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DETERMINANTS IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING AND ITS INFLUENCE ON THE NTB GOVERNMENT EMPLOYEE PERFORMANCE: A MEDIATION ANALYSIS

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Employee performance assessment, integral to human resource management, evaluates how well employees perform, offering feedback for growth, aligning goals, identifying training needs, acknowledging achievements, aiding decision-making, and setting expectations. In the NTB (West Nusa Tenggara) Provincial Government in Indonesia, this research shows regulations positively affect employee performance and environmental accounting. Organizational commitment impacts environmental accounting, not performance directly. Implementing environmental accounting enhances employee performance, acting as a mediator among regulations, commitment, and performance. Overall, these findings stress government responsiveness to the community, aligning employees with the organization's mission, and fostering innovation in developmental duties.

***Keywords*:** regulations, organizational commitment, environmental accounting, employee performance.

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1. INTRODUCTION

Performance is a key concept in various areas, including in the world of business, education, sports, government, and many more. A description of performance will discuss important aspects in measuring, improving and understanding individual, team or organizational performance (Aguinis, 2013). Employee performance is an evaluation of work results and individual contributions in the context of their work in an organization, which includes an understanding of the extent to which an employee achieves work goals, their ability to carry out tasks efficiently, and how they contribute to the success of the organization (Opatha, 2009).

In the context of stakeholder theory, the relationship between company owners (or shareholders) and employees is an important relationship. Stakeholder theory recognizes that organization not only have responsibilities towards shareholders, but also towards various groups that have an interest (stake) in the company's operations and performance. Employees are one group that has an important role in the success and survival of an organization, including in its relationship with society.

According to Clarkson (1995), employee interactions with society from a stakeholder theory perspective include:

1. Service and Product/Service Quality: Employees interact directly with customers or the public in providing products or services.
2. Environmental and Community Impact: Company operational activities can have an impact on the environment and surrounding communities.
3. Corporate Social Responsibility (CSR): Employees and companies collectively have a responsibility to support initiatives and projects that benefit society.
4. Ethics and Transparency: Employees have a role in ensuring that the company operates with ethics and transparency.
5. Community Participation and Involvement: Employees can interact with the community through participation in community activities, such as charity events, volunteer projects, or training programs for local residents.

Under these conditions, employees in an organization are required to continue to improve performance, in order to meet the increasingly complex demands of owners and society (Jackson and Ruderman, 1995).

Employee performance refers to the work results, contributions and achievements achieved by an employee in carrying out their duties in accordance with the goals and expectations of the organization. Employee performance can be measured through various indicators, including productivity, efficiency, work quality, and impact on achieving organizational goals. This involves a combination of ability, motivation, and work environment that influence the extent to which employees can make significant contributions (Armstrong, 2006). There are factors that influence employee motivation and productivity include regulations, leadership style, organizational commitment, organizational culture, work environment, the relationship between employee welfare and performance, effective development and strategic management strategies performance, and technology adoption. The latest issues that has received attention recently is the implementation of environmental accounting because it has the potential and significantly influence on employee performance in various aspects, from environmental awareness to innovation and financial impact (Burritt, 2006).

The local government, as an agent of the principal and stakeholders (Regional Parliament and the community), continues to innovate in carrying out its duties, including financial management. One of the measures taken is the implementation of financial management policies that take into account environmental sustainability aspects. This policy is commonly known as environmental accounting. According to Lako (2015), environmental accounting is branch of accounting emerged in conjunction with the concept that prioritizes the social, environmental, and financial sectors in a sustainable manner. Therefore, environmental accounting is presented as a counterbalance and is expected to contribute to advancing regional development.

Bansal (2003), stated that environmental accounting practices can stimulate employees to think innovatively in dealing with environmental challenges. (Nurzaman, 2015), stated that the implementation of environmental accounting can significantly increase employee awareness about the environmental impacts of company operations. Fauzi et al., (2020) stated that the implementation of environmental accounting has a significant effect on employee performance. Employees who feel that their organization is involved in environmental conservation are more likely to participate in environmental protection activities (Ahmad et al., 2021).

Adams (2007), Cho and Patten, (2013), Frey and Osborne, (2017) show that strict environmental regulations can result in improvements in environmental accounting practices in various industrial sectors. These regulations include reporting requirements on greenhouse gas emissions, waste, energy use, and other environmentally friendly practices. However, Ayub and Safwan (2017), Freedman and Stagliano (2018), show that regulations do not always have a significant influence on the implementation of environmental accounting among organizations. The differences in research results create an opportunity for research to be carried out again.

Gray et al., (1995), Henriques and Sadorsky, (1996) Burritt et al. (2002), Delmas and Toffel, (2008), show that organizational commitment is proven to have a positive influence on the implementation of environmental accounting. A high level of commitment from management and organizational members to environmental issues can be a strong driver in adopting and implementing effective environmental accounting practices. However, organizational commitment does not always have a significant positive influence on the implementation of environmental accounting in a company, as research by Hogan et al., (1996), Cho and Patten, (2013), Adams, (2007), Burritt and Schaltegger (2010).

2. HYPOTHESIS DEVELOPMENT

Regulations refer to rules, provisions, or laws established by the government or other authoritative institutions to regulate behavior and activities in a particular region or sector (Baldwin and Black, 2008). Regulations can help employees work more effectively and efficiently (Zhang, 2013). Regulations can provide guidance for employees about what to do and what not to do (Scott R. William, 2000). Regulations can also help employees avoid risks that could harm them (C. Lin, 2015). Thus the following hypothesis is formulated:

H1 = Regulations have a positive influence on employee performance.

Organizational commitment is an attitude that shows the extent to which a person knows and is willing to be tied to his organization. If a member has high commitment, then he will see himself as a true member of the organization (Griffin and Pustay, 2015). In accordance with agency theory, employees must continue to strive to improve their performance as best as possible and carry out the sustainability of the interests of the community as principals and stakeholders in full compliance with applicable laws and regulations. Research by (Andre and Hermanto, 2021), (Arestia, 2022), and (R. Azhar et al., 2022), concluded that organizational commitment has a significant positive influence on employee performance. Companies that can increase the organizational commitment of their employees will be more likely to achieve high performance. Thus the following hypothesis is formulated:

H2 = Organizational Commitment Has a Positive Influence on Employee Performance

Stakeholder theory provides a perspective in explaining the implementation of environmental accounting, because it considers and manages the interests and perceptions of diverse groups involved in or affected by organizational activities, in this case, the local government. Meanwhile, agency theory explains that local governments as agents will act in the interests of the community as principal (Jensen and Meckling, 1976). Meanwhile, compliance theory provides a perspective through the willingness of the government as part of society to comply with established regulations.

Adams, (2007), Cho and Patten, (2013), and Frey and Osborne, (2017), show that strict environmental regulations can result in improvements in environmental accounting practices in various industrial sectors. Environmental accounting will be fully implemented if the government issues regulations on environmental accounting which include procedures, benefits, and sanctions (Nguyen et al., 2023). Thus the following hypothesis is formulated:

H3 = Regulations have a positive influence on the implementation of environmental accounting.

Organizational commitment is an attitude that shows the extent to which a person knows and is willing to be tied to his organization. If a member has high commitment, then he will see himself as a true member of the organization (Griffin and Pustay, 2015). Gray et al., (1995), Henriques and Sadorsky (1996), Burritt et al., (2002), and Delmas and Toffel, (2008), show that organizational commitment is proven to have a positive influence on the implementation of environmental accounting.

A high level of commitment from management and organizational members to environmental issues can be a strong driver in adopting and implementing effective environmental accounting practices. Regional governments as agents must strive to carry out their duties as well as possible and carry out the sustainability of the interests of the community as stakeholders with full compliance. Thus, the researcher formulated the following hypothesis:

H4 = Organizational Commitment Has a Positive Influence on the Implementation of Environmental Accounting

Bansal (2005), stated that company practices that support environmental sustainability can stimulate employees to think innovatively in dealing with environmental challenges and may come up with creative solutions that contribute to operational efficiency and more sustainable product development. Huynh and Lan, (2021) stated that environmental accounting can significantly increase employee awareness about the environmental impact of company operations. Azhar et al., (2023) stated that environmental accounting influences managerial performance through management accounting strategies, Hadi et al., (2023) stated that environmental performance has a positive effect on employee performance.

Milosevic (2016), concluded that the implementation of environmental accounting has the potential to significantly influence employee performance in various aspects, from environmental awareness to innovation and financial impact. Awareness of environmental impacts, skills development, innovation, organizational commitment, and financial impact are some of the ways in which employee performance can be influenced by environmental accounting practices. Thus the researcher formulates the hypothesis as follows:

H5 = Implementation of Environmental Accounting Has a Positive Influence on Employee Performance.

Abdullah et al. (2015), stated that government pressure through regulations affects the environmental performance of an organization, including employee performance. In accordance with agency theory, local government employees as agents must strive to carry out their duties as well as possible, and carry out the sustainability of the interests of the community as stakeholders with full compliance. Thus, the following hypothesis is formulated:

H6 = Regulations Influence Employee Performance with the Implementation of Environmental Accounting as an Intervening Variable

Robbins and Judge (2013), stated that an individual committed to goals determined participative will produce high performance, in this case, performance is influenced by organizational commitment. Organizational commitment according to individuals who are committed to their organization will work in accordance with the goals or objectives of the organization so that it will have an effect on improving the performance of the organization and company (Suryani and Rofida, 2020).

According to Murti et al., (2021), every employee in an organization must have a high commitment to achieving the mission, vision, and goals of the organization. Based on these definitions, there is a relationship between organizational commitment and employee performance. Thus, the following hypothesis is formulated:

H7 = Organizational Commitment Influences Employee Performance with the Implementation of Environmental Accounting as an Intervening Variable.

3. METHODS OF RESEARCH

This research uses the population of government employees in West Nusa Tenggara Province (NTB, Indonesia) (please see appendix Figure 1), and a hundred numerous of sample. Purposive sampling was used to determine the research sample. Purposive sampling is preferred over random sampling in this study because there are specific criteria or characteristics that need to be elucidated, purposive sampling enables researchers to choose individuals who exhibit the characteristics or qualities pertinent to inquiries. The dependent (bound) variable in this study is employee performance, with the exogenous variables being regulations and organizational commitment, while the implementation of environmental accounting serves as the intervening (mediating) variable.

The data collection for this study was conducted using a questionnaire, which involved providing a set of written statements for respondents to answer (Sugiyono, 2013). The data were obtained by directly sending the questionnaire to 100 civil servants/employees (with 100% of questionnaire responded) in the Regional Apparatus of West Nusa Tenggara (NTB) Province, who meet the criteria as samples, that is working in the finance, and the planning division.

The measurement of variables in this research utilized a Likert scale. Each variable in this study provided 5 (five) answer options.

Our estimated model can be expressed as:

Strongly agree scored = 5; Agree scored = 4; Neutral scored = 3; Disagree scored = 2; Strongly disagree scored = 1.

The determination of category values in this study was assessed using class interval with the formula (Ghozali, 2014).

Employee performance indicators include: Productivity, Efficiency, Work Quality, Initiative and Innovation, Teamwork. Indicators for implementing environmental accounting on (Handajani et al., 2019)) include: Green Operational, Green Customer, Green Policy.. Important regulatory indicators in the implementation of environmental accounting include: Reporting obligations (Gray et al., 1995), Environmental control and compliance (Patten, 1992), Incentives and sanctions (Henriques and Sadorsky, 1996), changes in Organizational Culture (Hogan et al., 1996). Indicators of organizational commitment include an individual's willingness to contribute actively, commit to the organization mission and vision, and carry out their responsibilities with integrity (Meyer and Herscovitch, 2001).

This study uses partial regression analysis (Partial Least Square / PLS) to test the seven hypotheses proposed in this study. According to Hair et al., (2021), the steps within PLS-SEM are pivotal for a comprehensive analysis. its involve initial model specification, assessing construct validity, evaluating direct relationships between variables through path analysis, testing parameter significance via bootstrapping, exploring interactions or mediator roles for deeper insights, and ultimately presenting and interpreting findings in the report. These steps collectively ensure the accuracy, validity, and proper interpretation of the PLS-SEM model, crucial for robust research outcomes.

The choice of the PLS method was based on the consideration that in this study there were two bound (endogenous) variables. Similar to previous research utilizing PLS, like (Haryati et al., 2023; Latifah & Soewarno, 2023; Rahman & Islam, 2023). Studies in environmental accounting often focus on understanding the relationships between environmental variables, accounting practices, organizational performance, and other factors influencing a company's environmental management. This methodology enables researchers to analyze the intricate connections between environmental accounting practices, a company's response to environmental issues, and their impact on organizational performance. Such studies help in comprehending how accounting decisions impact sustainable practices and how a company's environmental actions affect their overall performance. The structure and measurement models are shown in Figure 1.

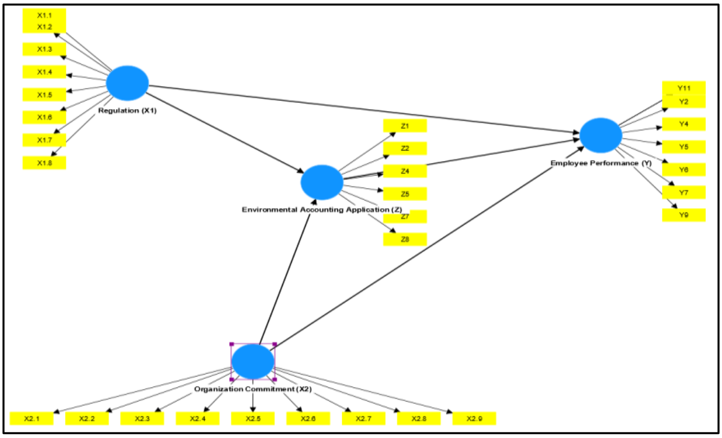


Figure 1. Structure and measurement model

4. RESULTS AND DISCUSSION

Based on Hair et al. (2021), convergent validity used as a measure to see the positive relationship between indicators on a construct (variable). The required loading factor value is 0.7. Results of the PLS Algorithm, showed that some indicator does not meet the validity requirements. The results of re-estimating the model after removing invalidity indicators are shown in Figure 2.

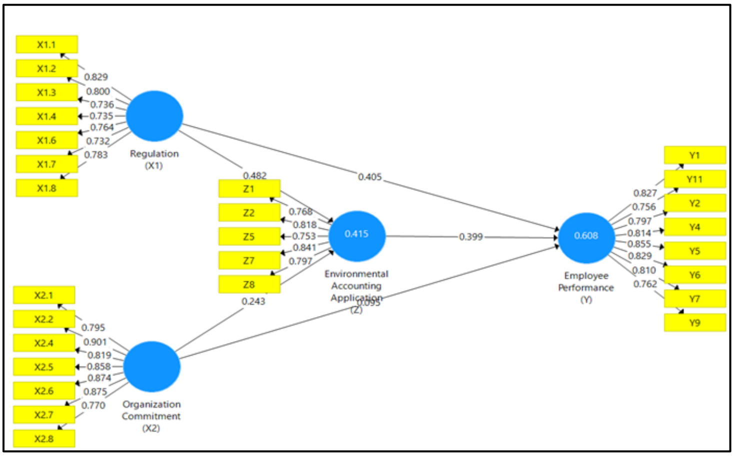


Figure 2. Re-estimate PLS Algorithm Results

The test results show that the R square value of the PLS Algorithm calculation results is as follows.

R Square of the path I model = 0.608, which means that the regulatory and organizational commitment variables have the ability to explain employee performance variables of 60.8% (moderate) (Table 1).

R Square of the path II model = 0.415, which means that the regulatory variables and organizational commitment through the environmental accounting implementation variable can explain employee performance by 41.5% (moderate).

Table 1. R Square

	R Square	R Square Adjusted
Employee Performance (Y)	0.608	0.596
Environmental Accounting Implementation (Z)	0.415	0.403

Table 2. F Square

Variable relationship	F Square Value	Goodness of Model
X2 > Y	0.015	Small
X2 > Z	0.073	Small
Z > Y	0.237	Medium
X1 > Y	0.234	Medium
X1 > Z	0.285	Medium

Note: X1= Regulation, X2= Organization Commitment, Z= Environmental Accounting Implementation, Y= Employee Performance

Regulatory Effect on Employee Performance

According to research finding in Table 3, regulations have a positive effect on employee performance, which means that the better the quality of the regulations, the better the employee's performance. The results of this research result are in line with research by (Okolocha et al., 2021; Fauziah et al., 2023; ; Y. Lin, 2018; Podsakoff et al., 2000; Zhang, 2013). But, this research results are not in line with research by Sugiyanto (2022) which stated that regulations and employee involvement were found to have quite little influence on employee performance and the magnitude of this influence was not significant.

Regulations influence employee performance in several ways. First, they establish standards that companies must adhere to, affecting how employees work and carry out tasks. Second, they create a structured framework, reducing task ambiguity and fostering a structured work environment. Third, they raise awareness of responsibility in adhering to job standards, impacting motivation and job quality. Fourth, compliance with regulations requires knowledge and training, enhancing employees' skills and understanding. Lastly, implementing regulations establishes a safer and more stable environment, enhancing employee well-being, which in turn can affect their performance. Overall, the impact of regulations on employee performance is closely linked to how these rules shape the work environment, guide actions, and influence employees' perceptions and responsibilities regarding tasks and regulations.

Table 3. Path Coefficient Direct Effect

	Original Sample	Sample Mean	Standard Deviation	T Statistic	P Values
X2 > Y	0.095	0.093	0.074	1.291	0.197
X2 > Z	0.243	0.247	0.087	2.788	0.006
Z > Y	0.399	0.416	0.088	4.525	0.000
X1 > Y	0.405	0.387	0.123	3.290	0.001
X1 > Z	4.822	0.490	0.089	5.437	0.000

Note: Measuring the significance of the hypothesis support by comparing the p-value with the alpha value.

Organizational Commitment Effect on Employee Performance

According to research finding in table 3 , organizational commitment has no effect on increasing employee performance. The results of this research are not in line with research by (Andre and Hermanto, 2021) , (Arestia, 2022) and (R. Azhar et al. , 2022) which concluded that organizational commitment has a significant positive influence on employee performance. This research is in accordance with the results of research by (Hasna et al., 2023; Susanti and Saputri, 2023; Tertiyandini et al., 2022) that organizational commitment has no effect on employee performance.

There are various reasons why organizational commitment might not directly impact employee performance. Firstly, external factors beyond the organization often hold more sway over performance. Economic aspects, market conditions, or industry shifts can wield a stronger influence than organizational commitment levels. Secondly, individual differences matter; organizational commitment affects people differently due to variations in motivation, job preferences, or personal goals. Thirdly, limited measurement methods in research can weaken the link between organizational commitment and performance, especially if not all relevant aspects are captured. Moreover, the impact of organizational commitment on performance might need more time or can change with organizational circumstances, like shifts in company culture or policies. Lastly, factors such as workplace conditions, skill development, managerial support, or robust reward systems can exert a more direct impact on performance than the level of organizational commitment.

Regulatory Effect on Implementation of Environmental Accounting

According to research finding in Table 3, regulations have a positive effect on the implementation of environmental accounting. The results of this study strengthen the research of Adams, (2007) , Cho and Patten, (2013) , Frey and Osborne, (2017) , Nguyen et al. , (2023) , shows that strict environmental regulations can result in improvements in environmental accounting practices in various industrial sectors. Environmental accounting will be fully implemented if the government issues regulations on environmental accounting which include procedures, benefits and sanctions.

The influence of regulations on the implementation of environmental accounting varies depending on several key factors. Environmental regulations serve as the primary driver for organizations to adopt environmental accounting by complying with established environmental reporting policies and laws. Additionally, regulations promote transparency in reporting environmental impacts, guiding organization to use more accurate accounting methods. Legal sanctions for environmental violations drive the adoption of better accounting practices to avoid unfavorable consequences. Progressive regulations foster innovation in environmental accounting methods, while consistently supportive government policies play a vital role in integrating these practices into company operations. Overall, environmental regulations play a crucial role in influencing organizational behavior and practices related to reporting environmental impacts in financial statements.

Organizational Commitment Effect on Implementation Of Environmental Accounting

According to research finding in table 3, this research states that organizational commitment has a positive effect on the implementation of environmental accounting. This study strengthen the research of (R. L. Burritt et al., 2002; Delmas and Toffel, 2008; Gray et al., 1995; Henriques and Sadorsky, 1996), show that organizational commitment has a positive influence on the implementation of environmental accounting. A high level of commitment from management and organizational members to environmental issues can be a strong driver in adopting and implementing effective environmental accounting practices.

Organizational commitment to environmental accounting reflects how strongly an organization adopts and integrates accounting practices that consider environmental impacts in their operations. It involves the willingness of the company to allocate resources, time, and effort to implement an accounting system that supports transparent recording and reporting of environmental impacts. This commitment also involves actively engaging in developing innovative accounting practices to effectively measure, track, and manage the company's environmental impacts. With a strong commitment, companies are more likely to implement accounting processes in line with environmental regulations and standards, prioritizing efforts to enhance their environmental performance.

Environmental Accounting Effect on Employee Performance

According to research finding in Table 3, application of environmental accounting has a positive effect on employee performance. The results of this research strengthen the research of (I. A. S. Azhar et al., 2023; Bansal, 2005; Hadi et al., 2023; Huynh and Lan, 2021; Milosevic, 2016), who state that corporate practices that support environmental sustainability can stimulate employees to think innovatively in dealing with environmental challenges and perhaps come up with creative solutions that contribute to operational efficiency and more sustainable product development.

The impact of environmental accounting on employee performance spans various dimensions. Firstly, it heightens awareness and aligns staff with sustainability objectives, potentially bolstering their dedication and effectiveness. Secondly, it nurtures a culture of accountability, elevating involvement and job contentment, which correlates with improved performance. Thirdly, through instructing employees in environmental methodologies, it enhances their competencies, aiding their performance in tasks related to environmental management. Additionally, it promotes innovation and problem-solving, indirectly influencing overall effectiveness. Lastly, linking environmental performance to acknowledgment and incentives motivates staff to contribute, boosting morale and positively influencing their performance. Overall, environmental accounting's effect on employee performance intertwines with increased consciousness, engagement, skill enhancement, innovation, and harmonizing organizational values with staff motivation.

The Role of Environmental Accounting In Mediating Regulatory Effect On Employee Performance

According to research finding in Table 4, this research show that regulations have a positive effect on employee performance by implementing environmental accounting as an intervention. In the context of the influence of regulations on employee performance, environmental accounting can act as a mediating factor that influences the relationship between regulations (for example, environmental regulations) and employee performance. Through the application of environmental accounting, organizations can be more effective in managing their environmental impacts in accordance with existing regulations. This can have a positive impact on employee performance by creating awareness, responsibility and goals that are in line with the principles of sustainability and environmental preservation

Table 4. Path Coefficient Indirect Effect

	Original Sample	Sample Mean	Standard Deviation	T Statistic	P Values
X2 > Z > Y	0.097	0.100	0.036	2.659	0.008
X1 > Z > Y	0.192	0.205	0.063	3.039	0.003

The Role of Environmental Accounting in Mediating organizational commitment On Employee Performance

According to research finding in Table 4, show that organization commitment have a positive effect on employee performance by implementing environmental accounting as an intervention. Environmental accounting, in the context of organizational commitment and employee performance, acts as a vital connection. By quantifying environmental impact and reporting it, environmentally conscious organizations can inspire and improve employee performance. These reports heighten staff awareness of the company's ecological footprint, boosting their involvement in solving environmental issues. Commitment to sustainability by the organization leads to initiatives, while environmental accounting encourages staff participation. Employees engaged in these efforts are more driven to excel, feeling aligned with the company's objectives. This accounting method also gauges employee performance considering environmental aspects, allowing for rewards that influence their output. Its integrity in assessments highlights staff contributions to environmental goals, fostering skill development. Additionally, it promotes enhanced teamwork for sustainability, fostering a sense of recognition and involvement among employees in the organization's environmental pursuits.

5. CONCLUSION

The result of this study indicate that regulations have a positive and significant effect on employee performance. Good regulations can create a more structured, ethical and goal-oriented work environment, which supports improved employee performance. However, it is important to note that regulations that are excessive or inappropriate to the business context can have negative impacts. Therefore, regulations that are prepared wisely and in accordance with the company's objectives and business environment are very important to achieve positive employee performance improvements.

Organizational commitment has no effect on employee performance. To ensure that organizational commitment has a positive impact on employee performance, organizations need to strive to create a supportive, clear and motivating work environment. In addition, effective communication, strong leadership, appropriate rewards, and wise change management can help maintain and improve employee performance.

Regulations have a significant positive effect on the implementation of environmental accounting. Regulations play an important role in encouraging and facilitating the implementation of effective and comprehensive environmental accounting in various organizations. It helps organizations understand and manage their environmental impact, comply with applicable regulations, increase transparency, and contribute to sustainability goals. Organizational commitment has a significant positive effect on the implementation of environmental accounting. An organization's commitment to the environment has a significant impact on the implementation of environmental accounting. The higher the level of commitment, the more likely organizations will adopt comprehensive and effective environmental accounting practices to manage their environmental impacts and achieve sustainability goals.

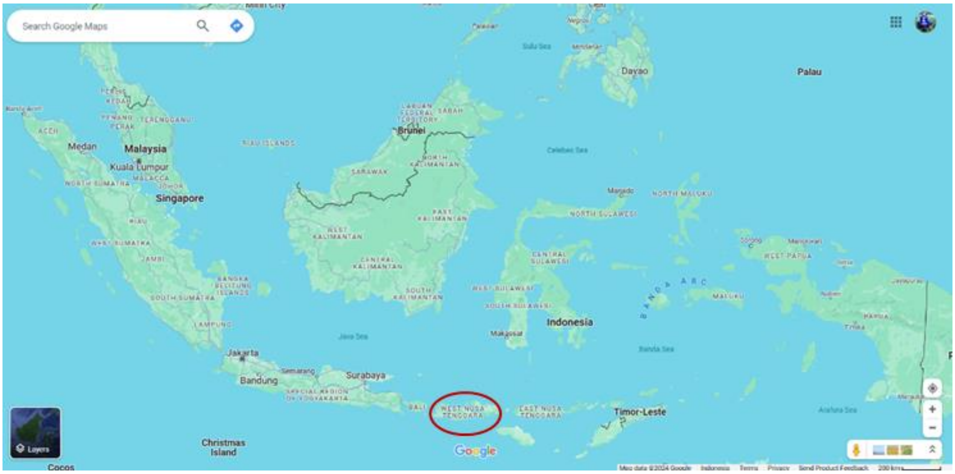
The implementation of environmental accounting has a positive effect on employee performance. Environmental accounting, if implemented seriously, can influence employee performance by increasing environmental awareness, involvement, performance measurement, incentives, innovation, reputation, education and regulatory compliance. In an era increasingly focused on sustainability, this influence can be an important factor in achieving company goals and motivating employees to perform at high levels.

Environmental accounting plays a positive role in mediating the influence of regulations and organization commitment on employee performance. Regulations that encourage the implementation of environmental accounting can have a positive and significant impact on employee performance. Regulations create an environment where employees feel involved in sustainable practices, increase environmental awareness, and have the opportunity to develop their skills and careers in a sustainability context. All of this can improve individual performance and their contribution to organizational goals. The higher the level of commitment, the more likely the organization will achieve sustainable goals and motivate employees to perform high in this context.

Theoretically, this research can significantly contribute to stakeholder theory specially in accounting and management literature and practices, aiding organizations in developing more effective strategies to manage interrelated environmental and human resource aspects. Practically this research can provide insights to the Local Government, guiding them to innovate further in environmental accounting by strengthening regulations and enhancing the internalization of organizational values among employees. This approach supports the successful implementation of environmental accounting through training and facilitating activities that promote environmental sustainability, aiming to improve employee performance within the government of the NTB Province.

This study supports the development of inclusive environmental regulations, emphasizes transparency standards in environmental accounting, provides incentives for sustainable practices, recommends investment in employee training, encourages green technology innovation, and highlights the importance of more relevant environmental performance indicators for achieving environmental goals.

This study has limitations that can be fixed in future studies. Relevant and accurate data, such as environmental, regulatory, and employee performance data are difficult to obtain, limiting the ability of research to measure impact appropriately. Generalizability limit, research results may only apply to a specific sample and cannot be broadly generalized to all types of organizations. Confounding Effects, Other factors outside the variables studied may influence results without a direct relationship to regulations or organizational commitment. Limitations of Subjectivity, Subjectivity in respondents' responses or perceptions, such as respondent bias or subjective interpretation, may influence research results.



Appendix Figure 1. West Nusa Tenggara Map (Source: Google Map, 2023)

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