

Initiative Attitude Moderated by Achievement Motivation and Corrective Attitude towards Employee Performance at the Customs Supervision and Service Office Type Madya Customs B Samarinda

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ABSTRACT

This study aims to analyze the influence of initiative attitudes on the performance of employees with achievement motivation and corrective attitude as moderation variables at the Customs and Excise Supervision and Service Office of Intermediate Type B Customs B. Samarinda. The approach used is quantitative using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method. The sampling technique used was saturated sampling, with a total of 68 employees. The results of the study show that the attitude of initiative has a positive and significant effect on employee performance. However, achievement motivation is not able to significantly moderate the relationship between attitude of initiative and employee performance. Similarly, corrective attitudes also do not significantly moderate the relationship between initiative attitudes and employee performance. These findings show that performance improvement is more directly dependent on strengthening the attitude of initiative than on the effect of interaction with the moderation variable. The implications of these results lead to the need to strengthen the work system that encourages direct initiative in the daily tasks of Samarinda Customs employees.

INTRODUCTION

Employee performance is a critical determinant of organizational effectiveness, particularly in public institutions that provide essential services. In the context of the Customs and Excise Supervision and Service Office Type Madya Pabean B Samarinda, performance depends not only on technical competence but also on employees' behavioral attributes, such as initiative and corrective attitudes. Initiative reflects an employee's ability to act proactively, identify opportunities, and contribute constructively without waiting for instructions. Corrective attitude, on the other hand, represents the willingness to identify errors and implement improvements to enhance work effectiveness. Both attributes play an essential role in ensuring efficiency, discipline, and accountability in organizational processes.

Despite various organizational programs to strengthen work culture, disciplinary violations remain a persistent challenge. Data from the Directorate General of Customs and Excise between 2014 and 2023 indicate recurring cases of misconduct, particularly among employees in lower and middle ranks. Such violations highlight the insufficient development of proactive initiative and corrective awareness. Employees with higher initiative are more likely to prevent errors and contribute to productivity, while those with corrective attitudes ensure continuous learning and improvement.

In addition to these behavioral factors, achievement motivation is often regarded as a key driver of employee performance. Employees with strong achievement motivation tend to set higher standards, persevere in overcoming obstacles, and continuously improve their performance outcomes. Achievement motivation is also assumed to strengthen the relationship between initiative and employee performance, as motivated employees are more likely to transform proactive behaviors into tangible results.

Previous studies, however, provide mixed evidence. Some report a significant positive influence of initiative on employee performance (Yasmeardi et al., 2019; Hasan & Chowdhury, 2023), while others find no significant effect (Syahidin et al., 2021). Similar inconsistencies exist regarding the moderating role of achievement motivation and corrective attitudes. These gaps suggest that the interaction between initiative, corrective behavior, and motivation may vary depending on organizational context, culture, and employee characteristics.

Against this background, the present study investigates the effect of initiative attitude on employee performance, while examining the moderating roles of achievement motivation and corrective attitude. By focusing on employees at the Customs and Excise Office Type Madya Pabean B Samarinda, this research contributes to the human resource management literature by clarifying how behavioral factors and motivational dynamics interact to influence public sector performance.

LITERATURE REVIEW

Initiative Attitude

Initiative is a critical behavioral attribute that reflects an employee's ability to act proactively, identify opportunities, and take constructive steps without waiting for instructions. Employees with high initiative are often more adaptable,

creative, and independent, thereby contributing positively to organizational performance (Sihombing & Batoebara, 2019). Barrick et al. (2013) conceptualize initiative as an adaptive process consisting of opportunity recognition, evaluation, and action. Similarly, Wang et al. (2021) emphasize its creative dimension through inspiration, elaboration, and evaluation. Employees who demonstrate initiative not only complete routine tasks but also actively seek solutions to organizational challenges, enhancing efficiency and effectiveness.

Corrective Attitude

Corrective attitude refers to employees' willingness and ability to recognize errors, accept feedback, and make improvements to avoid future mistakes. It is both proactive—preventing potential errors—and reactive—responding to existing problems (Albarracin & Shavitt, 2018). Barrick et al. (2013) highlight that corrective behavior is often shaped by employees' perceptions of fairness, while Berson et al. (2016) link it to goal-oriented expectations. Employees with strong corrective attitudes contribute to a culture of continuous improvement, organizational learning, and long-term adaptability (Naway, 2018; Khalil et al., 2022).

Achievement Motivation

Achievement motivation, rooted in McClelland's theory of needs, is the internal drive to accomplish challenging tasks and pursue excellence (McClelland, 2016). Employees with high achievement motivation tend to set ambitious goals, persist in overcoming obstacles, and strive for higher performance outcomes. Maslow's hierarchy of needs (2018) further underscores achievement as a higher-level motivation, associated with self-actualization and personal growth. In organizational settings, achievement motivation often moderates the impact of initiative on performance by providing psychological reinforcement that sustains proactive behavior (Meinawati, 2007).

Employee Performance

Employee performance is broadly defined as the extent to which employees achieve organizational goals effectively and efficiently (Robbins & Judge, 2022). It encompasses dimensions such as quality of work, productivity, timeliness, and overall effectiveness (Mathis & Jackson, 2017). Performance is not limited to task completion but also includes contributions to innovation, collaboration, and organizational development (Dessler, 2020). Bohlander & Snell (2017) argue that performance management should be seen as a comprehensive system that fosters employee engagement and aligns individual contributions with organizational objectives.

Previous Studies

Empirical findings on the relationship between initiative, motivation, corrective attitude, and performance show mixed results. Yasmeari et al. (2019) and Hasan & Chowdhury (2023) found that initiative significantly improves employee performance. Plutzer (2021) further demonstrated that initiative and

motivation jointly enhance performance outcomes. However, other studies, such as Syahidin et al. (2021), found no significant relationship between initiative and performance, indicating possible contextual or methodological differences. Regarding corrective attitude, Alfetah et al. (2018) and Astuti & Amalia (2021) confirmed its positive influence on performance, while Napitupulu (2019) emphasized the significant role of achievement motivation. These inconsistencies suggest that the relationship among these variables remains complex and context-dependent, warranting further investigation in public sector organizations.

METHODOLOGY

Research Design

This study employs an explanatory quantitative research design to examine the effect of initiative attitude on employee performance, with achievement motivation and corrective attitude as moderating variables. Structural Equation Modeling with Partial Least Squares (SEM-PLS) was chosen as the analytical tool due to its suitability for testing complex relationships among latent variables.

Population and Sample

The population of this research consisted of all employees at the Customs and Excise Supervision and Service Office Type Madya Pabean B Samarinda, totaling 69 individuals. Given the relatively small population size, a saturated sampling technique (census) was applied, in which all employees were included as respondents. A total of 68 completed responses were collected and analyzed.

Data Collection

Primary data were obtained through structured questionnaires distributed electronically via Google Forms. The questionnaire items were developed based on established theoretical indicators and measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Secondary data were also utilized, including employee records such as demographic characteristics and disciplinary history, to support the analysis.

Variables and Measurement

Initiative Attitude (X1): Measured by employees' ability to take action, think creatively, take risks, overcome obstacles, and work independently (Wang et al., 2021).

- Achievement Motivation (M1): Assessed through indicators of affiliation, achievement drive, and power orientation (McClelland, 2016).
- Corrective Attitude (M2): Measured by fairness perception, critical thinking, cooperation, and communication skills (Barrick et al., 2013).
- Employee Performance (Y): Evaluated using indicators of work quality, quantity, timeliness, and effectiveness (Robbins & Judge, 2022).

Data Analysis

Data were analyzed using SEM-PLS with the SmartPLS software. The analysis proceeded in two stages:

- Measurement Model (Outer Model): To assess reliability and validity through convergent validity, discriminant validity, and composite reliability.
- Structural Model (Inner Model): To evaluate the hypothesized relationships among variables, including path coefficients, R^2 values, and moderating effects of achievement motivation and corrective attitude.

RESEARCH RESULT

Respondent Characteristics

The study involved 68 employees of the Customs and Excise Supervision and Service Office Type Madya Pabean B Samarinda. The majority of respondents were male, dominated by the 26–35 years old age group. Most respondents had completed undergraduate education (S1) and had a work tenure of 5–10 years, indicating a relatively experienced workforce with formal academic backgrounds.

Distribution of Responses

Analysis of responses across variables revealed that:

- Initiative Attitude: Respondents generally showed high levels of proactivity, creativity, and independence in task execution.
- Achievement Motivation: Most employees indicated a strong desire to perform well, though variation was observed in aspects related to leadership and influence.
- Corrective Attitude: Employees tended to demonstrate openness to feedback and willingness to improve, although critical thinking skills varied.
- Employee Performance: Overall performance indicators such as work quality, timeliness, and effectiveness were rated positively, reflecting a generally high level of organizational productivity.

Research Variables

The study employed four main variables; each measured through multiple indicators:

Initiative Attitude (X1)

Defined as the ability of employees to act proactively without waiting for instructions. Indicators included:

- Taking action promptly
- Creative thinking
- Risk-taking ability
- Overcoming obstacles
- Working independently (Wang et al., 2021)

Achievement Motivation (M1)

Refers to the internal drive to achieve excellence and success. Indicators included:

- Interpersonal affiliation
- Willingness to help
- Drive to overcome challenges
- Personal achievement satisfaction
- Desire for influence and leadership (McClelland, 2016)

Corrective Attitude (M2)

Reflects the willingness to recognize and improve errors in order to enhance performance. Indicators included:

- Perception of fairness
- Critical thinking ability
- Teamwork and cooperation
- Communication effectiveness (Barrick et al., 2013)

Employee Performance (Y)

Represents the extent to which employees achieve organizational goals effectively and efficiently. Indicators included:

- Work quality
- Work quantity
- Timeliness
- Effectiveness (Robbins & Judge, 2022)

Measurement Model (Outer Model)

Convergence Validity

Based on the results of data processing, a convergent validity test was carried out to measure the extent to which the indicators in each variable were able to represent the measured construct. The validity of the convergence is stated to be fulfilled if the loading factor value of each indicator has a value greater than 0.70. The following are the results of the convergent validity testing in this study:

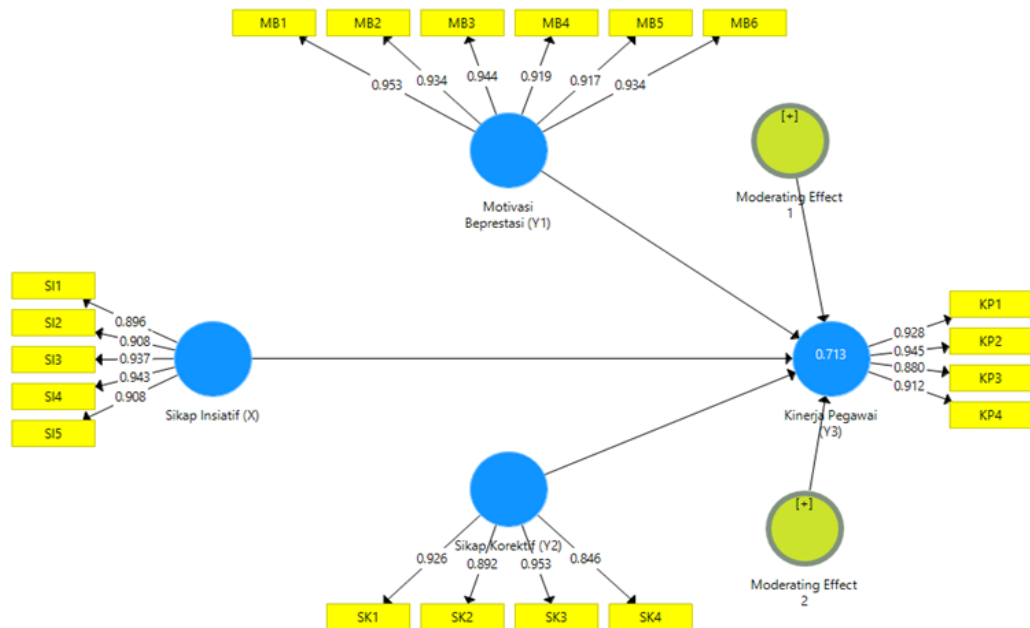


Figure 1. Loading Factor

Table 1. Loading Factor

Variabel	Indicator	Outer Loading	Information
Attitude of Initiative (X)	SI1	0,896	Valid
	SI2	0,908	Valid
	SI3	0,937	Valid
	SI4	0,943	Valid
	SI5	0,908	Valid
Motivation to Celebrate (Y)	MB1	0,953	Valid
	MB2	0,934	Valid
	MB3	0,944	Valid
	MB4	0,919	Valid
	MB5	0,917	Valid
	MB6	0,934	Valid
Corrective Attitude (Y2)	SK1	0,926	Valid
	SK2	0,892	Valid
	SK3	0,953	Valid
	SK4	0,846	Valid
Employee Performance (Y3)	KP1	0,928	Valid
	KP2	0,945	Valid
	KP3	0,880	Valid
	KP4	0,912	Valid

Source: Data processed 2025

Based on the results of the convergent validity test, it was found that all indicators had met the validity criteria with a loading factor value above 0.70.

Thus, it can be concluded that all indicators used in this measurement model are declared valid and feasible for use in subsequent analysis.

Discriminatory Validity

Table 2. Discriminatory Validity

Variabel	Indicator	Attitude of Initiative (X)	Motivation to Perform (Y1)	Corrective Attitude (Y2)	Employee Performance (Y3)
Attitude of Initiative (X)	SI1	0,896	0,852	0,808	0,601
	SI2	0,908	0,884	0,836	0,713
	SI3	0,937	0,879	0,785	0,589
	SI4	0,943	0,917	0,862	0,648
	SI5	0,908	0,810	0,755	0,528
Motivation to Celebrate (Y)	MB1	0,923	0,953	0,856	0,658
	MB2	0,891	0,934	0,789	0,645
	MB3	0,925	0,944	0,834	0,672
	MB4	0,830	0,919	0,766	0,643
	MB5	0,845	0,917	0,802	0,722
	MB6	0,898	0,934	0,851	0,724
Corrective Attitude (Y2)	SK1	0,797	0,807	0,926	0,809
	SK2	0,792	0,751	0,892	0,737
	SK3	0,825	0,812	0,953	0,766
	NQ4	0,797	0,810	0,846	0,581
Employee Performance (Y3)	KP1	0,656	0,712	0,789	0,928
	KP2	0,671	0,711	0,781	0,945
	KP3	0,539	0,606	0,641	0,880
	KP4	0,605	0,628	0,737	0,912

Source: Data processed 2025

Based on the results of cross loading analysis, all indicators have a higher load on their models compared to other models. Thus, it can be concluded that all models in this study have met the criteria of discriminant validity and are suitable for use in the next stage of analysis.

Composite Reliability

Table 3. Composite Reliability

Variabel	Cronbach's Alpha	Composite Reliability
Attitude of Initiative (X)	0,954	0,964
Motivation to Perform (Y1)	0,971	0,976
Corrective Attitude (Y2)	0,926	0,947
Employee Performance (Y3)	0,936	0,955

Source: Data processed 2025

Based on the test results, all models in this study have a Composite Reliability value and Cronbach's Alpha above 0.70. Thus, it can be concluded that

all variables in the model have met the reliability criteria and are suitable for use for later stage analysis.

Model Struktural (Inner Model)

Goodness-Fit Model Test

Table 4. Goodness-Fit Model

Variabel	R Square	R Square Adjusted
Employee Performance (Y3)	0,713	0,690

Source: Data processed 2025

Based on the test results, the Employee Performance variable (Y3) has an R Square value of 0.713 and an R Square Adjusted of 0.690. This means that 71.3% of the variability of Employee Performance can be explained by independent variables in the model, while the remaining 28.7% is influenced by other factors outside the research model. Thus, this model has strong explanatory power and is worth using for the next stage of analysis.

Hypothesis Test

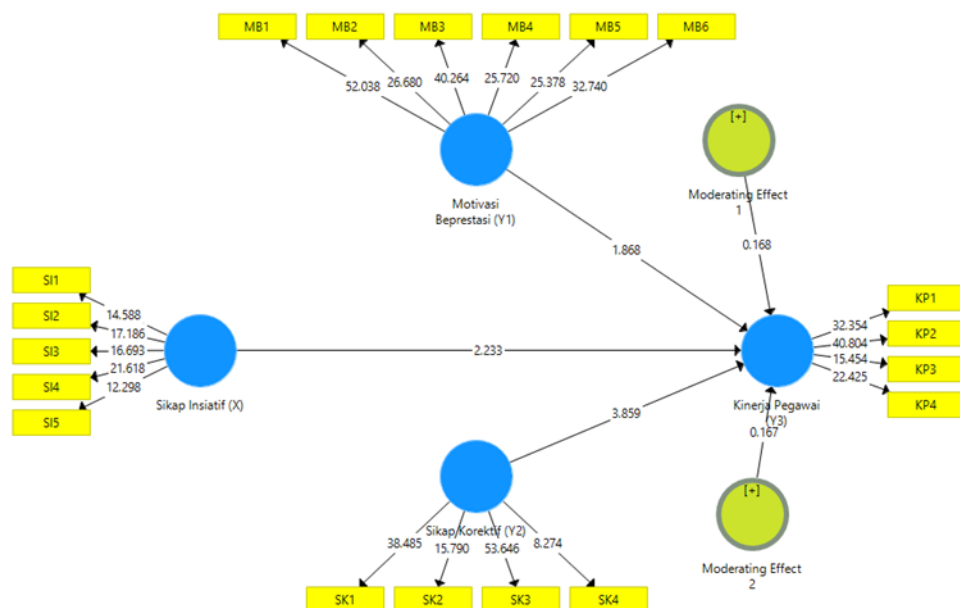


Figure 2. Hypothesis Test

Table 5. Direct Influence Test

No	Direct Influence	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Information
1	Initiative Attitude (X) -> Employee Performance (Y3)	-0,669	-0,659	0,300	2,233	0,013	Signifikan

No	Direct Influence	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Information
2	Motivation to Perform (Y1) → Employee Performance (Y3)	0,535	0,532	0,286	1,868	0,031	Signifikan
3	Corrective Attitude (Y2) → Employee Performance (Y3)	0,791	0,795	0,205	3,859	0,000	Signifikan

The following is the interpretation of the results of the direct effect t-test

1. Initiative Attitude (X) has a significant effect on Employee Performance (Y3) with a p-value of 0.013, which is smaller than the significance level of 0.05. This shows that the higher the initiative attitude that employees have, the better the performance produced.
2. Achievement Motivation (Y1) also has a significant effect on Employee Performance (Y3) with a p-value of 0.031, less than 0.05. This means that the higher the motivation for employees to achieve, the more it will have a positive impact on improving their performance.
3. Corrective Attitude (Y2) has a very significant influence on Employee Performance (Y3), shown by a p-value of 0.000, far below the significance limit of 0.05. This means that the employee's ability to correct mistakes or evaluate his or her work makes a real contribution to improving performance.

Table 6. Influence of Moderation or indirect

No	The Influence of Moderation	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Information
1	Moderating Effect 1 → Employee Performance (Y3)	-0,049	-0,076	0,292	0,168	0,433	Insignificant
2	Moderating Effect 2 → Employee Performance (Y3)	-0,046	-0,006	0,273	0,167	0,434	Insignificant

Source: Data processed 2025

The following is the interpretation of the results of the t-test of indirect or moderate influence:

1. The results of the analysis show that the Moderating Effect 1 on Employee Performance (Y3) has a p-value of 0.433, which means that it is not statistically significant because it exceeds the threshold of 0.05. This shows that these variables are not able to moderate the relationship between variables in real terms in the research model. In other words, although this variable is theoretically thought to play a moderator role, empirical data do not support a significant interaction effect. Based on this, Moderating Effect 1 falls into the category of homologous moderators, i.e. moderators that are only conceptually assumed but have not been shown to affect the relationship between free and bound variables.

2. The results of the analysis show that the Moderating Effect 2 on Employee Performance (Y3) has a p-value of 0.434, which means that it is not statistically significant because it exceeds the threshold of 0.05. This indicates that the variable also does not succeed in strengthening or weakening the relationships between the variables in the model. Therefore, Moderating Effect 2 is also included in the homologous type of moderator, where his role as a moderator is only theoretical and does not have a meaningful contribution in explaining employee performance in the context of this study.

DISCUSSION

The Effect of Initiative Attitude on Employee Performance

The results show that initiative attitude has a positive and significant effect on employee performance ($t = 2.212$; $p = 0.014$). Higher initiative leads to better performance, consistent with Robbins & Judge (2017), who state that proactive employees are more creative and responsible. Similar findings were reported by Yuliana & Priyono (2020) and Andriani & Sutrisno (2019). The implication is that management should foster a work culture that provides space for proactive and innovative actions.

The Effect of Achievement Motivation on Employee Performance

Achievement motivation significantly influences performance ($p = 0.031$). Employees with high motivation tend to set challenging goals, persist through obstacles, and strive for optimal results. This finding is consistent with Riyadi & Maulida (2018), Fitriani et al. (2020), and Sagala & Sinambela (2021). Practically, achievement motivation strengthens a competitive and professional work culture within the organization.

The Effect of Corrective Attitude on Employee Performance

Corrective attitude has a highly significant effect on performance ($p = 0.000$). Employees who can identify mistakes and make improvements tend to deliver higher-quality performance. This result is supported by Handayani & Kurniawan (2019), Ardiani & Subroto (2020), and Wibowo & Cahyani (2021). Corrective behavior fosters a culture of continuous improvement, enhancing discipline, adaptability, and work quality.

The Effect of Initiative Attitude on Employee Performance Moderated by Achievement Motivation

The moderation test shows that achievement motivation does not significantly moderate the effect of initiative on performance ($t = 0.169$; $p = 0.433$). In other words, achievement motivation neither strengthens nor weakens this relationship. This is consistent with Saragih & Siregar (2020) and Yunita & Rachmawati (2019). The implication is that motivation must be supported by reward systems and a recognition-based culture to enhance its role in reinforcing initiative effects on performance.

The Effect of Initiative Attitude on Employee Performance Moderated by Corrective Attitude

The analysis indicates that corrective attitude does not significantly moderate the relationship between initiative and performance ($t = 0.168$; $p = 0.433$). Instead, corrective behavior functions more as a direct predictor rather than a moderator. This finding is in line with Wijayanti & Prakoso (2018) and Pramono & Sulastri (2020). The implication is that organizations should develop systems that embed corrective practices into structured work culture to maximize their impact in strengthening initiative contributions.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of data analysis and discussion, this study aimed to examine the effect of initiative attitude on employee performance, as well as the moderating roles of achievement motivation and corrective attitude at the Customs and Excise Supervision and Service Office Type Madya Pabean B Samarinda. The empirical findings and theoretical discussion lead to the following conclusions:

1. Initiative Attitude (X) has a positive and significant effect on Employee Performance (Y3). This indicates that the higher the level of initiative demonstrated by employees, the better their performance. Thus, Hypothesis 1 is accepted.
2. Achievement Motivation (Y1) has a positive and significant effect on Employee Performance (Y3). Employees with strong motivation to excel tend to deliver more optimal performance. Therefore, Hypothesis 2 is accepted.
3. Corrective Attitude (Y2) has a positive and significant effect on Employee Performance (Y3). This suggests that employees who demonstrate corrective behavior in addressing mistakes tend to achieve better performance. Hence, Hypothesis 3 is accepted.
4. Achievement Motivation (Y1) does not significantly moderate the relationship between Initiative Attitude (X) and Employee Performance (Y3). Therefore, Hypothesis 4 is rejected.
5. Corrective Attitude (Y2) also does not significantly moderate the relationship between Initiative Attitude (X) and Employee Performance (Y3). Accordingly, Hypothesis 5 is rejected.

Recommendations

Based on the conclusions, several recommendations can be provided for the institution under study as well as for future researchers:

1. Initiative Attitude (X)
To improve initiative attitude, particular attention should be given to the Risk-Taking Ability (SI3) indicator, reflecting employees' willingness to make decisions involving risks. The organization should foster a work environment that encourages calculated risk-taking supported by proper guidance, especially for employees who tend to act cautiously.
2. Achievement Motivation (Y1)

Improving achievement motivation requires emphasis on the Helping Others (MB2) indicator, referring to employees' ability to support colleagues when needed, thereby creating a collaborative and supportive work culture. In addition, the Satisfaction with Achievement (MB4) indicator should be strengthened by providing proper feedback and recognition for employees' accomplishments to further encourage motivation to excel.

3. Corrective Attitude (Y2)

Enhancing corrective attitude requires attention to the Communication Ability (SK4) indicator, which involves effectively delivering ideas and feedback openly. Strong communication skills enable constructive corrections without generating conflict among employees.

4. Employee Performance (Y3)

To improve employee performance, focus should be placed on the Timeliness (KP3) indicator, which reflects employees' ability to complete tasks within deadlines. The organization can support this by offering time management training or adjusting workloads to help employees manage their time more efficiently.

ADVANCED RESEARCH

Researchers are further advised to develop this research by including other relevant variables, such as Organizational Culture, Transformational Leadership, or Organizational Commitment, so that the results of the research are more comprehensive and can make a broader contribution to human resource development.

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