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EXPLORING THE EFFECTS OF WORK MOTIVATION AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE AT THE BANDAR LAMPUNG MIDDLE TAX SERVICE OFFICE

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ABSTRACT

The purpose of this study was to assess: (1) the impact of work motivation on employee performance at KPP Madya Bandar Lampung, (2) the effect of organizational culture on employee performance, and (3) the combined influence of work motivation and organizational culture on employee performance. The study used multiple linear regression and included a sample of 52 employees from the Madya Tax Service Office. Data was collected through observation, questionnaires, and documentation, and analyzed using qualitative and quantitative methods. The results indicated that work motivation positively and significantly affects employee performance, highlighting its importance in enhancing the performance of tax employees. Additionally, organizational culture also positively influences employee performance, suggesting that a strong culture can improve employee behavior and foster a supportive internal climate.

Keywords: Work Motivation, Organizational Culture, Employee Performance.

Introduction

The Madya Tax Service Office is a vertical unit at echelon III under the Regional Office of the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. Tax Service Office Madya is a new organizational unit resulting from an increase in status from Tax Service Office Pratama Teluk Betung to Tax Service Office Madya Bandar Lampung in the context of administrative modernization of the Directorate General of Taxes.

Tax Service Office Madya is mandated to be a technical implementer that performs the tasks of service, supervision, and examination of the implementation of tax obligations by taxpayers to support the duties of the DGT (Bandiyono & Rama Daneshwara, 2020). Indicators of success in carrying out these tasks are measured by the achievement of tax revenue targets assigned to Tax Service Office Madya, these indicators are assessed from the Key Performance Indicator and Key Performance Value which is a measure of the level of success in service.

Tax Service Office Madya Bandar Lampung is one of the nine Tax Service Office under the coordination of the DGT Bengkulu and Lampung Regional Office. Tax Service Office Madya Bandar Lampung began operating on May 24, 2021 which has been stipulated by the Minister of Finance Regulation Number: PMK-184 / PMK.01 / 20 with a working area throughout Lampung Province. The success or failure in carrying out the duties of an organization such as KPP Madya Bandar Lampung is greatly influenced by the performance of organizational members. It is a common understanding that the productivity of an organization is highly dependent on the

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performance of its human resources. The good or bad quality of human resources will be reflected in the success or failure of the organization to achieve the goals set by the organization.

Likewise with Tax Service Office Madya Bandar Lampung, success in meeting the tax revenue target in 2023 can be used as an initial indication of the performance of Civil Servants at Tax Service Office Madya Bandar Lampung. However, the Main Performance Value at the Tax Service Office Madya Bandar Lampung in 2023 still does not meet the achievement target, where the realization of one of the main performance indicators of material compliance testing activities is still below the target (100%), which is 90.25% and compared to 2022 of 123% to decrease. This can also be caused by a lack of employee motivation, as well as a declining organizational culture.

Table 1. Key Performance Indicators of Tax Service Office Madya Bandar Lampung

Years	Code SS/IKU	Strategic Objectives / Key Performance Indicators	Target	Realization	Achievement Index
2022	3a-CP	Percentage of tax revenue realization from stamp duty compliance testing activities	100%	123%	20%
2023	3a-CP	Percentage of tax revenue realization from material compliance testing activities	100%	90,25%	90,25%

Source: Processed Data, 2024

Entering the fourth year since the start of operation of Tax Service Office Madya Bandar Lampung, the process of changing the organization's work is still considered slow. This is likely due to the lack of implementation of the existing organizational culture. In addition, another cause could also be due to frequent changes in implementing regulations related to task authority so that each employee must always update their knowledge related to the tasks they are responsible for.

The organizational culture implemented by directorate general of taxation is Integrity, Professionalism, Synergy, Service, and Perfection. In addition to the five organizational cultures in the implementation of work, each employee has been given knowledge about the employee code of ethics which contains nine obligations and eight prohibitions for each directorate general of taxation employee. The established code of ethics is expected to become a culture in the work of each employee so that it can improve employee performance.

However, several violations of the code of ethics were still found, including being late to the office and leaving the office early. Violations of this code of ethics have been followed up with administrative sanctions, including the deduction of performance allowances according to the duration of the violation. The impact of violating this code of ethics is that it results in a decrease in the implementation of the organization's vision and mission strategic plan that has been set, which in the end can reduce performance in providing services to the community.

Literature Review

a. Employee

According to Kuswati, (2020) performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Added by Rakatama & Chaerudin, (2021) performance is the result of a process that refers to and is measured over a certain period of time based on previously determined provisions or agreements.

According to Alefari *et al.*, (2020) performance is a person's success in carrying out tasks, the work results that can be achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities or about how a person is expected to function and behave in accordance with the tasks that have been assigned to him and the quantity, quality and time used in carrying out tasks. In conclusion, a person's performance depends on their ability and motivation. Performance can be seen as the quality, quantity,

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and time spent on tasks. Quantity measures how well a person meets set goals, while quality reflects how they perform their duties (Tuffaha, 2020).

b. Work Motivation

According to Sanjaya & Indrawati, (2023) motivation talks about how to encourage a person's work spirit, so that they are willing to work by providing their abilities and expertise optimally in order to achieve organizational goals. Motivation is crucial as it encourages employees to work hard and achieve high productivity. A person's behavior is influenced by their desires, needs, goals, and satisfaction. Stimuli, both internal and external, drive individuals to take action. According to Turmudhi & Ristianawati, (2023) work motivation is the provision of driving force that creates a person's work enthusiasm so that they are willing to work together, work effectively and are integrated with all efforts to achieve satisfaction. According to Paulus, (2022) Motivation is one of the things that influences human behavior, motivation is also called a driver, desire, supporter or needs that can make a person enthusiastic and motivated to reduce and fulfill their own drives, so that they can act and act in certain ways that will lead to the optimal direction. Motivation greatly influences employee performance.

Because in general employees will have high work productivity if the company supports the implementation of their duties. Meanwhile, according to Barusman & Hidayat, (2017) work motivation is a condition that encourages an individual's desire to carry out certain activities to achieve their desires.

c. Organizational Culture

According to Pang & Lu, (2018)states that: "Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations". This means: "Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations." According to Azeem *et al.*, (2021) states that: "Organizational culture is what employees perceive and how this perception creates a pattern of beliefs, values, and expectations". This means: "Organizational culture is what employees feel and how this perception creates a pattern of beliefs, values, and expectations." According to Bradigan & Hartel, (2013)states that: "Organizational culture are the norms and values that direct the behavior of members of the organization. Each member will behave according to the prevailing culture in order to be accepted by their environment". This means: "Organizational culture is the norms and values that direct the behavior of members of the organization. Each member will behave according to the prevailing culture in order to be accepted by their environment" (Reda, 2018). Organizational culture comprises the beliefs, values, habits, attitudes, and behaviors of its members. Developed by a group, it serves as a guideline for interactions and problem-solving, distinguishing one organization from another (Tianingrum, 2021).

d. Framework

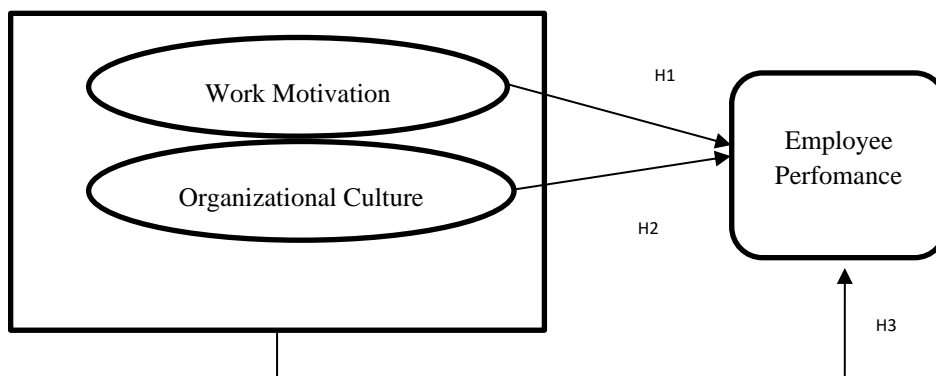


Figure 1. frame of mind

Methodology

The type of research used in this study is a descriptive method, which is a research method aimed at describing existing phenomena, which are currently taking place or in the past. With the accidental random sampling technique, sampling is not determined in advance (Dhall, 2019). The population in this study was 108 employees of Tax Service Office Madya Bandar Lampung (source: Tax Service Office Madya Bandar Lampung Profile Book). In this study, the author obtained a population of 108 employees by calculating the sample size using the Slovin technique according to Sugiyono (2019). This study uses the Slovin formula to ensure a representative sample for generalizable results. With a population of 108 employees, a 10% margin of error was applied, allowing for straightforward calculations without a sample size table. The final sample consisted of 52 respondents, which is about 48% of the total employees at the Tax Service Office Madya Bandar Lampung.

The following research uses primary data, primary data collection using a Likert scale questionnaire. The research variables consist of dependent variables (Employee Performance, especially on the performance of material compliance testing activities and independent variables (Work Motivation and Organizational Culture). The data analysis technique in the following research uses reliability and validity tests, classical assumption tests (heteroscedasticity and normality tests), and uses multiple linear regression analysis assisted by the IBM SPSS version 18 application. The multiple linear regression formula is as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:

Y = Employee Performance on the performance of material compliance testing activities

a = Constant

β = Regression Coefficient

X1 = Work Motivation

X2 = Organizational Culture

e = error

The hypothesis is accepted or rejected based on the significance level from data processing. If the significance level is <0.05 , the hypothesis is accepted, indicating an impact of variable X on variable Y. If the level is >0.05 , the hypothesis is rejected, meaning no impact exists, which can also be determined by comparing t-count and t-table.

Result And Discussion

a. Descriptive Statistics

The author uses descriptive statistics to provide an overview of the research sample without drawing general conclusions. Below are the descriptive statistics for the studied institutions:

Table 2 Descriptive Statistics Output Results

	Work Motivation	Organizational Culture	Employee Performance
N Valid	52	52	52
Mean	44,3667	28,7833	42,9167
Std. Deviation	2,94565	2,95785	1,92479
Minimum	12,00	12,00	15,00
Maximum	48,00	34,00	52,00

Source: Data Processed, 2024

Table 2 shows that the number of data used in this study is 52 data samples taken from the results of the questionnaire at the Tax Service Office Madya Bandar Lampung, as follows:

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a. Independent Variable (X1),

Based on the calculation results above, it appears that Work Motivation has the lowest value of 12.00 and the highest value of 48.00 with an average value of 44.3667. This shows that statistically, during the research period the magnitude of Work Motivation has met the set standards, which is above 0.05%. While the standard deviation for Work Motivation is 2.94565 also above because the value is smaller when compared to the mean of 44.3667. Thus it can be said that the data deviation on Work Motivation is relatively good.

b. Independent Variable (X2)

The calculation results above show that Organizational Culture has the lowest value of 12.00 and the highest value of 34.00 with an average value of 28.7833. This shows that statistically, during the research period the magnitude of Organizational Culture has met the established standards, which is above 0.05%. While the standard deviation for Organizational Culture is 2.95785 also above because the value is smaller when compared to the mean of 28.7833. Thus it can be said that the data deviation in Organizational Culture is relatively good.

c. Dependent Variable (Y)

Based on the calculation results above, it appears that Employee Performance has the lowest value of 15.00 and the highest value of 52.00 with an average value of 42.9167. This shows that statistically, during the research period, the magnitude of Employee Performance has met the set standards, which is above 0.05%. While the standard deviation for Employee Performance is 1.92479 also above because the value is smaller when compared to the mean of 42.9167. Thus, it can be said that the data deviation on Employee Performance is relatively good.

b. Validity Test and Reliability Test

Table 3. Results of Validity and Reliability Tests

Variable	Item	Pearson Correlation	Valid/Invalid	Cronbach's Alpha	Description
Work Motivation	MK1	0,460	Valid	0,691	Reliable
	MK2	0,372	Valid		
	MK3	0,422	Valid		
	MK4	0,539	Valid		
	MK5	0,623	Valid		
	MK6	0,409	Valid		
	MK7	0,295	Valid		
	MK8	0,447	Valid		
	MK9	0,376	Valid		
	MK10	0,470	Valid		
Organizational Culture	BO1	0,414	Valid	0,717	Reliable
	BO2	0,549	Valid		
	BO3	0,397	Valid		
	BO4	0,521	Valid		
	BO5	0,542	Valid		
	BO6	0,329	Valid		
	BO7	0,325	Valid		
Employee Performance	KP1	0,539	Valid	0,713	Reliable
	KP2	0,426	Valid		
	KP3	0,503	Valid		
	KP4	0,273	Valid		
	KP5	0,670	Valid		

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KP6	0,453	Valid
KP7	0,402	Valid
KP8	0,426	Valid
KP9	0,278	Valid
KP10	0,639	Valid
KP11	0,622	Valid

Source: Data Processed, 2024

Validity test

The validity test assesses the accuracy of the measuring tools used in research. In this study, validity was tested on 52 respondents by comparing the r-count score with the r-table. Since $r\text{-count} > r\text{-table}$, the items are deemed valid. The r-table value, calculated using degrees of freedom ($df = n - k$), where $df = 50$ and $\alpha = 0.05$, is 0.2681. All statement items had r-counts above this value, indicating that they are valid. Thus, it can be concluded that all items in this study are valid.

Reliability Test

The reliability test results in Table 3 show that the Cronbach alpha scores for work motivation, organizational culture, and employee performance are all above 0.60, particularly for material compliance testing, meaning that the two independent variables and the dependent variable used in the research are said to be reliable.

c. Normality test

The results of the normality test using the K-S sample test instrument IBM SPSS program version 18.

Table 4. Normality Test Result

	Organization Culture	Work Motivation	Employee Performance
N	112	112	112
Normal Parameters a,b Mean	42.3667	43.7833	42.9167
Std. Deviation	2.94565	2.95785	1.92479
Most Extreme Absolute	.202	.163	.117
Differences Positive	.090	.105	.116
Negative	-.202	-.163	-.117
Kolmogorov-Smirnov Z	1.563	1.259	.908
Asymp. Sig. (2-tailed)	.402	.512	.381

Source: Data Processed, 2024

The normality test uses a one-sample K-S test instrument through a method that uses IBM SPSS software version 18. For Asymp, the data acquisition parameter can be said to be normal when the Asymp.Sig score $>$ α (0.05). Presenting the Asymp.Sig score according to the normality test worth 0.402 for Organizational Culture, 0.512 for Work Motivation and 0.381 for Employee Performance, which is above the alpha score, it can be stated that the research data is normally distributed.

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d. Multiple Regression Analysis

The purpose of this test is to test the partial impact of the independent variable on the dependent. The test was run using IBM SPSS version 18 and the following results were obtained:

Table 5. Multiple Regression Analysis Output Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	41.007	4.475		9.163	.000
Work Motivation	.279	.069	.417	4.304	.003
Organization Culture	.301	.004	.537	6.841	.012

Source: Data Processed, 2024

By looking at table 4.16 above, the multiple linear regression equation can be arranged as follows:

$$\hat{Y} = 41,007 + 0,279X_1 + 0,301X_2$$

The regression equation shows a positive relationship between Work Motivation and Employee Performance, with a coefficient (b1 value) of 0.279. This means that as Work Motivation increases, Employee Performance also tends to rise. Conversely, if Work Motivation decreases, Employee Performance is likely to decline. This highlights the importance of fostering motivation to enhance employee effectiveness and overall productivity.

The regression equation indicates a positive relationship between Organizational Culture and Employee Performance, with a coefficient (b2 value) of 0.301. This means that as Organizational Culture improves, Employee Performance is likely to increase. Conversely, a decline in Organizational Culture will typically lead to a decrease in Employee Performance, emphasizing the importance of a strong organizational culture in enhancing employee effectiveness.

e. Coefficient of Determination

The purpose of the following test is to determine how much impact the independent variable has when explaining the independent variable. By looking at the adjusted R2, if it is close to number one, the greater the contribution.

Table 6. Test Results of the Coefficient of Determination (R2)

R Square	Adjusted R Square
0.470	0.469

Sumber: Data diolah SPSS v18

Through this table, it is obtained that the adjusted R2 score is 0.469, which means that the two independent variables have a contribution to explain the dependent variable with a value of 46.9%, while 53.1% is explained outside of this study.

f. Partial Test (t Test)

Table 7. Simultaneous Coefficient (F Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	41.007	4.475		9.163	.000
Oraganizational Culture	.279	.069	.417	4.304	.003
Work Motivation	.211	.063	.392	3.349	.000

Sumber: Data diolah SPSS v18

The results of Hypothesis Test 1 in Table 4.19 show that the t value for the Work Motivation Variable (X1) is 3.349 with a significance level of 0.000. Since the calculated t value exceeds the t table value of 1.9817 and the significance level is below $\alpha = 0.05$, H0 is rejected and Ha is accepted. Thus, Work Motivation has a positive and significant effect on Employee Performance at the Tax Service Office Madya Bandar Lampung. These results are in accordance with the research of Wulandari et al (2020), Mardiana et al (2020), and Munawirsyah, (2018) which state that Work Motivation has a positive and significant effect on tax employee performance.

The results of hypothesis 2 test displayed in table 4.19, the t value on the Organizational Culture Variable (X2) is 4.304, with a significance level of 0.003. Because the calculated t value of 4.304 is greater than the t table 1.9817 and the significance value of 0.003 is less than the probability $\alpha = 0.05$. So H0 is rejected and Ha is accepted, so it can be said that Organizational Culture has a positive and significant effect on the Performance of Employees of Tax Service Office Madya Bandar Lampung. These results are in accordance with the research of Dayani and Kadang (2020), Fachreza et al (2018), and Djaman et al (2021) which state that Organizational Culture has a positive and significant effect on tax employee performance.

g. Simultaneous Coefficient (F Test)

Table 8. Simultaneous Coefficient (F Test) Result

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	42,758	2	14,253	16,069	.006 ^a
Residual	95,825	48	,887		
Total	138,583	51			

Sumber: Data diolah SPSS v18

Based on table 8 above, it is known that the statistical value of the F test affects the variables, Work Motivation and Organizational Culture together on Employee Performance from the Residual Sum of Squares (RSS) is 16.069 with a significance value (0.006) < (0.05) with the result of the SSReg value of 42.758.

Based on this, F count > F table or 16.069 > 2.135 and with a significance probability of 0.006 < 0.05, it means that there is a significant effect of Work Motivation and Organizational Culture, together on Employee Performance at the Bandar Lampung Madya Tax Service Office (KPP), thus the hypothesis of multiple regression analysis tests in the study (Ha) is accepted.

h. Discussion

- a. Work motivation and organizational culture partially affect employee performance.
- b. Regression testing shows that both variables support employee performance at the middle tax service office of Bandar Lampung.
- c. Together, work motivation and organizational culture show high correlation and regression statistical values on employee performance.

Conclusion

Based on the research results discussed in the previous chapter, it can be concluded that both Work Motivation and Organizational Culture significantly affect Employee Performance at the Bandar Lampung Madya Tax Service Office, particularly in material compliance testing activities. Specifically, the Work Motivation Variable has a positive impact on Employee Performance, as does the Organizational Culture Variable.

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