

## Applying the Stimuli-Organism-Response (SOR) Model in Government Institutions to Measure Employee Engagement and Performance: Case Study of The Indonesian Ministry of Finance



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**ABSTRACT:** This descriptive-quantitative research through a survey aims to prove whether the Stimuli-Organism-Response (SOR) model can be applied to government institutions, and to test whether there are differences among categories of Ministry of Finance (MoF) employees. Questionnaires were sent to all MoF employees by online using the MoF Forms, but only 3,009 respondents returned the questionnaire and 3,000 were processed because 9 respondents gave the same response to all questionnaire items. Analyses were carried out using descriptive analysis and MANOVA, while hypothesis testing was carried out using Partial Least Square method. The research results show that organizational values, employee engagement and individual factors have a significant influence on employee engagement and performance, which also proves that the SOR model can also be applied to government institutions. From the MANOVA method, it is proven that there are differences between length of service, age, gender and echelon I units regarding the values of the Ministry of Finance. Meanwhile, for individual factors and conservative variables, only the Gen X category that are different from the category of Gen Y, while the other categories are not different.

**KEYWORDS:** employee engagement; employee performance; organizational culture; organizational values; Stimuli-Organism-Response (SOR) model.

### INTRODUCTION

Organizational culture or values of an organization are a shared attitude held by members of the organization. It is a system of shared meaning held by members which includes values, beliefs and assumptions that are characteristic and distinguish an organization from other organizations (Robbins & Judge, 2023). Its function is to organize employees to understand how members of the organization should behave towards their profession, adapt to their colleagues and work environment, and behave reactively to policies set by the leadership (Burso, 2018).

Organizations that are well managed with the potential of their human resources (HR) will find it easier to achieve a shared vision, thereby ensuring the quality of employee performance is maintained. Literally, performance is defined as work achievements or what must be achieved (Al- Saffar & Obeidat, 2020). As stated by Quade et al. (2020), in a more specific term, the form of performance can be achieving targets, satisfying customers, completing work on time, carrying out tasks according to standard procedures (SOP), and so on. Theoretically this means that performance is a parameter for employees and organizations.

Loyalty, sense of belonging, fidelity or attachment of employees to the organization is an aspect that every organization also needs to pay attention to because it shows the extent to which employees defend the organization in various aspects of organizational activities. Employee engagement is a positive condition, attitude or behavior of employees towards their work and organization, which is characterized by three elements, namely feelings of enthusiasm, dedication and absorption in achieving organizational goals and success (Srie Intan Maisyuri & Ariyanto, 2021). These three elements of employee engagement become the organization's social capital so that it can mobilize human resources to achieve its mission. The question is: has the organization made such efforts so that employees are attached to their organization? Employee attachment to the organization or work is very important for the organization and it is even a determining factor in increasing or decreasing attendance levels, work safety, organizational performance levels, customer satisfaction and loyalty and even better business profitability (Cahyono et al., 2022).

As a government organization with more than 70,000 State Civil Apparatus employees (ASN), Indonesian Ministry of Finance (MoF) also implements ASN's core values set by the Ministry of Empowerment of State Apparatus and Bureaucratic Reform.

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However, the values set by the Ministry of Empowerment of State Apparatus and Bureaucratic Reform in 2021 have been implemented within the MoF since 2011 through the Ministry of Finance's values, namely Integrity, Professionalism, Synergy, Service and Perfection which have been implemented for more than a decade, which should be a culture that is inherent in every employee.

However, not all employees have a good attachment to the organization. For example, this can be seen in the increasingly high level of employee turnover, the existence of employees who have not met the level of performance expected by the organization, as well as violations in the implementation of daily duties and responsibilities. Such conditions raise questions about the effectiveness of implementing the Ministry of Finance's values. Do these organizational values influence employee performance? This condition raises a research question: does internalized culture have an effect on employee engagement and performance of MoF employees? Do the MoF values have an influence on employee performance and employee engagement at MoF?

According to Mehrabian's Stimuli-Organism-Response (SOR) Model, the value of the organization as a stimulus will influence the emotional reaction (organism) which ultimately manifests in a behavior or response (Hasan et al., 2020). This SOR framework shows that stimulation or stimuli from the environment causes a condition in a person which then causes a certain response as a cognitive process which characterizes all processes experienced by that person.

Research on organizational values, employee engagement and performance in the private sector is common. This current research is new because it was conducted within the government, with a large sample size (3,000 employees) and was proportional based on employee demographics. This research conducted from August to September 2023 with MoF ASN aims to test the relationship between organizational values and employee engagement and performance, the relationship between employee engagement and employee performance, as well as to test the mediating relationship between employee engagement and the influence of organizational values on employee performance, the moderating relationship between individual factors and the influence of organizational values on employee engagement and the moderating relationship between individual factors and the influence of organizational values on employee performance which is mediated by employee engagement.

### **THEORETICAL BASIS, RESEARCH FRAMEWORK AND HYPOTHESES**

Organizational culture is norms (rules) and values (ethics) which aim to shape certain behavior such as obedience, conformity and sensitivity (Mukminin et al., 2020). Obedience is an attitude of self-awareness in following applicable policies and rules, while obedience is an attitude of following orders from superiors, while sensitivity is an attitude of response to the organization, including work and co-workers.

Since organizational culture has a positive and large impact on the organization, it is very important to manage. As stated by Abdullah (2020), organizational culture becomes an identity that is assessed as an organizational strength, which ultimately becomes part of the employees' lives so that in every job carried out they will prioritize the values of the organizational culture (Kuswati, 2020).

As stated by Mukminin et al. (2020), organizational culture is norms and values., MoF's values as stated in the Minister of Finance Decree Number 312/KMK.01/2011 are Integrity, Professionalism, Synergy, Service and Perfection (IPPSP). Integrity contains the meaning that "in thinking, saying, behaving and acting, leaders and all employees within the Ministry of Finance do it well and correctly and always uphold the code of ethics and moral principles." Professionalism contains the meaning that "in working, leaders and all Civil Servants within the Ministry of Finance do it completely and accurately based on the best competence and full of responsibility and high commitment."

Synergy means that the leadership and all employees within MoF are committed to "building and ensuring productive internal collaborative relationships and harmonious partnerships with stakeholders to produce useful and quality work." Meanwhile, Service contains the meaning that in providing services, leaders and all employees within MoF do so to "meet stakeholder satisfaction and carry it out wholeheartedly, transparently, quickly, accurately and safely;" and finally Perfection contains the meaning that the leadership and all employees within MoF "constantly make efforts to improve in all areas to be and provide the best."

According to Robbins & Judge (2023), employee engagement includes employee involvement, satisfaction and enthusiasm for the work they do. To evaluate such engagement, employees are asked whether they have access to resources and opportunities to learn new skills, whether they feel their work is important and meaningful, and whether interactions with coworkers and supervisors are beneficial. Meanwhile, according to Pangestu & Wahjuadi (2019) and Srie Intan Maisyuri & Ariyanto (2021), employee involvement "is characterized by feelings of vigor, dedication and absorption in achieving the goals and success of the organization." Enthusiasm is characterized by high energy and mental toughness when working, as well as the desire to try the best in carrying out work and persevere in facing difficulties; dedication is characterized by feeling enthusiastic, inspired, having pride in the work done and being challenged; while preoccupation is characterized by full concentration at work and feel happy when they are involved in work so that time seems to pass quickly.

Performance according to Robbins & Judge (2023) is carrying out work well and correctly and making a good contribution to the psychological environment of the organization (citizenship), in addition to avoiding actions that damage or harm the

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organization. According to David McClelland (in Robbins & Judge, 2023), people who are high in need for achievement tend to show a positive mood and are more interested in the work they should do.

Meanwhile, according to the SOR model, environmental stimuli stimulate emotional reactions (organisms) so that they can influence responses (Hetharie et al., 2019). Based on this model, MoF's values as employee stimuli will cause a response from employees in the form of employee attachment to their work, organization and co-workers, which in turn will influence employee attitudes and behavior which are manifested in achievements. performance.

Factors described above in several studies show significant results that organizational culture has a significant influence on work performance or quality, and employees who are attached to the organization are more committed to optimizing their ability to complete work and maintain their behavior during carrying out their works (see for example Ababneh, 2021; Al-dalahmeh et al., 2018; Hasan et al., 2020; Joseph & Kibera, 2019; Mandal, 2023; Quarts Enterprises, 2023). Based on that, the research framework can be visualized in the form as shown in Figure 1.

Based on the above description and Figure 1, the hypothesis in this research is as follows:

- H<sub>1</sub>: The organizational values has significant influence on employee engagement.
- H<sub>2</sub>: The employee engagement has significant effect on employee performance.
- H<sub>3</sub>: The organizational values has significant influence on employee performance.
- H<sub>4</sub>: The organizational values has significance influence employee performance mediated by employee engagement.

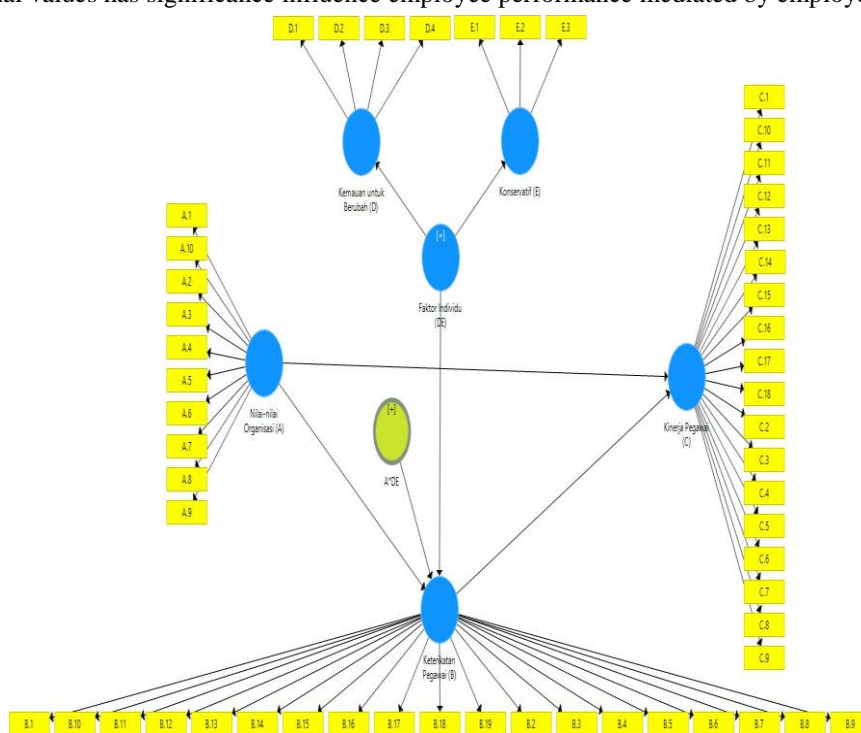


Figure 1. Research Hypothesis

- H<sub>5</sub>: The individual factors moderate the influence of organizational values on employee engagement.
- H<sub>6</sub>: The organizational values has significance influence on employee performance, mediated by employee engagement and moderated by individual factors.

## RESEARCH METHODS

This quantitative research with an exploratory type of research since it aims to develop hypotheses (Schindler, 2019) using primary data collected directly from respondents to analyze the relationship between variables, so it can be categorized as causal exploratory. In this research, several variables are latent variables that cannot be measured directly and require several indicators to act as proxies (Hair Jr et al., 2019). These variables are the latent variable of Organizational Values (A), which was measured by nine observed variables, namely A1 – A9 in the questionnaire based on research by Ababneh (2021); latent variable of Employee Engagement (B), which was measured by 19 observed variables, namely B1 – B19 in a questionnaire based on research by Kahn (1990); latent variable of Employee Performance (C), which was measured by 18 observed variables, namely C1 – C18 in a questionnaire based on the Individual Work Performance Questionnaire by Koopmans et al. (2011); and the latent variable of Individual Factor (DE), which was measured by two latent variables, the openness to change (D) with four observed variables (D1 – D4 in the questionnaire), and the conservative latent variable (E) with three observed variables (E1 – E3 in the questionnaire).

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This indicator refers to research by Ababneh (2021).

The research instrument uses a questionnaire that refers to previous research adapted to the environmental characteristics of the MoF. The questionnaire uses closed questions using a Likert scale with a range of 1 to 6 as well as open questions. The use of a 6 point Likert scale not only makes it easier for respondents to answer questions, but also produces high reliability values (Abdul, 2010), in addition to reducing the tendency of respondents to choose neutral answers (central tendency) so that the research data better reflects actual conditions.

Data collection was carried out using survey techniques through questionnaires conducted online using the Ministry of Finance Forms (similar to Google Forms but it can only be accessed by MoF employees) for two months (August to September 2023).

The population in this study were all MoF employees. Since every employee for their presence should use the MoF network and the questionnaire was placed on the MoF network, theoretically the questionnaire was sent to all employees or a census to 78,449 employees (see Table 1). For the questionnaire was not an obligation, not all employees participated as respondents, and only 3,000 employees returned questionnaires with a composition that met the sampling requirements using a stratified random sampling technique according to population proportions as shown in Table 1.

**Table 1. Population and Sample**

No.	Echelon I Units	Employee Population	% Population to Total Population	Employee Sample	% Sample to Total Sample
1	Directorate General (DG) Tax	44617	56,84%	1.691	56,37%
2	DG Customs and Excise	16058	20,46%	273	9,10%
3	DG Treasury	6654	8,48%	77	2,57%
4	DG State Assets	3871	4,93%	684	22,80%
5	DG Budget	852	1,09%	50	1,67%
6	DG Financial Balance	532	0,68%	11	0,37%
7	DG Financing & Risk Mgt.	505	0,64%	18	0,60%
8	Secretariat General	2747	3,50%	97	3,23%
9	Inspectorate General	689	0,88%	29	0,97%
10	Financial Education & Training Agency	1280	1,63%	44	1,47%
11	Fiscal Policy Agency	537	0,68%	19	0,63%
12	National Single Window Institute	157	0,20%	7	0,23%
	Total	78449		3000	

Table 1 shows that total MoF employee population is 78,449 employees. By using the Slovin formula, the minimum sample with a margin of error determined judgmentally at 5% for a population of 78,449 is 397.97 or rounded to 398 (Hari Sulistiyo, in Nugraha et al., 2023). Thus the 3,000 returned questionnaires exceeding the minimum sample according to Slovin formula. Partially, the number of samples in most Echelon I Units (UE I) is comparable to the percentage of the employee population in UE I when using stratified random sampling method. There are only three EU I whose sample size is not proportional to the percentage of the population, namely the DG Customs and Excise and the DG Treasury which have a sample size that is still less than the stratified percentage (around 9% and 3%, respectively), and the DG State Assets which has sample that is much larger than the percentage stratification (see Table 1). However, overall the sample percentage for each EU I is in accordance with the proportion of the population to the total number of MoF employees.

The demographics of employee tenure in Table 2 also show that respondents are spread across all employee tenure groups, while employee gender demographics appear in Table 3. The percentage of the research sample with a proportion of 65% male employees and 35% female employees is also relatively the same as the proportion of the population of male employees 68% and of female employees of 32%. Since the distribution of respondents is equally even across all groups of years of service and the proportion of male and female employees, it is hoped that the research results represent all employee elements.

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**Table 2. Demographics of Research Sample Work Period**

No.	Years of Service	Samples
1	0 to 5 years	539
2	6 to 10 years	534
3	11 to 15 years	382
4	16 to 20 years	416
5	21 to 25 years	525
6	26 to 30 years	476
7	31 to 36 years	122
8	≥ 36 years	6
	Total	3000

**Table 3. Gender Demographics of Research Sample**

No.	Gender	Population	% Population	Sample	% Sample
1	Male	53462	68%	1948	65%
2	Female	25083	32%	1052	35%
	Total	78545	100%	3000	100 %

Meanwhile, employee generation demographics appear in Table 4 which also shows that employee generations are relatively the same between the population and the research sample used.

**Table 4. Generational Demographics of the Research Sample**

No.	Generation	% in Population	% in Sample
1	Baby Boomer (1946 to 1964)	< 1%	0%
2	Gen X (1965 to 1980)	29%	37%
3	Gen Y (1981 to 1994)	41%	40%
4	Gen Z (1995 to 2010)	30%	23%

Data analysis in this research was carried out in two ways, namely descriptive analysis, which includes analysis of the maximum, minimum and average values; and hypothesis testing analysis using the Partial Least Square (PLS) method which, according to Ghazali & Latan (2015), PLS can be used on a limited number of samples and data that is not normally distributed. Apart from that, indicators with categorical, ordinal, interval to ratio scales can also be used to test theories that explain whether there is a relationship between latent variables, in addition to being able to handle many response variables and explanatory variables at once.

Meanwhile, in hypothesis testing, two analyzes were carried out called outer model evaluation, which was carried out through three tests, namely the convergent validity test, the discriminant validity test, and the reliability test. An indicator is said to have good convergent validity if it has a factor loading value greater than 0.5, and ideally 0.70 or more (Hair Jr et al., 2019). The next stage is the average variance extracted (AVE) test to further strengthen the results of convergent validity, with the criterion that if the AVE value is 0.5 or more, then the construct used in the research is valid (Hair Jr et al., 2019).

Discriminant validity can be seen from its cross loading value. The correlation value of the indicator to the construct must be greater than the correlation value between the indicator and the other constructs. Discriminant validity can also be seen from the comparison between the square root of AVE and the correlation between the latent constructs. If the square root value of AVE is greater than the correlation between the latent constructs, it indicates that the latent construct has a good discriminant validity in the model. Meanwhile, the reliability testing was carried out using Cronbach's Alpha and Composite Reliability criteria. A construct is said to be reliable if it has a Cronbach's Alpha and Composite Reliability value greater than 0.70, respectively (Hair Jr et al., 2019).

The second analysis was a test using a structural model (inner model), which was an analysis of the results of the relationship between constructs carried out through several tests, namely goodness of fit, R-Square, F-Square, Q-square predictive relevance, and hypothesis testing carried out using values path coefficient, t-value, and p-value. The final test was a sensitivity test to see whether there was an effect of reducing the sample with the initial data.

## RESULTS AND DISCUSSION

### Descriptive Analysis of Respondent Profiles

As mentioned in the Research Methods section, the number of respondents who returned the questionnaire was 3,009 or 3.84% response rate. Although 3,009 is far below the online survey average of 29% (Lindemann, 2021), 3,009 is far above the minimum sample according to the Slovin formula of 398. In addition, the researchers annulled the answers of 9 respondents since they all

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gave the same responses to all questionnaire items, so that only 3,000 respondents were processed further or 3.82% response rate. From the 3,000 respondents, the results were depicted in Table 5.

**Table 5. Total Respondents**

No.	Category	Respondents	No.	Category	Respondents
	Years of Service			Age	
1	≥ 0 s.d. < 6 tahun	539	1	Baby Boomer	421
2	≥ 6 s.d. < 10 tahun	451	2	Gen X	812
3	≥ 10 s.d. < 16 tahun	465	3	Gen Y	1033
4	≥ 16 s.d. < 20 tahun	322	4	Gen Z	734
5	≥ 20 s.d. < 26 tahun	610		Jumlah	3000
6	≥ 26 s.d. < 30 tahun	441			
7	≥ 30 s.d. < 36 tahun	157	1	Male	1947
8	≥ 36 tahun	15	2	Female	1053
	Total	3000		Total	3000
	Echelon I Units			Echelon I Units	
1	DG Tax	1691	7	DG Financin & Risk	18
2	DG Customs	273	8	Secretariat General	97
3	DG Treasury	77	9	Inspectorate General	29
4	DG St. Assets	684	10	Financial Education	44
5	DG Budget	50	11	Fiscal Policy Agency	19
6	DG Fin. Balance	11	12	NSW Institute	7
	Total	2786		Total	214

Table 5 shows that for the work period profile, the research results show that the majority of respondents have worked for ≥ 20 to 26 years, i.e., 610 employees or 20.3% of respondents. Meanwhile, minorities are respondents who have worked for 36 years or more, i.e., 15 or 0.5% of respondents. The results of MANOVA show that there are differences between categories of MoF employees. This means that on average, employees with a service period of 0 to 6 years, 16 to 20 years and those with more than 36 years on average show differences in answers related to the values of the MoF. Likewise with the age, gender and echelon I units categories. Meanwhile for individual factors and conservative variables, only the Gen X category that is different from the Gen Y category, while the other categories are indifferent.

For the echelon I units profile, the research results shows that the majority of respondents came from DG Tax with 1,691 respondents or 56.37% of respondents. Meanwhile, minorities are respondents from NSW Institute, i.e., 7 respondents or 1% of respondents. MANOVA calculation also shows that there are differences between categories of MoF employees based on their work units. This means that employees at DG Tax, DG Financial Balance, Secretariat General, etc., on average, show differences in answers related to the MoF values. Meanwhile, for employee performance variables, individual factors and conservative variables, all employees have the same answers.

For the age profile, the research results show that the majority of respondents are Gen Y, i.e., 1,033 or 34.43% of respondents, while the minority are Baby Boomer respondents, i.e., 421 employees or 14.03% of respondents. The results of MANOVA show that there are differences between categories of MoF employees based on age category. This means that on average, both employees aged less than 30 years and those aged more than 36 years, on average, show different answers regarding the MoF values except for individual factors and conservative variables where all employees have the same answers, which means there is indifference answers.

For the gender profile, the research results show that the majority of respondents are male, i.e., 1,947 or 64.90% of respondents. Meanwhile, the remainder were female respondents, namely 1,053 or 35.10% of respondents. The results of MANOVA show that there are also differences in answers related to organizational values, employee engagement, employee performance, individual factors, and conservative variables between male and female employees. This means that, on average, both male and female employees show different answers regarding the MoF values.

### Descriptive Statistical Analysis of Research Data

As mentioned previously, respondents were asked to choose between 1 and 6 indicating very low (1) to very high (6).

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Therefore, the criteria for very low to very high also use six categories, and the range value is 0.83, i.e.,  $(6 - 1)/6$  (Basuki & Prawoto, 2016), so that the classification of assessment categories regarding the calculated average value can be described in the form continuum as shown in Figure 2.

Based on the respondents' answers, the average value for each variable is obtained as described below. For the Organizational Values variable (A), which consists of 10 statement items and was answered by 3,000 respondents, an average value of 5.14 was obtained which was calculated using the formula:

$$\text{Mean} = \frac{\text{Total Answers}}{3.000} = \frac{\sum(\text{answer 1}) + \sum(\text{answer 2}) + \dots + \sum(\text{answer 5}) + \sum(\text{answer 6})}{3.000}$$

(Basuki & Prawoto, 2016), which for all variables produces an average number of 5.14 which means High (see Figure 2), while each of the 10 variables produces numbers as shown in Table 6 with the highest value for variable A1, namely "The Ministry of Finance is a very dynamic place to work."

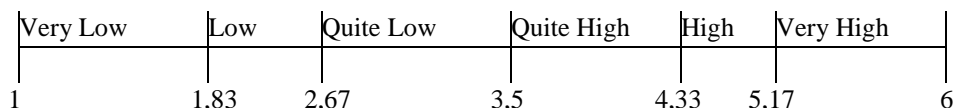


Figure 2. Continuum Line

Table 6. Recapitulation of Descriptive Analysis of Organizational Values Variables

No.	Instrument	Total Score	Mean	Category
1	A1	16174	5,39	Very High
2	A2	16036	5,35	Very High
3	A3	14467	4,82	High
4	A4	15358	5,12	High
5	A5	14555	4,85	High
6	A6	15830	5,28	Very High
7	A7	15867	5,29	Very High
8	A8	14914	4,97	High
9	A9	15860	5,29	Very High
10	A10	15254	5,08	High
Average		15431,50	5,14	High

For the Employee Engagement variable (B), which consists of 19 statement items and was answered by 3,000 respondents, an average value of 5.17 was obtained for the entire variable, which also means High (see Figure 2). Meanwhile, each of the 19 variables produces numbers as shown in Table 7, i.e., almost all are in the Very High category except for variable B3, namely employees praising the Ministry of Finance in front of their friends and B11, namely employees' works inspire them (High) and variable B9 that is, they like doing their works so they forget about other things as the variable with the lowest average value even though it is still in the Fairly High category. In the meantime, the highest average value is variable B18 of 5.50 in the form of fulfilling the responsibilities and duties stipulated in the Performance Contract.

The Employee Performance Variable (C) consists of 18 statement items and was also answered by all 3000 respondents. Using the same formula, the average value for all variables is 4.46, which is also in the High category (see Figure 2). For each of the 18 variables, the results obtained can be seen in Table 8, and almost all are in the High category except for variable C14, i.e., employees complaining about things that are not important at work (Quite High), and variables C15–C18 (Quite Low). with variable C18, namely talking to people from outside the organization about negative aspects of work as the variable with the lowest average value. The highest average value is variable C3 of 5.07, i.e., "I remember the results I must achieve in my work."

Individual Factor variables are grouped into two dimensions, namely the Willingness to be Open (D) dimension which consists of 4 question items and the Conservative dimension (E) which consists of 7 statement items. With each dimension answered by all 3000 respondents, using the formula above, an average value of 5.23 (Very High) was obtained for all variables D and 5.04 (High) for all variables E. For variable D, only variable D2 that has the High category (5.12), i.e., looking for new ways to do work in daily work; while the other three are in the Very High category with variable D1 (awareness of various people's responses to change) as the variable with the highest average value. For each of the 7 DE variables, see Table 9.

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**Table 7. Recapitulation of Descriptive Analysis of Organizational Values Variables**

No.	Instrument	Total Score	Mean	Category	No.	Instrument	Total Score	Mean	Category
1	B1	15940	5,31	Very High	11	B11	15207	5,07	High
2	B2	16188	5,40	Very High	12	B12	15697	5,23	Very High
3	B3	15461	5,15	High	13	B13	15963	5,32	Very High
4	B4	15738	5,25	Very High	14	B14	16122	5,37	Very High
5	B5	15966	5,32	Very High	15	B15	15791	5,26	Very High
6	B6	15850	5,28	Very High	16	B16	15908	5,30	Very High
7	B7	15825	5,28	Very High	17	B17	16069	5,36	Very High
8	B8	12738	4,25	Fairly High	18	B18	16498	5,50	Very High
9	B9	11955	3,99	Fairly High	19	B19	16421	5,47	Very High
10	B10	15612	5,20	Very High	Average		15523,63	5,17	Very High

**Table 8. Recapitulation of Descriptive Analysis of Employee Performance Variables**

No.	Instrument	Total Score	Mean	Category	No.	Instrument	Total Score	Mean	Category
1	C1	15104	5,03	High	10	C10	15083	5,03	High
2	C2	14866	4,96	High	11	C11	14554	4,85	High
3	C3	15205	<b>5,07</b>	High	12	C12	13887	4,63	High
4	C4	14896	4,97	High	13	C13	14082	4,69	High
5	C5	13917	4,64	High	14	C14	10677	3,56	Fairly High
6	C6	14882	4,96	High	15	C15	10070	3,36	Fairly Low
7	C7	14650	4,88	High	16	C16	10146	3,38	Fairly Low
8	C8	13788	4,60	High	17	C17	10313	3,44	Fairly Low
9	C9	15070	5,02	High	18	C18	9883	<b>3,29</b>	Fairly Low
Average							13392,94	4,46	High

**Table 9. Recapitulation of Descriptive Analysis of Individual Factor Variables (DE)**

No.	Instrument	Total Score	Mean	Category	No.	Instrument	Total Score	Mean	Category
1	D1	15998	5,33	Very High	5	E1	14887	4,96	High
2	D2	15349	5,12	High	6	E2	13691	4,56	High
3	D3	15825	5,28	Very High	7	E3	15082	5,03	High
4	D4	15532	5,18	Very High	Average E		14553,33	4,85	High
Average D		15676,00	5,23	Very High	Total Average		15114,67	5,04	High

### Analysis of Open Questions

Of the 3000 respondents, almost all said that MoF values had been internalized in their respective work units, although there were still 4 employees or 0.13% of respondents who stated that there had been no such internalization efforts in their work units. The Ministry of Finance has actually carried out various activities as an effort to internalize MoF values, such as the formation of Change Agents (Transformation Ambassadors) in each work unit who can serve as role models for other employees, training on material related to the implementation of the MoF values, both in class and e-learning, and many others as stated by respondents in open questions. From respondents' answers to open questions, respondents suggested many things such as the need for leadership role models, a merit-based transfer system from one unit to others, or increase salaries and performance allowances, the intensity of internalization must also be accompanied by competent sources, and the issue of home base or work locations near the house is not only a concern, but must be handled appropriately by MoF.

From the questions related to performance appraisal, only 2% of employees answered Adequate, the remaining 18% of employees answered Good and the majority answered they performed Very Well (80%). Some of the employees who answered simply stated their complaints, such as feeling that there was an assessment based on likes and dislikes so that it was less objective because there were employees who had received Adequate Assessments in their previous place and were the best employees with the second rank at the provincial level. The anxiety factor regarding employee performance appraisals also arises due to transfers



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from one unit to another. Some employees with good ratings felt that after being transferred, their scores dropped.

The results of filling out the questionnaire on another open question were that respondents stated that MoF Values had been internalized, both in the many forms of the MoF Values internalization activities, when they were carried out, and the intensity of the internalization. Some respondents answered once a week and others answered once a month. Other answers relate to the internalization time which takes place in the morning and the activities carried out in the form of sharing, socializing or refreshing. Group Discussion Forums are also a means for organizations to internalize values to employees. Apart from that, instilling organizational culture is also conveyed in every activity such as meetings, morning inspiration, in-house training, and so on. The leaders always conveys that employees should uphold the values of the Ministry of Finance and adhere to the Code of Ethics and Code of Conduct. The internalization process was also considered Good because it aims to increase the value of integrity, personal capacity, teamwork and honesty.

Apart from intensity, employees also want role models from their leaders. Leaders in the office are expected to set an example in their daily lives so that instilling values in employees can be more effective. Some respondents also suggested that in internalizing MoF values, such as using games to make it more exciting and enjoyable. However, conventional methods such as training and morning activities are still ok to implement. A number of respondents also wanted a monitoring and evaluation process so that reward and punishment systems could be carried out with the aim of making the internalizatoi of MoF values more effective. Furthermore, value instillation is also expected to be conducted by competent resource persons.

Respondents' descriptions of their stories about fellow colleagues at the Ministry of Finance were divided into two, namely short answers and argumentative answers. Respondents' short answers include, for example, enjoy, it is in line with their wishes, very enjoyable, just grateful, or enough. Meanwhile, in argumentative answers, some took the form of complaints and praise at the Ministry of Finance. Examples of answers that are in the nature of complaints include meeting a boss with an old leadership style, the works being carried out are not their hope or desire, the places to live are not at their home bases, there is no objective performance measure, and the transfer system does not yet implement a merit system. Apart from that, employees also feel that the challenges given are not up to date. Employees want new challenges.

The next expression, apart from correcting the MoF shortcomings with complaints, employees at the MoF also expressed their pride in working at the Ministry of Finance with words of praise, such as, feeling proud of the Ministry of Finance because the work they do has a big impact on society. Apart from that, the role of the Ministry of Finance is also very crucial in maintaining public trust in the government in the current era of democracy.

A number of employees feel grateful because working as employees at the Ministry of Finance is a blessing. This feeling of gratitude is reflected in the opinion that working at the MoF is part of worship. With the spirit of worship, employees are also motivated to perform. Working as a field of worship creates enthusiasm for work not only because of the profession, but also the mandate carried out by the employees. Gratitude can also be seen in the story that MoF today has a good work climate or is full of integrity. This is different from the impression that emerged in the past that MoF was a "wetland." The relationships created between fellow employees in the workplace also make employees feel working at MoF homey.

## Hypotheses Testing

As mentioned in the Research Methods section, hypothesis testing is carried out first by evaluating the outer model as a validity and reliability test, then testing the structural model (inner model). The results of the convergent validity test, the smallest factor loading value was 0.588 and the highest was 0.919. According to Hair Jr et al. (2019), a factor loading of  $\pm 0.50$  is considered significant. Thus all variables are considered valid. Another measure of convergent validity is average variance extracted (AVE), and from the respondent data, the smallest AVE value is 0.571 and the largest is 0.760, which is higher than 0.50 that is considered valid according to Hair Jr et al. (2019). As such, the AVE calculation strengthens the use of loading factors.

In testing discriminant validity, researchers compare the square root of AVE with the correlation between latent constructs (Ghozali & Latan, 2015). The results show that all square roots of AVEs are greater than the correlation between latent constructs, thus indicating that the latent construct has a good discriminant validity in the model. Meanwhile for the Conservative variable (E), the square root of AVE is the same as the correlation between latent constructs, so it is still considered to have good discriminant validity in the model (see right part of Table 10).

Meanwhile, reliability testing was carried out by calculating Cronbach's alpha. The result is that the lowest Cronbach's alpha is 0.789 which is greater than the lowest acceptable value of 0.60 or greater than 0.70 the generally agreed lower limit value of Cronbach's alpha (Hair Jr et al., 2019) thus indicating the entire construct latent has good reliability.

**Table 10. The Average of AVEs, R-Squares, Square Root of AVEs and Cross Loadings**

Latent	AVEs	R-Square	$\sqrt{\text{AVEs}}$	Cross Loadings
Organizational Values (A)	0,571		0,756	0,753
Employee Engagement (B)	0,625	0,230	0,791	0,786

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Employee Performance (C)	0,668	0,072	0,817	0,810
Individual Factors (D)	0,760	0,922	0,872	0,870
Conservative (E)	0,703	0,834	0,838	0,838
Average	0,665	0,515		

After carrying out a series of validity and reliability tests, the structural model (inner model) was tested. As mentioned in the Research Methods section, this is done by testing R-Square, F-Square, Q-Square Predictive Relevance, Goodness of Fit (GoF), and hypotheses testing using t-value and P-Value. Of the 44 variables processed, the results are as follow.

The R-Square for the Employee Engagement variable (B) is 0.230, which means that Organizational Values (A), Individual Factors (DE), and Organizational Values moderated by Individual Factors (A\*DE) only contribute an influence of 0.230 or 23.0%, which means it is in the weak category because the remaining 77.0% is the influence of other unobserved factors. Likewise, the R-Square for the Employee Performance variable (C) is 0.072, which means that Organizational Values (A) and Employee Engagement (B) only contribute an influence of 0.072 or 7.2% to Employee Performance (C) which also categorized as weak because the remaining 92.8% is the influence of other unobserved factors (see Table 10).

The results for F-Square also show that almost all of the influences are small except for the Organizational Values variable (A) which is in the medium category with a value of 0.249, while for the Individual Factor variable (DE), Organizational Values are moderated by Individual Factors (A\*DE) and the Organizational Values (A) and Employee Engagement (B) variables have a small influence in influencing Employee Performance (C), i.e., 0.020; 0.008; 0.026; and 0.016, respectively.

The Q-square value is obtained from the R<sup>2</sup> and the result is 0.285. Since the value is greater than 0, it means that the model has adequate predictive relevance value (Hair Jr et al., 2019).

The goodness of fit test was calculated by using the results depicted in Table 10. From the figures in Table 10, a GoF was calculated as follows:

$$\text{GoF} = \sqrt{\text{AVE} \times R^2} = \sqrt{0,665 \times 0,515} = 0,585.$$

From the results of the goodness of fit test, it can be concluded that the model has a sound goodness of fit because the closer the goodness of fit value is to 1, the more suitable it is for describing the sample in the research (Ginbreta & Desiana, dalam Noviaristanti, 2022).

The next step is to carry out hypothesis testing. For this reason, from the calculations, the results show that the t-value is significant, which states the magnitude of the significance value between the variables being tested depicted in the form of arrow as seen in Figure 1. The magnitude of the significance value between the variables being tested is presented in the form of the value contained in the arrow, that connect one variable with the target variable. Meanwhile, the t-value significance states the magnitude of the significance value between variables, while the p-value is used to validate the hypothesis. The results of these calculations for each hypothesis can be tabulated in Table 11.

**Table 11. Path Coefficient Value and t-Value**

Hypotheses	Influence Notation	Path Coefisient	δ or S	T-Statistics	P-Values	Conclusions
H <sub>1</sub>	A → B	0,442	0,022	19,737	0,000	H <sub>1</sub> Is Accepted
H <sub>2</sub>	B → C	0,138	0,021	6,556	0,000	H <sub>2</sub> Is Accepted
H <sub>3</sub>	A → C	0,175	0,021	8,398	0,000	H <sub>3</sub> Is Accepted
H <sub>4</sub>	A → B → C	0,061	0,010***	6,297	0,000	H <sub>4</sub> Is Accepted
H <sub>5</sub>	A*DE → B	0,072	0,025	2,904	0,004	H <sub>5</sub> Is Accepted
H <sub>6</sub>	A*DE → B → C	0,010	0,004***	2,713	0,007	H <sub>6</sub> Is Accepted

Table 11 shows that the H<sub>1</sub> path coefficient of 0.442 is positive, which means that an increase in Organizational Values will be followed by an increase in Employee Engagement. The t-statistic of 19.737 is greater than the t-table of 1.96, and the p-value is less than the 5% significance level (0.000 < 0.05) indicating that H<sub>1</sub> is accepted, which means Organizational Values have a significant effect on Employee Engagement. This is in line with the research by Amanda Savitri et al. (2023); Hasan et al. (2020); Pangestu & Wahjuadi (2019); Soeharso & Nurika (2020) which state that organizational culture (and the implementation of values organizational values) have a significant direct effect on employee engagement. For MoF employees, various internalization activities as described in the Analysis of Open Questions section have been deemed effective in strengthening the implementation

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of MoF values. With the implementation of MoF values, employees become increasingly attached to the organization and their work (Mandal, 2023). The results of this research indicate that it is important for organizations to ensure that all organizational values have been properly realized by employees. Even more, all employees are ensured to be able to make organizational values an inherent habit in their daily lives.

As can also be seen in Table 11, the H2 path coefficient of 0.138 is also positive, meaning that an increase in employee engagement will be followed by an increase in employee performance. The t-statistic is 6.556 which is greater than t-table of 1.96, and the p-value is less than the 5% significance level ( $0.000 < 0.05$ ) indicating that H<sub>1</sub> is accepted, which means Employee Engagement has a significant effect on Employee Performance. This is in line with research by Cesário & Chambel (2017); Hali (2019); Motyka (2018); Muliawan et al. (2018); Yongxing et al. (2017) which states that employees who increasingly have a strong attachment to their work and organization can achieve better performance. Employees who have a good relationship with the organization will be able to convey positive expressions and emotions such as happiness and work enthusiasm (Arnold Bakker, dalam (Burke & Cooper, 2009), not only for themselves, these employees will also spread enthusiasm to their co-workers, a multiplier effect that is very beneficial for organizational productivity.

From open questions related to this, according to respondents, what the organization needs to provide to employees in order to have an attachment to the organization cannot be separated from material and immaterial supports. Material support, for example, in the form of salary increases and performance allowances. Not a few employees responded that salary increases or performance allowances could improve their performance. The other material support is in the form of facilities and infrastructure, apart from of course placement at home base. The immaterial supports that employees expect are an example from superiors, encouragement, enthusiasm, appreciation, direction and rewards for what employees do.

The H3 path coefficient of 0.175 is also positive, meaning that an increase in Organizational Values will be followed by an increase in Employee Performance. The t-statistic is 8.398 which is also greater than the t-table of 1.96, and the p-value is less than the 5% significance level ( $0.000 < 0.05$ ) indicating that H<sub>3</sub> is accepted, which means Organizational Values have a significant effect on Employee Performance. This is in line with the findings of Chatman et al. (2014); Choi et al., (2010); Joseph & Kibera, (2019). The influence of organizational culture is considered capable of positively strengthening employee motivation at work. Therefore, it is important for organizations to continue to develop positive organizational values. In this way, the multiplier effect generated will also be higher for employee performance achievements. This is of course the main goal of an organization. By maximizing the performance of each employee, the accumulation will optimize organizational performance.

By increasing motivation, employees will feel connected to the goals and values of the organization which encourages them to work more effectively and efficiently. Employee job satisfaction is also increasing. Job satisfaction is closely related to the values believed by employees as individuals. A small gap between an employee's individual values and the organization's values can increase job satisfaction: employees who feel that their work is in line with the organization's values tend to be more satisfied and perform better.

Habituated or familiarised organizational values will also make employees have strong organizational commitment. Values that have become a habit of employees indicate that the employee has trusted and believed in the values and goals of the organization. This condition will make employees more committed to achieving mutual success. With strong commitment, employee retention, which indicate that employees feel connected to the organization, is also high. They tend to want to stay and work in the organization, which in the end with insignificant employee turnover will produce employees who are more experienced and trained, which will lead to improving the performance of employee themselves and the organization.

The H4 path coefficient of 0.061 is also positive, meaning that an increase in Organizational Values will be followed by an increase in Employee Performance through Employee Engagement. The t-statistic is 6.297 which is greater than the t-table of 1.96 and the p-value is less than the 5% significance level ( $0.000 < 0.05$ ) indicating that H<sub>4</sub> is accepted, which means that Organizational Values have a significant effect on Employee Performance through Employee Engagement. These results are in accordance with the findings of Hasan et al. (2020) dan Ababneh (2021) that employee engagement is the level of employee connection to work, co-workers, and the organization where the employee works in the form of an emotional bond.

Employee engagement acts as a mediation or link between organizational values and employee performance. The higher employee engagement, the stronger the influence of internalization of organizational culture on employee performance will be. Strong and clear organizational values help form stronger employee attachment to the organization. Employees who feel emotionally connected will be more motivated to perform well for the success of the organization. Employee engagement with the organization also includes a strong commitment to the goals and values of the organization. Employees who have high commitment tend to perform better to achieve common goals. The role and contribution of employees who feel more connected to their organization will be maximized. They understand and accept the values of the organization as an integral part of their role and contribution. Thus, an understanding of the relationship between organizational values, employee engagement, and employee performance can be used by organizations to design strategies that can strengthen organizational values, build strong employee engagement, and ultimately improve the performance of individual employees and the organization as a whole.

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The H5 path coefficient of 0.072 is also positive, meaning that an increase in Organizational Values moderated by Individual Factors will be followed by an increase in Employee Engagement. The t-statistic is 2.904 which is greater than the t-table of 1.96 and the p-value is less than the 5% significance level ( $0.004 < 0.05$ ) which indicates that H<sub>5</sub> is accepted, which means that Organizational Values moderated by Individual Factors have a significant effect on Employee Engagement. This research proves that individual factors in the form of willingness to face change and conservative nature influence the extent to which employees feel a strong attachment to the organization based on the values held by the organization. This strengthens the statement put forward by Ababneh (2021). The conclusions or research findings regarding the moderating factors of conservative and open individual values in the external environment were also confirmed by open questions. Several respondents admitted that they wanted to get new assignments or challenges because they were bored with routine tasks. Some employees also want to take leadership or innovation training.

Lastly, the H6 path coefficient is 0.010 which is also positive, meaning that an increase in Organizational Values moderated by Individual Factors will be followed by an increase in Employee Performance through Employee Engagement. The t-statistic is 2.713 which is greater than the t-table of 1.96 and the p-value is less than the 5% significance level ( $0.007 < 0.05$ ) indicating that H<sub>6</sub> is also accepted, which means that Organizational Values moderated by Individual Factors have a significant effect on Performance through Employee Engagement. The hypothesis testing of this research shows that organizational culture influences employee performance, mediated by employee engagement and moderated by individual factors for each employee. This also strengthens the concept of Stimuli-Organism-Response that also prove SOR Model can also be applied to government institutional environments, although perhaps it is still debatable what kind of government institution this model is applicable considering that the Ministry of Finance has more or less implemented various concepts that are common in the private sector such as balanced score-cards, performance contracts to the individual employee level, talent management, factory leaders, Corporate University, knowledge management, and so on and of course the values of the Ministry of Finance. Not all government institutions applied these practices. Strong and clear organizational values influence employee perceptions of the organization's values and goals. Positive perceptions of organizational values increase employee engagement with the organization. Strong employee engagement then influences employee performance positively through increased motivation, commitment and productivity.

Individual factors can moderate the relationship between organizational values, employee engagement, and employee performance. The individual factors examined in this research are willingness to change and conservative nature. What can organizations do to ensure that employees have strong attachments to their coworkers, work, and workplace? From the analysis of the answers to open questions, there are at least five things that the Ministry of Finance can do to increase employee engagement. The first is about employee work placement. Employees at the Ministry of Finance want work placements not far from their home base. Work location transfers or transfers that do not take into account residence are expected to be reviewed.

The second thing highlighted by employees is the issue of workload and work flexibility. Apart from location and the transfer process, employees also want more flexible work by working from anywhere. Apart from flexibility in work locations, employees also expect a more proportional workload. Several respondents complained that their time was wasted doing office tasks, while their personal and family lives were put aside. In other words, they expect work-life balance. Third is welfare. Ministry of Finance employees want the increase in performance allowances to be the same for all units within the Ministry of Finance. Apart from that, employees hope for clear promotions. The reward or appreciation system should be given more attention. They also hoped that the distribution of tasks will be fairer for all employees.

Fourth is the capacity building. Ministry of Finance employees need leadership training or simply innovation values in policy. Not a few employees feel bored with regular tasks which they often call boring. Meanwhile, the last or fifth is the existence of adequate facilities and infrastructure such as office facilities or gatehouse for employees who are far from their home base.

### CONCLUSIONS

Statistical testing using R-Square and F-Square shows that Organizational Values, Individual Factors, and Organizational Values are moderated by Individual Factors and Employee Engagement yet has a weak influence. However, by using Q-Square Predictive Relevance, the result shows that the model has adequate predictive relevance value. By using goodness of fit test, it is also known that the model has a large goodness of fit because the result is closer to 1, indicating it is appropriate in describing the sample in the research.

Exclusions from calculations using R-Square and F-Square, from hypothesis testing using PLS, the results show that all hypotheses testing were accepted, which shows that this research is in line with previous research that organizational values, employee engagement and individual factors have a significant influence on employee engagement and performance even though these previous studies were conducted in private organizations. Thus, this research also proves that the Stimuli-Organism-Response (SOR) model can also be applied to government institutions, namely the Ministry of Finance. However, readers could argue that the Ministry of Finance is of course able to prove the SOR model which is generally applied in non-governmental organizations since the Ministry of Finance has implemented various things that are done in non-governmental organizations in general, such as balanced

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score-cards, knowledge management, leaders factory, and so on.

In addition to that, the MANOVA method shows that almost all categories of respondents had significant differences. This means that, on average, both male and female employees, either DG Tax employees or other echelon I units employees, either employees who have worked for less than 10 years or more, and either Gen X or Gen Y on average showing differences in answers regarding MoF Values. Unfortunately, MANOVA cannot explain why there are differences between these categories of respondents. Only individual factors and conservative variables generally do not show differences except for the Gen X category which is different from the Gen Y category.

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