

EMPLOYEES PARTICIPATION, JOB SATISFACTION AND JOB PERFORMANCE IN THE JORDANIAN INCOME AND SALES TAX DEPARTMENT

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Abstract

This study aims to investigate the mediating effect of job satisfaction in the Jordanian Income and Sales Tax Department on the relationship between employee's participation and job performance. This research used questionnaires to obtain data from the Jordanian Income and Sales Tax Department employees. To decide whether a relationship exists between the mediator, independent, and dependent variables, Structural Equation Modelling (SEM) was used. For the study, 310 were true from the questionnaires administered. The findings showed a major positive relationship between employee participation and job performance. The results of this study showed that employee participation substantially increases an individual's job satisfaction. In addition, the outcome showed that work satisfaction has a partial mediation effect on employee's participation and job performance in the Jordanian Department of Income and Sales Tax. Therefore, this study indicated that by concentrating on decision-making participation (DMP), all managers who are intended and assigned to increase the efficiency of general industries will achieve their objectives and goals through job satisfaction. In addition, the perception of authoritative support for the prosperity of their workers will yield and trigger further employee output to build the efficiency of the business partnership where companies will familiarise DMP with improved job performance. This study encourages a debate on the impact on social exchange and non-financial aspects of the trading of apparent hierarchical aid. This research suggests how to create employee outcomes by concentrating on the employee's sense of authoritative concern for them and including them in DMP that does not contain any financial benefits.

Keywords: Employees Participation, Job Satisfaction, Job Performance, SEM.

1. INTRODUCTION

Employees in today's work environment have become the main asset of the company (David 2011). Therefore, the awareness of the importance of their role in achieving organizational goals has increased dramatically (Zhu et al. 2015). As a result, the debate on the role of workers in the decision-making process and the move towards decreasing centralization in decision-making has been topical among scholars, practitioners and policymakers (Al-Okaily, 2021; Al-Okaily et al., 2020; Shaed et al. 2015). Among these, many considered moving from the conventional way of dealing with employees by placing orders to the restructuring of the business based on the decentralisation of the decision-making process, giving employees the

ability to participate in this process and the trust between managers and their employees as essential ingredients for the organisation's survival. Furthermore, society and organisations work together to serve human needs, either to raise cash by manufacturing and selling products and services or to obtain compensation for the services they offer. This enables companies to pool all their resources to fulfil the fundamental economic law, including the wise use of human intelligence. This relationship has gained intensity every day for centuries. What workers and employers expect from each other will differ and cause tension, and the organisation may avoid achieving its predefined objectives if treated poorly. Humanization of the workplace seems to be particularly important to ensure that both managers and workers comply with their expectations. Staff are well educated orally or verbally about what they are supposed to do.

Organizations are unaware of how much hard work is going to be done in serving duties or how much constructive work is going to be done while staying with the company (Aws et al., 2021; Al-Okaily & Al-Okaily, 2022). In addition, there is still a need for businesses to consider such returns on workplace humanization investments (Groen, et al., 2017). Managing employee performance effectively has become not only the standard but the sine qua non in today's rapidly changing climate, particularly in the public sector (Alkhwalidi et al., 2022; Al-Okaily et al., 2022 a,b; Ehiane, Adejuwon, & Goyayi, 2019). In this sector, however, it has become hard to do so, with organisational pressures multiplying obstacles, excessive bureaucracy, and low levels of morality and satisfaction exacerbating dissatisfaction and bad morality, resulting in poor results (Jacobsen & Andersen, 2015). The literature argued that solving these problems requires leaders who can grasp them deeply and possess the correct leadership style (Liu et al., 2013; Ohemeng, Amoako, & Darko, 2018). The attention of researchers and practitioners has been drawn to job performance (Ahmad et al., 2016, 2015).

Numerous studies have shown that the Employee Participation Decision Making (EPDM) positively affects the performance and actions of employees in organisations. EPDM encourages workers to demonstrate a desirable conduct (Coch and French Jr 1948, Vroom 1964), encourages them to demonstrate their abilities through engagements, and strengthens their sense of being related to the organisational objectives (Heller et al. 1998). According to Han et al. (2010), EPDM has a positive correlation with their sense of psychological ownership, which makes them feel like they are the organisation's owners, and they are prepared to invest more time and take responsibility for enhancing their results. In addition, several studies have found EPDM exerts a positive influence on work satisfaction, despite the impact was small in some cases (Locke and Schweiger 1979, Wagner Iii et al. 1997, Cox et al. 2006, Karatepe and Olugbade 2009, Zhu et al. 2015, Bakan et al. 2004), and productivity (Matteson and Ivancevich 1999, Miller and Monge 1986b, Chizoba et al. 2019, Abdulai and Shafiwu 2014), motivation (Bhuiyan 2010, Bhatti and Qureshi 2007, Bakan et al. 2004, Chizoba et al. 2019), and morals and commitment (Abdulai and Shafiwu 2014, Akuoko et al. 2012). On another hand, many studies revealed that employees' satisfaction could be improved significantly when they are involved more in the decision-making process (Bhatti and Qureshi 2007, Tourani and Rast 2012, Alas 2007, Holland et al. 2011, Advani and Gulzar 2018, García Gustavo 2019). As a result, their performance can be achieved as it is affected by their satisfaction (Uzun and Ozdem 2017, Afshar and Doosti 2016, Ölçer and Florescu 2015, Khan et al. 2019, Vandenabeele 2009).

Jordan, however, is a developing country with a fast-growing economy, with a 6.5 percent increase in its gross domestic product (GDP) between 2000 and 2009. However, GDP growth has declined to around 2.5 percent since 2010 (Economic Policy Council, 2017). Since Jordan suffered from the conflicts in the Middle East region and from the shortage of its wealth, Jordan attempted to build its own funding resource by developed its taxation system (Malkawi and Haloush 2008). There are many drawbacks to taxation; the most evident are the lack of accountability, corruption, inefficiency and a heavy taxpayer burden. In developing countries, however, taxation, particularly in developing countries, is an important financial resource for governments (Al-Bashayreh et al., 2022; Al-Adwan et al., 2022; Al-Qudah et al., 2022; Al-Okaily et al., 2021 a,b). Using taxes, governments can afford a fund for their expenditures, services, and projects, and achieve different goals on many levels. For instance, on the social level, taxes are very helpful when it comes to distributing the income and resources in the society. Furthermore, higher taxes can be used to reduce the demand of some of the undesired products like cigarettes and spirits. In addition, taxation is useful for the defence of domestic goods when competing in the local market for foreign goods (Al-Naimat 2013). Taxation in Jordan is the responsibility of the Department of Income and Sales Tax (ISTD) of Jordan, which was one of the first Arab government departments to be ISO 9001 Quality Management System (QMS) accredited in 2005, and plays an important role in providing Jordan's national economy with funding (ISTD 2017). Therefore, there is a necessity to investigate the mediating effect of job satisfaction on the relationship between employees' participation in the decision-making process (EPDM) and job performance.

2. LITERATURE REVIEW

Theory of organisational support (OST) (Eisenberger et al., 2020) indicates that workers develop a subjective understanding of the extent the company values their efforts and cares about their well-being. Shanock and Eisenberger (2006) established a peculiar relationship in which there is a clear positive relationship between the perception of supervisors / immediate bosses about organisational support and the perception of their subordinates about organisational support. If supervisors are positive about organisational support, they can find subordinates positive, and vice versa. Employers' inducements are found to be positively correlated with perceived organisational support (POS) according to the perception of employees and are negatively correlated with the perception of employers' obligations as stated by Coyle et al. (2005). A meta-analysis by a renowned scholar and principle creator (Rhoades and Eisenberger, 2002; Bednall et al., 2014) further highlighted three major POS antecedents which are compensation and working conditions, assistance from supervisor / immediate boss, and procedural judges. Perceived organizational support by Hekman et al. (2009) has had the most positive impact on the job performance of employees when workers are strongly associated with the organisation and weakly associated with the career. There is a clear sense in the literature that perceived organisation is a variable that affects employee behaviour model in every organisational setting. Mahoney (1963) proposed job performance in Listiyaningsih (2005), as the performance of individual members of the company in managerial activities involves preparation, investigation, management, training, monitoring, and initiating

negotiations with external parties and representations. Milani (1975) highlights that the degree of managers' involvement and influence in the budgeting process is a condition which distinguishes between participatory and non-participatory budgets.

An organisation has processes and procedures related to the budget planning process and its use which may differ according to organisations. An investigation led by Eker (2007) found that the connection between spending support and administrative execution is positive and significant. Studies have indicated that worker commitment has a positive relationship with a representative's effectiveness, joy and profitability (Pfeffer, 1994; Wagner, 1994; Verma, 1995; Wang and Lim, 2008). Studies have demonstrated that representative commitment has a positive connection with a worker's effectiveness, bliss and efficiency (Pfeffer, 1994; Wagner, 1994; Verma, 1995). Lee (2009) notes that the budget has a significant effect on human behaviour, especially for people who are directly involved in writing or developing budgets. Job efficiency, job satisfaction, subordinates' attitudes, supervisors and moral attitudes can be realised through someone's participation towards something of value, both for the part he is engaged in daily and for the organization. Lee (2009) said that managers' engagement in budgeting would improve productivity and build a high-level project manager. High employee productivity is referred as someone with job satisfaction on their supervisor and colleagues. Lee (2009) found that participation has a positive effect on job satisfaction. Whenever employees are involved in participation, it will lead to greater confidence in the proper performance of their duties, which will then have a better impact on the work. Christopher et al. (2006) commented that JS is a situation-sensitive work feeling that is often great (satisfied), and some incidents can make it worse (unsatisfied). Michael (2006) and Foster et al. (2010) stressed that "morale is also characterised as equal to JS."

Some workers may be more satisfied with their employment, while others may be less satisfied as Ivancevich and Hoon (2002) recorded that "job satisfaction levels may vary depending on sector, country, and type of employee." Pay is usually compensated for the sacrifices made by workers to attain goals and make their work well done and the value generated by their workers. John Purcell (2004) emphasised that money is not the prime motivator in jobs for most workers. Tangible benefits actually rank fourth, behind fascinating and enjoyable JS work and a sense of accomplishment. DMP's most prominent advantage in bunches is that it controls certain parts of workgroup decent variety (Friday-Stroud and Sutterfield, 2007; Ingleby, 2011; ScottLadd et al., 2006; Wadesango, 2012; Chirenje et al., 2013). It has been accentuated that the assortment of tasks and occupation exercises empower laborers to participate in the dynamic cycle. Lastly, DMP has significant constructive outcomes on work fulfillment. The writing about the contribution of DMP in hierarchical achievement shows a few negative connections. An exploration by Kees Looise et al. (2011), Gartner (2008) Adesango (2010), Bhatti et al. (2011), Hughes et al. (2015), Peter and Amrik (2016) on non-association commitment at the hierarchical level, including both immediate and circuitous commitment, shows that worker contribution in dynamic was a specific subject in mechanical relations. It does not mean hierarchical needs.

Studies performed by O'Leary et al. (2009), Kang et al. (2015), Alhouti et al. (2016) and Boddy (2016) reveal that male employees display a higher degree of JS (overall) than female employees, while female employees were found to be more comfortable with customer relationships than their counterparts on the other side of JS. Puspaningsih (2002) claims that if employees feel the justice and extrinsic rewards (salary and promotion) and intrinsic rewards (feeling what has been achieved), the performance of the employee will increase and this will lead to a higher degree of satisfaction. If managers are happy with the work they have done because the manager already includes budget involvement, it will promote good performance in which the budget's aim has been achieved. Techniques of reward, which explicitly relate the compensation of the agent to individual results, are expected to result in improved efficiency (Lazear, 1999; Baker et al., 1988). Productivity is rarely a goal in itself but not an accomplishment according to Brayfield and Crockett (1955). Vroom's very comprehensive literature (1964) failed to endorse and suggest a close relationship between JS and productivity of employees. Performance theory (Campbell, 1990) stipulates that performance refer to acts of behavioural people which affect the goals of an organisation. This can be positive or negative, and the action can be treated either as part of the job or outside of the duties prescribed. Kalyta (2009) and ASSOCHAM (2016) argued that components of compensation play an important part in EP. Several researches suggest that rewards can be related to different organisational goals at various management levels. At a greater level, the overall organisational preparation and implementation of plans is more concerning, whereas the benefits from lower-level workers should be closely connected to their roles (Hornngren et al., 2000 and Nazir and Islam, 2017). Global culture has a profound effect on the level of employee JS, and multinational companies in particular must track JS and performance review in the local cultural context (Eskildsen et al., 2010). According to Schulman (2007), "a number of practitioners and researchers find that the JS amount explicitly or indirectly hits the output of employees. As the satisfaction level reduces, the performance deteriorates and an improvement in the level of JS increases the results. Hence, a detailed understanding of factors that can affect the level of work satisfaction is crucial as this assists in improving the level of JS (Alwan and Alshurideh, 2022; Alzoubi et al., 2020; Hayajneh et al., 2021).

3. METHODOLOGY

The study used a quantitative approach research with a descriptive research design. The population of this study was 1542 employees. As this study aims to assess EPDM and job performance in the Jordanian Income and Sales Tax Department (ISTD) through quantifying the perceptions of the employees in this department about two issues, the population of this study included all the employees in the department. According to the annual report of ISTD in 2017, which is the most recent annual report, the number of employees in ISTD was 1556 employees. There are 14 employees who occupy higher levels of management in the department, and 1542 employees from the first, the second, and the third grade (ISTD 2017). The sample size of this study was 310 employees of the Jordanian Income and Sales Tax Department (Krejcie and Morgan, 1970). The sampling technique used in this study was simple random sampling. Neuman (2014) proposed that a researcher should build a detailed section

framework to carry out a simple random sampling, select functions from the frame employing a mathematical selection method, and then trace the exact item selected in the sample. The study was carried out in Jordan, and the results were obtained using self-governing questionnaire, where respondents were asked to complete the survey themselves. This study intends to reduce costs by eliminating the respondent of devices and things, including computer software (Willett, 2017). The adapted questionnaire combined previous research instruments on the subject matter. The questionnaire was adapted to provide a clear understanding of the phenomenon and constructs of this research study in Jordan. Structural Equation Modeling (SEM) was used to analyse the data obtained. Before conducting the actual data analysis, a data mining procedure was performed to ensure adequate representation of the data. In addition, to check the fitness of the research's proposed model or structure and to evaluate the proposed research hypotheses. SEM was used to examine the mediating effect of job satisfaction on the relationship between employees' participation in the decision-making process (EPDM) and job performance.

4. FINDINGS

A total of 310 valid responses was collected. Therefore, this total was viewed as the basis of analyses. The findings presented focused on the study's goals which used the findings from structural equation modeling. Frequency and missing value analysis was conducted for each measuring item to ensure that the data were free from missing values. The results of the data screening showed that there was a minimum amount of missing data which was replaced by using the median variable responses for each measuring item. Outliers recommend an unnormal value for observations on a single variable (Tabachnick & Fidell, 2013). For unit-variate reporting, in addition to analysing histograms and box-plots, each variable was checked for standardised (z) value (Tabachnick & Fidell, 2013). Continuing with Hair et al (2016), an outlier case should attain a regular score of ± 4.0 or higher. Thus, any Z-score higher than 4 or below -4 was regarded as an outlier.

4.1 The Pooled-CFA for all Measurement Model of Constructs

As these constructs are too complicated to assemble and validate simultaneously in a pooled measurement model, CFA procedures were conducted for each construct separately to validate all two higher order constructs (Awang, 2015; Awang et al., 2015, 2018). However, once all the constructs were validated, the researcher could simplify all these higher order constructs into constructing first order and assemble them for the pooled-CFA procedure (Awang et al., 2015, 2018). This simplification procedure is known as "item parcelling" which revise from second order to first order construct. The pooled-CFA procedure is quick, efficient and reliable as the researcher could evaluate one set of fitness indexes for all of the model's constructs. More crucially, across pooled-CFA, the researcher could evaluate the correlation between constructs and establish a summary of the Discriminant Validity Index to confirm that the constructs are discriminatory (Kashif et al., 2015, 2016; Noor et al., 2015; Yusof et al., 2017; Aziz et al., 2016; Mohamad et al., 2016, 2017, 2018; Awang et al., 2018; Afthanorhan et al., 2017, 20; Aziz et al., 2016).

Figure 1 illustrates the pooled-CFA procedure for assessing all latent constructs simultaneously. It should be noted that all higher order constructs (parcelled) were simplified into first order constructs. The results of the Pooled-CFA are illustrated in Figure 1. The results showed the fitness in the model for all constructs, the factor loading in the model for each sub-construct or component measuring the main construct, and the correlation between the construct. The fitness indexes should meet the threshold values as shown in Table 1, the factor loading for each item should be a minimum of 0.6 and the correlation coefficient should not exceed 0.85 for any two constructs (Noor et al., 2015; Aziz et al., 2016; Yusof et al., 2017; Mohamad et al., 2016, 2017, 2018, 2019 and Afthanorhan et al., 2017, 2017a, 2018, 2019; Rahlin et al., 2019a; Mahfouz et al., 2019). The multi-collinearity problem arises if the correlation between any two constructs exceeds 0.85. Based on the correlation values among the constructs in Figure 7 (at the double-headed arrow), none of the values exceeded 0.85. Hence, multi-collinearity does not exist (Awang, 2015; Awang et al., 2018). Once the results of the pooled-CFA were obtained (Figure 1), the validation process for construct validity, convergent validity, discriminant validity, and composite reliability was initiated (Awang et al., 2018; Shkeer & Awang, 2019; Rahlin et al., 2019; Mahfouz et al., 2019).

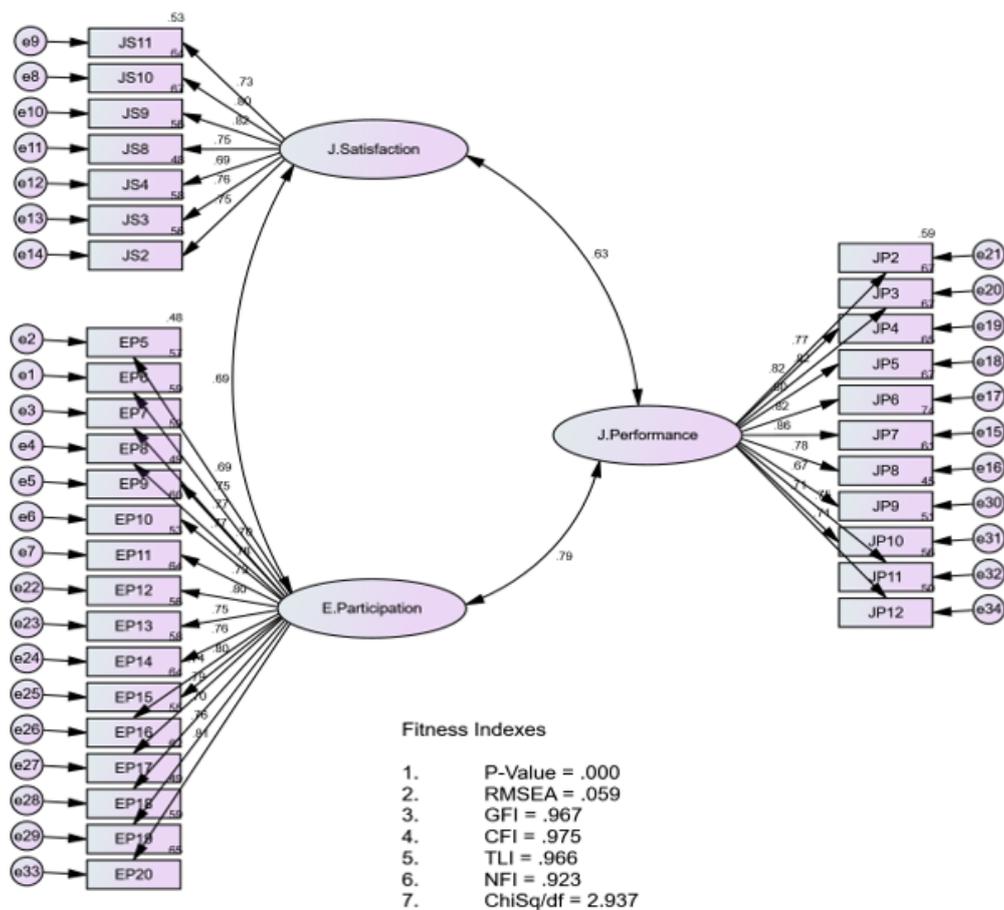


Figure 1: The Results of Pooled Confirmatory Factor for all Constructs

4.1.1 The Assessment for Construct Validity

The fitness indexes presented in Figure 2 achieved the limit values as depicted in Table 1. The Absolute Fit category, namely RMSEA, was 0.059 (fulfilled the threshold to be less than 0.08), the Incremental Fit category, namely CFI, was 0.967 (attained a threshold greater than 0.90), and the Parsimonious Fit category, namely the Chisq / df ratio, was 2.937 (attained a threshold of 3.0). Thus, the measuring model of all latent constructs in Figure 1 has met the construct validity requirements (Mahfouz et al., 2019).

4.1.2 The Assessment for Convergent Validity and Composite Reliability

Average Variance Extracted (AVE) needs to be measured to establish convergent validity. If the AVE value reaches the threshold value of 0.5 (Afthanorhan et al., 2017, 2017a, 2018, 2019), the model achieved convergent validity. The analysis needs to measure the CR to determine composite reliability and its value should surpass the threshold value of 0.6 to achieve this reliability (Rahlin et al., 2019a). For both constructs, the AVE and CR were measured and described in Table 1.

Table 1: The Average Variance Extracted (AVE) and Composite Reliability (CR)

Construct	Items	Factor Loading	CR (above 0.6)	AVE (above 0.5)
<i>Job Performance</i>			0.943	0.601
	JP12	0.709		
	JP11	0.749		
	JP10	0.712		
	JP9	0.668		
	JP8	0.779		
	JP7	0.861		
	JP6	0.819		
	JP5	0.805		
	JP4	0.819		
	JP3	0.819		
	JP2	0.768		
<i>Employees Participation</i>			0.955	0.573
	EP5	0.693		
	EP6	0.752		
	EP7	0.766		
	EP8	0.767		
	EP9	0.701		
	EP10	0.775		
	EP11	0.731		
	EP12	0.800		
	EP13	0.750		
	EP14	0.762		
	EP15	0.801		
	EP16	0.741		
	EP17	0.786		
	EP18	0.701		
	EP19	0.765		
	EP20	0.809		
<i>Job Satisfaction</i>			0.903	0.572
	JS11	0.725		

	JS10	0.799		
	JS9	0.817		
	JS8	0.750		
	JS4	0.691		
	JS3	0.759		
	JS2	0.748		

The study showed that both AVE and CR exceeded their threshold values of 0.5 and 0.6, respectively (Rahlin et al., 2019a; Mahfouz et al., 2019), with reference to the Average Variance Extracted (AVE) and composite reliability (CR) values in Table 1. This helps the research to conclude that the convergent validity and composite reliability were achieved for all latent constructs in the model.

4.1.3 The Assessment of Discriminant Validity among Constructs

For the model, discriminant validity also needed to be tested. The discriminant validity evaluation was performed to ensure that there are no duplicate structures in the model. Redundant construct occurs when any pair of constructs is strongly correlated within the model. The discriminant validity index summary must be established in order to assess discriminant validity as shown in Table 2. The diagonal values in bold are the square root of the respective constructs' AVE while other values are the correlation coefficient of the respective constructs between the pair.

Table 2: The Discriminant Validity Index Summary for all Constructs

Construct	Job Satisfaction	Employees Participation	Job Performance
Job Satisfaction	0.757		
Employees Participation	0.695	0.757	
Job Performance	0.630	0.617	0.775

Table 2 demonstrates that the respective construct's discriminant validity is achieved if the square root of its AVE reaches its correlation value with other constructs in the model (Asnawi et al., 2019). In other words, if the diagonal values (in bold) are greater than all other values in its row and column, then the discriminant validity was achieved. The tabled values in Table 2 adhered to the discriminant validity threshold. Therefore, the analysis states that discriminant validity was not an issue for all constructs.

4.1.4 The Assessment of Normality of Items for all constructs

Finally, before modelling the structural model and conducting SEM, the analysis needs to evaluate for the normality distribution of all items measuring the construct. Since SEM employs the parametric statistical modelling approach, the analysis needs to determine the normality distribution for all items measuring their respective constructs. According to Mohamad et al. (2019), the analysis only needs to prove that the skewed values for all items do not deviate from standard as the Maximum Likelihood Estimator (MLE) algorithm is robust to skewed data (Awang et al., 2018). Thus, the skewness values that fall within the range between -1.0 and 1.0 if the sample size was less than 200; or between -1.5 and 1.5 is acceptable if the sample size was greater than 200. The assessment of normality distribution for all items is presented in Table 3.

Table 3: The Assessment of Normality for all Items in the Model

	Skewness	cr	Kurtosis	cr	Minimum	Maximum
JS2	-0.659	0.138	-0.607	0.276	3	5
JS3	-0.426	0.138	-0.931	0.276	3	5
JS4	-0.647	0.138	-0.464	0.276	2	5
JS8	-0.566	0.138	-0.68	0.276	2	5
JS9	-0.591	0.138	-0.524	0.276	2	5
JS10	-0.29	0.138	-0.789	0.276	2	5
JS11	-0.357	0.138	-0.651	0.276	2	5
EP5	-0.799	0.138	0.046	0.276	1	5
EP6	-0.934	0.138	0.145	0.276	1	5
EP7	-0.835	0.138	0.297	0.276	1	5
EP8	-0.726	0.138	0.069	0.276	1	5
EP9	-0.822	0.138	0.262	0.276	1	5
EP10	-1.158	0.138	0.842	0.276	1	5
EP11	-0.991	0.138	0.92	0.276	1	5
EP12	-0.784	0.138	0.351	0.276	1	5
EP13	-1.143	0.138	1.29	0.276	1	5
EP14	-1.003	0.138	1.471	0.276	1	5
EP15	-1.01	0.138	0.809	0.276	1	5
EP16	-0.996	0.138	0.812	0.276	1	5
EP17	-0.949	0.138	0.901	0.276	1	5
EP18	-0.54	0.138	0.024	0.276	1	5
EP19	-0.856	0.138	0.468	0.276	1	5
EP20	-0.834	0.138	0.217	0.276	1	5
JP2	-0.603	0.138	-0.032	0.276	2	5
JP3	-0.691	0.138	0.03	0.276	2	5
JP4	-0.44	0.138	-0.599	0.276	2	5
JP5	-0.741	0.138	0.012	0.276	2	5
JP6	-0.893	0.138	0.569	0.276	2	5
JP7	-0.68	0.138	-0.314	0.276	2	5
JP8	-0.932	0.138	0.425	0.276	2	5
JP9	-0.864	0.138	0.18	0.276	2	5
JP10	-0.775	0.138	0.003	0.276	2	5
JP11	-0.655	0.138	-0.119	0.276	2	5
JP12	-0.762	0.138	0.136	0.276	2	5

Based on the skewed values provided in Table 3, this study concludes that the data distribution did not deviate from normality and satisfied the requirement for parametric statistical analysis such as correlation, regression and structural equation modelling (Awang et al., 2016);

4.1.5 Common Method Variance (CMV)

The researcher needs to assess the existence of Common Method Variance (CMV) in the dataset especially when the self-administered questionnaire was distributed to respondents at the same time during data collection where the possibility of biased responses might occur. CMV is defined as “variance that is attributable to the measurement method rather than to the constructs the measures represent and it has possibility of occurrence in behavior research” (Podsakof et

al., 2003). A common technique employed to assess the existence of CMV is Harman’s One Factor Solution (Podsakof et al., 2003). This study applied the Harman’s One Factor Solution by loading all items measuring the constructs in the model into an unrotated solution. The data are deemed free from CMV if the total variance explained attributable to the first component is less than 50%. The result of Harman’s One Factor Solution in Table 5 proved that the issue of CMV did not arise in the study.

Table 4: The Assessment for CMV in Dataset – Harman’s One Factor Solution

Component	Total Variance Explained					
	Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	16.402	49.703	49.703	8.560	25.939	25.939
2	2.365	7.166	56.869	7.157	21.687	47.626
3	1.992	6.037	62.906	5.043	15.280	62.906

Extraction Method: Principal Component Analysis.

4.2 The Structural Model and Structural Equation Modelling (SEM)

If the CFA report has been completed and all values achieved the appropriate thresholds for validity and reliability, the measurement models is concluded to have been validated for all latent constructs involved in the model (Afthanorhan et al., 2019). The next step is to integrate these constructs into a structural model for Structural Equation Modeling (SEM) to be carried out. Constructions should be organised from left to right, starting with the exogenous constructs at the far left, followed by the mediating construct in the centre, and the endogenous constructs at the far right (Shkeer & Awang, 2019a). The exogenous construct was tied to its respective endogenous construct using the single headed arrow, based on the path of hypothesis. Finally, all exogenous constructs were connected using the double-headed arrow as shown in Figure 2. All single-headed arrows were drawn using the hypotheses specified. If the structural model consists of more than one exogenous structure, the double headed arrow was used to estimate the correlational effects of all exogenous constructs. To avoid multicollinearity issue in the model where two exogenous constructs are strongly correlated, the analysis needs to test the strength of the relationship between the exogenous constructs. A correlation between a pair of exogenous constructs that is higher than 0.85 suggests that constructs are strongly correlated and multicollinearity occurs in the model (Rahlin et al., 2019a). The output resulted from executing SEM procedure is illustrated in Figure 9 for the standardized regression path coefficients. Regression path coefficients between constructs are presented in Figure 2

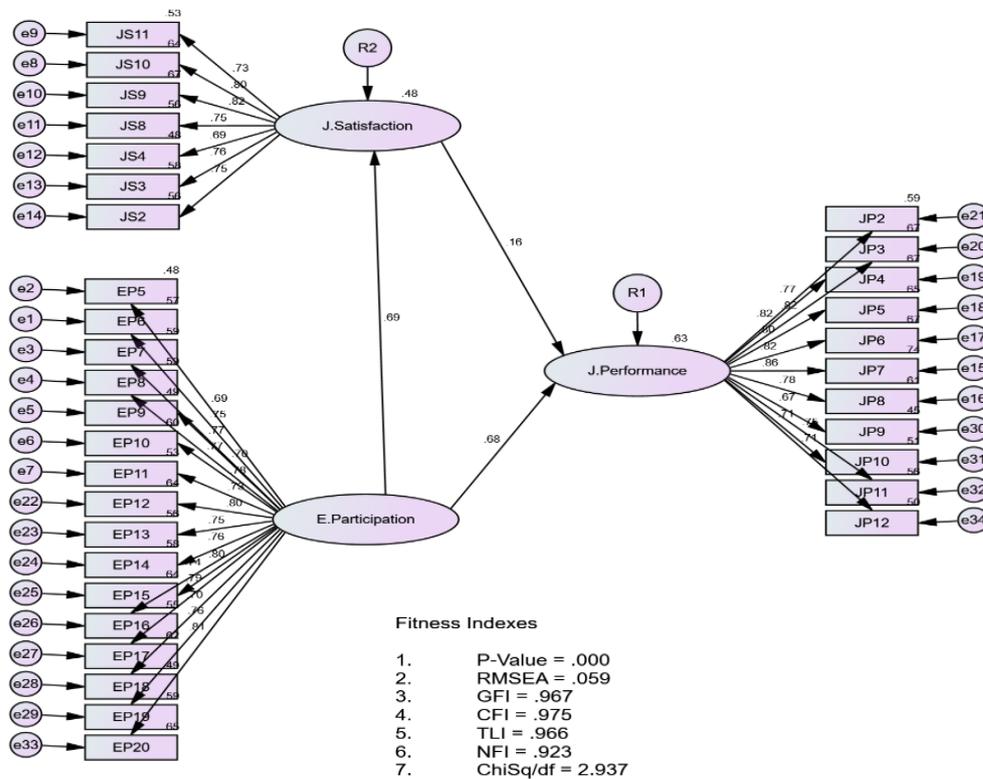


Figure 2: The Standardized Regression Path Coefficient between Constructs in the Model

The explanation regarding the performance of R² (coefficient of multiple determination) of the model (obtained from Figure 2) is explained in Table 5.

Table 5: The Coefficient of Multiple Determination or R² and its implication in this study

Endogenous Construct	R ²	Conclusion
Job Satisfaction	0.48	The Employees Participation manage to explain about 48 percent of the Job Satisfaction.
Job Performance	0.63	The Employees Participation manage to explain about 41 percent of Job Performance.

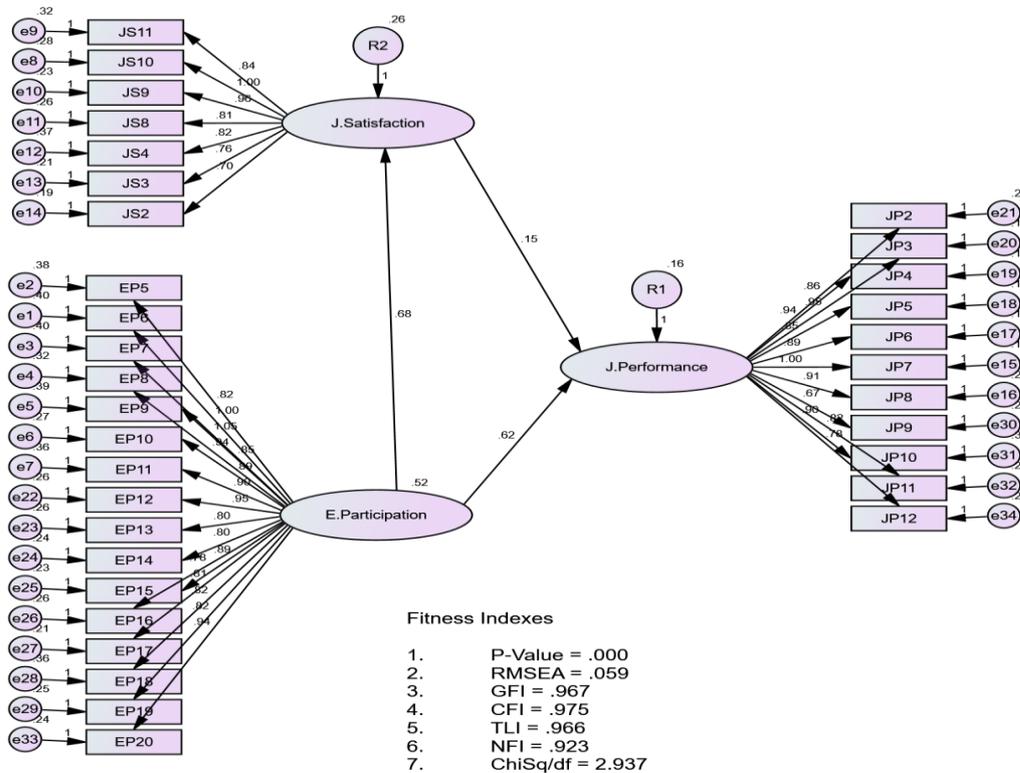


Figure 3: The Regression Path Coefficient between Constructs in the Model

The results in Table 6 shows the path coefficients, and the probability value (P-value) with the result of this study's respective construct. Employees' participation and job performance also revealed a significant positive relationship. The results showed that a 1 percent increase in employee participation will result in a 0.619 increase in the Jordanian Income and Sales Tax Department's job performance. The result in Table 6 showed a positive and statistically significant relationship between employee participation and job satisfaction. The path coefficient in the employee participation and job satisfaction relationship indicated that an increase of 1 percent in employee participation would result in an increase of 0.150 in the Jordanian Income and Sales Tax Department job satisfaction. However, the results showed job satisfaction exerts a significant positive effect on job performance.

Table 6: The Regression Coefficient and its Significance

			Estimate	S.E.	C.R.	P	Decision
Job Performance	<---	Employees Participation	0.619	0.064	9.662	0.000	Accepted
Job Performance	<---	Job Satisfaction	0.150	0.056	2.704	0.007	Accepted
Job Satisfaction	<---	Employees Participation	0.681	0.063	10.745	0.000	Accepted

4.3 Testing the Mediator Effect of Job Satisfaction

The hypothesis testing for mediation effects of job satisfaction was carried out as shown in Table 7.

Table 7: The Hypothesis Testing for Mediator Effect Hypothesis

The Hypothesis for testing Mediators	
H4	Job Satisfaction mediates the relationship between Employees Participation and Job Performance

The study employed the method of testing the mediation effects in the model as proposed by Awang et al. (2018) and has been employed by Kashif et al. (2015, 2016), Afthanorhan et al. (2018), Mohamad et al. (2016, 2018), Mohd Azli et al. (2017), Yusof et al. (2017), and Asnawi et al. (2019).

4.3.1 Confirming the Mediation Effect through Bootstrapping

The findings of traditional mediation studies need to be confirmed using the generally accepted approach called the bootstrapping procedure. Bootstrapping was used for determining both the standardised indirect effect and the standardised direct effect. In this area, the number of bootstrapping samples should be between 500 and 5000 times (Awang, 2015; Awang et al., 2018). The algorithm recalculated the sample's mean and standard error. This algorithm-based resampling method will establish the sampling distribution for estimating the indirect effect, the direct effect and their probability values (Awang, 2015; Awang et al., 2018; Kashif et al., 2016, 2017; Mohamad et al, 2016, 2017, 2019; and Asnawi et al., 2019). These values determined what the mediation test results will be. The ordinary test results were compared with the bootstrapping results (Awang, 2015; Awang et al., 2018; Kashif et al., 2016, 2017; and Mohamad et al, 2016, 2017, 2018, and 2019). This analysis used the ML (Maximum Likelihood) technique using a 1000 bootstrap sample with an interval of 95 percent percentile confidence and a 95 percent biased confidence interval. The bootstrapping procedure was conducted as depicted in Figures 3 and 4, and the bootstrapping protocol for verifying the bootstrapping results was described in Tables 8.

Table 8: The Bootstrapping Procedure for Confirming Mediation Test

	Indirect Effect	Direct Effect
Bootstrapping Results	0.681	0.619
Bootstrapping P-Value	0.000	0.000
Result	Significant	Significant
Mediation Type	Partial Mediation since the direct effect is also significant	

The standardized regression path coefficients in Figure 11 was obtained from the structural model output in Figure 3. These values were used for testing the mediator hypothesis. The study followed the procedure for testing a mediator as proposed by Awang (2014; 2015); Kashif et al.2 (2015, 2016) and Awang et al. (2018) as presented in Figure 3. The confirmation procedure for confirming the result from the mediation test in Figure 11 is presented in Table 12. The study employed Maximum Likelihood Estimate (MLE) bootstrapping procedure with sample size $n = 1000$, percentile Confidence Interval 0.95 and bias-corrected confidence interval 0.95.

5. DISCUSSIONS AND CONCLUSION

The paper suggested that employees' job satisfaction demonstrated a direct effect on job performance. A crucial positive impact of representative engagement on employee satisfaction and job efficiency is that in the Jordanian Income and Sales Tax Department, this training is standard or rather rehearsed, and is therefore high. In general, employees who are given opportunities to engage in decision-making may be more pleased than their contrasting jobs and employees who are not given opportunities to take part in decision-making. This result is close to the current research, as indicated by Bhatti and Qureshi (2007). Employees agree that it is usually necessary for organisations where the company's goal is to speed up the general customer requirements / protests / treatment to designate dynamics at different levels. Nevertheless, DMP improves job satisfaction with the current place of employment while unambiguously maintaining EP concurrently (Alzoubi et al., 2022 a,b; Allozi et al., 2022; Alshurideh, 2014).

In addition, specialists agree that the organisation not only supports them with their goals, but also takes their own interests into account. The observations in various settings are negated by these discoveries (Feldman, 1989). It is concentrated and clarified in view of social exchange agreements by firms interceding capacity. With Baron and Kenny (1986), the relationship of the independent variable and the dependent variable becomes more fragile, although the intervening job is assured. In the same way, when the hypothetical social exchange model was tested in view of the OST, the magnitude of the variables was altered (more grounded), which provides more relevant correspondence in the long run. As estimated in H1-H4, the relationships between EP, JS, and JP yield similar results with the same number of different analyses seen in previous studies, while the interfering connexions given in H4 are exceptional in addition to the guiding effect of POS in the general model. This partnership makes this exploration a novel and expanded model, an extension from the viewpoint of non-financial motives as well as the POS to focus. This investigation ensures that during a debate, researchers do not fail to verify the influence of POS on social exchange and more specifically non-money-related parts of the exchange. For its workers from the organisations, EP is a non-money dependent and entirely adaptable arrangement. Thus, this research shows the best approach for enhancing job performance by concentrating on the representative's perception of authoritative concern for them and remembering them for DMP, which does not require any financial benefits, and therefore managers and organisations should concentrate on these focuses to have the highest increase in JP while remaining in confined or available (Aburayya et al., 2020; Kurdi et al., 2020; Ammari et al., 2017).

More importantly, these results direct administrators that if the company is not able to provide continuous compensation rises in the money-related way, it can make a decent mix with DMP to sustain the operation at an ideal pace alongside representative satisfaction from their roles. It is possible to boost job efficiency and upper hand in the competitive market by improving individual performance altogether. By concentrating on DMP by JS, all managers required and appointed to increase the yield of large and large companies will achieve their goals and objectives along these lines. In addition, the perception of hierarchical assistance (on the off

chance that it is to be engaged) for the prosperity of its employees would yield and promote further employee success in order to extend the quality of the exchange partnership where partnerships can fuse DMP to create the presentation of work. The sample size was taken from the Jordanian Income and Sales Tax Department for this study. Simple random sampling technique was used for data gathering. The measure of perception was calculated in this study with respect to independent and dependent variables along with the mediating variable. Questionnaires were used to collect the data. In the future, the focus group and interview methods will be used to collect data and further extend and strengthen the scope and validity of the results. On the left-hand variables, the model should provide more dimensions of non-monetary compensation behaviours to increase the significance of the magnitude collectively produced by these variables when determining dependent variables.

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