Quest Journals Journal of Research in Humanities and Social Science Volume 10 ~ Issue 2 (2022)pp: 79-87 ISSN(Online):2321-9467 www.questjournals.org

**Research Paper** 



# The Effect of Organizational Culture and Training on Organizational Performance through Motivation in Tribe of Regional Assets Management Agency City Administration of Dki Jakarta Province

Yuliastuti<sup>1</sup>, Suharto<sup>2</sup>, Bongsu<sup>3</sup> Universitas Krisnadwipayana Campus Unkris Jatiwaringin PO BOX 7774/Jat CM Jakarta 13077, Indonesia

### Abstract

This study aims to determine the effect of organizational culture on organizational performance partially, the effect of training on organizational performance partially, the effect of employee motivation on organizational performance partially, the influence of organizational culture on employee work motivation partially, the effect of training on employee motivation partially, organizational culture on organizational performance through employee motivation variables, the effect of training on organizational performance through employee motivation variables. This research was conducted at the Regional Asset Management Agency of DKI Jakarta Province involving 116 employees of the agency. Data analysis using path analysis.

Based on the results of the study, it shows that organizational culture has a significant effect on organizational performance partially. Training has a significant effect on organizational performance partially. Motivation partially affects organizational performance. Organizational culture also partially affects motivation. The influence of organizational culture on organizational performance through motivation has a greater value than direct influence. Training has an effect on organizational performance through variables having a greater value than direct influence. This shows that the motivational variable cannot mediate between organizational culture and training on organizational performance.

Keywords: organizational culture, training, motivation, organizational performance

*Received 09 Feb, 2022; Revised 21 Feb, 2022; Accepted 23 Feb, 2022* © *The author(s) 2022. Published with open access at www.questjournals.org* 

# I. Introduction

Performance can be known only if the individual or group of individuals has predetermined success criteria. These success criteria are in the form of certain goals or targets to be achieved (Mahsun, 2006) As for "Organizational performance is "the totality of the work achieved by an organization. The achievement of organizational goals means that the performance of an organization can be seen from the level of which the organization can achieve goals based on predetermined goals" (Surjadi, 2009).

Another opinion about "Organizational performance is "something that has been achieved by the organization within a certain period of time, both related to input, output, outcome, benefit, and impact (Sobandi, 2006). Furthermore, the notion of organizational performance is "the level that shows how far the implementation of tasks can be carried out in actual and the organization's mission is achieved" (Steers, 2003). Basically, performance is divided into two aspects, namely employee performance and organizational performance. "Employee performance is the result of individual work in an organization. Organizational performance is the work achieved by an organization

This study will examine the performance of the Regional Asset Management Agency (BPAD) of DKI Jakarta Province. This agency is an institution that was formed in 2017 in accordance with the Governor's Instruction Number 78 of 2017 concerning the Acceleration of Increasing Accountability for the Management of Regional Property of the DKI Jakarta Province. The Regional Asset Management Agency (BPAD) of DKI Jakarta Province is the implementing element of the supporting functions of government affairs in the financial sector in the asset management sub-sector. The Regional Asset Management Agency (BPAD) of DKI Jakarta

Province is led by a Head of Agency who is under and responsible to the Governor through The Regional Secretary, Regional Asset Management Agency (BPAD) of DKI Jakarta Province in carrying out its duties and functions is coordinated by the Assistant for Economics and Finance. In carrying out his duties he is assisted by the Head of the Asset Management Agency in 5 (five) administrative cities and the Thousand Islands Regency. Starting in 2017, changes and improvements have been made, including the census system, asset reconciliation, asset security, asset deletion, data bank, asset document scan, and human resources.

Factors indicated to influence the performance above include organizational culture, training and motivation. According to Moeljono (2005), organizational culture is a system of values that is believed by all members of the organization and which is studied, applied and developed continuously, functions as an adhesive system, and can be used as a reference for behavior in the organization to achieve company goals that have been set. set. Siagian (2002) describes 5 (five) functions of organizational culture that stand out and are important to actualize, namely 1) determining behavioral boundaries.

Organizational culture plays a role in determining the behavior that should be displayed and the behavior that must be avoided, 2) raise awareness about identity as a member of the organization. Organizational culture demands that its members feel proud to identify themselves with the organization (all members feel they belong to the organization), 3) the growth of commitment. As a logical consequence of a sense of belonging to the organization, members make a commitment to sincerely work for the success of the organization, 4) maintenance of organizational stability. Supervision as a management function does not play a dominant role, if members of the organization display positive behavior. In order to have a good performance, in addition to the Organizational Culture, every employee has a strong motivation in doing his job. Motivation comes from the Latin word "movere" which means "push or driving force". Motivation is only given to humans, especially to subordinates or followers. Motivation questions how to encourage the enthusiasm of subordinates, so that they are willing to work hard by giving all their abilities and skills to realize organizational goals.

According to Hasibuan (2008) motivation is the provision of a driving force that creates enthusiasm for one's work, so that they want to work together, work effectively and integrate with all their power and efforts to achieve satisfaction., Motivation is usually defined the initiative and direction of behavior and the study of motivation is in effect the study of course of behaviour. Motivation is generally defined as the initiative and direction of behavior and motivational learning is actually a behavioral lesson.

In addition to motivation, a factor that affects performance for organizational progress is the existence of training. Human Resource Development in an institution is generally only related to employee or employee training. According to Notoatmodjo (2012) training is an activity to increase the ability of employees or employees in an institution, so that training is a process that will result in a change in behavior for employees or employees.

# II. Literature Review

### 1. Organizational Culture

Gibson, quoted by Wibowo (2016), defines organizational culture as what employees feel and how this perception creates patterns, beliefs, values, and expectations. Furthermore, Mangkunegara (2005) organizational culture is a set or assumption or system of beliefs, values and norms developed in an organization that is used as a behavioral guide for its members to overcome problems of external adaptation and internal integration. Armstrong (2005) organizational culture is a pattern of values, norms, beliefs, attitudes and assumptions that can no longer be articulated, but shape and determine the way people behave and get things done.

Robbins (2000) suggests that organizational culture as the dominant values disseminated within the organization is used as an employee work philosophy that becomes a guide for organizational policies in managing employees and consumers. According to Robbins (2000) a strong organizational culture is a culture in which the organization's core values are held intensively and widely shared by members of the organization. Organizational culture indicators proposed by Robbins & Coulter (2010):

a. Innovation and risk taking, namely the degree to which employees are encouraged to be innovative and take risks.

b. Attention to detail or detail, namely the degree to which employees are expected to be able to show accuracy, analysis and attention to detail.

c. Results orientation, which is the degree to which the leader focuses on results or outputs and not on how to achieve those results.

d. People orientation, namely the degree to which management decisions affect the people in the organization.

e. Team orientation, which is the degree to which work is organized by teams rather than individuals.

f. Aggressiveness and stability, namely the degree to which employees are aggressive and competitive, rather than cooperating.

\*Corresponding Author: Yuliastuti

# 2. Training

According to Widodo (2015) training is a series of individual activities in systematically increasing skills and knowledge so that they are able to have professional performance in their fields. Training is a learning process that allows employees to carry out their current work according to standards. According to Widodo (2015) stated that the purpose of training carried out by organizations is to increase productivity, improve quality, support HR planning, increase member morale, provide indirect compensation, improve occupational health and safety, prevent expiration of personnel skills and knowledge, improve development. skills and abilities of personnel. The training indicators according to Mangkunegara (2005) are:

a. Instructor. Trainers who will provide training must really have adequate qualifications according to their fields.

b. Participant. Training participants must be able to be selected based on predetermined requirements and must also have the enthusiasm to participate in the training.

c. Theory. The material must be adapted to the needs of the trainees. Employees must update problems that occur in current conditions.

d. Method. Employee training methods must be in accordance with employee needs in order to achieve the training objectives.

e. Training objectives. The training objectives must also be considered so that the training can be targeted to improve the quality of employees.

f. Target. Training objectives must be determined with detailed and measurable criteria

# 3. Motivation

Motivation is an impulse or turmoil that arises from within humans to fulfill their various needs in accordance with their respective desires (Murtie, 2012). Robbins (2008) suggests motivation as a process that describes the intensity, direction, and persistence of an individual to achieve his goals.

According to Kadarisman (2012), "Work motivation is the driving force or impetus in a person to want to behave and work diligently and well in accordance with the duties and obligations that have been given to him". Motivation questions how to direct the power and potential of subordinates, so that they are willing to work together productively and successfully achieve and realize the goals that have been determined. According to Hasibuan (2012) motivation is a condition that moves employees to be able to achieve the goals of their motives (Mangkunegara, 2007). According to Sunyoto (2013) there are seven motivational factors, namely:

a. Promotion. Promotion is the advancement of an employee to a better task, both in terms of heavier responsibilities, higher dignity or status, better skills, and especially additional payment of wages or salaries.

b. Work performance. The starting point for a person's career development is his work performance in carrying out the tasks entrusted to him now. Without satisfactory work performance, it is difficult for an employee to be proposed by his superior to be considered for promotion to a higher position or job in the future.

c. The work itself. The responsibility for developing a career lies with each employee. All parties such as leaders, direct supervisors, acquaintances and specialists in the personnel department, only play a role in providing assistance, it is up to the employee concerned, whether to take advantage of various opportunities for self-development or not.

d. Award. Giving motivation through the need for appreciation, such as awards for achievements, recognition of expertise and so on. It is very necessary to stimulate work enthusiasm for employees. Appreciation here can be a demand for human factors on the need and desire to solve a challenge that must be faced.

e. Responsibility. Accountability for the tasks assigned by the company to employees is a reciprocal of the compensation they receive. The company provides what is expected by the employees, but on the other hand the employees must also contribute to the completion of the work well and full of responsibilities in accordance with their respective fields.

f. Confession. Recognition of the ability and expertise of employees in a job is an obligation by the company. Because this recognition is one of the compensations that must be given by the company to employees who do have a certain skill and can do the job well too. This will encourage employees who have advantages in their fields to perform even better.

g. Success at Work. Success in work can motivate employees to be more enthusiastic in carrying out the tasks assigned by the company. With this success, it can at least give employees a sense of pride in the feeling that they have been able to take responsibility for what is their duty. Motivation Steps In motivating subordinates, there are several instructions or steps that need to be considered by every leader.

# 4. Organizational Performance

Understanding organizational performance is a description of the level of achievement of the implementation of a program of activities or policies in realizing the goals, objectives, vision and mission of the organization as outlined through the strategic planning of an organization (Moehriono, 2010). The measurement of organizational performance presented by Harbor (Sudarmanto, 2009) recommends six aspects, namely:

a. Productivity. Ability to produce goods and services

b. Quality. Producing goods and services that meet quality standards.

c. Time loop. The time required in each process of changing these goods and services, then arriving at the customer/consumer.

d. Punctuality. The time required to produce these goods and services.

e. Use of resources: the resources needed to produce these goods and services.

f. Cost. Cost required. In the implementation of activities or programs to achieve success, there are factors that can affect the success of the organization.

### **Research Methods**

This study uses an explanatory analysis approach. This means that each variable presented in the hypothesis will be observed through testing the causal relationship of the independent variable to the dependent variable.

### Population and Sample

The population in this research is employees who work in the office of the Regional Asset Management Agency of DKI Jakarta Province. While the sample used includes 116 employees at the Regional Asset Management Agency of DKI Jakarta Province. This sampling uses the saturated sample method because it uses all employees in the agency.

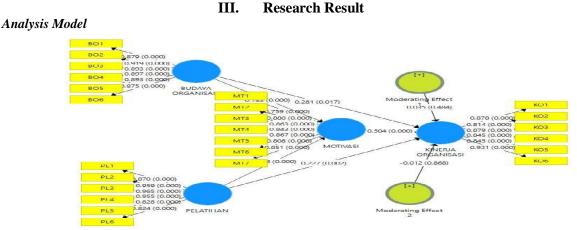


Figure 1. Overall Analysis

Based on the picture above, the validity analysis can be made in the following table

Variable	Indicators	r-value	P-value	Remarks
Organizational Culture	BO1	0,879	0,000	Valid
	BO2	0,919	0,000	Valid
	BO3	0,893	0,000	Valid
	BO4	0,897	0,000	Valid
	BO5	0,893	0,000	Valid
	BO6	0,875	0,000	Valid
Training	PL1	0,870	0,000	Valid
	PL2	0,959	0,000	Valid
	PL3	0,965	0,000	Valid
	PL4	0,955	0,000	Valid
	PL5	0,828	0,000	Valid
	PL6	0,824	0,000	Valid
	MT1	0,759	0,000	Valid

The Effect Of Organizational	Culture And Training On Organizational Performance
1110 2,500 0,500 80000,000	

Variable	Indicators	r-value	P-value	Remarks
Motivation	MT2	0,880	0,000	Valid
	MT3	0,863	0,000	Valid
	MT4	0,843	0,000	Valid
	MT5	0,867	0,000	Valid
	MT6	0,808	0,000	Valid
	MT7	0,851	0,00	Valid
Organizational Performance	KO1	0,878	0,000	Valid
	KO2	0,814	0,000	Valid
	КОЗ	0,879	0,000	Valid
	KO4	0,845	0,000	Valid
	KO5	0,845	0,000	Valid
	KO6	0,931	0,000	Valid

Based on Table 1, the organizational culture variable has a p value for each indicator less than 0.05. This shows that all indicators analyzed have valid values. In the training variable, the validity value also has a p value below 0.05. This shows that the indicators on these variables are also valid. The motivation variable which consists of 7 indicators also has a p value below 0.05. This shows that the indicator is also valid. In the organizational performance variable the value of this variable also has a p value below 0.05. This shows that the indicator has good validity. In the analysis above, the Cronbach Alpha value also has a value above 0.60. This shows that the variables of organizational culture, training, motivation and organizational performance are reliable.

# Hypothesis Testing

### 1. Partial influence of organizational culture on organizational performance of the Regional Asset Management Agency of DKI Jakarta Province Administrative City

In table 2, the influence of organizational culture on organizational performance has a t value of 3.6345. The p value is 0.000. This shows that the organizational culture variable has a significant effect on the performance of the Regional Asset Management Agency of DKI Jakarta Province partially.

rubio 2. ruti rinarjsts p varao				
Effect	T statistics	P-value		
Organizational Culture→Organizational →Performance	2,440	0,015		
Organizational Culture $\rightarrow$ Motivation	17,310	0,000		
Motivation $\rightarrow$ Organizational Performance	3,958	0,000		
Training→Organizational Performance	3,269	0,001		
Training $\rightarrow$ Motivation	4,225	0,000		

# 2. Partial effect of training on organizational performance of the Regional Asset Management Agency of DKI Jakarta Province Administrative City

In table 2, the effect of training on organizational performance partially has a t statistic of 3.269 and has a p value of 0.00. The p-value is smaller than 0.05. This shows that training has a significant effect on organizational performance partially.

### 3. Partial influence of motivation on organizational performance of the Regional Asset Management Agency of DKI Jakarta Province Administrative City

Motivation partially affects the organizational performance of the Regional Asset Management Agency of DKI Jakarta Province. This can be seen from the t-count value of 3.958. The p value is 0.000. The p value is smaller than 0.05. The positive t value indicates that the higher the motivation, the greater the organizational performance.

# 4. Partial influence of organizational culture on the motivation of the Regional Asset Management Agency of DKI Jakarta Province Administrative City

Organizational culture also partially affects the motivation of the Regional Asset Management Agency of DKI Jakarta Province. This can be seen from the t-count value of 17.310 and the p-value of 0.00. The p-value is smaller than 0.05. This shows that the effect is significant.

# 5. The effect of training on the motivation of the Regional Asset Management Agency Tribes, DKI Jakarta Province Administration, partially

The training also partially affects the motivation of the Regional Asset Management Agency of DKI Jakarta Province. The t value in the table above is 4.225. The p-value is 0.00. The p-value is smaller than 0.05. This shows that the effect is significant.

### 6. The influence of organizational culture on organizational performance of the Regional Asset Management Agency of DKI Jakarta Province through the motivation variable

Organizational culture influences the organizational performance of the Regional Asset Management Agency of DKI Jakarta Province through the motivation variable. This can be seen in the following table.

Table 3. Results of the Analysis of Moderating Variables				
Effect	T statistics	P-value		
Organizational Culture $\rightarrow$ Motivation $\rightarrow$ Organizational Performance	0,703	0,482		
Training $\rightarrow$ Motivation $\rightarrow$ Organizational Performance	0,163	0,870		

Table 3. Results of the Analysis of Moderating Variables

The value above is obtained from the analysis of the PLS (partial Least Square) application. The statistical t-value of the influence of culture on organizational performance through motivation has a t-count of 0.703 and a p-value of 0.482. The p-value is greater than 0.05. This shows that the effect of the moderating variable is not significant. Motivation is not a moderating variable.

# 7. The influence of training on organizational performance of the Regional Asset Management Agency of DKI Jakarta Province through the motivation variable

The table above also shows the results of the analysis that training has an effect on organizational performance through motivational variables. The value of this analysis has a t-count of 0.163 and a p-value of 0.870. This p-value is greater than 0.05. This shows that the effect is not significant. Motivation is not a moderating variable.

### IV. Discussion

The influence of organizational culture on organizational performance has a t value of 2.440. The p value is 0.015. This shows that the organizational culture variable has a significant effect on the performance of the Regional Asset Management Agency of DKI Jakarta Province partially. These results are in accordance with previous research regarding the influence of organizational culture on organizational performance. These studies include (S Dunggio, 2020; F Masluk, 2015; E Sari Elsa Vosvo, 2013; J Jamaluddin, 2017; N Novziransyah, 2017; J Jufrizen).

The effect of training on organizational performance partially has a t statistic of 3.269 and has a p value of 0.001. The p-value is smaller than 0.05. This shows that training has a significant effect on organizational performance partially. This is in accordance with previous research (J Jamaluddin, 2017; N Novziransyah, 2017; J Jufrizen).

Motivation partially affects the organizational performance of the Regional Asset Management Agency of DKI Jakarta Province. This can be seen from the t-count value of 3.958. The p value is 0.00. The p value is smaller than 0.05.

Organizational culture also partially affects the motivation of the Regional Asset Management Agency of DKI Jakarta Province. This can be seen from the t-count value of 17.310 and the p-value of 0.00.

The training also partially affects the motivation of the Regional Asset Management Agency of DKI Jakarta Province. The t value in the table above is 4.225. The p-value is 0.00. The p-value is smaller than 0.05. This shows that the effect is significant.

The statistical t-value of the influence of culture on organizational performance through motivation has a t-count of 0.703 and a p-value of 0.482. The p-value is greater than 0.05. This shows that the effect of the moderating variable is not significant.

Training has an effect on organizational performance through motivational variables. The value of this analysis has a t-count of 0.163 and a p-value of 0.870. This p-value is greater than 0.05. This shows that the effect is not significant. This is in accordance with previous research (S Dunggio, 2020; Mohammad Muris, 2020; F Masluk, 2015; E Sari Elsa Vosvo).

## Conclusions

# V. Conclusions and Suggestions

Based on the results of the study, the following conclusions can be drawn:

a. The influence of organizational culture on organizational performance has a t value of 2.440. The p value is 0.015. This shows that the organizational culture variable has a significant effect on the performance of the Regional Asset Management Agency of DKI Jakarta Province partially. These results are in accordance with previous research regarding the influence of organizational culture on organizational performance.

b. The effect of training on organizational performance partially has a t statistic of 3.269 and has a p value of 0.001. The p-value is smaller than 0.05. This shows that training has a significant effect on organizational performance partially. This is in accordance with previous research.

c. Motivation partially affects the organizational performance of the Regional Asset Management Agency of DKI Jakarta Province. This can be seen from the t-count value of 3.958. The p value is 0.00. The p value is smaller than 0.05. Organizational culture also partially affects the motivation of the Regional Asset Management Agency of DKI Jakarta Province. This can be seen from the t-count value of 17.310 and the p-value of 0.00.

d. The training also partially affects the motivation of the Regional Asset Management Agency of DKI Jakarta Province. The t value in the table above is 4.225. The p-value is 0.00. The p-value is smaller than 0.05. This shows that the effect is significant.

e. The statistical t-value of the influence of organizational culture on organizational performance through motivation has a t-count of 0.703 and a p-value of 0.482. The p-value is greater than 0.05. This shows that the effect of the moderating variable is not significant.

f. Training has an effect on organizational performance through motivational variables. The value of this analysis has a t-count of 0.163 and a p-value of 0.870. This p-value is greater than 0.05. This shows that the effect is not significant.

g. Based on the organizational performance of the DKI Jakarta Provincial Asset Management Agency which continues to grow:

• Organizational culture including organizational improvement and work procedures from 2016 to 2021.

• Training by increasing the digitalization of the Regional Asset Information system even though according to staffing data there is still a lack of employees in accordance with ABK (Workload Analysis) and there is still a lack of training/training related to asset problems, including training on the Procurement of Goods and Services, Asset Management, Goods Management Region, Regional Development Planning Management, Project Management, Public Communication, Land, Human Resources Management, Risk Management.

• Motivation between leaders and employees and employees with employees. There is an increase in physiological needs; security needs such as employment and health insurance; social needs where employees interact and work in teams; the need for esteem; need for self-actualization.

• Based on the improvement in Organizational Performance that continues to grow in the Regional Asset Management Agency of DKI Jakarta Province including the Regional Asset Management Agency of DKI Jakarta Province, it is hoped that it will increase Superior Human Resources with the fundamental values of "Trust Based" and 6 D'S Exponential Growth and continues to achieve the Unqualified Opinion award (WTP) from BPK RI.

### Suggestions

In improving organizational performance, it is necessary to develop organizational culture, training and motivation. With this research, it is hoped that it can be used as input and reference for the DKI Jakarta Provincial Asset Management Agency, especially the Regional Asset Management Agency for DKI Jakarta Province to take policies or decisions that are deemed necessary in an effort to improve organizational performance. Some suggestions that can be submitted are:

### a. Organizational culture.

Organizational culture is developed by increasing the role of leadership and employees with a larger portion using the Superior HR theory illustrated as a tree, namely the root as "trust", the tree trunk as integrity, respect, discipline, honesty, productivity, confidence, caring, fairness, and credibility. While the leaves are in the form of abilities, attitudes, and knowledge. Related to this, the implementation of the main tasks and functions of the Asset Management Agency for the DKI Jakarta Province, including securing assets (fencing, installation of asset nameplates and certification), deleting office inventory assets (KIB B), monitoring asset utilization and receipt of assets in the form of social and public facilities and the use of assets, reconciling assets.

### b. Training.

Training needs to be arranged periodically by considering factors including the instructor's ability to provide training, the readiness of the training participants and training materials. Related to this, it is necessary to coordinate with the Human Resources Management Agency (BPSDM) to further increase the periodical

education and training related to the duties of the functions of the DKI Jakarta Provincial Asset Management Agency and increase the use of digitization such as SIERA, e-document updating, e-procurement, e-census, e-update for Asset Information System

#### c. Motivation

High motivation also needs to be owned by leaders and employees. This attitude can be demonstrated by fulfilling the employee's need for income or salary received that is able to meet the needs of the employee, improve the work atmosphere and increase concern for other employees by improving communication between leaders and employees, as well as employees with employees. Motivation is needed from the leadership to employees. There is an increase in physiological needs; security needs such as employment and health insurance; social needs where employees interact and work in teams; the need for appreciation such as giving a promotion to a higher position if there are employees who have more expertise and creativity than other employees; need for self-actualization.

#### d. Organizational Performance

It is necessary to carry out continuous development to improve organizational culture, training and motivation in the organizational performance of the DKI Jakarta Provincial Asset Management Agency including the Regional Asset Management Agency of DKI Jakarta City so that it will achieve the fifth Unqualified (WTP) and so on from the Agency's assessment. Supreme Audit Agency (BPK) RI. It is necessary to increase Superior Human Resources with the fundamental values of "Trust Based" and 6 D'S Exponential Growth starting from the Digitalize stage (D1) where information becomes digital, easily accessible, and disseminated to the Democratized stage (D6) where digitization does not only belong to the government, but all can be access. So that the vision of the Regional Asset Management Agency (BPAD) of DKI Jakarta Province will be achieved, namely realizing the implementation of regional asset management that is accountable, transparent, responsive and participatory in the context of the New Jakarta.

#### References

- [1] Anwar Prabu Mangkunegara, 2007, Human Resource Management, Seventh Edition PT. Rosdakarya Youth, Bandung.
- [2] A.A Anwar Prabu Mangkunegara. 2005. Company Human Resources Management. Bandung : PT Pemuda Rosdakarya.
- [3] Afin Murtie, 2012. Creating Quality Human Resources, . PT. Primary Script Excitement. Jakarta.
- [4] Agus Jamaludin, 2017. The Effect of Leadership Style on Employee Performance at PT. Kaho Indah Citra Garment Jakarta. Journal of Applied Business and Economics. Vol. 3 No. 3 (Mar 2017) 161-169.
- [5] Armstrong, M. & Baron, A. 2005. Managing Performance: Performance Management in Action. UK: CIPD Publishing.
- [6] Brahmasari, Ida Ayu and Agus Suprayetno. 2008. The Influence of Work Motivation, Leadership, and Organizational Culture on Employee Job Satisfaction and Its Impact on Company Performance (Case Study at PT. Pei Hei International Wiratama Indonesia). Journal of Management and Entrepreneurship. Vol. 10, September: 124-135.
- [7] Danang, Sunyoto. 2013. Accounting Research Methodology. Bandung: PT Refika Aditama Member of Ikapi.
- [8] Dunggio, M. (2013). Spirit and Work Discipline Against Employee Work Productivity at PT. Jasa Raharja (PERSERO) North Sulawesi Branch. EMBA Journal, 1,523-533.
- [9] Dunggio, M. 2013. Passion and Work Discipline Against Employee Work Productivity at PT. Jasa Raharja (PERSERO) North Sulawesi Branch. EMBA Journal, 1,523-533.
- [10] Eko, Widodo Suparno. 2015. Human Resource Development Management. Yogyakarta: Student Library.
- [11] Hasibuan, Malay Sp. 2012. HR Management. Revised Edition, Thirteenth Printing. Jakarta: Earth Literacy.
- [12] Hasibuan, Malaysia. 2008. Basic Management, Understanding, and Problems. Jakarta: PT Bumi Aksara.
- [1] Husnah, Nurhayati 2018, Analysis of the Effect of Training and Organizational Climate on SME Performance.
- [2] Imam Syatoto. 2017, The Effect of Employee Work Motivation Compensation on Company Performance.
- [3] Jaya, et al. 2017, The Effect of Work Motivation, Quality of Human Resources and Internal Audit on Organizational Performance at Village Credit Institutions (LPD) in Busungbiu District. JIMAT (Accounting Student Scientific Journal) Undiksha.
- [4] Julianry, Anriza., Rizal Syarief., M. Joko Affandi. 2017. The Effect of Training and Motivation on Employee Performance and Organizational Performance of the Ministry of Communication and Information Technology. Journal of Business and Management Applications. E-ISSN: 2460-7819. P-ISSN: 2528-5149. Vol. 3, No. 2, May 2017.
- [5] Kadarisman, M. 2012. Management of compensation. Jakarta: Rajawali press
- [6] Kurniawan, Muhammad Rizki Nur., Andri Prastiwi. 2013. The Effect of Organizational Commitment, Organizational Culture, and Job Satisfaction on the Performance of Public Organizations. Journal of the Faculty of Economics, Diponegoro University: Semarang.
- [7] Kusuma, Galan, and Edy Rahardja. 2018. "The Influence of Transformational Leadership Style, Organizational Culture and Work Motivation on the Performance of 56 Employees (Study on Employees of PD BPR BKK Taman Pemalang)." Diponegoro Journal Of Management 7(2): 1–11.
- [8] Mahsun, Mohamad. 2006. Public Sector Performance Measurement: First Issue. Yogyakarta : Publisher BPFE-Yogyakarta.
- [9] Moeheriono. 2010. Competency-Based Performance Measurement. Surabaya: Ghalia Indonesia.
- [10] Moeljono, Djokosantoso. 2005. Organizational Culture in Challenge. Jakarta: PT. Elex Media Komputindo.
- [11] Murti and Hudiwinarsih. 2012. The Effect of Compensation, Motivation and Organizational Commitment on Employee Performance in the Accounting Section, Case Study in a Manufacturing Company in Surabaya. ISSN 2086-3802, Volume 2 STIE Perbanas Surabaya.
- [12] Notoatmodjo. Soekidjo. 2009. Human Resource Development. Fourth Printing. Revised Edition. Jakarta: Rineka Cipta.
- [13] Novziransyah, N. 2017. The Effect of Organizational Culture on Employee Performance at PT. PLN (Persero) Medan North Sumatra Regional Office. Jumantic Journal, 2(1), 13–25.
- [14] Personal. 2019, The Effect of Work Discipline, Education, Training and Work Motivation on the Performance of BHABINKAMTIBMAS in East Lampung Regency.
- [15] Purwanto, A. 2013. Antecedent variables of organizational culture and the influence of business strategy on organizational

\*Corresponding Author: Yuliastuti

performance: conceptual approach. Journal of Actual Accounting. Vol. 2. Number 1. Pages 46-56. Retrieved from http://fe.um.ac.id/wp-content/uploads/2014/02/Arief-UWG.pdf accessed on July 31, 2016.

- [16] Robbins, P. Stephen and Mary Coulter. 2010. Management, translated by Bob Sabran, Wibi Hardani. Erlangga: Jakarta.
- [17] Robbins, S. 2008. Organizational Behavior, Volumes I and II, Translated by: Hadyana Pujaatmaja. Jakarta: Prenhallindo.
- [18] Robbins, S. P. 2000. Essentials of Organizational Behavior (6th ed.). Upper Saddle River, NJ: Prentice-Hall.
- [19] Siagian, Sondang P. 2001. Human Resource Management. Jakarta: Earth Literacy.
- [20] Sobandi, 2006, Decentralization and Demands for Regional Institutional Arrangements. Bandung: Humanities.
- [21] Soedjono. 2005. The Influence of Organizational Culture on Organizational Performance and Employee Job Satisfaction at the Public Passenger Terminal in Surabaya. Journal of Management and Entrepreneurship Vol. 7 No. 1. STIESIA Surabaya.
- [22] Steers, R.M. and Porter, L. W. 2003. Motivation and Work Behavior. New York: McGraw-Hill Book Company.
- [22] Steels, R.M. and Force, E. W. 2005. Motivation and Work Denavior. New Tork: Mediawinn Book Compt.
  [23] Sudarmanto. 2009. HR Performance and Competency Development. Yogyakarta: Student Library
- [24] Surjadi. 2009. Development of Public Service Performance. Bandung: PT. Aditama's reflection.
- [25] Wibowo, 2016. Performance Management, Fifth Edition, PT. Rajagrafindo Persada Jakarta-14240.
- [26] Yudhasena. 2019. The Influence of Good Government Governance, Internal Control, and Organizational Culture on the Performance of Regional Apparatus Organizations (OPD). E-Journal of Accounting. Vol.28.1 July (2019): 434-464.