

Influence of Organizational Culture and Career Development to Employee Performance through Motivation in Tax Service Office Pratama North Bekasi

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Abstract: This study aims to determine the influence of organizational culture and career development on employee performance simultaneously, knowing the influence of organizational culture on employee performance partially, knowing the influence of career development on employee performance partially, knowing influence of motivation on employee performance partially, knowing the influence of organizational culture on employee performance through motivation and determine the effect of career development on employee performance through motivation. The study was conducted on the employees of the Tax Office Primary North Bekasi. The sampling technique using saturated samples involving 80 people. Analysis of data using path analysis. Based on data analysis known that variable of organizational culture and career development affect the performance of employees simultaneously. Organizational culture and career development affect the performance of employees partially. Motivation variable influence on employee performance partially. The influence of organizational culture and career development on employee performance through motivation direct influence greater than the indirect effect so that it can be said that the motivation variable not as an intervening variable.

Keywords: Organizational culture, career development, motivation, employee performance.

INTRODUCTION

Each organization has a different organizational culture. Organizational culture grows on the organization based on the habits of employees and managers who work in the organization. Culture is a value or norm held by members of the organization. Organizational culture will affect the performance of employees in the organization. Waridin and Masrukhin [1] state that organizational culture is a system of values obtained and developed by the organization and the pattern and the basic philosophy of its founder, which is formed into a rule that is used as a guide in thinking and acting in achieving organizational goals. Rashid, Sambasivan, and Johari [2] also states that organizational culture affects the performance of employees.

Performance is the performance, which is the ratio between the real work with labor standards set [3]. Organizational culture is often defined as a value, a symbol understood and adhered together, which is owned by an organization so that members of the organization feel the family and creating a condition of

the organization's members feel different from other organizations [1].

In Koesmono study [4] suggests that organizational culture affects the performance of employees, especially employees of the production section. The unit of analysis is the production employees in the wood processing industry sector in East Java. Other results also suggested that the motivation on the performance of 0,003 and organizational culture affect the performance. The results of this study can be used by future researchers as materials science research in the field of behavioral science organization or the like. Another factor affecting the performance of employees is employee career development. The higher the employee's career development, it is expected the performance of employees will also increase.

Motivation also affects the performance of employees in an organization. Motivation is the encouragement of employees to work from the internal employees and external employees. Factor derived from the employee as employee ideas, the desire of

employees while external factors such as regulatory support, the penalties were organization and so on.

LITERATURE REVIEW

Employee Performance

Understanding performance by Siswanto [5] states that the performance is the result of the quality and quantity of work achieved in executing tasks and assignments given to him. Rivai [6] says that the performance of a real behavior shown by everyone as the resulting performance by employees in accordance with its role within the company. The results of the work or activities of an employee in quality and quantity within an organization to achieve the objectives in carrying out the tasks and work assigned to him.

Measurement of employee performance by Dharma [7] was quoted saying nearly all the way performance measurement to consider the following matters:

- Quantity, which is the amount that must be completed or achieved.
- The quality, the quality of which must be generated (whether or not). Qualitative measurement reflects measurement output or the level of satisfaction is how well completion
- Timeliness, ie the suitability of the planned time.

Organizational Culture

Robbins [8] states that organizational culture is a system of shared meaning in an organization that determines the higher level how the employee's act. Organizational culture is a value system that is believed by all members of the organization and learned and applied and developed on an ongoing basis which serves as the overall system. Robbins [8] states: organizational culture Refers to a system of shared meaning held by members that distinguish the organization from other organization. This system of shared meaning is, on closer analysis, a set of key characteristics that the organization values.

Organizational culture as a series of values and norms that control the organization's members to interact with each other and with suppliers, customers, and others outside the organization. Organizational culture consists of the final state that the organization seeks to achieve (terminal value) and model drives organizational behavior (instrumental values). Ideally, the instrumental value to help organizations achieve terminal objectives. Actually, different organizations have different cultures because they process setting terminal and instrumental values are different.

Organizational culture has a broad meaning. According to Dessler [3] organizational culture is a characteristic of the values, traditions and behavior of employees in the company. According to Luthans [9]

organizational culture is norms and values that direct the behavior of organizational members. Each member will behave according to the culture that applies to be accepted by the environment.

Schein in Luthan [9] defines a set of basic assumptions that are found, created by certain groups with the intention that the organization learns to cope with its problems arising from external adaptation and internal integration that is already running pretty good, so it needs to be taught to new members as well as problems.

Career Development

Werther and Davis [10] state that the career is all positions healthy during one's work. Career management will be used by individual employees to connect the system of labor and labor market systems. Development will support the performance of an employee or soldier. Career development has dimensions such as education and training, mutation and promotion [11].

According to Simamora [12], the career development process in a formal approach taken by the organization to ensure that people with the right qualifications and experience available when needed. So that career development can be said to be a condition that indicates improvements in the organization of one's status in the career path that has been established within the organization.

Based on the description above, what is meant by career development is an approach or activity that is formally arranged to improve growth, job satisfaction, knowledge and ability of employees so that the organization can ensure that people with suitable qualifications and experience are available in the organization.

The aim of all career development programs is to match the needs and goals of employees with career opportunities available in the company today and in the future. Therefore, a well-designed career formation system business will be able to help employees determine their own career needs, and adjust between the needs of employees and company goals.

The planned career development program contains three main elements [13]:

- Helping employees to assess their own internal career needs.
- Develop and notify career opportunities that exist within the organization.
- Adjust the needs and abilities of employees with career opportunities.

In accordance with the three elements above, it is expected that the employee's career is a very important element that is personal in nature.

Motivation

Motivation is a will that causes someone to do an action to achieve a certain goal. Motivation comes from the word motif which means "impulse" or stimulation or "driving force" that is in a person. According to Weiner [14] cited Elliot *et al.* [15], motivation is defined as an internal condition that arouses us to act, encourages us to achieve certain goals, and keeps us interested in certain activities.

According to Uno [16], motivation can be interpreted as an internal and external impulse in a person indicated by; passion and interest; encouragement and need; hopes and ideals; appreciation and respect. Motivation is something that makes someone act [17] states that motivation is the impact of a person's interaction with the situation they face [18].

Motivation becomes a strength, power or power, or a complex state and preparedness in an individual to move towards a specific goal, both consciously and unconsciously [19].

Motivation can be generated and grow through intrinsic and extrinsic environments [15, 17]. Intrinsic motivation means the desire of oneself to act without any external stimulation [15]. Intrinsic motivation will be more beneficial and provide stability in learning. Extrinsic motivation is described as motivation that comes from outside the individual and cannot be controlled by the individual [17].

RESEARCH METHODS

Population and Samples

Population is a generalization area consisting of objects / subjects that have certain quantities and characteristics set by researchers to be studied and

conclusions drawn [20]. The sample is a partial withdrawal of the population to represent the entire population [21].

The sample used in this study was employees of the Tax Service Office (KPP) Pratama North Bekasi. There were as many as 80 people. The total sample is taken entirely based on the existing population and this sampling is called a saturated sample.

Data Collection Technique

To obtain a concrete and objective data, research must be conducted on the problem under study, while the steps that the researcher takes in collecting data are primary data through a questionnaire.

Data Analysis

The stages of data processing in this study are the classic assumption test with regression such as linearity test, heteroscedastic test, normality test, multicollinearity test and autocorrelation and descriptive statistics search, namely the average value, median mode, standard deviation and range.

RESEARCH RESULTS AND DISCUSSION

Testing of Classical Assumptions

Regression equations produced from calculations using SPSS version 21 must be tested for quality using classical assumptions so that they meet the Best Linear Unbiased Estimated (BLUE) requirement. Some classic assumption tests that must be fulfilled are normality test, autocorrelation, multicollinearity and heteroscedasticity.

Normality Test

Data normality testing is used to draw conclusions whether the data being studied is normally distributed so that if it is described it will form a normal curve. Data normality test using Kolmogorov Smirnov with results can be seen in the following table.

Table-1: Results of the Kolmogorov Smirnov calculation

One-Sample Kolmogorov-Smirnov Test					
		CULTURE	CAREER	MOTIVATION	PERFORMANCE
N		80	80	80	80
Normal Parameters ^{a,b}	Mean	26,0125	18,4375	16,2375	41,7875
	Std. Deviation	4,84832	4,61929	3,26951	6,32194
Most Extreme Differences	Absolute	,109	,070	,130	,073
	Positive	,086	,060	,089	,063
	Negative	-,109	-,070	-,130	-,073
Test Statistic		,109	,070	,130	,073
Asymp. Sig. (2-tailed)		,020c	,200c,d	,002c	,200c,d
a. Test distribution is Normal.					
b. Calculated from data.					
c. Lilliefors Significance Correction.					
d. This is a lower bound of the true significance.					

Based on the table above, it is known that the data meets the assumption of normality if the significance value has a number greater than 0.05. The data in the table above illustrates that the data has a number of significance above 0.05 so that it can be said that the data on the results of the questionnaire have a normal distribution.

Data Autocorrelation Test

His test includes testing whether the data on one variable has a significant correlation or not. The autocorrelation test can be seen using the Durbin Watson value as follows.

Table-2: Results of Durbin Watson's calculation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,678a	,459	,445	4,70920	1,398

a. Predictors: (Constant), CAREER, CULTURE
 b. Dependent Variable: PERFORMANCE

Based on the table above the value of Durbin Watson is at reception, there is no data autocorrelation.

Data Multicollinearity Test

Multicollinearity test data is a test to see whether there is a high correlation between

independent variables. Testing this assumption is done using VIF values. If the VIF value is smaller than 5, multicollinearity does not occur between independent variables. The results of VIF calculations can be seen in the following table.

Table-3: Results of VIF calculations

Model		Collinearity Statistics	
		Tolerance	VIF
1	Culture	,990	1,011
	Career	,990	1,011

a. Dependent Variable: performance

Based on the table above it is known that the VIF value is smaller than 5 so that it can be said that the independent variable is not correlated with each other.

Data Heteroscedasticity Test

Data heteroscedasticity test is a test to assess whether the predictive value of the data correlates with the value of the independent variable. If it happens then the resulting equation is also not a good estimator. This test can use a curve model resulting from the equation between X Pred on Y and D Resid variables on variable X in the SPSS program.

Based on the output, it is known that the points that spread do not form a certain pattern, meaning that there is no solid correlation between predictive data on the Y variable with the value of the independent variable on variable X so that the heteroscedasticity symptoms do not occur.

Hypothesis Testing

Effect of Organizational Culture and Career Development on Employee Performance

Linear analysis models can be seen based on calculations using the SPSS program as follows.

Table-4: Results of the first equation analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16,043	3,424		4,686	,000
	CULTURE	,840	,110	,644	7,648	,000
	CAREER	,211	,115	,154	1,830	,071

a. Dependent Variable: PERFORMANCE

Based on the table above, simultaneous structural equations $Y=0,644X1+0,154X2$

Table-5: F value of simultaneous persistent calculation

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1449,791	2	724,895	32,687	,000b
	Residual	1707,597	77	22,177		
	Total	3157,388	79			

a. Dependent Variable: PERFORMANCE

b. Predictors: (Constant), CAREER, CULTURE

Based on the table above it is known that the calculated F value is 32,687 and the significance is 0.05. This value is smaller than 0.05. This means that

organizational culture and career development variables affect employee performance simultaneously.

Table-6: Value of r squared first regression model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,678a	,459	,445	4,70920	1,398

a. Predictors: (Constant), CAREER, CULTURE

b. Dependent Variable: PERFORMANCE

Based on the table above, it is known that the value of r squared is 45.9%, meaning that the variables of organizational culture and career development affect employee performance by 45.9% while the rest are influenced by other variables which are not included in the equation model.

Analysis of the Effect of Organizational Culture on Employee Performance Partially

The results of the analysis of the influence of organizational culture on performance partially can be seen in the following table.

Table-7: Results of analysis of the second regression equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,400	2,934		6,612	,000
	CULTURE	,861	,111	,660	7,760	,000

a. Dependent Variable: PERFORMANCE

The structural equation from the data above $Y = 0.660X_1$

Based on the table of results of the analysis above, it is known that the organizational culture coefficient is 0.660. T value of 7.760. Significance

value of 0.00. This significance value is smaller than 0.05. This means that organizational culture variables influence employee performance partially.

Table-8: Value of r squared of the second equation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,660a	,436	,428	4,77962

a. Predictors: (Constant), CULTURE

Based on the table above, it can be seen that the value of r squared is 0.435. This means that the influence of organizational culture variables on employee performance is 43.5% and the rest is influenced by other variables not included in the equation model.

Analysis of the Effects of Career Development on Employee Performance Partially

He results of the analysis of the influence of career development on performance partially can be seen in the following table.

Table-9: Results of the analysis of the third regression equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	36,237	2,872		12,616	,000
	CAREER	,301	,151	,220	1,991	,050

a. Dependent Variable: PERFORMANCE

The structural equation from the data above $Y = 0.220X_2$

Based on the table of analysis results above, it is known that the career development coefficient is 0.220. T value of 1,991. Significance value of 0.001.

This significance value is smaller than 0.05. This means that career development variables partially influence employee performance.

Table-10: Value of r squared of the second equation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,220a	,048	,036	6,20653

a. Predictors: (Constant), CAREER

Based on the table above, it can be seen that the value of r squared is 0.048. This means that the influence of career development variables on employee performance is 4.8% and the rest is influenced by other variables which are not included in the equation model.

Analysis of the Effects of Motivation on Employee Performance Partially

The analysis results in partial motivation on employee performance can be seen in the following table.

Table-11: Results of the fourth regression equation analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	26.135	3,143		8.316	,000
	MOTIVATION	,964	,190	,499	5,079	,000

a. Dependent Variable: PERFORMANCE
Structural equation of the above data $Y = 0,499X3$

Based on the chart above analysis it is known that the coefficient of 0.499 motivation. T value of 5.079. The significant value of 0.00. The significance

value smaller than 0.05. This means that the motivation variable influence on employee performance partially.

Table-12: Value r squared fourth equation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,499a	,249	,239	5.51537

a. Predictors: (Constant), MOTIVATION

Based on the above table it can be seen r squared value of 0.249. This means that the motivation variable influence on employee performance by 24.9% and the rest influenced by other variables not included in the model equations.

Analysis of Organizational Culture Influence on Employee Performance through Motivation Variables

Cultural influence coefficient otganizational culture on employee performance can be seen in the following table

Table-13: The influence of organizational culture on employee performance through motivation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	10.315	1,901		5.425	,000
	CULTURE	,228	,072	,338	3,168	.002

a. Dependent Variable: MOTIVATION

Based on the previous table the influence of organizational culture on employee performance is 0.660. the influence of organizational culture on employee performance through motivation is $0.338 \times 0.499 = 0.169$, in this case the direct influence is greater than the indirect effect so that it can be said that the motivation variable is not an intervening variable.

Analysis of the Effect of Career Development on Employee Performance through Motivation

The career development coefficient value for employee performance through motivation can be seen in the following table;

Table-14: The coefficient of influence of career development employee performance through motivation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,528	1,490		9,082	,000
	CULTURE	,147	,078	,208	1,874	,065

a. Dependent Variable: MOTIVATION

Based on the previous table it is known that the direct effect of career development on employee performance is 0.220. While the influence of career development on employee performance through

motivation is $0.208 \times 0.499 = 0.104$. In this case the direct influence is greater than the indirect effect so that it can be said that the motivation variable is not an intervening variable.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Variable organizational culture and career development affect the performance of employees simultaneously. F value calculated at 32,687 and significance of 0.05. This value is less than 0.05. R squared value of 45.9% means that variables of organizational culture and career development of employees amount to affect the performance while the remaining 45.9% are influenced by other variables that are not incorporated into the model equations.

Organizational culture affects partially the performance of employees. T value of 7,760. The significant value of 0.00. The significance value is smaller than 0.05. R squared value of 0.435. This means that the organizational culture of variables on the performance of employees is amounted to 43.5% and the rest of the equation.

Career development variables affect partially performance of employees. T value of 1991. The significant value of 0.001. The significance value is smaller than 0.05. R squared value of 0.048. This means that the career development of employees can be influenced by 4.8% and the performance of employees.

Motivation of influence variables on employee performance partially. T value of 5,079. The significant value of 0.00. The significance value is smaller than 0.05. R squared value of 0.249. This means that the effect of variables is motivation to employee performance at 24.9%.

The influence of organizational culture on employee performance is 0.660. The influence of organizational culture on employee performance through motivation is $0.338 \times 0.499 = 0.169$. In this case the effect is greater than the indirect effect so that it can be said that the motivation variable is not an intervening variable.

The direct effect of career development on employee performance is 0.220. While the career development on employee performance through motivation is $0.208 \times 0.499 = 0.104$. In this case the effect is greater than the indirect effect so that it can be said that the motivation variable is not an intervening variable.

RECOMMENDATIONS

Organizational culture needs to be considered in improving the performance of employees. This is done by observing habits in running the company's organizational norm. Good values such as discipline is high, the speed in completing the work and mutual respect among employees should be forwarded. Instead of values that can destroy the culture of the

organization such as the nature to procrastinate, do not respect nature, love nature blaming others should be reduced.

Career development also need to make a reference in improving employee performance. Employee needs to take advantage of existing potency himself in order to improve their careers. Legislation supporting career development should be taken by the organization in order to increase employee performance.

Expected can increase employee motivation. Employee motivation would be created if the employee needs are met. Needs of employees such as salary or income are met, benefits, and other income of a non financials will affect motivation persone. Besides, employees also need to be satisfied that non financial needs such as good communication of the organization's environment and justice applied to the organization.

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