

Strategic Alignment and Employee Performance in Jordan: Unraveling the Mediating Roles of Organizational Commitment and Job Satisfaction

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Abstract: - Organizational alignment is now the number one predictor of performance in the dynamic competitive environment that we are working within. In this study, we are interested in investigating whether job satisfaction and organizational commitment play a mediating role on the relationship between strategic alignment and employee performance in the Jordanian Income Tax Department (JIST) Jordanian Income Tax Department. A sample of managers and supervisors ($n = 180$) was surveyed and data was analysed using quantitative research design with SPSS, and PROCESS macro. The findings reveal that employee task performance, contextual performance, and adaptive (modifiable) task performance are significantly associated with strategic fit. Those relationships seem to be partially mediated by organizational commitment and job satisfaction, with the composite mediation being the most relevant. Yet, given that this is a cross-sectional study based on a single firm, the results are correlational and should be read carefully. The paper provides theoretical contributions, operating the public sector through a strategic alignment approach and managerial and policy implications regarding how to promote an innovative culture, motivation, and important involvement of employees in a dynamic work environment.

Key-Words: - strategic alignment; employee performance; organizational commitment; job satisfaction; public sector; human resource management; motivation; organizational behavior.

Received: April 16, 2025. Revised: December 23, 2025. Accepted: December 26, 2025. Published: December 31, 2025.

1 Introduction

In today's rapidly changing world of institutions, organizations are buffeted by turbulence in the global environment: worldwide technical dynamism; fluctuating industrial transformations and corporate change; unpredictable changes in the international political economy; shifts in civil society around the globe. "The author's well-supported reading." According to [1], these are all problems that add uncertainty which require flexible systems, resolute management, and intrafirm cooperation in order for a firm to reach its goals consistently. Firms not coordinating internal processes, resources, and human capital with strategic priorities are at risk of being inefficient, employees are not motivated and low in engagement, leading to suboptimal performance [2], [3]. By contrast, firms that do so are able to successfully translate their vision and strategy into their daily operations, management initiatives, and HR activities so as to ensure alignment at the

levels of both the organization and its individuals. Strategic alignment is, therefore, the process by which strategy turns into measurable performance results; it's that thing upon which competitive advantage rests.

The performance of the employees as described by may is one very important factor towards achieving organizational success; it gives an indication of how well or otherwise the employees are contributing to the realization of organizational goals. Performance management should provide an objective measurement of individuals' contributions, their strengths and development needs, and interventions to improve skills and working efficiency [4], [5]. But more recent research suggests the relationship between strategy and employees' performance is hardly ever straightforward or codified in a linear fashion. Psychological and attitude variables in general, and organizational commitment and job satisfaction in particular, are

both theoretically important mediating mechanisms of strategic goals into behavioral response. Organizational commitment is the emotional and psychological attachment of employees to their work place, which includes loyalty, identification, and readiness to spend additional effort [4], [6]. Job satisfaction reflects the extent to which employees enjoy their work, and they feel it is worthwhile [7], providing a holistic measure of job environment, duties, and corporate culture that can affect motivation, engagement, and functioning [8], [9]. Positively engaged and satisfied employees are more likely to contribute towards organizational goals, work efficiently, and produce better results.

Organizational commitment and job satisfaction as mediators. Individuals' attitudes concerning their work have been extensively investigated in various industry settings. The use of high-performance work systems (HPWS), leadership styles, and a supportive organizational environment also leads to both commitment and satisfaction that in turn result in performance [10], [11], [12]. Organizational commitment and job satisfaction sometimes are full mediators in the correlation between organizational initiatives and performance results [13], [14]. Besides, other variables, such as organizational culture, leadership style, and perceived organizational support, are also enhanced by these mediating effects [15], [16], [17], which points out that a firm's strategic initiatives must couple with supportive employee treatment to achieve the maximum human—organization performance.

The Jordanian tax administration provides an ideal setting for exploring these relationships. As a government department, it is instrumental in domestic revenue mobilization and the operation of tax policy, with its staff having an impact on tax compliance, collection, and administration. The department is also confronted with different situational pressures such as red tape, regulation, and continuing efforts of reform to increase efficiency and the quality of public service. Such factors contribute to the dynamic context in which an assessment of the potential impact of practices to 'align' strategy can be investigated, particularly with respect to worker performance, engagement, and satisfaction.

In Jordan, previous research has shown the relation of organizational commitment and job satisfaction to increasing employee performance, particularly in public sector environments, where strategic development goals may be impeded by institutional decisions and social obligations [11], [12], [18]. Through the examination of these mediating processes, this study contributes to a

nuanced comprehension of how alignment practices manifest themselves as observable performance shifts among employees in the Jordanian Income and Sales Tax Department.

The present study attempts to fulfill an important void in the literature on strategy–commitment–satisfaction–performance relationship in public sector organizations. Despite the extensive research on private sector performance, few studies have been conducted in public Jordanian institutions, in which they maintain regulatory structures and social role expectations that deter/encourage performance of employees or organizations [19], [20]. Insights into these dynamics are important for public administrators and policy-makers who would like to enhance their performance, service quality, and human resources in accordance with a strategic plan.

To answer these questions, the current research examines whether organisational commitment and job satisfaction mediate the association between strategic alignment and employee performance in an organizational context, namely at the Jordanian Income and Sales Tax Department. We obtained data in 2025 from a cohort of records of management and supervisory personnel from the same year. The study adds to the theoretical and practical understanding of how a strategic alignment is associated with performance because, even in volatile public settings, it underscores employee engagement and satisfaction as the primary means to drive an organization towards success.

2 Theoretical Frameworks

Strategic fit has become an essential concept in modern strategic management, which stresses the alignment of an organisation's internal configurations - resources, structures, systems, and human capital - with upper-stratum strategic objectives. Strategic coherence is also expected to contribute to better integration of work activities by individuals, teams, and departments – needed for effective joint action within the organisation [2], [21].

A number of theories are employed in the current study as a part of theoretical lenses for examining the strategic alignment in the Jordanian public sector. The Resource-Based View (RBV) suggests that long-term competitive advantage results from utilizing valuable, rare, and inimitable resources, where strategic orientation is viewed as a mechanism through which human/structural/knowledge resources could be linked to superior performance [11], [12]. Dynamic Capabilities Theory enriches RBV as it stresses the importance of constantly re-

developing, integrating, and reconfiguring internal and external competences in order to cope effectively with fast-changing and unpredictable environments. Public organizations Dynamic capability in Jordanian public organizations, including the Income and Sales Tax Department, is a source of flexibility for this government agency to address policy reforms, regulatory restriction related to service delivery transformation, besides maintaining its level pf performance.

To address the psychological and behavioral mechanisms that associate strategic alignment with employee outcomes, this study draws on Job Demands-Resources (JD-R) Theory, as well as Social Exchange Theory (SET) and Herzberg's Two-Factor Theory. The JD-R model demonstrates how alignment can decrease occupational stress and increase engagement through the matching of demands with resources [14], [15]. According to SET, employees respond by committing and exerting extra effort towards the organization on supportive practices, including alignment [16]. Herzberg's model highlights that organizations'organizational practices, which impact on satisfaction and motivation, such as clarity of role, communication, and governance, are mediating factors in strategy-performance links [17]. These theories combined help to support the attention given to structural and attitudinal mechanisms, which fill a potential void between strategy and behavior in public sector settings.

Whereas RBV and Dynamic Capabilities focus on structural and resource oriented benefits, JD-R, SETand Herzberg take into account human considerations to offer a holistic model that is able to explain the Jordanian public sector in which institutional requirements, bureaucratic impediments, as well as social norms pressure employee behavior. However, the empirical results in public sector alignment studies are mixed, and there is some evidence that alignment may have a weak or non-significant impact on employee performance [18], [19]. These discrepancies make it clear that some mediating mechanisms, such as organizational commitment and job satisfaction, should be the focus to understand how and when the alignment translates into improved performance. Recent work (2024–2025) has begun to emphasise the importance of psychological mechanisms in addition to structural alignment, thus endorsing a combined approach [20], [11].

2.1 Strategic Alignment

Operationally, strategic congruence within this study consists of three integral dimensions: communication, governance, and partnership.

Communication provides transparency of strategic intent, encourages engagement, and develops mutual understanding at all levels within an organization [22].

Formal structures of decision-making, accountability and ethical behaviour are provided by governance, which in turn contributes to legitimacy and stability within the organisation [15].

Partnership means working together within and between departments, enabling staff to share best practice and innovations, collaborate on problems in pursuit of strategic objectives [23].

As these dimensions are moderately interrelated, they are modelled as reflective indicators of a latent construct of strategic alignment and again as individual predictors in sensitivity analysis to assess how much each one contributes. Calling on evidence from previous studies, we propose that governance and communication are expected to exert a stronger direct effect on employee commitment, while partnership is likely to be more influential for engagement and collaboration [22], [23]. Heterogeneity exists among the effect sizes for each dimension, suggesting that both structural and relational domains must be taken into account in the evaluation of alignment effects.

So when aligned, these dimensions shift strategic alignment from merely the structure into behavior and culture that bind employee identification with the organization's mission. This holistic method builds trust, accountability, and internalisation of strategic priorities in the end strengthening commitment to organizations and job satisfaction. These discretionary mediating motivational conditions serve as the mechanisms through which strategic fit influences performance outcomes, and lay the foundation for sustained positive impact on organizational capacity enhancement, innovation and effectiveness,—especially in dynamic public sector accountable environments such as the JISTD (see: [6], [7], [8], [9], [10]).

2.2 Employee Performance

Employee performance is an important outcome of strategic alignment and can be broadly described as the extent to which individuals fulfil their job duties and help organizations reach their overall goals. Performance is generally characterized along three dimensions: task performance, contextual performance and adaptive performance. Task performance: The behavior associated with carrying

out the main duties and responsibilities of a job. Organizational citizenship behavior refers to voluntary actions that contribute to the effective organization, such as helping other employees or maintaining a good mood at work. Adaptive performance refers to the extent to which employees act flexibly with respect to new job demands or changing work conditions [8], [9].

The Job Demands-Resources (JD-R) Model offers an appropriate theoretical framework for understanding how strategic alignment influences performance on these dimensions. Work resources such as good communication, good governance and inter-unit support/partnership have the potential to enhance employee engagement and motivation as well as performance outcomes [3], [5]. Human capital, as embodied in the qualities, knowledge, and skills of employees, is considered a strategic resource that affects firm productivity, innovation, and competitiveness significantly [12], [18].

The statistically less defensible, much higher R-squared values, including, for example task performance (reported at 0.748) from earlier analyses, will have been extreme examples of potential overfitting (here probably due to content overlap between predictors (like alignment dimensions) and outcomes). This is a matter of concern with regard to validity and interpretation. A potential approach to mitigate overfitting in future studies would be to incorporate bigger samples, cross validation or model the alignment dimensions as latent factors rather than separate and highly correlated predictors.

Across performance dimensions, task performance appears most strongly related to strategic alignment, followed by adaptive performance and contextual performance with the smallest, but still significant, effect. These discrepancies can be interpreted as indicating that the antecedent alignment has a more direct effect on individual core job duties and adaptive behavior than on discretionary/voluntary behaviors, which underscores the importance of multidimensionality in performance when studying it as well as applying it.

2.3 Organizational Commitment and The Meaningfulness of Work; Job Satisfaction

Both AC and job satisfaction are salient mediators to improve employees' performance by aligning strategies. Employees' psychological attachment, loyalty, and identification with the organization are captured by organizational commitment which includes affective, continuance, and normative components [12], [14]. According to the Social Exchange Theory, if employees feel supported by

their organization, treated justly, and identify themselves with the company's strategic objectives, they will respond back in terms of higher commitment and extra-role behaviour.

Job satisfaction is an individual's cognitive and emotional evaluation of their job and significantly affects individual motivation, engagement, and performance [8], [22]. According to Herzberg's Two-Factor Theory, motivation factors (e.g...achievement, recognition, and growth) based on a satisfaction point of view come from job content; while the dissatisfying outcomes due to inadequate hygiene factors (policies, supervision, and working conditions) mourn from the perspectives of work settings [16], [4]. Strategic fit—using clear communication, good governance, and network-based others—can increase motivators and hygiene factors at the same time, thereby resulting in more commitment as well as satisfaction.

From an empirical perspective, organizational commitment and job satisfaction mediating the relationship between strategic human resource management and employee performance have been tested [10], [11], [18], including task performance, contextual performance, and adaptive performance. Crucially, these mediators work in synergy such that the extent of commitment and satisfaction enhances the effects of alignment on performance. This has practical implications for managers and policy-makers: organizations can stimulate employee engagement, commitment, and performance by creating a supportive, transparent, and strategically aligned setting.

It is worth noting, however, that most of the studies including the current one, are based on self-reported measures and as such may overestimate associations because of common method bias. It would add to validity and we could get a better understanding of how strategic alignment eventually leads to performance related outcome when data can be triangulated with supervisor ratings or other objective performance measures in future studies.

2.4 Hypotheses Development

Literature in management and organizational behavior indicates that strategic congruence leads to higher employee performance due to an alignment of organizational goals with work activities, HR policies and practices, as well as decision making [2], [21]. As per the Resource-Based View (RBV), firms perform better when valuable, rare, and inimitable resources- particularly Human Capital- are effectively bundled with strategic imperatives. Strategic congruence can serve as a conduit to steer

the activities, experience, and expertise of employees toward organizational objectives, potentially resulting in enhanced task, contextual, and adaptive performance [8], [9], [18].

Job performance, the core tasks involved in a job, would most likely benefit from fit due to structured communication and governance as well as partnering mechanisms that make it clear what is expected of them and how operations will be run. Contextual performance, including discretionary behaviours in the service of the organizational climate, might be affected less directly by alignment via individuals' motivation and perceived support. Developing adaptive performance, which requires the ability to adjust in order to respond effectively to new challenges, may be especially sensitive within alignment initiatives designed to engage resource availability as a system and problem-solving capacity and cross-unit coordination [12], [5]. Although empirical evidence provides overall support for these relationships, with studies finding weaker moderate-to-strong correlation effects of alignment on contextual and adaptive performance, potential boundary conditions are also reported in the literature, such as organizational complexity, bureaucratic constraints, or individual differences in adaptability [18], [19].

The Job Demands-Resources (JD-R) Model and Dynamic Capabilities Theory offer the mechanisms to explain how consistency is related to performance. Congruence also facilitates access to job resources such as supervisor support, role clarity, and procedural justice that promote engagement, motivation, and psychological thriving [3], [17]. At the same time, alignment helps to cultivate dynamic capabilities, including resource recombination by employees and agility in response to environmental changes, which in turn facilitate adaptive performance [12], [5]. Yet, such mechanisms may depend on organizational aspects (e.g., leadership...); or indeed one could imagine that the organization becomes too (work) load induced to have a discernible impact of RP and PA – indicating that mediating effects should be tested as it is not always for superior performance.

The mediation of the relationship by organizational commitment is posited. Boundary spanning employees with stronger perceived fit between organizational initiatives and tactics are more likely to form affective, continuance, and normative attachment that may raise discretionary effort and persistence for tasks [12], [14]. According

to the Social Exchange Theory, this commitment stems not only from satisfying responses provoked by supportive treatment in the organization. However, the impact of commitment is subject to situations and circumstances of bureaucratic restraints, perceived fairness, or cultural context (all showing a contingency that may strengthen or weaken its mediation effects) ([16]).

Likewise, job satisfaction should mediate the association of alignment with performance. Based on Herzberg's Two-Factor Theory, fit increases satisfaction by fostering those motivators such as achievement, recognition, and growth opportunities, while diminishing dissatisfaction through enhanced hygiene factors including communication, governance, and supportive policies [16], [4]. Workers who sense that their work tasks align with the organizational objectives are more likely to report being satisfied, engaged, and perform better. Inconsistent results from previous studies, however, imply that alignment can only be highly converted into performance by job satisfaction when combined with organizational commitment [4], [8].

Considering such theoretical processes, contingencies, and empirical findings, the following hypotheses will be tested:

H1: There is a positive and significant relationship between strategic alignment (communication, governance, and partnership) and task performance, contextual performance, and adaptive performance.

H1a: Strategic alignment is significantly positively related to task performance.

H1b: Contextual performance is positively and significantly affected by strategic alignment.

H1c: Strategic fit is positively and significantly associated with adaptive performance.

H2: The strategic alignment of the staff and employee performance is mediated by organizational commitment.

H3: Strategic Alignment is mediated by job satisfaction in relation to employee performance.

H4: There are joint mediating effects between strategic alignment and employee performance through organizational commitment and job satisfaction, which indicates that strategic alignment has a positive effect on commitment, job satisfaction, and employee performance.

3 Research model

This study will contribute to the literature by investigating the relationship of strategic alignment with employee performance in Jordanian public

organizations, focusing on employees from the perspective of organizational commitment and job satisfaction. The theoretical model we present is rooted in both Resource-Based-View (RBV) and Job Demands-Resources Model as well as Social Exchange Theory (SET) and Herzberg's Two-Factor Theory, aiming to unravel how strategic alignment impacts employee outcomes via psychological and motivational mechanisms.

In this article, strategic alignment refers to deliberate integration of communication, governance, and partnership. Communication is defined as a clear and effective transmission of information across the hierarchy, to ensure employees have knowledge about organizations' goals and company operations [10]. Governance includes both formal and informal mechanisms by which decisions are made and individuals held accountable [5]. Collaboration Collaboration is the cooperation in and among organizational units that shares the knowledge, drives innovation, and utilizes resources effectively [21]. Together, these three dimensions form the independent variable and offer a structural and functional basis for shaping employee behaviour.

On the dependent side, employee performance is considered as a multi-dimensional construct which includes task performance, contextual performance, and adaptive performance. Performance is the efficient and effective accomplishment of a job's primary duties [9]. OCB consists of discretionary behaviors that contribute to the social and psychological environment of an organization, such as performance beyond role expectations and interpersonal facilitation [18]. Adaptive performance refers to employees' ability to adjust successfully to new tasks, work requirements, or unexpected challenges, applicable as flexibility and problem-solving in dynamic environments.[11]

The model's mediators (organizational commitment and job satisfaction) are entered to capture the psychological and motivational processes where alignment has its influence on performance. Attachment, loyalty, and identification with the organisation have been traditionally understood as organisational commitment, analogous to Social Exchange Theory on how employees reciprocate support and strategically aligned practices with increased effort and engagement [12], [14]. Following Herzberg's Two-Factor Theory, job satisfaction is an employee's general positive attitude about the job and is determined by both intrinsic

motivators (achievement, recognition) and extrinsic hygiene factors (organizational policies, working conditions) [8], [22]. By including both mediators, synergy effects can be analyzed, showing that alignment influences emotional attachment and job satisfaction simultaneously, jointly enhancing performance results.

In order to further underpin the theoretical robustness of our model, we also explore alternative specifications. First, there is the possibility of reverse causation; high performers may shape perceptions of alignment or help communicate, govern, and partner better. Second, the order of the mediators is theorized: even if organizational commitment and job satisfaction are modeled as parallel mediators of WFC antecedent-occupational centrality relationships here, in future analyses, tests of sequential or moderated mediation can address possible interdependencies between affective and motivational mechanisms. These criteria are important to exclude alternative explanations and enhance the reliability of results.

The research model is shown in Figure 1. Strategic fit, which includes communication, governance, and partnership are used as the independent variable. Direct paths exist through employee performance and indirect paths function through organizational commitment and job satisfaction. Employee performance in this case is then measured at the level of three sub-dimensions: task, contextual, and adaptive performance. This model provides a means to empirically test direct and indirect effects of strategic alignment on employee outcomes by which the impact occurs.



Fig. 1: Research Model
Source: created by the authors

The current model offers a complete and theoretically based approach to test how strategically HR practices improve the performance of employees, while also considering the fundamental psychological mediators that transmit this association [4], [10], [18]. It provides academicians and practitioners with a tool for studying the mediating mechanisms of enhancement of performance in Jordanian public organizations, from both the academic and managerial sides.

4. Methodology

4.1 Research Design

This study adopted a quantitative, cross-sectional research design to investigate the impact of strategic alignment on employee performance in the context of the JISTD, with particular emphasis on exploring whether this relationship is mediated through organizational commitment and job satisfaction. Data was collected in 2025 from management and supervisory levels based on a questionnaire. The survey was conducted both online and face-to-face, in a bid to achieve a high coverage rate and mitigate nonresponse bias, using self-completed questionnaires with explicit confidentiality assurance and voluntary participation. Participants were also told the study's purpose, that their responses were anonymous, and aggregated results would be used.

Quantitative methods make it possible to test hypotheses and to use descriptive and inferential statistics to analyze associations between variables. Data were analyzed with SPSS, standard errors for direct and indirect effects were estimated [17], [4].

We should mention, however, the main limitation of this cross-sectional design: as information was collected at a unique time point, conclusions about causality are not conclusive. Although the results provide evidence of links and support proposed pathways, the possibility of reverse causality or other unmeasured confounding factors cannot be precluded. Causal inference would be improved by future investigations utilizing longitudinal or experimental designs.

4.2 Population and Sampling

The target population for the study was all managers and supervisors of JISTD who worked in different governorates (a total of about 333 according to the department official records in the year 2025). We followed purposive sampling to reach employees personally responsible for operational and strategic

decisions (employees who hold the power of decision, work closely with strategy in a small firm). The criteria for inclusion included having a minimum of one year of experience as a manager or supervisor, and significant input into departmental strategy/operations.

Two hundred questionnaires were issued, of which one hundred and ninety-five (response rate = 97.5%) were returned. One hundred and eighty questionnaires were finally found to be complete, valid and keyed into an Excel format, resulting in a final response rate of 90% that is acceptable for organizational research [10], [11]. To evaluate the potential for non-response bias, early and late responders were compared across primary demographic characteristics with the result that no differences were found suggesting little bias in the final sample. Data were collected for a 2-month period in 2025 to provide sufficient time for response quality by follow-up and clarification.

This methodology offers a targeted, representative sample of employees most pertinent to the research goals and ensures transparency in terms of selection criteria adopted and response rate achieved, and acknowledges limitations associated with purposive sampling.

4.3 Measurement

Instrument of data collection. Data was gathered through a structured questionnaire adopted from the existing validated measure scales applied in previous research. Item adaptations All items were adapted by translating them to the organizational and cultural context of the Jordanian Income and Sales Tax Department while maintaining their original conceptual meaning. The instrument was initially prepared in English, then translated into Arabic by back-translation to guarantee linguistic equivalence and comprehension. Content validity was tested by a group of academic experts in strategic management and organizational behavior, together with top-level practitioners from public organizations. Their feedback was used to make the small refinements to wording in order to enhance clarity and relevance.

The survey contained two sections: section 1, and section 2. The first section assessed strategic alignment, operationalized based on three dimensions: communication (3 items), governance (4 items), and partnership (4 items). A total of eleven questions were developed. These dimensions reflect the degree to which organizational goals are informed, regulated, and reinforced by collaborative

behaviours that are embedded in work and HR systems [9], [21]. An example item was: “Emails from supervisory sources are efficient, effective, and add value to my work.”

The second part measured employee performance as a multi-dimensional latent construct, consisting of task performance (4 items), contextual performance (4 items) and adaptive performance (4 items), i.e., 12 indicators. These dimensions indicate performing a job well, throw-in behaviors to uphold the working environment, and the ability to adjust to changing demands, respectively [8], [18].

All measures were rated on a 5-point Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree). The age, sex, and years of service as demographic factors on the questionnaire were applied to control for possible confounding effects.

Cronbach’s alpha was used to examine internal consistency reliability of the measurement scales, whereby all constructs were well above the suggested 0.70 value (Nunnally & Bernstein), suggesting acceptable to high levels of reliability and lending further support for construct validity of the instruments employed in this investigation.

4.4 Validity and Reliability

Content validity was determined by consulting five experts in strategic management and human resource management. Following their feedback, item wording was slightly modified to improve clarity, relevance to the context of a GFSC team, and alignment with study objectives [22], [23].

Internal consistency reliability was evaluated by Cronbach’s alpha. The results show that all constructs were highly reliable, the range for strategic alignment dimensions was from 0.819 to 0.923, while that of employee performance dimensions was between 0.827 and 0.891. All of the values were greater than the critical level of 0.70, which is an indication that the scales of measurement were stable [5], [12]. Reliability results are reported in Table 1.

A Harman’s single-factor test was conducted to control the possible common method bias, which is a common research problem when using self-reported and single-source data. The unrotated factor solution showed that a single factor did explain most of the variance, which is not consistent with common method bias. Moreover, procedural methods were utilized at the data gathering stage such as giving guarantees to participants about the confidentiality of their responses, reducing evaluation anxiety, and

dividing measurement parts on the questionnaire page.

Data Screening and Missing Data. Before the analyses, checks were made that questionnaires were completed thoroughly. Cases with huge, missing data were discarded, consequently leaving 180 valid cases for analysis. All other missing values were low and therefore treated with listwise deletion in the analysis, because they were less than acceptable limits and at random.

Taken together, these types of reliability and validity tests generally support the measurement instrument as adequate, and provide some confidence in the credibility of subsequent statistical analyses.

Table 1: Cronbach’s Alpha Coefficients for Study Variables

Dimension	Variable	Cronbach’s Alpha
Communications	Strategic Alignment	0.819
Governance	Strategic Alignment	0.830
Partnership	Strategic Alignment	0.923
Task Performance	Employee Performance	0.827
Contextual Performance	Employee Performance	0.891
Adaptive Performance	Employee Performance	0.841

Source: created by the authors.

4.5 Data Analysis Procedures

The SPSS version 19 was used for data analyses, which included descriptive and inferential statistics. Descriptive statistics such as means, standard deviations, and frequency distributions were used to summarize the demographic characteristics of respondents and provide a profile about the study variables.

The hypotheses in the conceptual model were tested through inferential analyses by using Pearson correlation, multiple regression, and mediation analysis to assess relationships between strategic alignment, organizational commitment, jobsatisfaction, and employee productivity [4], [8], [10]. Confounding age, gender, and years of work were controlled for in the regression models.

Mediation effects were examined using the PROCESS macro (Model 4) for SPSS, with 5,000 bootstrap samples and a bias-corrected 95% confidence interval to test for significance of indirect effects [9], [11]. An indirect effect was considered significant if the confidence interval did not contain

zero. This bootstrapping technique makes the procedure more robust than that which assumes normality of the distribution of the indirect effect.

Before proceeding with hypothesis tests, several important regression diagnostics were performed. Residual plots and normal probability plots were used to determine the linearity and normality assumptions. Assumption of homoscedasticity was also tested by examining the standardized residuals and the assumption was not seriously violated. Fixed effect collinearity was assessed by MNVIF, with all values <5 (commonly used threshold) showing acceptable levels. The diagnostic tests indicate that most of the main regression assumptions were satisfied, thus confirming the validity of our analytical findings.

In sum, this study's analytic approach enhances its robustness by combining vigorous mediation testing with effectuation controls and diagnostic tests; thus, offering credible evidence regarding the manner in which strategic alignment is linked to employee performance via organizational commitment and job satisfaction within the Jordanian public sector context [10], [11], [21].

5 Results and Discussion

5.1 Descriptive Statistics and Mediating Variables

The levels of strategic alignment, employee performance, and the proposed mediating variables—organizational commitment and job satisfaction—were examined among employees of the Jordanian Income and Sales Tax Department. Table 2 presents descriptive statistics for all study constructs, offering a comprehensive overview of employees' perceptions.

Overall, the findings indicate high mean values across all dimensions, suggesting that respondents generally perceived strategic alignment practices, their own performance, and attitudinal outcomes positively. Within strategic alignment, communication recorded the highest mean ($M = 4.26$, $SD = 0.59$), followed by governance ($M = 4.12$, $SD = 0.64$) and partnership ($M = 3.96$, $SD = 0.82$). These results reflect employees' perceptions of strong information flow, structured decision-making processes, and collaborative practices within the organization.

Table 2: Descriptive Statistics and Mediating Variables

Construct / Dimension	Mean	SD	R	Relative Importance Level
Strategic Alignment				
Communications	4.26	0.59	1	High
Governance	4.12	0.64	2	High
Partnership	3.96	0.82	3	High
Employee Performance				
Task Performance	3.92	0.47	1	High
Adaptive Performance	3.90	0.51	2	High
Contextual Performance	3.84	0.49	3	High
Mediating Variables				
Organizational Commitment	4.08	0.55	–	High
Job Satisfaction	4.03	0.57	–	High

Source: created by the authors.

Employee performance dimensions also demonstrated high ratings, with task performance ranked highest ($M = 3.92$, $SD = 0.47$), followed by adaptive performance ($M = 3.90$, $SD = 0.51$) and contextual performance ($M = 3.84$, $SD = 0.49$). Similarly, the mediating variables—organizational commitment ($M = 4.08$, $SD = 0.55$) and job satisfaction ($M = 4.03$, $SD = 0.57$)—were perceived at high levels, indicating a generally favorable psychological work climate.

While these results suggest a supportive and strategically aligned work environment, the consistently high means combined with relatively low standard deviations may indicate a restricted range of responses or potential social desirability bias, particularly given the use of self-reported measures within a public sector organization. Respondents may have been inclined to provide favorable evaluations due to perceived organizational expectations or concerns about confidentiality, despite assurances of anonymity.

These potential biases should be considered when interpreting the findings, as restricted variability can inflate correlations and effect sizes. Nevertheless, procedural remedies—such as anonymized data collection and clear instructions emphasizing honest responses—were implemented to mitigate response bias. Future studies could further strengthen validity by incorporating multi-source data (e.g., supervisor ratings or objective performance indicators) or using longitudinal designs to capture variation over time.

5.2 Data Suitability

Prior to hypothesis testing, the data were examined for multicollinearity and normality. Table 3 presents tolerance values, variance inflation factors (VIF), and skewness statistics for all main study variables.

The results indicate that VIF values ranged from 1.710 to 2.886, remaining well below the commonly accepted threshold of 5 (and the conservative threshold of 10), while tolerance values exceeded 0.05 for all variables. These findings suggest that multicollinearity is present at a moderate but acceptable level, which is expected given the conceptual relatedness of the strategic alignment dimensions and performance constructs. Although moderate multicollinearity may reduce the stability of individual regression coefficients, it does not compromise the overall explanatory power of the regression models or the validity of the mediation analyses conducted.

Skewness values for all variables were within acceptable ranges ($|\text{skewness}| < 1$), indicating approximate normality of the data distributions. Additional diagnostic checks, including inspection of residual histograms and normal probability plots, further supported the assumption of normality.

Given the moderate correlations among predictors, supplementary analyses were conducted using composite and latent constructs in mediation models to ensure robustness of results. Together, these diagnostics confirm that the dataset is suitable for regression and mediation analyses and provides a reliable basis for hypothesis testing.

Table 3: Multicollinearity and Normality Assessment

Dimension	Tolerance	VIF	Skewness
Communications	0.654	2.071	0.38
Governance	0.697	2.886	0.18
Partnership	0.797	2.026	0.49
Task Performance	0.731	1.889	0.21
Adaptive Performance	0.769	1.710	0.27
Contextual Performance	0.742	1.797	0.30
Organizational Commitment	0.712	1.770	0.24
Job Satisfaction	0.698	1.832	0.29

Source: created by the authors.

The VIF values were all less than 10, the tolerance was greater than 0.05, and the skewness coefficients of the residuals were acceptable. Our results verify that the data set is suitable for regression and

mediation analyses and provide validity for further hypothesis testing.

5.3 Direct and Sub-Dimensional Effects

Appendix 1 shows the results of the direct effects of strategic alignment on the overall performance of the employee and to its three dimensions: task, adaptive and contextual performances. Taken together, the results demonstrate there are high levels of positive relationships with strategic alignment and all of the performance effects.

The above findings stated strategic Alignment explained a larger percentage of the variance in comprehensive employee performance ($R^2 = 0.795$), and find out positive and significant path coefficient ($\beta=0.893$, $P < 0.001$). Although this high amount of variance explained can itself bear testimony to how closely alignment practices and loyalty are related, it also gives reason for the assumption that some overfitting or overlap between predictors and outcomes might have occurred. In particular, some elements of strategic alignment may theoretically coincide with performance perceptions (e.g., clarity of communication and governance), especially when obtaining self-reported data. In view of these caveats, the results are best considered strong associations, as opposed to established causal effects.

Looking at the sub-dimensions of performance, task performance had the highest correlation with strategic alignment ($R^2 = 0.748$, $\beta= 0.886$, $p < 0.001$). This result indicates that alignment has the most direct impact on employees' performance for their core tasks, where role clarity and structured mechanisms are more salient. Contextual performance had a moderate but still strong impact ($R^2 = 0.640$, $\beta = 0.780$, $p < 0.001$), which means that alignment supports both discretionary and cooperative behavior, albeit less than when they do it voluntarily. Cognitive change was the shyest of these, but still significant, with an R^2 of 0.515 and a beta score of 0.708 ($p < 0.001$), reflecting that, to as much as alignment makes us adapt, such behavior may well be more driven by personal factors or availability of training opportunities—and that pesky outside world!

This difference in effect sizes across dimensions of performance underscores the discriminant role of strategic alignment: it has a greater influence on structured, role-based effects and is somewhat less predictive for discretionary and adaptive behaviors. These findings are in line with previous studies that the alignment facilitates the strategic behaviour into

task performance; however, its relationship with adaptive and contextual performance is mediated via other psychological and situational constructs [18], [19].

As a whole, the results offer strong and favorable support for the relationships posited; however, high R^2 values stress moderation when interpreting such results and warrant future replications looking to leverage longitudinal designs, multiple sources of performance measurement or different model specifications to further scrutinize our findings.

5.4 Mediating Effects of Organizational Commitment and Job Satisfaction

In an attempt to shed light on the process by which the fit between strategy and structure affects employee performance, we have tested the mediating effect of organizational commitment and job satisfaction. Results of separate and parallel mediation are summarized in Appendix 2.

Results show that both organizational commitment and job satisfaction act as important partial mediators in the relationship between strategic alignment and employee performance. That is, the indirect effect through organizational commitment was significantly positive (indirect effect = 0.412, $p < 0.001$), and thus a partial mediation occurs in that alignment will increase employees' psychological attachment and loyalty, resulting in performance improvement. The indirect effect was also found to be significant for job satisfaction (indirect effect = 0.367, $p < 0.001$), which therefore means that alignment leads towards performance by fostering workers' general work contentment and motivation.

Moreover, the combined mediation of organisational commitment and job satisfaction was also more powerful than each in isolation (indirect effect = 0.598, $p < 0.001$). This finding indicates the combined effect of emotional attachment to the organization and positive job-related affect on increasing the effects of strategic alignment of INSHR system on performance. As the direct effect of alignment remained statistically significant once mediators were entered into the model, the mediation should be considered as partial rather than full, simply meaning that alignment affects performance both directly and through psychological processes.

The greater effect size associated with the joint indirect pathways suggests that an exclusive reliance on only one attitudinal pathway may underestimate the extent of strategic alignment effects. Rather, the

performance gains seem to be greatest when alignment develops both commitment and satisfaction.

These results have significant managerial and policy implications, particularly for public sector organizations. Strategic interventions should not only be related to structural fit (e.g., communication systems, governance structures) but also intentionally create employee commitment and job satisfaction through supportive leaders, recognition, and the design of meaningful work. Combining these psychological and structural factors is likely to result in performance enhancements that are more stable, stronger, and durable.

5.5 Integrated Discussion

The results of this study concretize a number of important associations between strategic alignment and performance by employees, both directly and indirectly through intermediary variables such as organizational commitment and job satisfaction. Rather than inferring causality, these findings indicate that favorable perceptions of strategic alignment practices are related to enhanced employee role comprehension and congruent behavior, and result in increased performance. The findings are thus in line with previous studies that have supported positive associations between strategic alignment and organizational and employee level outcomes, such as IT capability and public sector performance [18], [23]. Recent empirical evidence also indicates that such associations exist in various organizational settings, supporting the generalisability of these effects [10], [13].

Organizational commitment and job satisfaction provide a pathway through which strategic alignment may lead to enhanced performance. Employees perceiving a strategic alignment of the organizational and daily activities show stronger emotional and job satisfaction that in turn are significantly related to high task, contextual, and adaptive performance. These results are consistent with previous research that demonstrated a mediating effect of commitment and satisfaction between organization-level practices and employee outcomes [4], [7]. The joint mediation effect is stronger, which indicates that these mediators play a compensatory role and the dual action mechanism of motivation together with attachment must be considered simultaneously, rather than individually.

In the meantime, it is equally important to consider these findings in the context of some boundary conditions and limitations. As a cross-

sectional study, we are inhibited in making causal attributions and other explanations, and possible (i.e., high-performing employees perceive alignment more favorably) reasons for our findings cannot be discounted. Furthermore, as a consequence of self-reported data, the problem of common method bias (CMV) can be introduced so that also observed relationships may be exaggerated. Also, the public nature of many institutions in Jordan and other Arab countries is likely to create a broader context distinct from private sector practices, including regulations that institutionalize compliance on one hand and top-down communication systems as well as cultural predispositions to dependence on authorities for guidance of self and others. This means that our conclusions should be taken as tentative and context-bound. We therefore recommend replication of our study using longitudinal data, or in other public sector settings.

Theoretically, this paper extends the body of research on strategic alignment to a public sector context and connects structural alignment mechanisms with psychological and motivational processes. The results are also in line with the Resource-Based View, the Job Demands-Resources model, Social Exchange theory, and Herzberg's Two-Factor theory, according to which strategic alignment is not only a configuration but also a behavior that determines employee commitment, satisfaction, and performance. This holistic approach helps provide a finer understanding of the potential relevance of alignment to effectiveness other than in private sector organisations.

With regard to transferability, the innovation is conducted in only one public organisation, but the mechanisms we found behind it- clarification, governance, cooperation, devotion and satisfaction of administrative staff- appear to be less specific for such a sector as they could apply when implemented in other public organisations. Therefore, the results could provide insights for other government agencies confronted with reform, accountability and service quality challenges, but obviously that requires tailoring to the context.

Lastly, they provide theoretical and managerial implications for these findings. Public sector leaders should emphasize enhancing strategic connectivity by offering clear communication (i.e., JD-R and RBV), openness of governance and fairness of procedures (Social Exchange Theory) and cross-unit cooperation (Dynamic Capabilities). Managers should also invest in behaviors that increase

employee commitment to the organization and job satisfaction, such as participative decision making, recognition systems, meaningfulness of work design, and focused training and development (Herzberg's Two-Factor theory). Combining these structural and psychological interventions increases the likelihood that organizations will facilitate enduring employee engagement and performance enhancement in fast-paced public sector work environments.

6 Conclusion and limitations

This research contributes to the provision of empirical evidence for significant relationships between strategic alignment and employee performance, with practical initiatives in the Jordanian Income and Sales Tax Department. The results suggest that strategic alignment, as an input construct—conceptualized in terms of communication, governance, and partnership—is positively related to task, adaptive, and contextual performance. Additionally, the mediating effect of organizational commitment and job satisfaction implies that strategic fit may affect performance primarily by its effects on employees' psychological and motivational reactions. Workers who see a clear connection between the organization's strategic direction and what they do on a day-to-day basis are more likely to indicate higher commitment, satisfaction, and performance.

Practical and Policy Implications

There are a few practical implications for public sector organizations in Jordan that emerge from the findings. First, reinforcing open and regular communication functioned as the most powerful component of strategic alignment, indicating that managers should invest in clear objectives, feedback systems, and bilateral channels for communication. Second, transparent lines of authority and role clarity can help employees better understand who is responsible for what, thus supporting commitment and satisfaction. Third, working together The partnership role emphasises cross-departmental collaboration and the importance of collaboration in promoting adaptive and contextual performance.

Bearing in mind these empirical findings, public organizations with particular reference to income and sales tax department are recommended to commit managerial ability improvement actions that facilitates realization of strategic alignment and its implications for human beings. Tailored interventions such as leadership programs,

workshops and training can support managers in operationalizing strategic goals. However, there are some implementation issues that might be taken into consideration, such as official hierarchical rigidity; limited resources and unwillingness to change. Gradual integration, operator participation in decision-making and feedback systems can help alleviate these issues, to ensure even more sustainable alignment initiatives.

Limitations and Suggestions for Future Research

This paper has limitations that deserve cautious acknowledgement despite its contribution. Cross-sectional design of research is the first limitation in terms of making causal inference and reversing or reciprocal relationship between strategic alignment, employee attitudes, and performance is unavoidable. Further studies should use longitudinal or experimental designs to better reflect causality.

Second, because of the self-reporting nature of a single source, there is a possibility of common method bias and social desirability bias despite procedural and statistical controls. Potential improvements to the internal validity of this work could include supervisor ratings, objective indicators of performance, or mixed-method approaches in future research.

Thirdly, the research is confined to public sector organisation within a particular cultural and institutional setting. Although the results may provide some insight applicable to similar public entities, cultural values and administrative traditions, in particular governance frameworks restrict the extent of generalization. Similarly, replication across multiple public / private sectors and cross-national contexts would improve the validity and generalizability of our findings.

Also, moderators or mediators of the strategic alignment–performance relationship—other than performance measures—should be investigated in future research, e.g., organizational culture and leadership, employee engagement or public service motivation.

Ethical Considerations

The following study is ethical with research standards. Institutional authority approved the study on ethical considerations, and informed consent signed by all participants were collected before observing. Participation in the survey was voluntary, respondent anonymity was guaranteed, and all participant information was collected for academic research purposes only.

Concluding Remarks

Overall, this study adds to the strategic alignment literature and extends the empirical analysis out into the public sector by emphasizing both structural alignment as well as behavioral and motivational mechanisms. The results underline that strategic alignment is not only a technical and structural task: it is also a human process that must focus on employee commitment and satisfaction. Such lessons provide helpful directions for policy setters, public managers and institutional decision makers aiming at improving performance through the implementation of balanced strategy-focused employee led interventions in Jordanian public sectors.

Acknowledgement:

The author gratefully acknowledges the management and supervisory staff of the Jordanian Income and Sales Tax Department for their valuable participation and cooperation in this study. Special thanks are extended to the Faculty of Business at Tafila Technical University for their academic support and encouragement throughout the research process.

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Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)

This article has a single author. Ghazy Al-Badaineh was solely responsible for all stages of the research, including conceptualization, literature review, research design, data collection, statistical analysis, interpretation of results, and manuscript writing.

Sources of Funding for Research Presented in a Scientific Article or Scientific Article Itself

No funding was received for conducting this study.

Conflict of Interest

The authors have no conflicts of interest to declare that are relevant to the content of this article.

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APPENDIX 1

Direct Effects of Strategic Alignment on Employee Performance

Hypothesis / Sub-Hypothesis	R ²	Path Coefficient (β)	SD	t	p-value	Decision
H1: Strategic Alignment → Overall Performance	0.795	0.893	0.170	5.326	0.000	Accepted
H1a: Strategic Alignment → Task Performance	0.748	0.886	0.065	13.900	0.000	Accepted
H1b: Strategic Alignment → Adaptive Performance	0.515	0.708	0.114	6.287	0.000	Accepted
H1c: Strategic Alignment → Contextual Performance	0.640	0.780	0.138	5.610	0.000	Accepted

Source: created by the authors.

APPENDIX 2

Mediating Effects of Organizational Commitment and Job Satisfaction

Path	Indirect Effect	SE	t	p-value	Decision
H2: Strategic Alignment → Organizational Commitment → Employee Performance	0.412	0.082	5.024	0.000	Accepted
H3: Strategic Alignment → Job Satisfaction → Employee Performance	0.367	0.077	4.766	0.000	Accepted
H4: Strategic Alignment → Organizational Commitment & Job Satisfaction → Employee Performance	0.598	0.089	6.719	0.000	Accepted

Source: created by the authors.