accepted
H7	Compensation in employee performance	0,156	0,017	Accepted
H8	The role of top management commitment in mediating the influence of employee involvement on employee performance	0,096	0,046	Accepted
H9	The role of training and development in mediating the influence of employee involvement on employee performance	0,243	0,000	Accepted
H10	The role of compensation in mediating the influence of employee involvement on employee performance	0,118	0,018	Accepted

Source: Processed Primary Data, 2025

### Discussion

#### **The Influence of Employee Involvement on Top Management Commitment**

The results of the study indicate that employee involvement has a positive and significant effect on top management commitment at the Southeast Sulawesi Regional Development Bank, which confirms that the higher employee involvement in work processes, open communication, and participation in decision-making, the greater the support and commitment shown by top management in improving work quality and organizational performance. The most dominant indicator of employee involvement is open cross-directional communication, while for top management commitment is employee empowerment in problem-solving, which reflects a strategic partnership between employees and management. This finding

is in line with Lawler (1986), Green (2012), and Robbins & Judge (2019) who emphasize that involvement strengthens authority, ownership, creativity, decision quality, and organizational commitment; and is reinforced by the views of Amah & Ahiauzu (2013), Schaufeli & Bakker (2010), Maslach et al. (2001), Harter et al. (2002), and May et al. (2004) who view involvement as a behavioral, psychological, and emotional condition that drives work energy and motivation. At the same time, these findings support the literature on the importance of top management commitment, as explained by Demirbag et al. (2006) and the Upper Echelons theory (Hambrick & Mason, 1984), that the characteristics and tangible support of senior leaders greatly determine the strategic direction, trust, loyalty, and success of implementing organizational improvements.

### **The Influence of Employee Involvement on Training and Development**

The results of the study indicate that employee involvement has a positive and significant effect on training and development at the Southeast Sulawesi Regional Development Bank, indicating that the higher employee involvement in work, decision-making, and organizational improvement efforts, the greater the internal drive to improve competency and the stronger the need for the organization to provide relevant training. This finding aligns with Green's (2012) view that modern organizations strengthen the active role of employees through strategic discussions, collaboration, and training to increase job autonomy; and is in line with Amah & Ahiauzu (2013) and Robbins & Judge (2019) who emphasize that engagement drives creativity, commitment, and decision quality, thus requiring reinforcement through competency development. The theoretical contributions of Frega (2021), Schaufeli & Bakker (2010), Randolph (2000), Vroom & Jago (1988), and Harter et al. (2002) indicate that engagement encompasses behavioral, participatory, psychological, and emotional aspects—making training an important means of maintaining work energy, enthusiasm, and adaptability. The perspectives of Noe (2001), Rhebergen & Wognum (2002), Nakato (2019), and Armstrong & Taylor (2020) emphasize that training and development are strategic investments to enhance long-term capabilities, strengthen a learning culture, and prepare organizations for change. Furthermore, Ivancevich (2010), Werner & DeSimone (2012), Blanchard & Thacker (2013), and Mondy & Martocchio (2016) emphasize the role of training in improving knowledge, skills, and work abilities, reinforced by Hameed & Anwar (2018) and Burhan et al. (2021) who demonstrated its impact on interaction quality, productivity, and loyalty. The consistency of these findings with Bashar et al. (2024) strengthens empirical evidence that employee engagement and training and development are two mutually reinforcing elements in building human resource quality and the competitiveness of banking organizations.

### **The Influence of Employee Involvement on Compensation**

The results of the study indicate that employee involvement has a positive and significant effect on compensation at the Southeast Sulawesi Regional

Development Bank, meaning that the higher employee participation in innovative ideas, TQM implementation, open communication, and contributions to improving service quality, the greater their chances of obtaining better compensation. The most dominant indicator of employee involvement is three-way open communication, while in compensation the strongest indicator is organizational justice, emphasizing the importance of fairness in reward distribution (Greenberg, 1990) and the role of communication in strengthening engagement (Robbins & Judge, 2019). This finding is in line with the participatory theory of Randolph (2000) and Vroom & Jago (1988), and is supported by Amah & Ahiauzu (2013), Robbins & Judge (2019), Frega (2021), Schaufeli & Bakker (2010), Maslach et al. (2001), Harter et al. (2002), and May et al. (2004) who emphasize that engagement encompasses behavioral, motivational, cognitive, and emotional aspects that can encourage higher contributions. In the context of the Southeast Sulawesi Regional Development Bank (BPD), this involvement is reflected in innovation forums, inter-unit collaboration, readiness to learn new systems, and a spirit of public service. The organization then responds through performance-based compensation in the form of pay equity, benefits, bonuses, and career opportunities (Milkovich & Newman, 2017; Afriyie et al., 2020; Fulmer et al., 2023). The consistency of these findings with research by Aziez (2022) strengthens empirical evidence that organizations tend to provide better compensation to employees who have a strong sense of ownership, actively participate, maintain service quality, and demonstrate initiative in continuous improvement.

### **The Influence of Employee Involvement on Employee Performance**

The results of the study indicate that employee involvement has a positive and significant effect on employee performance at the Southeast Sulawesi Regional Development Bank, where active participation in innovative ideas, TQM implementation, and open communication increase a sense of ownership, responsibility, and work motivation so that employees are encouraged to provide the best performance. This finding is in line with Green (2012), Amah & Ahiauzu (2013), and Robbins & Judge (2019) who emphasize that involvement strengthens creativity, decision quality, and organizational commitment, and is supported by Frega (2021), Schaufeli & Bakker (2010), Maslach et al. (2001), Harter et al. (2002), May et al. (2004), and Wren (2020) who view engagement as a positive psychological, emotional, cognitive, and behavioral condition that increases employee work energy, enthusiasm, and contribution. At BPD Sultra, this is reflected in employee participation in service strategies, digital innovation, cross-unit coordination, a culture of open communication, and readiness to face the end-of-month service surge. Organizational support through training, coaching, and career opportunities (Argyris, 1998; Hickey & Casner-Lotto, 1998; Purcell, 1999; Miller & Prichard, 1992) also strengthens the effect of engagement on performance. Theoretically, this relationship is consistent with Goal-Setting Theory (Locke & Latham, 1990), Expectancy Theory (Vroom, 1964), and Reinforcement Theory (Skinner, 1953), which explain that performance increases when employees

have clear goals, believe that effort leads to rewards, and receive positive reinforcement. Definitions of performance according to Gibson et al. (1995), Mathis & Jackson (2009), Torang (2014), Edison (2016), Muis et al. (2018), and Hermina & Yosepha (2019) emphasize the importance of quality, timeliness, efficiency, work behavior, and contribution to the organization's strategic goals. In practice at the Southeast Sulawesi Regional Development Bank (BPD), performance is reflected in service speed, complaint resolution efficiency, improved service interactions, and the growing digital transformation. The consistency of this study's findings with those of Wijaya et al. (2021), Bashar et al. (2024), Afriyie et al. (2024), Liu & Huang (2024), and Qureshi et al. (2025) strengthens the evidence that employee involvement increases sense of belonging, motivation, and service quality, thus contributing directly to strengthening the competitiveness and performance of regional banking organizations.

### **The Influence of Top Management Commitment on Performance**

The results of the study indicate that top management commitment has a positive and significant effect on employee performance at the Southeast Sulawesi Regional Development Bank, meaning that the stronger the top management commitment—through involvement in conveying the vision and mission, supporting TQM, providing resources, and empowering employees in problem solving—the greater its contribution to improving work quality. This concept is in line with the views of Ahmad et al. (2014) and Demirbag et al. (2006) that leadership commitment must be realized through consistent concrete actions, because this increases employee trust, loyalty, and motivation. From the perspective of Upper Echelons Theory (Hambrick & Mason, 1984), the quality of decisions, culture, and organizational direction are greatly influenced by the characteristics and values of top managers; this condition is reflected in BPD Sultra, where quality-focused leaders direct systems and resources to support the achievement of high performance. This finding is also consistent with Perceived Organizational Support Theory (Eisenberger et al., 1986; Shore & Shore, 1995), which explains that leadership commitment is perceived as organizational support, thus eliciting emotional responses in the form of trust and attachment that then encourage positive work behaviors as described in the Bagozzi (1992) model. Empirical evidence from Williams et al. (2014) confirms that top management commitment increases affective commitment and service recovery behavior of bank employees. Within the Total Quality Management framework, Mustafa & Bon's (2012) view emphasizes that leadership commitment is a key requirement for the success of sustainable quality; this is evident in BPD Sultra through the formation of a quality team, service evaluation, and facilitation of process improvements. Overall, top management commitment not only provides strategic direction but also creates a supportive work environment that encourages employees to demonstrate optimal performance and is consistent with the organization's quality values.

## **The Influence of Training and Development on Employee Performance**

The results of the study indicate that training and development have a positive and significant impact on employee performance at the Southeast Sulawesi Regional Development Bank, indicating that the better the structured training provided—supported by adequate budget allocation, coverage at all levels of management, and a focus on improving technical and behavioral competencies—the higher the work quality, professionalism, service efficiency, and employee commitment. This is in line with Noe's (2001, 2017, 2020) view that organizations that consistently develop human resources are perceived as professional and trustworthy, so that employees respond with improved performance, and is in line with Myles (2002) who emphasized that training followed by rewards strengthens motivation, loyalty, and engagement. The perspectives of Rhebergen&Wognum (2002) and Nakato (2019) position employee development as a long-term investment to address future challenges, which in the context of BPD Sultra is reflected in employee readiness to face service digitalization and increased operational demands. From an HR management perspective, Armstrong & Taylor (2020), Ivancevich (2010), Werner & DeSimone (2012), Blanchard & Thacker (2013), Mondy & Martocchio (2016), and Gomez-Mejia et al. (2016) emphasize that systematic training builds employees' technical and social capabilities, leading to more productive, adaptive, and quality-oriented work behavior. The finding that training and development improves performance at BPD Sultra is also reflected in service efficiency, low absenteeism, increased customer interaction, and readiness for change. Thus, training and development are not merely administrative activities but strategic instruments that ensure employees are able to support organizational transformation and achieve increasingly competitive performance standards.

## **The Effect of Compensation on Employee Performance**

The results of the study indicate that compensation has a positive and significant effect on employee performance at the Southeast Sulawesi Regional Development Bank, meaning that the better the quality of compensation, including salary, allowances, bonuses, reward fairness, and contribution-based salary increases, the higher the motivation, discipline, loyalty, and quality of employee work. In the banking industry, competitive compensation is an important instrument for attracting, motivating, and retaining talent, encompassing both financial and non-financial rewards such as career opportunities, achievement recognition, and a conducive work environment. This finding is consistent with the view of Milkovich & Newman (2017) who emphasized that performance-based compensation strengthens motivation, and is in line with Equity Theory (Adams, 1965) which explains that perceptions of pay fairness encourage increased performance, Expectancy Theory (Vroom, 1964) which emphasizes the relationship between effort-performance-rewards, Reinforcement Theory (Skinner, 1953) which views compensation as a reinforcer of productive behavior, and Agency Theory and Tournament Theory which emphasize that performance-based compensation

structures and career paths encourage positive competition. Definitions of compensation according to Gerhart & Milkovich (1992), Hewitt (2009), Pearce (2010), Bob (2011), Hafiza et al. (2011), Harvey (2013), El-Brolosy & Stainier (2017), Rahman & Singh (2019), and Afriyie et al. (2020) clarify that compensation is a package of financial and non-financial rewards that influence motivation, satisfaction, retention, and loyalty. In the context of BPD Sultra, a fair and performance-based compensation structure has boosted productivity, reduced absenteeism and turnover, and strengthened service consistency. Thus, compensation has proven to be a strategic factor in improving the performance of regional banking employees.

### **The Role of Top Management Commitment in Mediating the Effect of Employee Involvement on Employee Performance**

The analysis results show that top management commitment acts as a partial mediator in the relationship between employee involvement and employee performance at the Southeast Sulawesi Regional Development Bank, meaning that employee involvement—through innovative ideas, TQM participation, and commitment to service standards—not only directly improves performance but also strengthens top management support, which then magnifies the positive effect on work performance. This finding is in line with Social Exchange Theory (Blau, 1964), which explains that employee involvement creates reciprocal expectations in the form of leadership support in the form of vision communication, resource provision, and empowerment, resulting in a sense of fairness, appreciation, and trust that increase work motivation. Through the perspective of strategic leadership (Bass & Avolio, 1994) and the concept of psychological safety (Edmondson, 1999), top management commitment plays a role in providing a safe environment that encourages initiative, creativity, and the courage to take positive risks. This strengthens the Employee Engagement theory (Saks, 2006), which emphasizes that employee energy and participation will produce optimal performance when supported by a managerial structure. The mediation mechanism is also supported by Goal Setting theory (Locke & Latham, 1990) and Expectancy Theory (Vroom, 1964), where leadership commitment clarifies goals, provides work tools, and guarantees rewards for efforts, thereby increasing the influence of employee involvement on performance. From a TQM perspective, Deming's (1986) view emphasizes that top management commitment is the main foundation for quality success, which is reflected in policy support and resource provision. In line with research by Bashar et al. (2024), these results indicate that employee involvement will be more effective in improving performance if top management strengthens it through strategic policies, structural support, and employee empowerment, thereby creating a mutualistic and sustainable social exchange system within the organization.

## **The Role of Training and Development in Mediating the Effect of Employee Involvement on Employee Performance**

The results of the study indicate that training and development act as partial mediators in the relationship between employee involvement and employee performance at the Southeast Sulawesi Regional Development Bank. This means that although employee involvement can directly improve performance, the effect is stronger when supported by increased competence through training. This partial mediation explains that the greater employee involvement in decision-making, problem-solving, and work innovation, the greater the need for organizations to ensure they have relevant knowledge and skills through training programs. The High-Involvement Work Systems perspective (Guthrie, 2001; Boxall & Macky, 2009) emphasizes that engagement is effective when Power, Information, Rewards, and Knowledge are met, and training and development are the primary mechanisms for fulfilling the knowledge element. This is also in line with Human Capital Theory (Becker, 1993), which states that skills development is a strategic investment that increases employee productivity and contribution. Training and development not only closes competency gaps but also increases motivation and psychological empowerment (Spreitzer, 1995) through increased competence, while employee involvement strengthens meaning, impact, and self-determination, thus encouraging proactive and productive work behavior. Noe's (2020) perspective asserts that ongoing training creates a belief that the organization is investing in employees' futures, thus increasing morale and commitment. This finding, consistent with Bashar et al.'s (2024) research, reinforces the evidence that training and development are important mechanisms that maximize the impact of employee involvement on performance, as engaged and trained employees not only actively participate but are also competent in delivering top-notch performance as demanded by the regional banking industry.

## **The Role of Compensation in Mediating the Effect of Employee Involvement on Employee Performance**

The results of the study indicate that compensation acts as a partial mediator in the relationship between employee involvement and employee performance at the Southeast Sulawesi Regional Development Bank, meaning that employee involvement not only directly improves performance but also strengthens it through a fair, proportional, and contribution-based compensation system. When employees actively contribute ideas, are involved in decision-making, and participate in developing work quality, they build a sense of ownership and responsibility for work results as explained by Lawler (1986) and Amah & Ahiauzu (2013), thereby encouraging motivation, creativity, and commitment (Robbins & Judge, 2019). This involvement also creates positive psychological conditions—vigor, dedication, absorption—that strengthen productive behavior (Schaufeli & Bakker, 2010; Maslach et al., 2001; Saks, 2006). From a participatory management perspective (Randolph, 2000; Vroom & Jago, 1988), engagement increases a sense of responsibility (Denison, 2007) and the expression of physical,

emotional, and cognitive work (Slatten & Mehmetoglu, 2011; Agyemang & Ofei, 2013). At the same time, the reward system in the form of compensation—which includes salary, benefits, bonuses, and non-financial rewards (Gerhart & Milkovich, 1992; El-Brolosy & Stainier, 2017; Hafiza et al., 2011)—becomes a mechanism that strengthens this relationship, because perceived fair compensation can motivate and retain quality employees, and improve well-being and productivity (Hewitt, 2009; Pearce, 2010; Afriyie et al., 2020; Rahman & Singh, 2019; Ampong, 2024). Thus, employee involvement can improve performance directly or through increased compensation, and because the direct effect is still greater than the indirect effect, the mediation nature of compensation is stated to be partial.

### **Conclusion and suggestions**

The results of the study indicate that employee involvement has a positive and significant effect on top management commitment, training and development, compensation, and employee performance, which confirms that active employee involvement can increase management support, encourage the provision of training, increase financial and non-financial rewards, and directly spur performance. In addition, top management commitment, training and development, and compensation are also proven to have a positive effect on performance while partially mediating the relationship between employee involvement and performance, so that employee involvement has a stronger impact when accompanied by leadership support, increased competence, and a fair compensation system, although the direct effect remains dominant. This study has limitations in the scope of variables that only include employee involvement, top management commitment, training and development, and compensation, while other variables such as work environment and feedback have not been included, so that further research is recommended to add these variables so that the model of influence on employee performance becomes more comprehensive.

### **Bibliography**

1. Adams, J. S. (1965). *Inequity in social exchange*. *Advances in Experimental Social Psychology*, 2, 267-299.
2. Afriyie, E. O., Owusu-Acheampong, E., Darko, L. O., & Oduro-Nyarko, C. (2024). *Job Design and Employee Involvement on SMEs Performance: The Mediating Role of Employee Motivation*. *Journal of Small Business Strategy*, 34(1), 45-79.
3. Afriyie, E.O., Twumasi, E.A., Sarpong, L. & Darko, O. (2020). *The Effect of Compensation on Employees' Performance: A Case of a Technical University in Ghana*. *International Journal of Managerial Studies and Research (IJMSR)*, 8(6), 44-54 [www.arcjournals.org](http://www.arcjournals.org).
4. Afroz, N. N. (2018). *Effects of training on employee performance-A study on banking sector, Tangail Bangladesh*. *Global Journal of Economics and Business*, 4(1), 111-124.

5. Agyemang, C. B., & Ofei, S. B. (2013). *Employee work engagement and organizational commitment: A comparative study of private and public sector organizations in Ghana*. European Journal of Business and Innovation Research, 1(4), 20-33.
6. Ahmad, S., Schroeder, R. G., & Sinha, K. K. (2014). *The role of infrastructure practices in the effectiveness of JIT practices: Implications for plant competitiveness*. Journal of Engineering and Technology Management, 33, 42-62.
7. Ahmed, S., Ashrafi, D. M., Ahmed, R., Ahmed, E., & Azim, M. (2024). *How employee engagement mediates the training and development and work-life balance towards job performance of the private banks?* The TQM Journal.
8. Al Mehrzi, N., Singh, S.K. 2016. *Competing through employee engagement: A proposed framework*. International Journal of Productivity and Performance Management, 65 (6), 831-843.
9. Al-Ahmadi, H. (2009). 'Factors Affecting Performance of Hospital Nurses in Riyadh Region, Saudi Arabia', International Journal of Health Care Quality Assurance, 1(22) pp.40-54
10. Amah, E., & Ahiauzu, A. (2013). *Employee involvement and organizational effectiveness*. Journal of management development, 32(7), 661-674.
11. Ampong, I. (2024). *Assessing the effect of employee welfare and compensation on organizational performance: a case of Sahel Sahara Bank Ghana limited*. Cogent Business & Management, 11(1), 2315690.
12. Argyris C (1998) *Empowerment: The Emperor's New Clothes*, Harvard Business Review, May-June, pp. 98-105
13. Armstrong, M. (2009). *Armstrong's handbook of performance management: An evidence-based guide to delivering high performance*. Kogan page publishers.
14. Armstrong, M., & Taylor, S. (2020). *Armstrong's Handbook of Human Resource Management Practice* (15th ed.). London: Kogan Page.
15. Aziez, A. (2022). *The effect of employee engagement on employee performance with job satisfaction and compensation as mediating role*. Journal of Social Research, 1(3), 221-230.
16. Bagozzi, R.P. (1992), "The self-regulation of attitudes, intentions, and behavior", *Social Psychology Quarterly*, Vol. 55 No. 2, pp. 178-204
17. Barney, J. (1991). *Firm Resources and Sustained Competitive Advantage*. Journal of Management, 17(1), 99-120.
18. Bashar, A., Sakib, M. N., Rahman, M. M., Tabassum, F., & Sabah, S. (2024). *The role of top management commitment, employee involvement, and training and development on employee performance: evidence from the banking sector of an emerging economy*. Quality Management Journal, 31(1), 58-74.
19. Becker, G. S. (1993). *Human Capital: A Theoretical and Empirical Analysis, with Special Reference to Education*. Chicago: University of Chicago Press.

20. Bin, A. S., & Shmailan, A. (2015). *The relationship between job satisfaction, job performance and employee engagement: An explorative study*. *Issues in Business Management and Economics*, 4(1), 1-8
21. Blanchard, P. N., & Thacker, J. W. (2013). *Effective Training: Systems, Strategies, and Practices* (5th ed.). Boston: Pearson.
22. Bob, N. (2001). *Making employees suggestions Count*, *Journal of personnel management* 17; 20 -41.
23. Boxall, P., & Macky, K. (2009). *Research and theory on high-performance work systems: Progressing the high-involvement stream*. *Human Resource Management Journal*, 19(1), 3-23.
24. Burhan Ismael, N., Jabbar Othman, B., Gardi, B., Abdalla Hamza, P., Sorguli, S., Mahmood Aziz, H., & Anwar, G. (2021). *The role of training and development on organizational effectiveness*. *Ismael, NB, Othman, BJ, Gardi, B., Hamza, PA, Sorguli, S., Aziz, HM, Ahmed, SA, Sabir, BY, Ali, BJ, Anwar, G.*(2021). *The Role of Training and Development on Organizational effectiveness*. *International Journal of Engineering, Business and Management*, 5(3), 15-24.
25. Caroline, N., Harriet, K., & Anne, N. (2016). *Top management commitment for successful small and medium-enterprises (SMEs): a hoax or a reality?*. *European Scientific Journal*, 12(4). 10.19044/esj.2016.v12n4p259
26. Cotton, J. L., Vollrath, D. A., Froggatt, K. L., Lengnick-Hall, M. L., & Jennings, K. R. (1988). *Employee participation: Diverse forms and different outcomes*. *Academy of Management Review*, 13(1), 8-22.
27. Demirbag, M., Tatoglu, E., Tekinkus, M., & Zaim, S. (2006). *An analysis of the relationship between TQM implementation and organizational performance: Evidence from Turkish SMEs*. *Journal of Manufacturing Technology Management*, 17(6), 829-847.
28. Denison, D. 2007. *Denison model for organizational culture*, Denison Consulting. Ann Arbor: Zurich and Shanghai.
29. Edison, Emron. Yohnyanwar, Imaskomariyah. (2016). *Manajemen Sumber Daya Manusia*. Bandung: Alfabeta
30. Eisenberger, R., Huntington, R., Hutchison, S., & Sowa, D. (1986). *Perceived organizational support*. *Journal of Applied Psychology*, 71(3), 500-507.
31. El-Brolosy, M. A., & Stainier, D. Y. (2017). *genetic compensation: A phenomenon in search of mechanisms*. *PLoS Genetics*, 13(7), e1006780
32. Foa, U. G., and Foa, E. B. (1980). "Resource theory: interpersonal behavior asexchange" in *Social Exchange*. eds. K. J. Gergen, M. S. Greenberg and R. H. Willis (Boston, MA: Springer)
33. Frega, R. (2021). *Employee involvement and workplace democracy*. *Business Ethics Quarterly*, 31(3), 360-385.
34. Fulmer, I. S., Gerhart, B., & Kim, J. H. (2023). *Compensation and performance: A review and recommendations for the future*. *Personnel Psychology*, 76(2), 687-718.

35. Gautam, R. P. (2025). *The Influence of Training and Development on Employee Performance: A Study of Co-operatives in Surkhet*. *Journal of Musikot Campus*, 3(1), 87-100.

36. Gerhart, B., & Milkovich, G. T. (1992). *Employee compensation: Research and practice*. In M.D. Dunnette & L.M. Hough (Eds.), *Handbook of industrial & organizational psychology* (2nd ed., pp. 481-569). Consulting Psychologists Press, Inc.

37. Gerhart, B.A. and Milkovich, G.T. (1992) *Employee Compensation: Research and Practice*, Center for Advanced Human Resource Studies, Cornell University, Ithaca, NY

38. Gibson, et al, 1995. *Organisasi dan Manajemen*, Edisi keempat, Jakarta : Erlangga

39. Gomez-Mejia, L.R. (2016). *Compensation organizational strategy and firm performance*. Cincinnati: South-Western.

40. Green, F. (2012). *Employee involvement, technology and evolution in job skills: A task-based analysis*. *IJr Review*, 65(1), 36-67.

41. Guthrie, J. P. (2001). *High-involvement work practices, turnover, and productivity*. *Academy of Management Journal*, 44(1), 180-190.

42. Hafiza, N. S., Shah, S. S., Jamsheed, H., & Zaman, K. (2011). *Relationship between rewards and employee's Motivation in the non-profit organizations of Pakistan*. *Business Intelligence Journal*, 4(2), 327-334.

43. Haldorai, K., Kim, W. G., & Phetvaroorn, K. (2025). *Top management commitment, institutional pressures and green supply chain practices: pathways to sustainable performance*. *Journal of Hospitality and Tourism Insights*.

44. Hambrick, D. C., & Mason, P. A. (1984). *Upper echelons: The organization as a reflection of its top managers*. *Academy of Management Review*.

45. Hameed, A. A., & Anwar, K. (2018). *Analyzing the Relationship between Intellectual Capital and Organizational Performance: A Study of Selected Private Banks in Kurdistan*. *International Journal of Social Sciences & Educational Studies*, 4(4), 39.

46. Harter, J. K., Schmidt, F. L., & Hayes, T. L. (2002). *Business-unit-level relationship between employee satisfaction, employee engagement, and business outcomes: a meta-analysis*. *Journal of applied psychology*, 87(2), 268.

47. Harvey, R. J. (2013). *Compensation*. In *The handbook of work analysis* (pp. 489-516). Routledge

48. Hewitt A.(2009). *Managing performance with incentive pay*, *Journal of personnel Management*, 7(1): 20-31

49. Hickey, J. V., & Casner-Lotto, J. (1998). *How to get true employee participation*. *TRAINING AND DEVELOPMENT-ALEXANDRIA-AMERICAN SOCIETY FOR TRAINING AND DEVELOPMENT*, 52, 58-61.

I. Homburg, C., Workman Jr, J. P., & Jensen, O. (2002). *A configurational perspective on key account management*. *Journal of marketing*, 66(2), 38-60.

II. Williams Jr, R., L. Morrell, D., & V. Mullane, J. (2014). *Reinvigorating the mission statement through top management commitment*. *Management decision*, 52(3), 446-459.

50. Ivancevich, J. M. (2010). *Human Resource Management* (11th ed.). New York: McGraw-Hill/Irwin.

51. Lawler, E. E. (1996). *Far from the Fad In-Crowd: Research on Employee Involvement and Total Quality Management*. , 2 (21), 38-41

52. Lazear, E. P., & Rosen, S. (1981). *Rank-order tournaments as optimum labor contracts*. *Journal of Political Economy*, 89(5), 841-864.

53. Liman, I., & Yoyo, T. (2025). Pengaruh Self Efficacy, Employee Engagement, dan Kompensasi Terhadap Kinerja Karyawan Dengan Motivasi Sebagai Pemoderasi. *E Co-Buss*, 7(3), 1969-1983.

54. Liu, W., & Huang, M. (2024, May). *Experimental Evaluation of Employee Involvement and Performance Assessment Based on AI Enabled Compensation Constraints over Manufacturing Industry*. In *2024 International Conference on Advances in Computing, Communication and Applied Informatics (ACCAI)* (pp. 1-5). IEEE.

55. Locke, E. A., & Latham, G. P. (1990). *A theory of goal setting & task performance*. Englewood Cliffs, NJ: Prentice Hall.

56. Maslach, C., Schaufeli, W. B., & Leiter, M. P. (2001). *Job burnout*. *Annual review of psychology*, 52(2001), 397-422.

57. Mathis, R.L. and Jackson, J.H. 2009. *Human Resource Management*, South-Western Cengage Learning, Mason, OH, USA.

58. May, D. R., Gilson, R. L., & Harter, L. M. (2004). *The psychological conditions of meaningfulness, safety and availability and the engagement of the human spirit at work*. *Journal of occupational and organizational psychology*, 77(1), 11-37.

59. Memon, S. B., Rasli, A., Dahri, A. S., & Hermilinda Abas, I. (2022). *Importance of top management commitment to organizational citizenship behaviour towards the environment, green training and environmental performance in Pakistani industries*. *Sustainability*, 14(17), 11059.

60. Milkovich, G. T., & Newman, J. M. (2017). *Compensation* (11th ed.). McGraw-Hill Education.

61. Miller, K. I., & Monge, P. R. (1986). *Participation, satisfaction, and productivity: A meta-analytic review*. *Academy of Management Journal*, 29(4), 727-753.

62. Miller, R. W., & Prichard, F. N. (1992). *Factors associated with workers' inclination to participate in an employee involvement program*. *Group & Organization Management*, 17(4), 414-430

63. Mondy, R. W., & Martocchio, J. J. (2016). *Human Resource Management* (14th ed.). Boston: Pearson

64. Muis, M. R., Jufrizen, J., & Fahmi, M. (2018). *Pengaruh budaya organisasi dan komitmen organisasi terhadap kinerja karyawan*. *Jesya (Jurnal Ekonomi dan Ekonomi Syariah)*, 1(1), 9-25.

65. Mullane, J.V. (2002), "The mission statement is a strategic tool: when used properly", *Management Decision*, Vol. 40 Nos 5/6, pp. 448-455.
66. Murale, V.; Preetha; and J.S. Arora (2015), *Employee Commitment dan Patient Satisfaction : An Initial Reflection From India Helathcare Sector*, " *Advance in Environmental Science and Energy Planning (proceeding)*, pp 215-226
67. Mustafa, Z., & Bon, A. T. (2012). *The role of top management leadership and commitment in total quality management in service organizations*. *International Journal of Quality & Reliability Management*.
68. Nakato, J. (2019). *Training and development on employee performance*.
69. Noe, R. A. (2006). *Employee Training and Development*, 4th ed. McGraw-Hill Irwin
70. Noe, R. A. (2017). *Employee Training and Development* (7th ed.). McGraw-Hill Education.
71. Noe, R. A. (2020). *Employee Training and Development* (8th ed.). New York: McGraw-Hill Education.
72. Pearce, L.(2010). *Managerial compensation based on organization performance*, *Journal of industrial Relation*, 52:3-28
73. Purcell, J. (1999). *Best practice and best fit: chimera or cul-de-sac?*. *Human resource management journal*, 9(3), 26.
74. Qureshi, A. A., Zafar, H., & Siddiqui, F. A. (2025). *The Influence of Executive Commitment, Staff Engagement, and Training Programs on Employee Performance: Evidence from the Banking Sector in a Developing Economy*. *The Critical Review of Social Sciences Studies*, 3(1), 1697-1714.
75. Rahman, S., & Singh, T. (2019). *Dimensions of employee satisfaction with compensation: Scale development and validation*. *International Journal of Business Excellence*, 19(2), 223-242.
76. Randolph, W.A. (2000), "Rethinking empowerment: why is it so hard to achieve?", *Organizational Dynamics*, Vol. 29 No. 2, pp. 94-107.
77. Rhebergen, B. & Wognum, I. (2002). *Supporting the Career Development of Older Employees: An HRD Study in a Dutch Company*. *International Journal of Training and Development Volume: 1 Issue: 3*
78. Riyanto, S., Endri, E., & Herlisha, N. (2021). *Effect of work motivation and job satisfaction on employee performance: Mediating role of employee engagement*. *Problems and Perspectives in Management*, 19(3), 162.
79. Robbins, S. P., & Judge, T. A. (2019). *Organizational Behavior* (18th ed.). Pearson.
80. Saks, A. M. (2006). *Antecedents and consequences of employee engagement*. *Journal of managerial psychology*, 21(7), 600-619.
81. Schaufeli, W., & Bakker, A. B. (2010). *The conceptualization and measurement of work engagement*.
82. Schneider, B., Macey, W. H., Barbera, K. M., & Martin, N. (2009). *Driving customer satisfaction and financial success through employee engagement*. *People & Strategy*, 32(2).

83. Shore, L. M., & Shore, T. H. (1995). *Perceived organizational support and organizational justice*. In C. L. Cropanzano & K. M. Kacmar (Eds.), *Organizational politics, justice, and support: Managing the social climate of the workplace*.

84. Skinner, B. F. (1953). *Science and Human Behavior*. New York: Macmillan.

85. Slatten, T., & Mehmetoglu, M. (2011). Antecedents and effects of engaged frontline employees: A study from the hospitality industry. *Managing Service Quality: An International Journal*, 21(1), 88-107.

86. Spreitzer, G. M. (1995). Psychological empowerment in the workplace: Dimensions, measurement, and validation. *Academy of Management Journal*, 38(5), 1442-1465.

87. Sugiyama, T. (2017, Desember 22). *Importance of Top Management Commitment in Compliance Activities*. Chuo University.

88. Tarigan, Z. J. H., Siagian, H., & Jie, F. (2020). The role of top management commitment to enhancing the competitive advantage through ERP integration and purchasing strategy. *International Journal of Enterprise Information Systems*, 16(1), 53-68.

89. Tzempelikos, N. (2015). Top management commitment and involvement and their link to key account management effectiveness. *Journal of Business & Industrial Marketing*, 30(1), 32-44.

90. Uddin, M. B., & Akhter, B. (2022). Investigating the relationship between top management commitment, supply chain collaboration, and sustainable firm performance in the agro-processing supply chain. *Operations Management Research*, 15(3), 1399-1417.

91. Utin Nina Hermina, Sri Yanthy Yosepha. 2019. *the Model of Employee Performance*. *International Review of Management and Marketing*, 2019, 9(3), 69-73..

92. Vroom, V.H. and Jago, A.G. (1988), *The New Leadership: Managing Participation in Organizations*, Prentice Hall, Engle Wood Cliffs, NJ

93. Werner, J. M., & DeSimone, R. L. (2012). *Human Resource Development* (6th ed.). Boston: Cengage Learning.

94. Wijaya, N. H. S., Haryokusumo, D., & Akbar, M. D. (2021). Employee involvement, job satisfaction, and in-role performance. *Diponegoro International Journal of Business*, 4(1), 42-48.

95. Wren, D. (2020). The culture of UK employee-owned worker cooperatives. *Employee Relations: The International Journal*, 42(3), 761-776.

96. Yusliza, M. Y., Norazmi, N. A., Jabbour, C. J. C., Fernando, Y., Fawehinmi, O., & Seles, B. M. R. P. (2019). Top management commitment, corporate social responsibility and green human resource management: A Malaysian study. *Benchmarking: An International Journal*, 26(6), 2051-2078.

97. Zhang, J., Qi, Y., Song, Y., & Zeng, Y. (2025). Auditor compensation and accounting firm performance. *Managerial Auditing Journal*, 40(2), 214-244.