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Mediating Effect of Organizational Commitment in the Relationship between Career Development and Work Discipline on Employee Performance

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Abstract

Employee performance is essential for achieving effective public-sector service delivery, particularly amid demands for accountable and professional government administration. This study aims to examine the effects of career development and work discipline on employee performance, with organizational commitment serving as a mediating variable. A quantitative survey was conducted among all employees of the Regional Revenue Agency of South Kalimantan Province, UPPD Banjarbaru, using census sampling. Data were collected through a five-point Likert-scale questionnaire and analyzed using PLS-SEM. The findings indicate that career development does not have a significant direct effect on employee performance. However, career development has a positive and significant effect on organizational commitment. Work discipline has a positive and significant effect on both employee performance and organizational commitment. Furthermore, organizational commitment positively and significantly influences employee performance. The mediation analysis demonstrates that organizational commitment positively and significantly mediates the relationship between career development and employee performance, as well as the relationship between work discipline and employee performance. These findings highlight that improvements in employee performance are influenced not only by direct organizational factors but also through the enhancement of employees' organizational commitment. This study contributes to improving employee performance through organizational commitment.

Keywords

Career Development, Employee Performance, Organizational Commitment, Work Discipline.

1. Introduction

Public sector organizations are expected to provide effective, transparent, and accountable services to strengthen public trust and meet citizens' expectations. This principle is consistent with New Public Management (NPM), which emphasizes efficiency, service quality, and performance-oriented administration (Osborne & Gaebler, 1992). In Indonesia, Law Number 25 of 2009 on Public Services reinforces these principles by requiring timely, transparent, and accountable services. Denhardt and Denhardt (2007) further emphasize public values, citizen satisfaction, and moral accountability. Therefore, effective public service requires professional governance, competent human resources, and work discipline. Mahmudi (2010) highlights employee commitment, integrity, and compliance with standard operating procedures as essential determinants of public sector performance, making employee performance crucial to service delivery.

Employee performance is a critical determinant of organizational success, particularly in public sector institutions. Optimal performance is influenced not only by external conditions but also by internal organizational factors, including career development and work discipline. According to Mathis and Jackson (2011), employee performance is shaped by employees' abilities, motivation, and organizational support, all of which depend on how effectively human resources are managed. One of the most strategic forms of organizational support is career development, as it fulfills employees' need for professional growth, continuous development, and long-term career prospects within the organization. Employees who are provided with opportunities for career advancement are more likely to demonstrate higher work motivation, a stronger sense of belonging, and greater organizational loyalty.

A well-designed career development system encompasses education and training, job rotation, promotion opportunities, and long-term career planning. Rivai and Sagala (2011) argue that structured and equitable career development programs enhance employees' competencies while providing clear career pathways. Such clarity fosters job security, confidence in future career prospects, and encourages employees to perform their responsibilities more effectively. Similarly, Greenhaus et al. (2010) emphasize that career development positively influences employee motivation and job satisfaction, which ultimately contribute to improved performance. Therefore, organizations that systematically implement career development initiatives are better positioned to retain high-performing employees, improve service quality, and achieve sustainable organizational performance.

In addition to career development, work discipline is another critical factor influencing employee performance. Work discipline reflects employees' compliance with organizational rules, work standards, and assigned responsibilities. According to Hasibuan (2017), work discipline is a key determinant of organizational success because effective performance cannot be achieved without strong discipline, regardless of employees' capabilities. Discipline is demonstrated through punctuality, professional work attitudes, adherence to Standard Operating Procedures (SOPs), productive use of working hours, and employees' commitment to meeting established performance standards. Employees with a high level of discipline tend to work more consistently, demonstrate greater responsibility, and complete tasks according to organizational targets, thereby contributing directly to improved performance.

The relationship between career development, work discipline, and employee performance becomes stronger when these factors are managed in an integrated manner. Organizations that provide clear opportunities for career advancement while consistently promoting healthy work discipline are better positioned to create a productive, competitive, and quality-oriented work environment. Sutrisno (2016) found that career development has a significant positive effect on employee

motivation and work outcomes, while work discipline consistently serves as a key determinant of optimal performance. Therefore, well-structured career development initiatives, including training programs, merit-based promotion systems, and individual career planning, not only enhance employees' competencies but also strengthen organizational commitment and support sustainable long-term performance.

Despite the strategic role of the Regional Revenue Agency (*Badan Pendapatan Daerah*/Bapenda) of South Kalimantan Province, UPPD Banjarbaru, several organizational challenges may hinder employee performance. Preliminary data indicate that career development remains a concern, particularly regarding promotion fairness and career-path clarity, while work discipline still shows gaps in punctuality, compliance with procedures, and productive use of working hours. Organizational commitment is also moderate, reflected in concerns regarding employee loyalty and willingness to remain in the organization. These conditions are accompanied by uneven employee performance, particularly in work quality and timeliness. Previous evidence indicates that career development, work discipline, and organizational commitment are closely associated with employee performance, highlighting the importance of addressing these factors simultaneously (Budiana et al., 2021).

These conditions warrant further examination of organizational commitment as a mediator between career development, work discipline, and employee performance. Although previous studies generally report positive relationships among these variables, evidence on the mediating role of organizational commitment remains inconsistent. Yuesti and Adnyana (2022), for instance, found that career development significantly affects organizational commitment and employee performance, while its mediating effect was not consistently supported. This inconsistency highlights a research gap, particularly in public-sector organizations such as Bapenda South Kalimantan Province, UPPD Banjarbaru, where bureaucratic structures and public-service demands may shape employee behavior differently from private organizations. Therefore, this study examines the effects of career development and work discipline on employee performance and tests the mediating role of organizational commitment at UPPD Banjarbaru. The study contributes to HRM theory and offers practical recommendations for performance-enhancing policies.

2. Literature Review and Hypothesis Development

2.1. The Effect of Career Development

Career development is a strategic human resource management practice that enhances employee competencies, prepares employees for greater responsibilities, and aligns individual career aspirations with organizational objectives (Ardana et al., 2012). It is a continuous organizational effort that recognizes employees as valuable resources and supports their long-term growth. Career development can be implemented through education and training, promotion, and job rotation or transfer. Handoko (2012) emphasizes that career progression is influenced by job performance, exposure to decision makers, organizational loyalty, mentoring, and continuous growth opportunities, while Rivai (2011) highlights the importance of aligning employees' career expectations with organizational needs. Well-designed career development programs can improve employee motivation, retention, professional growth, and career security. Sihotang (2014) further identifies career policies, job performance, educational background, training, work experience, organizational loyalty, and interpersonal relationships as indicators of effective career development.

However, career development does not necessarily produce immediate improvements in employee performance, particularly when development opportunities are not aligned with employees' current tasks and performance requirements. Yuliana and Kusdiyanto (2023), Juanda (2024), and Gaffar (2025) found that career development had a negative and insignificant effect on employee performance, suggesting that its benefits may require other mechanisms to emerge. Conversely, career development can strengthen organizational commitment by providing opportunities for professional growth, advancement, and organizational support. Hosen et al. (2024) found a significant positive effect of career development on organizational commitment, while Widyani and Devy (2021) demonstrated that organizational commitment links career development to employee performance. Therefore, career development is expected to have a negative and insignificant direct effect on employee performance but a positive and significant effect on organizational commitment.

H1: Career development has a negative and insignificant effect on employee performance.

H2: Career development has a positive and significant effect on organizational commitment.

2.2. The Effect of Work Discipline

Work discipline is a fundamental aspect of human resource management that promotes employees' compliance with organizational rules, procedures, and performance standards. Simamora (2011) defines discipline as a corrective mechanism for addressing violations, while Rivai (2011) views it as a managerial tool that encourages employees to modify their behavior and comply with organizational policies. Hasibuan (2017) emphasizes that discipline reflects employees' awareness and willingness to obey rules, demonstrating both individual responsibility and commitment. Handoko (2012) distinguishes preventive discipline, which encourages voluntary compliance, from corrective discipline, which addresses violations through appropriate corrective actions. Both forms contribute to an orderly work environment and employee accountability.

Individual characteristics and organizational conditions shape work discipline. Helmi (1996) emphasizes personal values and self-discipline, while leadership, organizational culture, fair policies, communication, and reward systems reinforce disciplined behavior. Hasibuan (2017) identifies punctuality, timely task completion, compliance with regulations and procedures, and proper use of organizational facilities as key indicators. Strong discipline encourages systematic and responsible work, thereby improving efficiency and performance. Susita et al. (2017), Yuniza and Suhartini (2022), and Khanza and Silitonga (2023) found that work discipline has a positive and significant effect on employee performance, including among government employees. Moreover, disciplined behavior can strengthen organizational commitment by fostering responsibility, loyalty, and adherence to organizational values (Munthe et al., 2021). Thus, work discipline is expected to improve both employee performance and organizational commitment.

H3: Work discipline has a positive and significant effect on employee performance.

H4: Work discipline has a positive and significant effect on organizational commitment.

2.3. The Effect of Organizational Commitment on Employee Performance

Organizational commitment is a fundamental construct in management and organizational behavior because it reflects employees' psychological attachment to

the organization and influences various work-related outcomes (Yusuf & Syarif, 2018). It refers to employees' willingness to identify with organizational goals, maintain membership, and contribute to long-term organizational success (Mardiyana et al., 2019). Robbins and Judges (2009) defines organizational commitment as employees' alignment with organizational objectives and desire to remain members of the organization. Highly committed employees tend to demonstrate greater loyalty, motivation, and willingness to contribute to organizational performance.

Organizational commitment is influenced by personal characteristics, job characteristics, and organizational structure (Ma'rufi & Anam, 2019). Personal characteristics include achievement motivation, tenure, age, education, and gender, while job characteristics involve task identity, feedback, communication, and interaction opportunities. Meanwhile, organizational structure encompasses a supportive work environment and adequate facilities that can strengthen employees' attachment to the organization. Organizational commitment can also be categorized into continuance, cohesion, and control commitment, reflecting employees' willingness to remain based on perceived costs, interpersonal relationships and shared values, and adherence to organizational norms and rules, respectively (Sopiah, 2008). These dimensions demonstrate that organizational commitment is multidimensional and shaped by both individual and organizational factors.

Empirical studies consistently indicate that organizational commitment positively and significantly influences employee performance (Ratnasari et al., 2020; Amelia et al., 2024). This relationship is also supported by findings showing that committed employees are more motivated to fulfill their responsibilities effectively (Irsyan et al., 2021). Organizational commitment further contributes to improved employee performance through stronger dedication to organizational goals (Erdi et al., 2022). Similar evidence confirms its significant effect on employee performance (Coryka & Wibawa, 2023; Chalil & Santosa, 2024). Therefore, higher organizational commitment is expected to enhance employee performance.

H5: Organizational commitment has a positive and significant effect on employee performance.

2.4 Organizational Commitment as a Mediating Variable

Employee performance represents the extent to which individuals achieve organizational objectives through the effective execution of their roles and responsibilities. Mangkunegara (2013) defines performance as the quality and quantity of work achieved by employees in carrying out assigned duties. Similarly, Robbins and Judge (2020) explain that performance reflects work behaviors influenced by individual ability and motivation, encompassing both outcomes and the processes used to accomplish tasks. Yugiangoro et al. (2023) describe performance as the level of achievement attained within a specified period based on organizational standards, while Sembiring et al. (2021) emphasize that performance should contribute to organizational goals while adhering to ethical and legal responsibilities.

Employee performance is influenced by individual and organizational factors. Handoko (2012) identifies motivation, job satisfaction, work stress, working conditions, compensation, job design, and organizational commitment as important determinants. Likewise, Tiffin and McCormick (1965) classify performance determinants into individual factors, such as personality, motivation, experience, and education, and situational factors, including work methods, organizational policies, supervision, compensation, and the work environment.

Following Mangkunegara and Anwar (2012), this study measures employee performance through four formative indicators: work quality, work quantity,

creativity, and loyalty. These indicators reflect employees' effectiveness, productivity, innovativeness, and commitment to organizational objectives. Furthermore, organizational commitment may mediate the effects of work discipline and career development on employee performance. Disciplined employees tend to develop stronger organizational commitment, which subsequently enhances their performance (Nainin & Setiani, 2024). Similarly, career development can strengthen organizational commitment, which subsequently contributes to improved employee performance (Shinta & Liana, 2026).

H6: Organizational commitment positively and significantly mediates the relationship between work discipline and employee performance.

H7: Organizational commitment positively and significantly mediates the relationship between career development and employee performance.

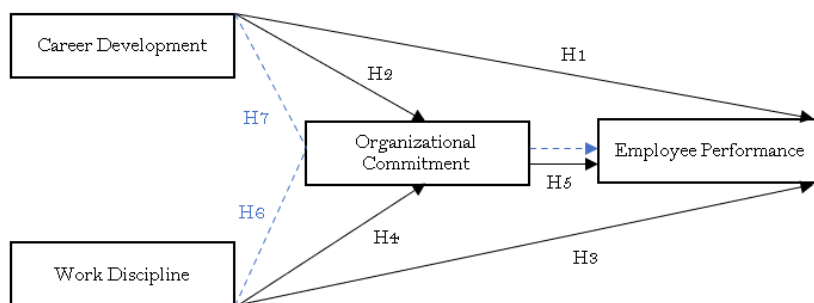


Figure 1. Research Framework

Figure 1 illustrates the proposed relationships among career development, work discipline, organizational commitment, and employee performance. Career development and work discipline are positioned as independent variables that directly influence employee performance and organizational commitment. Organizational commitment serves as a mediating variable that connects both career development and work discipline with employee performance. The framework assumes that stronger career development and work discipline can enhance organizational commitment, which in turn contributes to improved employee performance.

3. Methods

This quantitative study examined the relationships among career development, work discipline, organizational commitment, and employee performance. It tested the direct effects of career development and work discipline on employee performance, with organizational commitment as a mediating variable. The study was conducted at the Regional Revenue Agency of South Kalimantan Province, UPPD Banjarbaru, involving all 85 permanent employees. Since the population was fewer than 100, census (total sampling) was used, enabling the entire population to participate (Sugiyono, 2017). Data collection and analysis followed a structured procedure to ensure consistency (Tanzeh, 2011).

Primary data were collected directly from respondents through questionnaire surveys supported by field observations, while secondary data were obtained from institutional records and relevant documentation. The questionnaire measured four latent constructs: career development, defined as organizational efforts to enhance employees' competencies and career opportunities through education, training, job rotation, and promotion. Work discipline, reflecting employees' compliance with organizational rules, procedures, and working hours. Organizational commitment, representing employees' psychological attachment and commitment to the organization; and employee performance, referring to employees' work outcomes in

terms of quality, quantity, timeliness, and responsibility. All measurement items were assessed using a five-point Likert scale ranging from strongly disagree to strongly agree.

The proposed research model was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). PLS-SEM was selected as an alternative to covariance-based SEM because it is suitable for estimating complex structural models involving multiple latent constructs and simultaneously evaluating measurement quality and structural relationships (Rahardi et al., 2023). Data analysis was conducted in two stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model).

The measurement model assessment focused on establishing construct validity and reliability. Convergent validity was evaluated using outer loading and Average Variance Extracted (AVE). Indicators were considered acceptable when outer loading values exceeded 0.70, while AVE values of at least 0.50 indicated that the construct explained more than half of the variance of its indicators. Discriminant validity was assessed using cross-loadings, where each indicator was required to load more strongly on its intended construct than on other constructs in the model. Reliability was examined through Composite Reliability (CR) and Cronbach's alpha, with values above 0.70 indicating satisfactory internal consistency.

Following the assessment of the measurement model, the structural model was evaluated by examining the coefficient of determination (R^2), predictive relevance (Q^2), effect size (f^2), and path coefficients. According to Hair et al. (2022), R^2 values of 0.75, 0.50, and 0.25 indicate substantial, moderate, and weak explanatory power, respectively, while Q^2 values greater than zero demonstrate predictive relevance. Effect sizes were interpreted according to established f^2 criteria, ranging from small to large effects. Hypothesis testing was performed by evaluating standardized path coefficients, t-statistics, and p-values. A relationship was considered statistically significant when the t-statistic exceeded 1.96, and the p-value was below 0.05, indicating support for the proposed hypothesis.

4. Results

At this stage, the Structural Equation Modeling (SEM) framework was specified to represent the causal relationships examined in the study. The SEM diagram illustrates the relationships among the latent constructs using directional arrows, where straight arrows indicate direct causal effects between constructs.

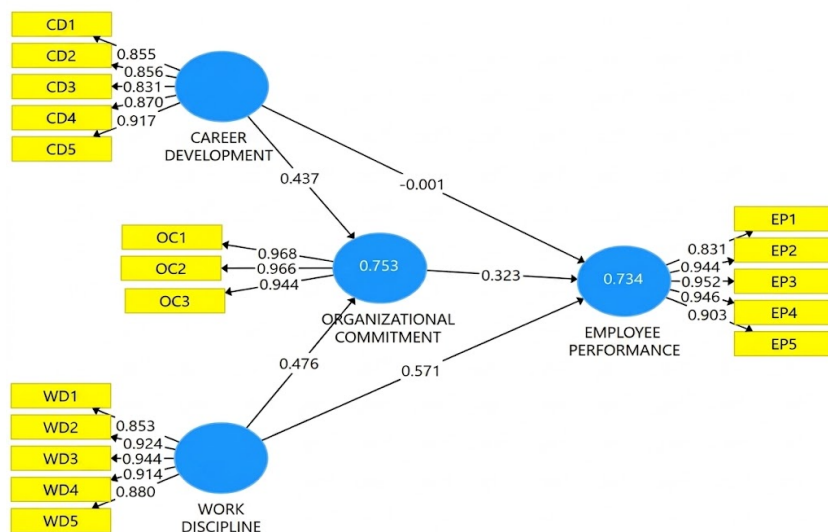


Figure 2. Outer Model Test Result

Based on the outer loading results presented in Figure 2, all indicators satisfied the convergent validity criterion, as each loading exceeded the recommended threshold of 0.70. The career development construct exhibited outer loading values ranging from 0.831 to 0.917, with CD5 showing the strongest loading. Work discipline demonstrated loadings between 0.853 and 0.944, where WD3 contributed most strongly to the construct. Organizational commitment produced the highest indicator loadings, ranging from 0.944 to 0.968, indicating that its indicators were highly representative of the latent construct. Similarly, employee performance recorded outer loading values between 0.831 and 0.952, with EP3 representing the strongest indicator. All indicators met the recommended convergent validity standard, indicating that each construct was adequately measured by its respective indicators. Consequently, no indicators required elimination, and all constructs were considered valid and suitable for subsequent structural model analysis.

Table 1. Convergent Validity Test Result

Variable	Indicators	Outer Loading	Threshold	CA	CR	Decision
Career Development (X ₁)	CD1	0.855	0.7	0.917	0.938	Valid & Reliable
	CD2	0.856				
	CD3	0.831				
	CD4	0.870				
	CD5	0.917				
Work Discipline (X ₂)	WD1	0.853	0.7	0.943	0.957	Valid & Reliable
	WD2	0.924				
	WD3	0.944				
	WD4	0.914				
	WD5	0.880				
Organizational Commitment (Z)	OC1	0.968	0.7	0.957	0.972	Valid & Reliable
	OC2	0.966				
	OC3	0.944				
Employee Performance (Y)	EP1	0.831	0.7	0.952	0.963	Valid & Reliable
	EP2	0.944				
	EP3	0.952				
	EP4	0.946				
	EP5	0.903				

According to Table 1, the reliability assessment results were based on Cronbach's alpha and composite reliability. All constructs exceeded the recommended threshold of 0.70 for both reliability measures, confirming strong internal consistency and measurement reliability. Career development demonstrated a Cronbach's alpha of 0.917 and a composite reliability of 0.938, while work discipline recorded values of 0.943 and 0.957, respectively. Organizational commitment exhibited the highest reliability, with a Cronbach's alpha of 0.957 and a composite reliability of 0.972, indicating exceptionally consistent measurement across its indicators. Similarly, employee performance achieved a Cronbach's alpha of 0.952 and a composite reliability of 0.963, reflecting excellent internal consistency. These findings confirm that all measurement constructs are highly reliable, indicating that the indicators consistently measure their respective latent variables and are appropriate for subsequent structural model evaluation and hypothesis testing.

Table 2. Cross Loading Test Result

Indicator	Work Discipline	Employee Performance	Organizational Commitment	Career Development
WD1	0.853	0.659	0.788	0.787
WD2	0.924	0.716	0.753	0.721
WD3	0.944	0.784	0.727	0.740
WD4	0.914	0.823	0.679	0.671
WD5	0.880	0.793	0.788	0.707
OC1	0.779	0.749	0.968	0.763
OC2	0.819	0.811	0.966	0.780
OC3	0.783	0.724	0.944	0.817
EP1	0.677	0.831	0.782	0.733
EP2	0.761	0.944	0.711	0.677
EP3	0.787	0.952	0.745	0.688
EP4	0.785	0.946	0.717	0.625
EP5	0.819	0.903	0.687	0.589
CD1	0.765	0.740	0.696	0.855
CD2	0.639	0.607	0.691	0.856
CD3	0.651	0.507	0.698	0.831
CD4	0.655	0.617	0.695	0.870
CD5	0.754	0.637	0.769	0.917

Table 2 presents the cross-loading results used to assess discriminant validity. The findings indicate that all indicators achieved satisfactory discriminant validity, as each indicator exhibited its highest loading on the construct it was intended to measure and lower loadings on the remaining constructs. Specifically, the work discipline indicators (WD1–WD5) loaded most strongly on the work discipline construct (0.853–0.944), organizational commitment indicators (OC1–OC3) showed the highest loadings on organizational commitment (0.944–0.968), employee performance indicators (EP1–EP5) loaded highest on employee performance (0.831–0.952), and career development indicators (CD1–CD5) demonstrated the strongest loadings on career development (0.831–0.917). These results confirm that each construct is empirically distinct and that its indicators measure the intended latent variable more strongly than any other construct in the model. Therefore, the measurement model satisfies the discriminant validity requirement and is appropriate for subsequent structural model analysis.

Table 3. R-Square and Adjusted R-Square Results

Variable	R Square	R Square Adjusted
Organizational Commitment	0.753	0.747
Employee Performance	0.734	0.724

Based on the R^2 results presented in Table 3, the organizational commitment construct achieved an R^2 value of 0.753 and an adjusted R^2 of 0.747. These results indicate that 75.3% of the variance in organizational commitment is explained by the independent variables included in the research model, while the remaining 24.7% is attributable to factors outside the model. The relatively high R^2 value suggests that the model has substantial explanatory power for organizational commitment.

Similarly, employee performance recorded an R^2 value of 0.734 and an adjusted R^2 of 0.724, indicating that 73.4% of the variance in employee performance is explained by the independent variables and the mediating variable included in the model, whereas the remaining 26.6% is influenced by other factors not incorporated into the study. The R^2 values for both endogenous constructs demonstrate that the structural model possesses strong explanatory power, supporting its suitability for subsequent structural analysis and hypothesis testing.

Table 4. F-Square Result

Variable	Employee Performance	Organizational Commitment
Work Discipline	0.329	0.327
Organizational Commitment	0.097	
Career Development	0.000	0.276

Table 4 presents the effect size (f^2) results, revealing the relative contribution of each exogenous construct to the endogenous variables. Work discipline demonstrated a large effect on both employee performance ($f^2 = 0.329$) and organizational commitment ($f^2 = 0.327$), indicating that it is the most influential predictor in the structural model. In contrast, organizational commitment exerted only a small effect on employee performance ($f^2 = 0.097$), suggesting that its contribution, although meaningful, was relatively limited. Career development showed no direct effect on employee performance ($f^2 = 0.000$), indicating that it did not meaningfully contribute to explaining employee performance. However, career development exhibited a moderate effect on organizational commitment ($f^2 = 0.276$), highlighting its important role in strengthening employees' commitment to the organization. These findings suggest that work discipline is the dominant factor driving both employee performance and organizational commitment, whereas career development primarily contributes to enhancing organizational commitment rather than directly improving employee performance.

Table 5. Predictive Relevance (Q^2) Results

Variable	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Work Discipline	425.000	425.000	
Employee Performance	425.000	170.108	0.600
Organizational Commitment	255.000	80.103	0.686
Career Development	425.000	425.000	

Table 5 reports the predictive relevance (Q^2) results, indicating that the structural model has strong predictive capability for the endogenous constructs. Employee performance achieved a Q^2 value of 0.600, while organizational commitment recorded a higher Q^2 value of 0.686, with both values exceeding zero. These findings demonstrate that the model possesses substantial predictive relevance and is capable of accurately predicting the observed data for both constructs, particularly organizational commitment. In contrast, work discipline and career development did not produce Q^2 values because they function as exogenous variables rather than endogenous constructs in the model. The Q^2 results confirm that the proposed structural model has satisfactory predictive relevance, supporting its robustness and suitability for explaining and predicting employee performance and organizational commitment.

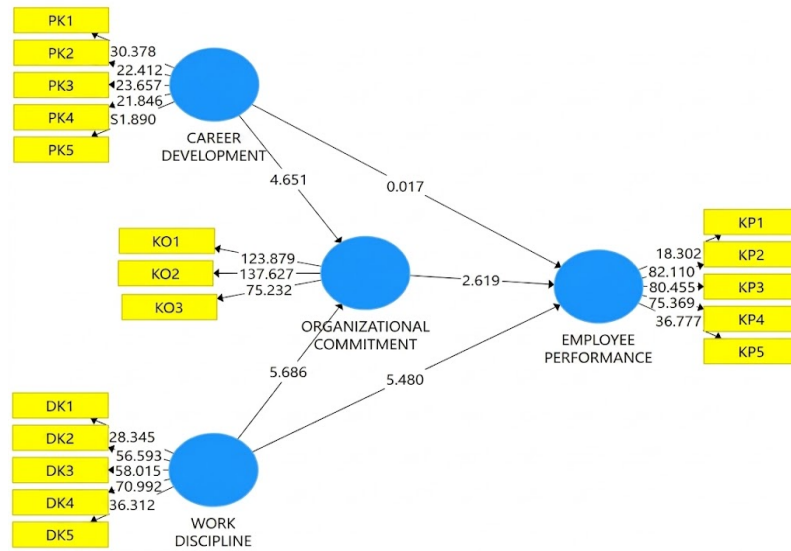


Figure 3. Inner Model Test Result

Table 6. Path Coefficient Results

Hypothesis	Path Coefficient	Standard Deviation	t-Statistic	p-Value	Decision
H1 Career Development (X_1) → Employee Performance (Y)	-0.001	0.085	0.017	0.987	Rejected
H2 Career Development (X_1) → Organizational Commitment (Z)	0.437	0.094	4.651	0.000	Accepted
H3 Work Discipline (X_2) → Employee Performance (Y)	0.571	0.104	5.480	0.000	Accepted
H4 Work Discipline (X_2) → Organizational Commitment (Z)	0.476	0.084	5.686	0.000	Accepted
H5 Organizational Commitment (Z) → Employee Performance (Y)	0.323	0.123	2.619	0.010	Accepted
H6 Work Discipline (X_2) → Organizational Commitment (Z) → Employee Performance (Y)	0.154	0.061	2.330	0.022	Accepted
H7 Career Development (X_1) → Organizational Commitment (Z) → Employee Performance (Y)	0.141	0.068	2.262	0.026	Accepted

Figure 3 and Table 6 present the structural model and hypothesis testing results. Among the direct relationships, work discipline emerged as the strongest predictor of employee performance ($\beta = 0.571$, $t = 5.480$, $p < 0.001$) and also had a significant positive effect on organizational commitment ($\beta = 0.476$, $t = 5.686$, $p < 0.001$). Organizational commitment, in turn, positively influenced employee performance (β

= 0.323, $t = 2.619$, $p = 0.010$), indicating that employees with stronger organizational commitment tend to demonstrate higher performance. In contrast, career development had no significant direct effect on employee performance ($\beta = -0.001$, $t = 0.017$, $p = 0.987$), although it significantly enhanced organizational commitment ($\beta = 0.437$, $t = 4.651$, $p < 0.001$).

The mediation analysis further revealed that organizational commitment serves as an important mechanism linking the exogenous variables to employee performance. Career development indirectly improved employee performance through organizational commitment ($\beta = 0.141$, $t = 2.330$, $p = 0.022$), despite its insignificant direct effect, indicating full mediation. Likewise, work discipline exerted a significant indirect effect on employee performance through organizational commitment ($\beta = 0.154$, $t = 2.262$, $p = 0.026$), while its direct effect remained significant, suggesting partial mediation. The findings identify work discipline as the most influential determinant of employee performance, both directly and indirectly, whereas career development contributes to performance primarily by strengthening employees' organizational commitment rather than through a direct effect.

5. Discussion

Career development does not have a significant direct effect on employee performance. This finding suggests that career development programs implemented by the organization have not yet translated into immediate improvements in employees' performance. Career development may provide benefits over the longer term because its effects often emerge through improved competencies, broader experience, and future career opportunities rather than immediate task performance. This result is consistent with Widyani and Devy (2021), who found that career development does not directly improve employee performance but contributes indirectly through organizational commitment. Therefore, career development should be designed not only to develop employee competencies but also to strengthen organizational commitment as a foundation for sustainable performance improvement.

Career development has a positive and significant effect on organizational commitment. This finding indicates that structured development programs, clear promotion opportunities, and effective career planning can strengthen employees' sense of belonging, loyalty, and emotional attachment to the organization. Employees who perceive meaningful opportunities for professional growth are more likely to develop stronger commitment to their workplace. This finding is consistent with Hosen et al. (2024), who reported that career development positively influences organizational commitment and plays an important mediating role in improving employee performance. Thus, organizational investment in training, development, and transparent career advancement can strengthen commitment and encourage greater contributions to organizational goals.

Work discipline has a positive and significant effect on employee performance. Employees who comply with organizational regulations, maintain punctuality, and demonstrate responsibility are more likely to achieve better work outcomes. Discipline promotes consistency, efficiency, and adherence to organizational standards, thereby supporting effective task completion. This finding is consistent with Nerowati et al. (2018), who emphasized the contribution of organizational factors to employee performance through organizational commitment. Similarly, Lelono and Agustina (2023) found that work discipline significantly improves the performance of police personnel in the Medical and Health Division of the South Kalimantan Regional Police. Putri et al. (2021) also confirmed a positive relationship between employee discipline and performance. These findings highlight the

importance of maintaining a disciplined work environment to support employee effectiveness.

Work discipline also has a positive and significant effect on organizational commitment. Consistent compliance with workplace rules and responsible performance of duties can foster employees' loyalty, sense of belonging, and willingness to remain with the organization. This finding is consistent with Nerowati et al. (2018), who emphasized the role of organizational factors, including internal systems and governance practices, in strengthening organizational commitment. Accordingly, organizations should implement workplace regulations fairly and consistently while supporting effective communication and exemplary leadership to cultivate employee responsibility and commitment.

Organizational commitment has a positive and significant effect on employee performance. Employees with strong commitment tend to demonstrate greater loyalty, responsibility, and willingness to contribute to organizational objectives, which supports higher performance. This finding is consistent with Bagis et al. (2020), who found that organizational commitment directly enhances employee performance while also functioning as a mediating mechanism. Similar results were reported by Sudarwati et al. (2020) and Putri et al. (2021), who identified a significant positive relationship between organizational commitment and employee performance. Therefore, supportive work environments, fair organizational policies, and employee development are important for strengthening commitment and performance.

Organizational commitment also significantly mediates the relationship between career development and employee performance. Although career development does not directly improve performance, it can enhance performance by strengthening employees' organizational attachment and loyalty. This finding is consistent with Fajar and Setiani (2023), who reported that organizational commitment mediates the relationship between organizational factors and employee performance. Similarly, organizational commitment mediates the relationship between work discipline and employee performance. This finding indicates that discipline contributes to performance not only directly but also by strengthening employees' commitment to the organization. It is consistent with Aiyub et al. (2021), who identified organizational commitment as an intervening variable linking human resource practices and employee performance. The findings emphasize that organizational commitment is a key mechanism through which career development and work discipline contribute to employee performance.

6. Conclusion

The findings indicate that career development does not have a significant direct effect on employee performance at the Regional Revenue Agency of South Kalimantan Province, UPPD Banjarbaru. However, career development positively and significantly affects organizational commitment, indicating that better career opportunities and clearer career paths can strengthen employees' commitment to the organization. Work discipline positively and significantly affects both employee performance and organizational commitment, while organizational commitment positively and significantly influences employee performance. Furthermore, organizational commitment significantly mediates the relationships between career development and employee performance and between work discipline and employee performance, confirming its important role as a linking mechanism.

These findings have practical implications for management. The organization should strengthen transparent career development pathways, provide relevant training, and consistently implement work discipline while fostering organizational commitment through supportive management practices. Such efforts can improve employee performance more sustainably. This study has limitations, particularly its

focus on employees within a single government institution and its use of a cross-sectional quantitative design, which may limit the generalizability of the findings and the ability to capture changes over time. Future research should involve larger samples across different government institutions or regions and consider longitudinal designs to examine changes in these relationships. Future studies may also incorporate other variables, such as leadership, organizational culture, job satisfaction, or employee engagement, to provide a broader understanding of the factors influencing employee performance.

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