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Analysis of the Impact of Career Path Perception and Career Development on the Organizational Commitment of Internal Audit Auditors at PT. Pertamina (Persero)

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Abstract: This research aims to re-examine the influence of career path perception and career development on the organizational commitment of auditors at PT. Pertamina (Persero). The population of this study consists of auditors in the Internal Audit functions, namely IWF and CHP. This is an associative study with a quantitative approach. The sample includes 61 auditors from PT. Pertamina (Persero). The sampling technique used is the census method. Data collection was conducted using a questionnaire that has been tested for validity and reliability. The method employed is multiple linear regression, facilitated by SPSS 27 software. The hypotheses in this study are: (1) career path perception affects the organizational commitment of auditors at PT. Pertamina (Persero), (2) career development affects the organizational commitment of auditors at PT. Pertamina (Persero), and (3) career path perception and career development jointly affect the organizational commitment of auditors at PT. Pertamina (Persero). The results of this study indicate that, partially, career path perception has a positive effect and career development has a positive effect on organizational commitment. Simultaneously, career path perception and career development jointly affect organizational commitment, as indicated by the significant level $F < \alpha$.

Keywords: *Career Path Perception, Career Development, Organizational Commitment*

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1 Introduction

During the pandemic until now, Indonesia has continued to experience accelerated digitalization, which has been applied to meet companies needs related to work systems.

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As industries and technology evolve, companies are driven to meet the demand for a workforce with sustained competency, motivation, and commitment (Fareed, 2016). The current era, characterized by digitalization, offers many training programs to develop workers abilities to adapt to the increasingly demanding work environment.

Every employee has expectations or perceptions about their career path within the company they work for. According to Glueck et al. (1997) in Mitzi et al. (2022), an employee's expectations of their career path represent a personal improvement process applied by an employee to achieve their planned career goals. According to Saksono (2003) in Larasati et al. (2021), career paths include assessments of aspects such as opportunities to achieve valuable things, acquire new experiences, make employees feel happy, and provide opportunities for self-development.

Research by Indria (2015) in Maharani and Vembriati (2019) suggests that employees with higher commitment levels will impact their work, including producing optimal work and creating higher responsibility, enabling employees to help the company grow and achieve its goals. A 2004 Watson survey indicated several main factors causing low employee commitment: perceived limited career development opportunities, inadequate benefits or compensation, unclear company success in achieving goals, and lack of training and self-development opportunities (Maharani and Vembriati, 2019).

Based on research by Mitzi et al. (2022), employees career paths significantly influence the growth of organizational commitment and affect employee productivity. Research by Maharani and Vembriati (2019) states that career development plays a significant role in increasing employees' organizational commitment. Previous studies underlying this research state that employees who perceive good career development within the company will affect career commitment variables because both have high values. Additionally, the research also links employees' career success with high value, meaning employees perceive good career paths (Aninditha and Lakshmi, 2018).

At PT. Pertamina (Persero), the career path in internal audit starts from positions such as auditor, senior auditor, manager, Vice President (VP), and culminates at the top career position in internal audit at PT. Pertamina (Persero), namely Chief Audit Executive (CAE). PT. Pertamina (Persero) determines employee promotions through the structured implementation of the Performance Management System (PMS). Through this PMS, they periodically evaluate individual performance using a scorecard that measures the achievement of Key Performance Indicators (KPIs) from the corporate level down to the individual level. The results of this evaluation form the basis for decisions related to compensation, appreciation, and career progression, such as transfers, promotions, or demotions, aiming to boost overall productivity and work motivation.

This study highlights the phenomenon occurring in Internal Audit at PT. Pertamina (Persero) related to career path perceptions and career development and their impact on employees' organizational commitment. Preliminary interviews with a senior auditor in the Internal Audit department at PT. Pertamina (Persero) revealed equal career paths between two positions with different workloads and qualifications. Information obtained indicates that these two positions are in different functions, one requiring more concrete qualifications and specific expertise and the other handling operational tasks. Nevertheless, both positions have the same career paths. Thus, the author intends to conduct a deeper study and research related to career path perceptions and career development received by employees and their impact on organizational commitment in the company.

2. Literature

2.1 Career Path Perception

According to Rahmad (2015) in Nabila and Syaputra (2019), career path perception is a cognitive process where an individual receives information about their surrounding environment through the senses of sight, hearing, intuition, touch, feeling, and smell. Therefore, it can be concluded that career path perception is a cognitive stimulus concerning the planned and organized career path that an individual will experience in the future. Research by Surya et al. (2020) shows that there are five indicators from the distributed questionnaire results regarding career path perception: reward, challenge, promotion, recognition, and career development.

2.2 Career Development

According to Gomes (2003) in a study by Handoko and Rambe (2018), the career development process is the integration of future employee training needs with human resource strategies to improve performance. From the employee's perspective, career development illustrates their career path within a company and signals the company's long-term needs for its employees. Simamora (2006) in Alamsah Sade et al. (2021) states that there are two dimensions of career development perception: career planning and career management.

2.3 Organizational Commitment

Organizational commitment can be defined as an indicator of loyalty to the organization, reflecting the degree of strength and attachment employees feel towards their organization. Organizational commitment is a process based on the primary goals of the company or organization and the individual, becoming unified and interconnected (Mowday et al., 2015). According to Allen and Meyer (1997), organizational commitment is a belief that connects employees with the organization, demonstrated through loyalty, employee involvement in tasks, and identification with the organization's values and goals. Based on the theory proposed by Allen and Meyer (1997), there are three indicators of employee organizational commitment: affective commitment, continuance commitment, and normative commitment.

2.4 Hypothesis

- H1 : Career path perception (X1) has a positive influence on organizational commitment (Y) of auditors at PT. Pertamina (Persero).
- H2 : Career development (X2) has a positive influence on organizational commitment (Y) of auditors at PT. Pertamina (Persero).
- H3 : Career path perception (X1) and career development (X2) together have a positive influence on organizational commitment (Y) of auditors at PT. Pertamina (Persero).

3. Methods

This study uses a quantitative approach with an associative design. In formulating the research questions, the author uses theory as the basis for the questionnaire. The population in this study consists of 72 auditors from the Internal Audit department of PT. Pertamina (Persero). The sample size for this study was determined using the simple random sampling technique. Simple random sampling is a method where each member of the population has an equal chance of being selected. Using this technique, the Slovin formula was applied to calculate the minimum sample size. The calculation using the Slovin formula indicates that at least 61 samples are needed.

4. Results

4.1. Respondent Characteristic

The characteristics of respondents in this study include gender, age, highest education level, length of service, division, and career level of auditors at PT. Pertamina (Persero). The majority of respondents are male (77%), over 35 years old (60.7%), have a bachelor's degree or equivalent (65.6%), have worked for 5 to more than 11 years (95%), belong to the IWF division (62.3%), and hold a staff-level position (67.2%).

4.2. Descriptive Statistics

Table 1. Characteristics of Responses Answer

Variable	Statement Item Keywords	Item Keywords	Average	Total Average
Career Path Perception	Reward	X1.1	4.34	4.43
		X1.2	4.34	
	Challenge	X1.3	4.37	
		X1.4	4.34	
	Promotion	X1.5	4.59	
		Confession	X1.6	
	Career Development		X1.7	
		X1.8	4.36	
		X1.9	4.45	
Career Development	Career Planning	X2.1	4.47	4.35
		X2.2	4.22	

Variable	Statement Item Keywords	Item Keywords	Average	Total Average		
Organizational Commitment	Career Management	X2.3	4.36	4.28		
		X2.4	4.63			
		X2.5	4.34			
		X2.6	4.29			
		X2.7	4.27			
		X2.8	4.39			
		X2.9	4.24			
		X2.10	4.42			
		X2.11	4.32			
		Organizational Commitment	Affective Commitment		X3.1	4.24
					X3.2	4.32
X3.3	4.27					
X3.4	4.36					
Sustainable Commitment	X3.5		4.13			
	X3.6		4.27			
	X3.7		4.40			
Normative Commitment	X3.8		4.47			
	X3.9		4.13			
	X3.10		4.27			

Source : Primary Data Processed in (2024)

Table 2. Answer Characteristic Scale

Characteristic Scale	Information
1-2	Very Bad
2-3	Bad
3-4	Good
4-5	Very Good

Source : Primary Data Processed in (2024)

Based on the data, it is known that the average overall response for each item on the career path perception statement is 4.43. Thus, it can be concluded that many respondents perceive their career paths positively, encompassing aspects such as reward, challenge, promotion, recognition, and career development. PT. Pertamina (Persero), as a leading energy company in Indonesia, offers various programs related to rewards, challenges, promotions, recognition, and career development to their internal auditors.

The career development variable received an average score of 4.35, indicating that respondents feel they receive good career planning and management from the company. The final variable, organizational commitment, received an average score of 4.28, suggesting that respondents demonstrate strong commitment to the company. PT. Pertamina (Persero) measures employee commitment through employee engagement surveys, aiming to assess how committed workers are to performing their jobs for the company.

4.3 Normality Test

The accuracy of the data in this study was tested using the non-parametric one-sample Kolmogorov-Smirnov (One Sample K-S) test. Based on the Kolmogorov-Smirnov test results, the significance value was 0.084, which is greater than 0.05. Thus, it can be concluded that the data in this study has passed the normality test and is normally distributed.

Table 3. Normality Test Result

N	61
Asymp. Sig. (2-Tailed)	0,084

Source : Primary Data Processed in (2024)

4.4 Multicollinearity Test

Multicollinearity was tested by calculating the tolerance and VIF (Variance Inflation Factor) values for each variable. Data that does not exhibit multicollinearity has a tolerance value greater than 0.1 and a VIF value less than 10. The results of the multicollinearity test show that both variables have tolerance values greater than 0.1 and VIF values less than 10. Therefore, it can be concluded that the regression model does not exhibit multicollinearity and is free from multicollinearity issues.

Table 4. Multicollinearity Test Result

Variable	Tolerance	VIF	Information
X1	0,714	1.4	Free from multikolinearitas
X2	0,714	1.4	Free from multikolinearitas

Source : Primary Data Processed in (2024)

4.5 Heteroscedasticity Test Result

The results of the heteroscedasticity test using the Glejser method indicate that the significance values for variables X1 and X2 are greater than 0.05. Therefore, it can be concluded that there are no signs of heteroscedasticity.

Table 5. Heteroscedasticity Test Result

Model	Sig
(constant)	0.15
X1	0.689
X2	0.916

Source : Primary Data Processed in (2024)

4.6 Hypothesis Test

Table 6. Hypothesis Test Result

Variable	Koef	t	Sig.
Konstanta	3.867	0.904	0.370
Career Path Perception	0.350	2.924	0.005
Career Development	0.522	6.450	0.000
Dependent Variable Sig. F	Organizational Commitment	F	
	0,000	49.213	
R Square		0.629	

Source : Primary Data Processed in (2024)

4.7 F-Test Results (Simultaneous)

The F-test aims to determine the simultaneous effect of independent variables on the dependent variable. The F-test is conducted by comparing the significance value (Sig.) with 0.05. The study is considered to have a significant simultaneous effect if the significance value is less than 0.05. Based on the F-test results, the significance value is 0.000, which is less than 0.05. Therefore, it can be concluded that there is a significant simultaneous effect of career path perception and career development on the organizational commitment of auditors at PT. Pertamina (Persero).

4.8 Coefficient of Determination

Based on the coefficient calculation, the R Square value for this study is 0.629 or 62.9%. This value is categorized as a relatively high coefficient of determination. It can be concluded that the independent variables together explain 62.9% of the variance in the

dependent variable. This means that 37.1% of the effect is attributable to factors outside of the variables studied.

4.9 Regression Model

The regression equation based on the coefficient calculation is as follows:

$$Y = 3.867 + 0.350X_1 + 0.522X_2 + e$$

The SPSS calculations indicate:

- a) The constant of 3.867 means that if the variables career path perception (X₁) and career development (X₂) are 0, then the organizational commitment is 3.867 units, assuming other variables affecting organizational commitment are held constant.
- b) The regression coefficient for career path perception is 0.350, meaning that if the career path perception variable (X₁) increases by 1 unit, with career development (X₂) and the constant (a) held at zero, the organizational commitment of auditors increases by 0.350 units. This indicates that career path perception contributes positively to organizational commitment. Therefore, as the perceived career path at PT. Pertamina improves, the organizational commitment of its auditors also increases.
- c) The regression coefficient for career development is 0.522, meaning that if the career development variable (X₂) increases by 1 unit, with career path perception (X₁) and the constant (a) held at zero, organizational commitment increases by 0.522 units. This indicates that career development contributes positively to organizational commitment. Hence, as the career development opportunities provided by the company increase, so does the organizational commitment of PT. Pertamina (Persero) auditors.

4.10 T-Test Results (Partial)

The T-test is used to determine the partial effect of variables. The decision for the T-test is based on comparing the significance value from the T-test with a probability of 0.05. According to the T-test results, there are two variables that have a partial effect: career path perception and career development, each with a positive T-value and significance values of 0.005 and <0.001, respectively. Since the significance values are smaller than 0.05, H₁ and H₂ are accepted. Therefore, it can be concluded that both career path perception (X₁) and career development (X₂) have a significant positive partial effect on the organizational commitment of auditors at PT. Pertamina (Persero). Results and Discussion describes the research steps, including research design, research procedures, processing, research results and analysis of research results. The author can add the required subheadings in this section. It should provide a concise and precise description of the experimental results, their interpretation, as well as the experimental conclusions that can be drawn.

5. Discussion

5.1 Effect of Career Path Perception (X₁) on Organizational Commitment (Y)

The effect of career path perception on organizational commitment of auditors at PT. Pertamina (Persero) was demonstrated through the T-test, which showed that career path perception positively affects organizational commitment. It can be concluded that an

increase in career path perception leads to a corresponding increase in employees' organizational commitment, and vice versa. This finding is consistent with the research by Mitzi et al. (2022), which indicated a significant positive effect of career path perception on organizational commitment.

5.2 Effect of Career Development (X2) on Organizational Commitment (Y)

The effect of career development on the organizational commitment of auditors at PT. Pertamina (Persero) was confirmed through the T-test, which showed that career development positively affects organizational commitment. Therefore, it can be concluded that an increase in career development leads to a corresponding increase in employees' organizational commitment, and vice versa. This finding aligns with the studies by Maharani and Vembrianti (2019) and Handoko and Rambe (2018), which demonstrated a significant positive effect of career development on organizational commitment.

5.3 Effect of Career Path Perception (X1) and Career Development (X2) on Organizational Commitment (Y)

The effect of both career path perception and career development on the organizational commitment of auditors at PT. Pertamina (Persero) was demonstrated through the F-test, which showed that both independent variables together positively affect organizational commitment. It can be concluded that when auditors at PT. Pertamina (Persero) perceive good career development opportunities, they are likely to be more committed to the organization. This finding is in line with the research by Aninditha and Lakshmi (2018), which showed that employees who have a positive perception of career development within the company have higher career commitment due to the high value they place on it. Furthermore, the study linked employee career success, which is also highly valued, to a positive perception of career path (Aninditha and Lakshmi, 2018). High employee perception, coupled with the career development processes established by the company, directly impacts high employee motivation. If employees perceive their career path positively, it will enhance their commitment while working for the company.

6. Conclusion and Recommendations

This study aimed to determine the effects of career path perception and career development on organizational commitment of auditors at PT. Pertamina (Persero). To achieve this research objective, data was collected from 61 auditors in the Internal Audit division of PT. Pertamina (Persero). Based on the problem formulation and research objectives, the following conclusions can be drawn:

1. Career path perception does not have a significant effect on the organizational commitment of auditors in the Internal Audit division of PT. Pertamina (Persero).
2. Career development has a significant effect on the organizational commitment of employees in the Internal Audit division of PT. Pertamina (Persero).
3. Both career path perception and career development together have a significant effect on the organizational commitment of auditors in the Internal Audit division of PT. Pertamina (Persero).

From a theoretical perspective, it is hoped that this research will provide insights for other companies to pay closer attention to the detailed processes of fulfilling employees'

needs to support their commitment. This will significantly impact the organizational commitment of employees, which is essential for achieving the company's main objectives. Practically, the results of this study are expected to be beneficial for individuals such as practitioners, managers, and readers, providing knowledge and practical steps for addressing the career development needs of employees through transparent explanations of career paths within various divisions and departments. The conclusion contains the relationship between research objectives and research results. The conclusion also contains opportunities for developing research results or further research. In addition, this section should explain the managerial implications of the research.

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Conflicts of Interest: The authors declare no conflict of interest.

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