

## The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia

Chandra Rizky Anggraeny<sup>1)</sup>, Cicuh Ratnasih<sup>2)</sup>, Akhmad Sodikin<sup>3)</sup>

<sup>1)</sup> Student Master of Management Krisnadwipayana University Jakarta

<sup>2)</sup> Professor at Faculty of Economics Krisnadwipayana University Jakarta

<sup>3)</sup> Lecturer at Faculty of Economics Krisnadwipayana University Jakarta

Corresponding Author: Chandra Rizky Anggraeny

---

**Abstract:** This study aims to determine the effect of managerial coaching behavior and job satisfaction on the performance of office employees of DJP Regional Office of West Java II simultaneously, to know the effect of managerial coaching behavior on the performance of employees partially, to know the effect of job satisfaction on the performance of employees partially, the influence of organizational commitment to the performance of employees partially, know the effect of managerial coaching on employee performance through organizational commitment and know the effect of satisfaction on employee performance through organizational commitment. The research was conducted on office work unit of Regional Office of DJP West Java II. The sampling technique used a random sample method involving 54 people. Data analysis using path analysis.

The direct effect of managerial coaching on employee satisfaction is 0.412. The indirect effect of managerial coaching on employee performance through organizational commitment is  $0.327 \times 0.376 = 0.1229$ . The direct effect of employment pressure on employee satisfaction is 0.555. While the indirect influence of work pressure on employee performance through organizational commitment is  $0.147 \times 0.376 = 0.055$ . In this case, the direct influence is greater than the indirect effect so that it can be said that the organizational commitment variable is not an intervening variable.

**Keywords:** managerial coaching behavior, job satisfaction, organizational commitment, employee performance

---

Date of Submission: 05-05-2018

Date of acceptance: 23-05-2018

---

### I. Introduction

"Coaching" a word that has recently become a term we often hear in an organization environment, especially when associated with the needs of the organization in order to improve the capacity or performance of employees that will ultimately improve organizational performance as well. There are several coaching definitions provided by experts, coaching is a face-to-face process to influence behavior, where superiors and subordinates collaborate to achieve targets, improve work knowledge and job responsibilities, improve job satisfaction, stronger positive work relationships and opportunities to develop self and career (Allenbaugh, 1983). Briefly coaching can be defined as managerial and behavioral methods that promote awareness to engage individuals and teams to achieve goals. Coaching also strengthens, enhances and encourages teams to create a suitable state to achieve goals. In this context it can be said that coaching the development of a model that makes the individual or employee discover his strengths and weaknesses, questioning himself and his situation and helping him recognize him.

Theoretically, coaching is the bossing process done by the boss / senior to train and give orientation to his subordinates about the reality in the workplace and help overcome obstacles in achieving optimal work performance. This activity is very appropriate given to new people, people who face new jobs, people who are facing problems of work performance or people who want job coaching. The goal is to strengthen and add to the performance that has been successful or improve the performance of the problem (Endang, 2007).

From the above formulation, it can be concluded that coaching is essentially an activity undertaken by the leaders to train their subordinates to achieve optimum performance and overcome the problems faced and how to exploit the opportunities that exist. Coaching is a means to optimize predetermined goals by exploiting opportunities and eliminating barriers that may interfere with performance achievement. Through coaching, a coach can increase coach confidence, both in organizational life and in personal life so as to contribute greatly to the achievement of its organizational performance. Coaching becomes an important tool in the process of

*The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia*

personality development and professionalism of a person so that a leader (boss) is expected to be a good coach to subordinates.

Job satisfaction, organizational commitment, and employee performance at Directorate General of Taxation especially on work unit of Regional Office of West Java DJP II need to be improved. To improve it one of them is through coaching. With the coaching is expected employee employees can improve work knowledge and job responsibilities, improve job satisfaction, stronger positive work relationships and opportunities to develop themselves and career, so as to improve employee performance. Performance of employees will ultimately improve the performance of the organization as well overall.

## II. Literature Review

### Managerial Coaching

In an ever-changing and evolving world, coaching has become an important phenomenon not only for managers and employees but also for organizations and has become an important strategy in organizational development and change processes. Managerial coaching is mentioned as a formal development process, with a learning example method, between a professional coach with a client-level management to improve managerial and leadership abilities of the client. In managerial coaching, often acting as a coach is a manager or boss who plays a coaching role against his subordinates in everyday interactions that primarily focus on achieving job targets (Fillery-Travis and Lane, 2006).

According to Bresser and Wilson in Kaswan (2012: 8), coaching is the key to opening one's potential to maximize performance, helping someone to learn rather than teach it. The essence of coaching is to empower people by facilitating self-learning, personal growth, and performance improvement. There are several notions of coaching found by scholars and/or practitioners, such as O'Connor and Lages in Kaswan (2012: 12) by quoting the experts, put forward the notion of coaching is as follows: Coaching is a cognitive, emotional and behavioral change that facilitates the achievement of goals and the improvement of one's performance or personal life (Douglas and McCauley).

- a. Coaching is a cognitive, emotional and behavioral change that facilitates the achievement of goals and the improvement of one's performance or personal life (Douglas and McCauley).
- b. Coaching is the art of facilitating the performance, learning, and development of others (Downey).
- c. Coaching is to equip people with the tools, knowledge, and opportunities they need to develop themselves and to be more effective (Peterson and Hicks).
- d. Coaching is to help a person in the way he wants and toward the direction he wants to achieve. Coaching supports a person at every level to be what they want and be the best they can afford (Whitworth, et al).
- e. Coaching is a means to establish good relationships. Good relationships are one of the keys to success in the workplace. Employees can be more creative and more efficient in making decisions to solve problems and find a way out. In addition, among employees, there is extraordinary loyalty and strong work ethic (Maxwell).
- f. According to Goldsmith in Kaswan (2012: 5), states that in the global competition, increasing pressure and continuous communication most professionals work harder than the work they have done during their lifetime. Many of them live in a painful place called "the new century's professional hell". Those who work 60-80 hours a week, but do not enjoy their work and are psychologically unrelated to what they do.
- g. Stress at work can be prevented or reduced through coaching and mentoring. Through the coaching process, employees can share the problems it faces. When an employee is under stress, they all need help from others. When work is difficult, employees need to seek support and feedback from others, either from the leadership or the coach, whom they can trust and respect. In addition, when stress is affecting a person, other effects are decreased productivity and increased the level of absenteeism of employees. Therefore coaching is done to prevent bad things happen (Rampersad in Kaswan 2012: 7).

### Job Satisfaction

Job satisfaction is individual. Each individual has a different level of satisfaction, as defined by Kreitner & Kinicki (2005), that job satisfaction as an effectiveness or emotional response to various aspects of work. This definition implies that job satisfaction is not a single concept, otherwise, one can be relatively satisfied with an aspect of his job and is dissatisfied with one or several other aspects.

Blum (As'ad, 2000) says that job satisfaction is a common attitude that is the result of some special attitudes to job factors, individual characteristics, and outside group relationships. Handoko (2003) says that job satisfaction as an emotional response shows a pleasant feeling associated with the employee's view of his work.

Tiffin argued that job satisfaction relates to the attitude of the employee to the work itself, the work situation, cooperation between the leadership and fellow leaders and fellow employees. Locke and Luthans argue that job satisfaction is the feeling of a worker or employee associated with his work, which is happy or unhappy, as a result of the individual's assessment of his work.

## *The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia*

Herzberg in his theory of Two Factors Theory says that job satisfaction and job dissatisfaction are two different things and the satisfaction and dissatisfaction with the job is not a continuous variable. Based on his research, Herzberg divides the situation that affects a person's attitude towards his work into two groups: group satisfiers and group dissatisfiers. Group satisfiers or motivators are factors or situations that proved as a source of job satisfaction consisting of achievement, recognition, work itself, responsibility, and advancement.

Herzberg says that the presence of these factors can lead to satisfaction, but the absence of these factors does not necessarily lead to dissatisfaction. While group dissatisfiers are factors that proved to be a source of dissatisfaction consisting of company policy and administration, supervision technical, salary, interpersonal relations, working conditions, job security, and status. Improvement to this condition or situation will reduce or eliminate dissatisfaction, but will not cause satisfaction because it is not the source of job satisfaction.

Factors that affect job satisfaction will be known by looking at some things that can cause and encourage job satisfaction that is:

- a. The psychological factor is a factor associated with psychiatric employees that include interest, peace in work, attitudes toward work, talents, and skills.
- b. The social factor is a factor associated with social interaction both fellow employees with superiors and employees of different types of work.
- c. Physical factors are factors related to the physical condition of a work environment and physical condition of the employee, covering the type of work, time and rest arrangement, work equipment, room condition, temperature, lighting, air exchange, employee health condition, age and so on.
- d. Financial Factor is a factor associated with the security and welfare of employees that include the system and the amount of salary, social security, various benefits, facilities provided, promotion and so forth.

### **Organizational Commitment**

Organizational commitment according to Meyer et al, in Yustina (2006) is the degree to which a person's involvement in his organization and the strength of his identification of a particular organization.

Therefore, organizational commitment is characterized by three things: (1) A strong belief in organization and acceptance of organizational goals and values (2) A strong desire to maintain strong relationships with the organization and (3) Readiness and willingness to surrendering to the interests of the organization.

While Robbins (1998) argued that the commitment of employees to the organization is one attitude that reflects the feelings of likes or dislikes an employee to the organization where he worked. Organizational commitment shows a power from within a person in identifying its involvement in an organization.

Organizational commitment is viewed by Fink as a value orientation towards organizations that show individuals highly thinking and prioritizing work and organization. Individuals will try to provide all the effort it has in order to help the organization achieve its goals. Fink also defines organizational commitment as an attitude that arises from a process called identification that occurs when a person has experience with something, someone, or some idea as a form of an extension of himself (in Sutanto, 1999).

Organizational commitment is also defined by Allen and Mayer as a form of employee affection for the workplace. George and Jones say that workers who are committed to the organization are happy to be members of the organization, believe in the organization and have good feelings about the organization, and are willing to defend the organization, and want to do something good for the organization (in Sutanto, 1999). According to Colquitt, LePine, and Wesson (2009), organizational commitment affects employees' desire to remain an organization member or leave the organization to pursue other jobs. Organizational commitment is defined as the relative strength of the individual in identifying his or her involvement into the organizational part, characterized by the acceptance of organizational values and goals, the willingness to strive for the organization and the desire to maintain membership in the organization. (Robbins and Judges, 2011).

Organizational commitment is a process in the individual to identify itself with organizational values, rules, and goals that are not merely passive loyalty to the organization, so that commitment implies active employee and organizational relationships.

### **Employee Performance**

Understanding performance according to Siswanto (2002: 235) states that the performance is the work of quality and quantity achieved by a person in carrying out tasks and jobs given to him.

Rivai (2004: 309) said that the performance is a real behavior that displayed every person as work performance generated by employees in accordance with its role in the company. The result of work or activity of an employee in quality and quantity in an organization to achieve the purpose of carrying out the task and work given to him.

*The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia*  
**Employee Performance Measurement**

According to Dharma (2003: 355) quoted from saying almost all ways of measuring performance consider Things as follows:

1. Quantity, ie the amount to be completed or achieved.
2. Quality, namely the quality that must be produced (whether or not). The qualitative measurements of the output reflect the measurement or the level of satisfaction that is how well the settlement is
3. Timeliness, ie whether or not the planned time.

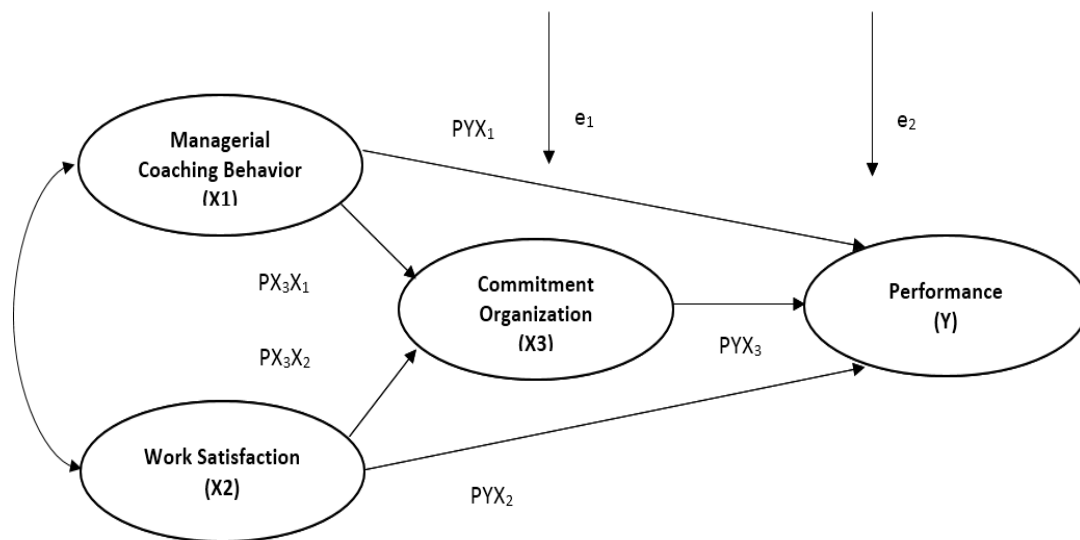
Meanwhile, according to Mathis (2002: 78) which became an indicator in measuring the performance or achievement of employees are as follows:

- a. The quantity of work, ie the volume of work produced under normal conditions.
- b. Quality of work, which can be neatness accuracy and linkage results with not ignore the volume of work.
- c. Utilization of time, ie the use of working periods adjusted to the discretion of the company or government agency.
- d. Cooperation, namely the ability to handle relationships with others in the work.

**III. Research Methods**

**Research Design**

This research uses Explanatory analysis approach. This means that each variable presented in the hypothesis will be observed through testing the causal relationship of independent variables to the dependent variable. Relationships between variables can be described in the form of path analysis diagram (path analysis) as follows:



**Figure 1. Overall Path Analysis**

**Research Objects**

The research was conducted on Unit Work of Regional Office of Directorate General of Taxation West Java II.

**Population, Sample, and Period of Research**

The population is a generalization region consisting of objects/subjects that have a certain quantity and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2005). The sample is the pull of a portion of the population to represent the entire population, (Surakhmad, 1990). The sample used in this research is Unit Work Regional Office of West Java DJP II. The research population is 117 people and the sample of 54 employees. The sampling technique is a random sampling.

**Data Collection Technique**

To obtain a concrete and objective data must be held research on the problems studied, while the steps that researchers traveled in data collection is with primary data. Primary data is data obtained directly from the object of research, In this case, the primary data obtained from the field research data collection methods conducted by using the questionnaire.

**Data Quality Test**

Questionnaires to be used in research, to produce a valid and reliable instrument first tested with validity and reliability test instrument. According to Sugiyono (2007: 219) "Validity is a condition that describes the level of the instrument concerned can measure what should be measured". While reliability is a value that shows the consistency of a measuring device in measuring the same symptoms (Riduwan, 2003: 86). By using a valid and reliable instrument, it is expected that the results will be valid and reliable.

**1. Test Data Validity**

Testing the validity of the instrument using the item analysis, which is to calculate the score of each item with the total score which is the number of each scored item. The correlation coefficient used is Product Moment correlation coefficient.

**2. Test Data Reliability**

Looking for instrument reliability whose score is not 0-1, but it is a range between several values, eg 0-10 or 0-100 or scales of 1-3, 1-5, or 1-7, and so on can use alpha coefficients ( $\alpha$ ) from Cronbach.

**IV. Result and Discussion**

**a. Test Validity**

The test used to test the validity of each study variable, where all the variables contain 40 statements that are answered by 40 respondents. The criteria used in determining the validity of the statements used in this study are as follows: trust level = 95 percent (probability or  $\alpha = 5\%$ ), degrees of freedom (df) =  $n - 2 = 40 - 2 = 38$ , obtained r table = 0,320. If r count is greater than r table and the value of r is positive, then the statement item is said to be valid (Ghozali, 2005: 17). Based on the analysis that has been done, then the validity test results are all declared valid.

**b. Test Reliability**

Test reliability to know the extent to which the measurement results are reliable and consistent. In the table, the following test results note that all variables have alpha above 0.6 which means that all variables in this study reliable.

**Table 1. Reliability Test Results Instrument Variable Research**

Variables	Cronbach Alpha ( $\alpha$ )	Information
Managerial Coaching(X1)	0.683	Reliable
Job Satisfaction(X2)	0.824	Reliable
Commitment Organization(X3)	0.679	Reliable
Employee Performance (Y)	0.623	Reliable

Source: Primary Data, processed in 2017

Based on the above Cronbach alpha reliability figures can be seen that all existing statements form a reliable measure of the variable Managerial Coaching, Job Satisfaction, Commitment Organization, and Employee Performance form a reliable measure of each dimension.

**V. Discussion**

**The Influence of Managerial Coaching and Job Satisfaction of Employee Performance**

Linear analysis model can be seen based on a calculation by using SPSS program as follows.

**Table 2. Results of the first equation analysis**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,546	2,507		5,801	,000
	Managerial_ Coaching	,237	,092	,292	2,584	,013
	Job_ Satisfaction	,260	,061	,482	4,258	,000
a. Dependent Variable: Employee Performance						

Based on Table 2, the simultaneous structural equations can be described as follows

*The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia*

$$Y = 0.292X_1 + 0.482X_2$$

The value of F arithmetic can be obtained from the following table

**Table 3. Value F Calculate simultaneous equations**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	302,990	2	151,495	16,152	,000 <sup>b</sup>
	Residual	478,343	51	9,379		
	Total	781,333	53			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), Managerial_Coaching, Job_Satisfaction						

Based on Table 3 note that the value of F arithmetic of 16.152 and significance of 0.05. This value is less than 0.05. This means the variable Managerial Coaching and Job Satisfaction affect the performance of employees simultaneously. The magnitude of the influence of independent variables on the dependent variable can be seen from the r quadratic value as follows.

**Table 4. The r-value of a squared first regression model**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate	Durbin-Watson
1	,623 <sup>a</sup>	,388	,364	3.06256	1,297
a. Predictors: (Constant), Managerial_Coaching, Job_Satisfaction					
b. Dependent Variable: Employee Performance					

Based on Table 4 it is known that r square value of 38.8% means the variable Managerial Coaching and Job Satisfaction affect Employee Performance 38.8% while the rest is influenced by other variables that are not included into the equation model.

**Analysis of the Influence of Managerial Coaching Against Parents Employee**

The result of analysis of the effect of managerial coaching on the Performance of Employees partially can be seen in the following table.

**Table 5. Results of second regression equation analysis**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,212	2,600		7,388	,000
	Managerial_Coaching	,335	,103	,412	3,265	,002
a. Dependent Variable: Employee Performance						

The structural equation of the above data can be seen as follows

$$Y = 0.412X_1$$

Based on Table 5, the above analysis results note that the coefficient of managerial coaching is 0.412. The value of t is 3,265. Value significance of 0.00. This value of significance is smaller than 0.05. This means that managerial variables affect the performance of employees partially. The amount of influence of managerial coaching on the performance can be seen in the following table.

**Table 6. The r-value of a square is the second equation**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	,412 <sup>a</sup>	,170	,154	3.53125
a. Predictors: (Constant), Managerial_Coaching				

Based on Table 6 it can be seen r square value of 0.170. This means the effect of managerial variables on the satisfaction of employee satisfaction is 17.0% and the rest is influenced by other variables not included in the equation model.

*The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia*  
**Analysis of The Effect of Job Satisfaction On Partial Employee Performance**

The result of job satisfaction analysis on employee performance partially can be seen in the following table.

**Table7.Results of the analysis of the third regression equation**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	19,386	1.755		11,044	,000
	Job_ Satisfaction	,299	,062	,555	4,807	,000

a. Dependent Variable: Employee Performance

The structural equation of the above data can be seen as follows

$$Y = 0.555X_2$$

Based on Table 7, the results of the above analysis note that the coefficient of job satisfaction of 0.555. The value of t is 4.807. Value significance of 0.00. This value of significance is smaller than 0.05. This means that the variable of job satisfaction affects the performance of employees partially. The amount of influence Job satisfaction on employee performance can be seen in the following table.

**Table8.The r-value of squared the third equation**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	,555 <sup>a</sup>	,308	,294	3.22538

a. Predictors: (Constant), Job\_ Satisfaction

Based on Table 8 it can be seen r square value of 0.308. This means that the effect of job satisfaction variable on employee performance is 30.8% and the rest is influenced by other variables that are not included in the equation model.

**Influence Analysis of Organizational Commitment To Performance Of Employees Partially**

The result of analysis of the influence of organizational commitment to employee performance partially can be seen in the following table.

**Table9. A result of analysis of regression equation fourth**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	21.294	2,195		9,703	,000
	Organizational_ Commitment	,276	,094	,376	2,927	,005

a. Dependent Variable: Employee Performance

The structural equation of the above data can be seen as follows

$$Y = 0.376X_3$$

Based on Table 9 the above analysis results show that the coefficient of organizational commitment is 0.376. The value of t is 2,927. Value significance of 0.00. This value of significance is smaller than 0.05. This means that the variable of organizational commitment affects the performance of employees partially. The amount of influence of organizational commitment to employee performance can be seen in the following table.

**Table 10. The value of r squared the fourth equation**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	,376 <sup>a</sup>	,141	,125	3.59175

a. Predictors: (Constant), Organizational\_ Commitment

Based on Table10, it can be seen r squared value of 0.141. This means the influence of organizational commitment variable to employee satisfaction of 14.1% and the rest influenced by other variables that are not included in equation model.

*The Effect of Managerial Coaching Behavior and Job Satisfaction of Employee Performance through Organizational Commitment at The Office of Work Unit Regional Office DJP II West Java Indonesia*  
**Analysis of the Effect of Managerial Coaching on Employee Performance through Organizational Commitment Variables**

The coefficient of influence Managerial coaching on employee performance can be seen in the following table

**Table 11. Influence Managerial coaching towards organizational commitment**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.660	3.672		3.720	,000
	Managerial_ Coaching	,362	,145	,327	2.496	,016

a. Dependent Variable: Organizational\_ Commitment

Based on Table 11 it can be seen that the effect of managerial coaching on employee performance is 0,412. The effect of managerial coaching on employee performance through organizational commitment is  $0.327 \times 0.376 = 0.1229$ . In this case, the direct influence is greater than the indirect effect so that it can be said that the organizational commitment variable is not an intervening variable.

**Influence Analysis of Job Satisfaction on Employee Performance through Organizational Commitment Variables**

The value of the coefficient of organizational commitment to job satisfaction can be seen in the following table

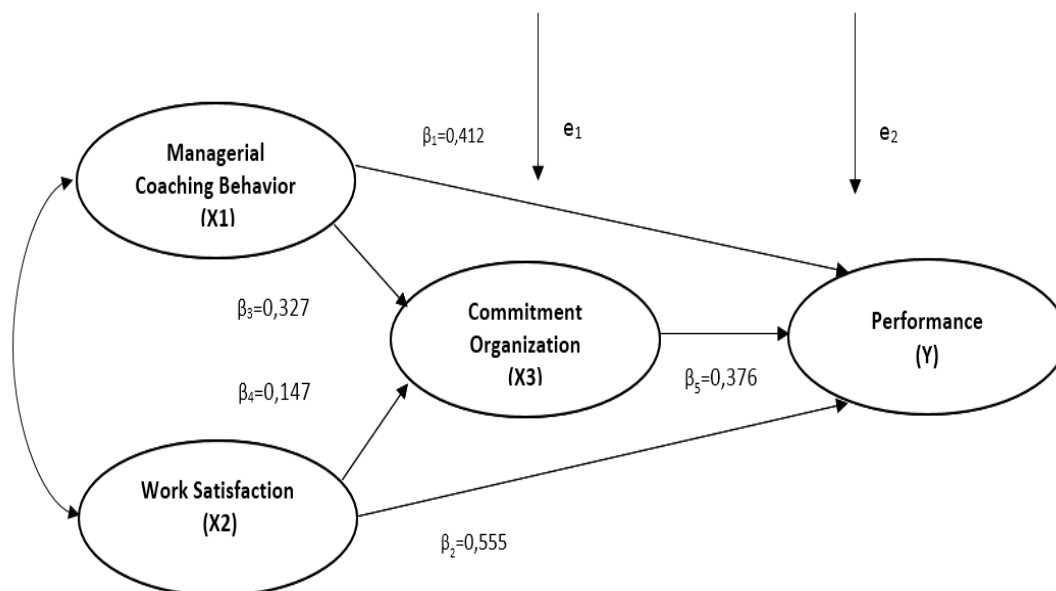
**Table 12. Value of coefficient of influence Job satisfaction on organizational commitment**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,723	2,841		6,943	,000
	Job_ Satisfaction	,108	,101	,147	1.070	,290

a. Dependent Variable: Organizational\_ Commitment

Based on table 12 it can be seen that the direct effect of job satisfaction on employee performance is 0,555. While the influence of job satisfaction on the performance of employees through organizational commitment is  $0.147 \times 0.376 = 0.055$ . In this case, the direct influence is greater than the indirect effect so that it can be said that the organizational commitment variable is not an intervening variable.

Path analysis of direct and indirect effects can be described as follows:



**Figure 2. Overall Path Analysis**



## VI. Conclusions and Suggestion

### Conclusion

The variable of managerial coaching and job satisfaction have an effect on employee performance simultaneously. F value counted 16,152 and significance equal to 0,05. This value is less than 0.05. The r squared value of 38.8% means the variable Managerial coaching and Job Satisfaction affect the employee performance 38.8% while the rest is influenced by other variables that are not included in the equation model.

Managerial coaching variable has an effect on employee performance partially. The value of t is 3,265. Value significance of 0.00. This value of significance is smaller than 0.05. The value of r squared is 0.170. This means the effect of managerial variables on the satisfaction of employee satisfaction is 17.0% and the rest is influenced by other variables not included in the equation model.

Job satisfaction variable affects the performance of employees partially. The value of t is 4.807. Value significance of 0.00. This value of significance is smaller than 0.05. The value of r squared is 0.308. This means that the effect of job satisfaction variable on employee performance is 30.8% and the rest is influenced by other variables that are not included in the equation model.

Organizational commitment variable affects the performance of employees partially. The value of t is 2,927. Value significance of 0.00. This value of significance is smaller than 0.05. The value of r squared is 0.141. This means the influence of organizational commitment variable to employee satisfaction of 14.1% and the rest influenced by other variables that are not included in equation model.

The effect of managerial coaching on employee satisfaction is 0.412. The effect of managerial coaching on employee performance through organizational commitment is  $0.327 \times 0.376 = 0.1229$ . In this case, the direct influence is greater than the indirect effect so that it can be said that the organizational commitment variable is not an intervening variable.

The direct effect of job satisfaction on employee performance is 0,555. While the influence of job satisfaction on the performance of employees through organizational commitment is  $0.147 \times 0.376 = 0.055$ . In this case, the direct influence is greater than the indirect effect so that it can be said that the organizational commitment variable is not an intervening variable.

## VII. Suggestion

Managerial coaching behaviors that are responsible for improving managerial and leadership skills need to be improved as they are essential for improving employee skills. Use of analogies, broaden perspectives, feedback, work effectiveness and provide questions that can develop employee skills. Job satisfaction can also be increased by meeting the needs of employees. Employees need adequate salaries, relationships or communication and career clarity to be passed Organizational commitment also needs to be considered in improving employee performance. Organizational commitment can be enhanced through enhanced effective commitments such as having a sense of pride in the organization, a commitment to stay in the organization and a normative commitment such as awareness to defend the organization.

## References

- [1]. Agus., Dharma. 2003. Manajemen Supervisi: Petunjuk Praktis Bagi Para Supervisor. Edisi i Revisi. Cetakan kelima. Jakarta: RajaGrafindo Persada.
- [2]. Allenbaugh. G.E.1983. Coaching: A management tool for more effective work performance. Management Review, 72, 21-26.
- [3]. As'ad. 2000. Seri Ilmu Sumber Daya Manusia Psikologi Industri, Edisi. Keempat. Yogyakarta: Liberty.
- [4]. Astrid S Susanto.1999.Komunikasi dalam Teori dan Praktek.Jakarta: Bina Cipta.
- [5]. Bangun, Wilson. 2012 Manajemen Sumber Daya Manusia, Jakarta: Erlangga.
- [6]. Bejo Siswanto. 2002, Manajemen Tenaga Kerja Indonesia Pendekatan Administratif dan Operasional. Jakarta : PT Bumi Aksara.
- [7]. Colquitt, Jason A., Jeffery A. LePine, and Michael J. Wesson. Organizational. Behavior. New York: McGraw-Hill, 2011.
- [8]. Endang Rini Sukamti. (2007). Diktat Perkembangan Motorik. Yogyakarta: FIK. UNY.
- [9]. Ghozali, Imam. 2005. Aplikasi Analisis Multivariate dengan SPSS. Semarang: Badan Penerbit UNDIP.
- [10]. Kaswan. 2012. Manajemen Sumber Daya Manusia untuk Keunggulan Bersaing. Organisasi. Graha Ilmu, Yogyakarta.
- [11]. Kreitner, Robert and Angelo Kinicki. 2005. Perilaku Organisasi (Organizational. Behavior). Jakarta: Salemba Empat.
- [12]. Mathis Robert, Jackson John. 2002. Manajemen Sumber Daya Manusia. Jakarta : Salemba empat.
- [13]. Robbins SP, dan Judge. 2011. Perilaku Organisasi, Salemba Empat, Jakarta
- [14]. Robbins, P.Stephen, 1998, Organizational Behavior, 8<sup>th</sup> Edition, Prentice Hall, International.Inc., New Jersey.
- [15]. Soedjono. 2005. Pengaruh budaya organisasi terhadap kinerja organisasi dan kepuasan kerja karyawan pada terminal penumpang umum di Surabaya. Jurnal Manajemen dan Kewirausahaan, Vol. 7, No. 1, Maret 2005, 23-47.
- [16]. Sugiyono. 2007. Metode Penelitian Administrasi , Edisi - 2, Alfabeta, Bandung
- [17]. Sugiyono., 2005. Metode Penelitian Bisnis, Cetakan Ke-6, CV. Alfabeta. Bandung.
- [18]. Sugiyono., 2007. Metode Penelitian Kuantitatif, Kualitatif dan R&D. Alfabeta. Bandung.
- [19]. Veithzal, Rivai. 2005. Manajemen Sumber Daya Manusia. Jakarta : Raja Grafindo Persada.
- [20]. Winardi, J. 2003.T.eori Organisasi dan Pengorganisasian. Jakarta: PT. Raja Grafindo Persada.
- [21]. Winarno, Surakhmad. 2000. Pengantar Penelitian Ilmiah Dasar Metoda Teknik. Bandung : Tarsito.
- [22]. Yustina. (2006). Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajer Dengan Komitme Organisasi dan Motivasi Sebagai Variabel Moderating (Studi Empiris Pada Kantor Cabang Perbankan di Kota Bengkulu). Skripsi, S1 Akuntansi UNIB.