Original Article

Impact of Organizational Culture on Employee Performance with Job Satisfaction Mediation
Study at the State Treasury Service Office (KPPN) Scope of the East Java Region

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ABSTRACT

The objective of this study is to investigate the impact of organizational culture on job satisfaction, with employee performance as a mediator. The study is quantitative in nature and employs hypothesis testing using data collected from respondents and analyzed using partial least squares structural equation modeling (PLS-SEM). A saturated sample is used as the sampling technique. The research sample comprises 112 individuals who are employees within the scope of the State Treasury Service Office (KPPN) in East Java. Smart PLS software version 3.0 was used for data processing. The research findings suggest that organizational culture has a positive and significant impact on job satisfaction. Additionally, job satisfaction acts as a mediator and has a positive and significant effect on employee performance. Furthermore, organizational culture has a positive and significant effect on employee performance.

INTRODUCTION

Human resource management is a strategic priority for achieving organizational goals in today's dynamic business environment. To achieve these goals, it is critical to consider effective and efficient ways to improve employee performance. This not only reflects the organization's performance but also shapes its image. Organizational culture, as an external factor, can affect employee performance. Organizational culture includes the values, customs, and behaviors that develop within a company and significantly impact employee motivation and behavior. To build a strong organizational culture, human resource practices must be changed. According to Robbins (1996), a strong organizational culture possesses traits that attract individuals to align their thoughts, actions, and behaviors with the organization's values.

Positive perceptions of organizational culture increase employee satisfaction, while negative perceptions lead to dissatisfaction (Robbins & Judge, 2008). Satisfied employees demonstrate strong loyalty and commitment to their organization and responsibilities. Job satisfaction is crucial for individuals to work with passion and deliver the best results. Compatibility between organizational culture and the values held by organizational members leads to job satisfaction, encouraging long-term careers.

Several earlier studies have examined the relationship between organizational culture, job satisfaction, and employee performance. However, the results of these studies have been inconsistent. Shahzad (2014), Awadh & Saad (2018), Paais & Pattiruhu (2020), Soomro & Shah (2019), and Kawiana (2018) found that organizational culture significantly impacts employee performance. However, Pawirosumarto et al. (2017) and Sabuhari et al. (2020) found that organizational culture does not significantly impact employee performance. Moreover, empirical findings from

studies conducted in Malaysia by Valaei & Jiroudi (2016), Thailand by Siengthai & Pila Ngarm (2016), Finland by Salminen et al. (2016), Sri Lanka by Perera et al. (2014), and Macau by Gu & Sen Siu (2009) further support the substantial impact of job satisfaction on employee performance.

The Directorate General of Treasury is an Indonesian government organization responsible for overseeing state finances under the direction of the Ministry of Finance. Its primary responsibility is to coordinate, oversee, and manage various facets of government finance, including revenue, expenditure, financing, and asset management, in compliance with Minister of Finance Regulation Number 262/PMK.01/2016 concerning Organization and Work Procedures. The State Treasury Service Office (KPPN) scope of the East Java is a vertical agency under the Directorate General of Treasury. Its responsibilities include carrying out the State General Treasurer's (SGT) and Treasury's authority, channeling funding from the state budget, and managing budget receipts and expenditures in accordance with statutory regulations.

Researchers have identified several issues related to employee performance at KPPN scope of the East Java based on work experience. These barriers include tardiness, absence, failure to attend meetings or Quality Control Groups (QCG) on time, exceeding the allotted lunch break, failure to report to the service site during working hours, and absenteeism without a valid excuse. Additionally, there have been instances where frontline staff members were less cordial and cautious when reviewing files. There is also an accumulation of unprocessed billing files, and the completion of bills takes longer than one hour. Furthermore, some services do not follow standard operating procedures, and some staff members have trouble using computers or application systems, which can cause issues for their coworkers.

The mentioned phenomenon indicates a poor organizational culture and contradicts the government's efforts to establish good governance in accordance with Law No. 25/2009's Article 34 regarding public services. This directly affects the implementation of e-government to uphold the values of accountability, transparency, participation, promptness, speed, ease, and affordability.

The authors investigate the impact of organizational culture on worker performance through job satisfaction mediation. This study raises the following research questions:
1. Does corporate culture impact KPPN scope of the East Java employees' job satisfaction?
2. Do job satisfaction levels have an impact on the performance of KPPN scope of the East Java employees?
3. Additionally, does the culture of the organization affect the performance of KPPN scope of the East Java employees?

THEORETICAL BASIS AND HYPOTHESIS DEVELOPMENT

Organizational Culture

Organizational Culture is defined as the prevailing values that are conveyed throughout the organization and is also known as the work philosophy of the employees. It is a complex assemblage of beliefs, customs, tales, myths, and ideas that characterize an organization's membership (Moeljono Djokosantoso, 2003).

According to Eugene McKenna & Nie Beech (2004), organizational culture strengthens standards of behavior, sets boundaries, provides members with a sense of identity, and increases commitment to the organization's vision and mission. Furthermore, organizational culture acts as a control system and a source of meaning, shaping employee attitudes and behavior.

The extent to which employee behavior adheres to organizational values is largely determined by organizational culture. Surya, Dharma, and Haedar Akib (2005) define organizational culture as a set of beliefs, customs, behaviors, and practices that set one organization apart from another. Aggression, teamwork, and consistency are a few of these traits.

Job Satisfaction

Job satisfaction is a complex concept that is influenced by various factors, including salary, promotions, coworkers, management, and the nature of the work itself. According to Robbins & Judge (2016), job satisfaction is a general attitude towards one's job that reflects the difference between the compensation that employees receive and the compensation that they believe they deserve. Organizations can create a work environment that supports and meets the needs of their employees, which can boost job satisfaction and overall performance. This can be achieved by considering and taking action on the factors that affect employee well-being.

Employee Performance

Tika, Moh. Pabundu (2006) asserts that employee performance has an impact on a number of organizational factors, including output, discipline, and job quality. Some of the employee performance in these indicators is as follows: (1) Volume of Results: Workers with greater expertise and experience will be able to generate a greater number of results in a shorter amount of time; (2) Quality of Results: Skilled and committed workers will produce better, higher-quality work; (3) Degree of Worker Compliance with Organizational Procedures: Skilled and

knowledgeable workers will be better able to comprehend and implement the organization's work procedures, enhancing productivity and output quality. Organizations can establish a high-performing, effective, and productive work environment by comprehending and improving employee performance.

Formulating Hypotheses and Research Model
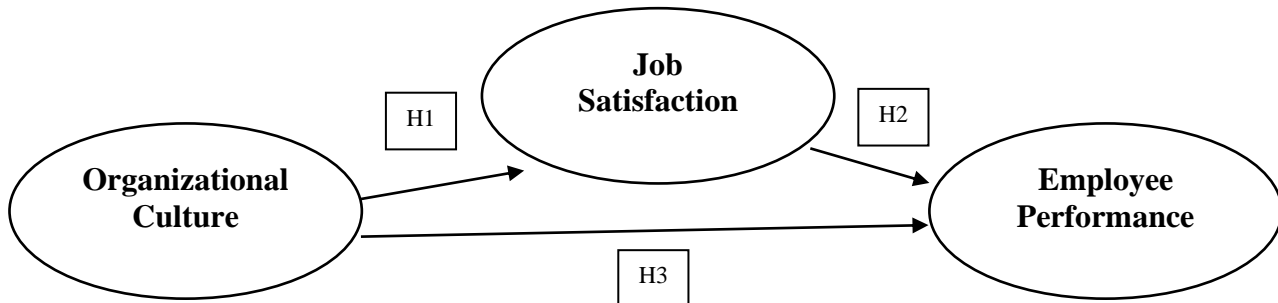The study proposes the following research model:

Figure 1. Theoretical Framework

The study hypotheses are as follows:
H1: Organizational culture has a significant positive effect on job satisfaction.
H2: Job satisfaction mediates the relationship between organizational culture and employee performance.
H3: Organizational culture has a significant positive effect on employee performance.

RESEARCH METHOD

The methodology employed in this study involved distributing a set of questionnaires to a selected group of research participants. The data provided by the respondents was processed using Partial Least Squares Structural Equation Modeling (PLS-SEM) testing.

Population and Sample
The study population comprises high-ranking pratama official, administrator official, supervisory official, functional official, and executive of the State Treasury Service Office in East Java, also known as KPPN in Indonesian. The sample size for this study was determined using Hair et al.'s (1995) recommendation that the minimum sample size should be five to ten times the number of estimated parameters. Following this guideline, the minimum sample size for this study was 110 (10 x 11 indicators).

Data Collection Methods
This study utilized the questionnaire method to collect data (Sugiyono, 2010). Respondents were provided with a set of written statements or questions to respond to. The data was measured using Likert's summated rating interval scale, which provides five answer options: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.

Measurement

Table 1. Variables and Indicators

Variables	Indicators
Organizational Culture	Adherence to Organizational Values (X!); Participation in Organizational Activities (X2); Conformity of Behaior with Organizational Culture (X3) Source: Moeljono (2003)
Job Satisfaction	Salary (X4); Promotion (X5); Coworkers (X6); Supervision (X7); Job itself (X8) Source: Robbins & Judge (2016)
Employee Performance	Quantity of Work Achieved by Employee (X9); Quality of Work Achieved by Employess (X10); Level of Employee Compliance with Work Procedures (X11) Source: Tika, Moh Pabundu (2006)

Respondent Profile
This study examines the demographics of 117 employees at the KPPN Scope of East Java, Indonesia. Table 2 presents information on the respondents' age, length of service, and current position.

Table 2. Respondent Profile

Description	Category	Frequency	%
Current Position	High-Ranking Pratama Official	3	2.56%
	Administrator Official	7	5.98%
	Supervisory Official	25	21.37%
	Functional Official	11	9.40%
	Executive	71	60.68%
Length of Service	< 4 years	6	5.13%
	4-10 years	35	29.91%
	10-15 years	17	14.53%
	More than 15 years	59	50.43%
Age	21 to 30 years	29	24.79%
	31 to 40 years	30	25.64%
	41 to 50 years	30	25.64%
	50 years and above	28	23.93%

Source: Primary data processed, 2023

The majority of respondents (60.68%) held executor positions at the time of the questionnaire distribution, according to the analysis's findings. In the KPPN scope of East Java, executive positions typically constitute the majority of positions. Regarding tenure, more than half of the employees (50.43%) have worked for over 15 years. This is because KPPN Scope of East Java currently has a larger number of employees between the ages of 41 and 50 who are in the process of retiring. An unbalanced workforce can lead to knowledge and skill gaps among employees, which can impede career development and success planning.

At the State Treasury Service Office (KPPN) scope of East Java, the age distribution of employees falls between 23.93% and 25.64% for workers who are 21 years of age or older.

ANALYSIS AND DISCUSSION

The author conducted an analysis of the PLS-SEM model on three research variables: organizational culture (OC), job satisfaction (JS), and employee performance (EP). However, the indicators of these variables needed to be removed from the analysis (OC5) due to their loading factor value being below 0.7 (Heirs, 2019).

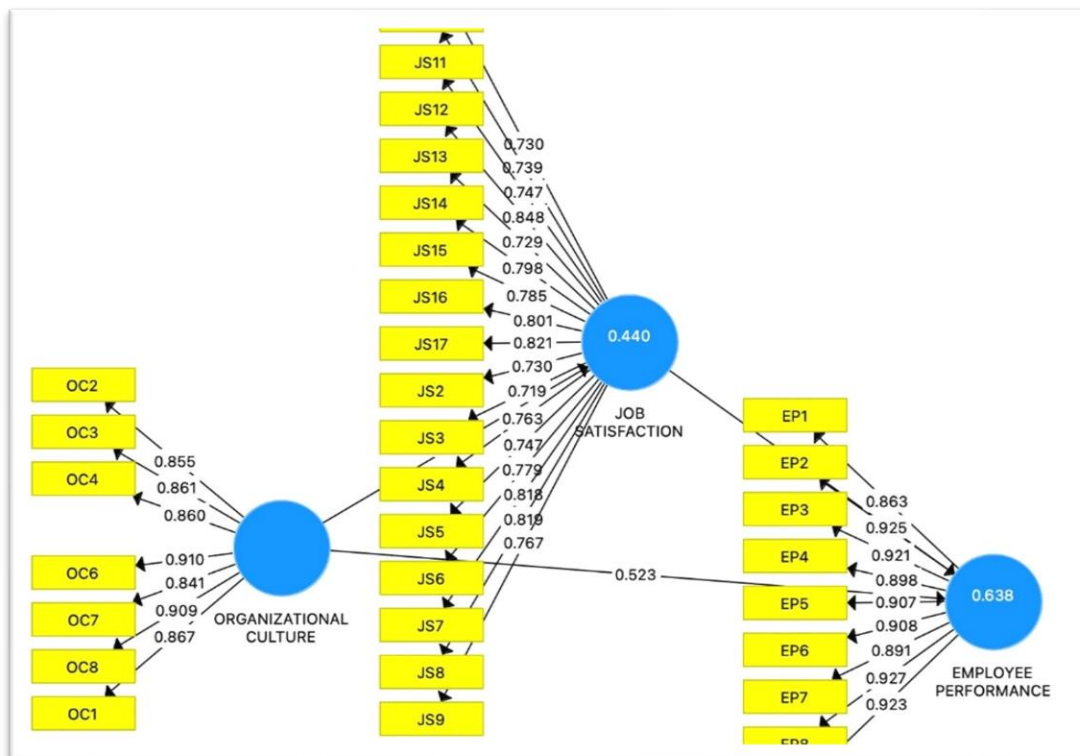The full analysis model can be seen in the figure below:

Figure 2. PLS-SEM Analysis (Source: Processed Data, 2023)

Table 3. Loading Factor

According to Heirs (2019), loading factors are metrics used to assess how well an indicator captures the latent variable in the model. The indicator's ability to accurately reflect the latent variable increases with the loading factor. Loading factors are commonly applied to indicators that measure latent constructs in the context of smart PLS.

	OC	JS	EP
OC1	0.867		
OC2	0.855		
OC3	0.861		
OC4	0.860		
OC6	0.910		
OC7	0.841		
OC8	0.909		
JS1		0.730	
JS10		0.739	
JS11		0.747	
JS12		0.848	
JS13		0.729	
JS14		0.798	
JS15		0.785	
JS16		0.801	
JS17		0.821	
JS2		0.730	
JS3		0.719	
JS4		0.763	
JS5		0.747	
JS6		0.779	
JS7		0.818	
JS8		0.819	
JS9		0.767	
EP1			0.863
EP2			0.925
EP3			0.921
EP4			0.898
EP5			0.907
EP6			0.908
EP7			0.891
EP8			0.927
EP9			0.923

- OC1, OC2, OC3, OC4, OC6, OC7, OC8: The indicators used to measure the variable OC (organizational culture) have high loading factors, ranging from 0.841 to 0.910. This suggests that these indicators accurately reflect the concept of organizational culture.
- JS1, JS10, JS11, ..., JS17: The indicators used to measure job satisfaction (JS) have varying loading factors, ranging from 0.719 to 0.848. These loading factors indicate how well each indicator represents the concept of job satisfaction.
- EP1, EP2, EP3, ..., EP9: Similarly, the indicators used to measure employee performance (EP) also have high loading factors, ranging from 0.863 to 0.927, indicating their effectiveness in reflecting the EP variable.

Table 4. Path Coefficients

Path coefficients are parameters in Smart PLS analysis that measure the strength and direction of the relationship between latent variables in the structural model (Karl G, 2006). The relationship between variables is represented by paths or arrows that have certain coefficients.
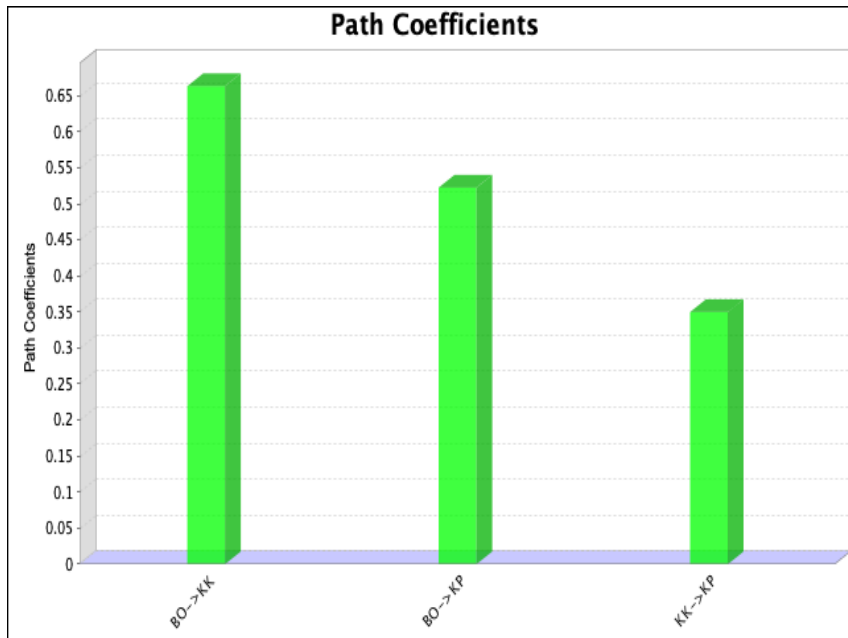
	OC	JS	EP
OC		0.663	0.523
JS			0.350
EP			

1. OC -> JS (0.663):
    - This path coefficient indicates the relationship between the latent variables OC (organizational culture) and JS (job satisfaction).
    - The value of 0.663 indicates that for each unit increase in OC (organizational culture), there will be a corresponding increase of 0.663 units in JS (job satisfaction).
    - The positive correlation (0.663) indicates that an increase in OC (organizational culture) is associated with an increase in JS (job satisfaction).
2. OC -> EP (0.523):
    - The path coefficient indicates the relationship between OC (organizational culture) and employee performance (EP) variables.
    - A value of 0.523 suggests that an increase of one unit in OC (organizational culture) will result in an increase of 0.523 units in employee performance (EP).
    - The positive correlation (0.523) indicates that an increase in OC (organizational culture) is associated with an increase in employee performance (EP).
3. JS -> EP (0.350):
    - The path coefficient represents the correlation between the latent variables JS (job satisfaction) and EP (employee performance).
    - The coefficient value of 0.350 indicates that for each unit increase in JS (job satisfaction), there will be a corresponding increase of 0.350 units in EP (employee performance).
    - The positive direction (0.350) shows that an increase in JS (job satisfaction) is positively correlated with an increase in in EP (employee performance).

Table 5. Variance Inflation Factor (VIF)

The Variance Inflation Factor (VIF) is a method used to measure the extent of multicollinearity problems in a regression model. Multicollinearity occurs when two or more independent variables in the model are highly correlated

with each other, which can lead to problems of interpretation and model stability. VIF values above a certain limit (usually 10) may indicate the presence of multicollinearity problems.

	VIF
OC2	3,291
OC3	4,395
OC4	3,724
OC6	**5,805**
OC7	4,802
OC8	4,482
JS1	**5,727**
JS10	4,601
JS11	**5,970**
JS12	**6,724**
JS13	4,590
JS14	4,977
JS15	**6,550**
JS16	3,911
JS17	4,692
JS2	**5,146**
JS3	4,222
JS4	**5,172**
JS5	4,320
JS6	3,773
JS7	**5,553**
JS8	4,855
JS9	4,240
EP1	**5,908**
EP2	**8,031**
EP3	**6,342**
EP4	**6,478**
EP5	**8,802**
EP6	**6,521**
EP7	**9,242**
EP8	**13,436**
EP9	**8,619**
OC1	3,267

1. OC1 - OC8 (VIF: 3,267 - 4,482):
   - The variance inflation factor (VIF) values for the OC indicators ranged from 3.291 to 4.482, indicating a low to moderate level of multicollinearity. Typically, values below 10 are considered acceptable.
2. JS1 - JS17 (VIF: 3,911 - 6,724):
   - The variance inflation factor (VIF) values for the JS variable range from 3.911 to 6.724, which are relatively high but still below the general limit of 10. It is important to note that values above 5 may indicate multicollinearity.
3. EP1 - EP9 (VIF: 5,908 - 13,436):
   - The variance inflation factor (VIF) values for the EP variable range from 5.908 to 13.436, indicating a potentially serious multicollinearity problem.

Table 6. Goodness-of-Fit Measures
The test results for goodness-of-fit measures provide an indication of how well the estimated model fits the data. Your results include several measures for both the saturated and estimated models.

	Saturated Model	Estimated Model
SRMR	0.082	0.082
d_ULS	3.744	3.744
d_G	5.473	5.473

Chi-Square	1546.974	1546.974
NFI	0.606	0.606

Tabel 7. Bootstrapping Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
OC -> JS	0.663	0.680	0.093	7.111	**0.000**
OC -> EP	0.523	0.539	0.119	4.380	**0.000**
JS -> EP	0.350	0.339	0.137	2.544	**0.011**

The table above summarizes the results of Bootstrap testing:
1. OC -> JS (Path Coefficient: 0.663):
    a. Sample Mean (M): The sample mean of OC to JS is 0.680.
    b. Standard Deviation (STDEV): The standard deviation is 0.093.
    c. T Statistics (\|O/STDEV\|): The t-statistic (t-value) is 7.111, indicating that the relationship between OC to JS is statistically significant
    d. P Values: The p-value is very small (0.000), indicating that this relationship is statistically significant.
2. OC -> EP (Path Coefficient: 0.523):
    a. Sample Mean (M): The sample mean of OC to EP is 0.539.
    b. Standard Deviation (STDEV): The standard deviation is 0.119.
    c. T Statistics (\|O/STDEV\|): The t-statistic (t-value) is 4.380, indicating that the relationship between OC to EP is statistically significant.
    d. P Values: The p-value is very small (0.000), indicating that this relationship is highly significant.
3. JS -> EP (Path Coefficient: 0.350):
    a. Sample Mean (M): The sample mean of JS to EP is 0.339.
    b. Standard Deviation (STDEV): The standard deviation is 0.137.
    c. T Statistics (\|O/STDEV\|): The t-statistic (t-value) is 2.544, indicating that the relationship between JS to EP is statistically significant.
    d. P Values: The p-value is 0.011, indicating that this relationship is statistically significant at a certain confidence level (at 0.05).

Table 8. Coefficient of Determination (R^2)

R-Square (Coefficient of Determination) and adjusted R-squares are evaluation metrics in regression analysis used to assess the degree to which the regression model accounts for variation in the data. R-Square gives the proportion of variation in the response variable that can be explained by the independent variables in the model. Adjusted R-Square adjusts the R-Square value for the complexity of the model and the number of predictors.
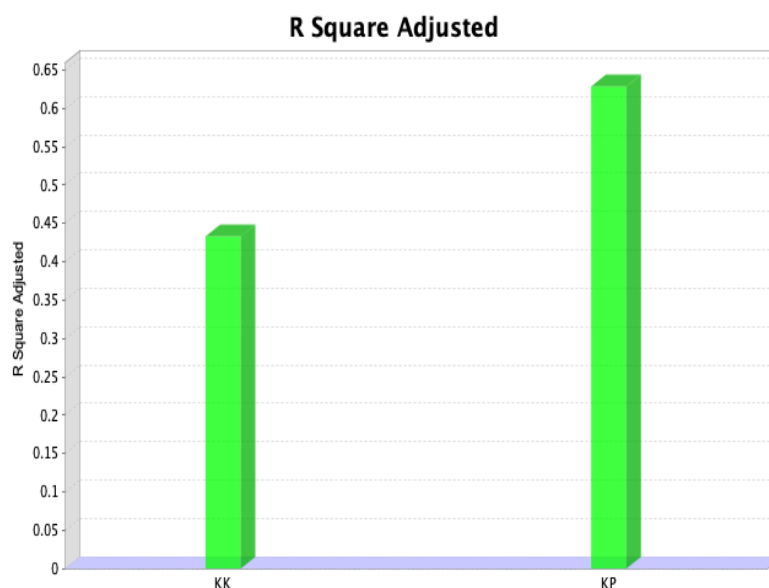
| R Square | R Square Adjusted |

JS	0.440	0.433
EP	0.638	0.629

1. JS (Job Satisfaction):
   - R-Square: 0.440
   - R-Square Adjusted: 0.433
   - The R-square value of 0.440 indicates that the model can explain approximately 44% of the variability in the KK variable. Specifically, 44% of the variation in job satisfaction can be explained by the variables included in the model.
   - The adjusted R-square value has been adjusted for the complexity of the model and is 0.433.
2. EP (Employee Performance):
   - R-Square: 0.638
   - R-Square Adjusted: 0.629
   - The R-square value of 0.638 indicates that the model can explain approximately 64% of the variability in the KP variable. This means that 64% of the variation in employee performance can be explained by the variables included in the model.
   - The adjusted R-square value has been adjusted for the complexity of the model, and in this case, it is 0.629.

CONCLUSION

Summary
After testing the three hypotheses in this study, the following conclusions can be drawn:

First, the results of the hypothesis testing indicate that organizational culture has a significant positive impact on job satisfaction. This finding is consistent with the bureaucratic reform implemented by the Ministry of Finance since 2002, which includes DJPB and all KPPNs as vertical offices under it. The majority of employees in this study have more than 15 years of service and report feeling satisfied with the current work system due to the positive organizational culture.

Second, hypothesis testing conducted proves that job satisfaction mediates organizational culture on employee performance. With the satisfaction of KPPN employees, especially in the context of East Java region, it can mediate the high performance of employees. This is in accordance with the good rate of take-home pay (salary), employee environment, clear and transparent promotion system, and clear work flow, so that the performance of KPPN employees in East Java always exceed the target set by the organization.

Thirdly, hypothesis testing conducted proves that organizational culture has a significant positive effect on employee performance. This strengthens the organizational culture variable, where even without mediation, it is found that employee performance remains high, which is in line with the stage of bureaucratic reform after the issuance of the State Finance Law Package consisting of Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury, and Law No. 15 of 2004 on Audit of State Financial Management and Responsibility.

Theoretical Implications
This study's results make significant contributions to our understanding of organizational dynamics, particularly in the context of the State Treasury Service Office (KPPN) in the East Java region.

The following are some of the theoretical implications that can be highlighted:
1. Confirmation of the Positive Effect of Organizational Culture on Job Satisfaction: This result confirms theories supporting the concept that a positive organizational culture can increase job satisfaction. Organizations can strengthen employee performance by paying attention to and strengthening cultural elements that have a positive impact on job satisfaction.
2. Validation of the Mediating Role of Job Satisfaction in the Relationship between Organizational Culture and Employee Performance: This study provides evidence that job satisfaction mediates the relationship between organizational culture and employee performance. Therefore, management strategies aimed at improving employee performance should focus on improving organizational culture and creating conditions that support job satisfaction.
3. The Positive Impact of Organizational Culture on Employee Performance: The study confirms that a positive organizational culture directly impacts employee performance. Organizations should maintain and strengthen cultural elements that contribute to employee performance to achieve their goals effectively.
4. Organizational Culture Management as a Management Strategy (Specifically at KPPN East Java): This implication encourages KPPN East Java to identify, manage, and strengthen elements of the organizational culture that have been shown to have a positive effect. This will improve not only employee job satisfaction and performance but also strengthen organizational identity and integrity.

5. The Importance of an Integrated Approach to Improving Employee Welfare and Organizational Productivity: An integrated approach should include organizational culture, job satisfaction, and employee performance to improve employee well-being and organizational productivity.

Managerial Implication/Practitioner

A research titled "The Influence of Organizational Culture on Employee Performance with Job Satisfaction as a Mediator," showing a significantly positive impact, carries valuable managerial and practitioner implications. Here are some implications to consider:

1. Organizational Culture Development: Managers and practitioners need to understand the importance of organizational culture in motivating employees and enhancing their performance. Therefore, focusing on the development and reinforcement of a positive organizational culture can be an effective strategy.
2. Implementation of Job Satisfaction Programs: The research indicates that job satisfaction plays a mediating role between organizational culture and employee performance. Therefore, practitioners need to focus on implementing programs that can enhance employee job satisfaction.
3. Role of Leaders: Leaders in the organization play a crucial role in shaping organizational culture. The implication of this research is that leaders must understand the impact of organizational culture on performance and job satisfaction, taking steps to build a supportive culture.
4. Employee Training and Development: Recognizing the importance of job satisfaction as a mediator, managers need to consider training and development programs that not only improve technical skills but also support aspects of job satisfaction.
5. Effective Internal Communication: Clear and open internal communication can help build and maintain a positive organizational culture. Managers need to ensure that the organization's values and goals are well communicated to all team members.
6. Recognition and Rewards Systems: Implementing effective recognition and rewards systems can be a way to enhance employee job satisfaction. This can also contribute to strengthening the desired organizational culture.
7. Performance Monitoring and Evaluation Based on Satisfaction: Managers need to consider performance monitoring and evaluation that includes aspects of job satisfaction. This can help identify areas that need improvement and ensure consistency with the desired organizational culture.
8. Recruitment and Proper Selection: The recruitment and selection processes should consider organizational culture values. Choosing individuals aligned with the organizational culture can support achieving optimal performance.

By considering these implications, organizations can be more effective in improving employee performance through a good understanding and management of organizational culture and job satisfaction.

Research Limitations and Future Research

While this research has been conducted properly, it is important to note that there are limitations that cannot be avoided. One such limitation is that the generalizability of the results is limited to the context of the KPPN scope of East Java. Therefore, caution should be exercised when attempting to apply these findings to other organizations or different geographical areas. Therefore, future research should aim to replicate this study in other organizations and different geographical areas to test the generalizability of the findings and broaden the understanding of the relationship between organizational culture, job satisfaction, and employee performance.

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