

**EFFECT OF WORK CULTURE AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE THROUGH JOB SATISFACTION AT OJK MALANG**

Volume: 1  
Number: 2  
Page: 48 - 59

<sup>1</sup>Asep Dana SAPUTRA, <sup>2</sup>Riyanto Setiawan SUHARSONO  
<sup>1</sup>STIE Indonesian National Development, Malang, Indonesia  
<sup>2</sup>Muhammadiyah University of Jember, Indonesia  
Corresponding author: Riyanto Setiawan SUHARSONO  
Email: riyantosetiawan@unmuhjember.ac.id

**Article History:**

Received: 2021-06-28  
Revised: 2021-07-25  
Accepted: 2021-08-31

**Abstract:**

The purpose of this study was to determine the effect of work culture and work motivation on employee performance through job satisfaction at OJK Malang. The population in this study were all employees at OJK Malang as many as 55 respondents using the census method. The data analysis technique used is descriptive analysis technique using path analysis equation model. The results of this study Work Culture and Work Motivation have a significant effect on Job Satisfaction at the Malang OJK Office, this means that the higher the Work Culture and Work Motivation, the Job Satisfaction will increase. Job Satisfaction has a significant effect on Employee Performance at the Malang OJK Office. Work Culture and Work Motivation have a significant effect on Employee Performance through Job Satisfaction at the Malang OJK Office, this means that the higher Job Satisfaction caused by high Work Culture and Work Motivation, it can improve Employee Performance

**Keywords:** Work Culture, Work Motivation, Job Satisfaction, Employee Performance



Cite this as: Saputra, A. D., & Suharsono, R. S. (2021). "Effect Of Work Culture and Work Motivation On Employee Performance Through Job Satisfaction At OJK Malang." *Journal of Tourism Economics and Policy*, 1 (2), 41-52.

**INTRODUCTION**

Banking institutions have an important role in economic development to participate in driving the national economy. This important role requires a regulation and also control over the Financial Services Industry (IJK), which is carried out by the Financial Services Authority (OJK) in Indonesia. The Financial Services Authority (OJK) is an institution formed based on Law Number 21 of 2011, where this Law has a function in administering a system that regulates and supervises and is integrated into all activities that take place in the financial services sector, namely in the financial services sector. banking, capital market, and other financial service institutions/Non-Bank Financial Industry (IKNB) such as insurance, securities, financing institutions (finance), Peer to Peer Lending (Fintech).

The important role of the Financial Services Authority (OJK) is aimed at monitoring activities in financial institutions/services so that they are independent and accountable. The extent of regulation and supervision of bank activities requires the role of OJK so that supervision and regulation is carried out in a microprudential manner. The Financial Services Authority, which is located in the city of Malang and commonly referred to as OJK Malang, also participates in assisting and supporting the performance of OJK in supervision and regulation of the Financial Services Industry (IJK), especially in the Malang area, namely Malang Raya, Probolinggo, and Pasuruan. One of the missions of OJK Malang is to become a financial services industry that can become a pillar of the national economy that has global competitiveness and achieves general welfare. Therefore, activities that take place in the financial services sector must take place regularly, fairly, transparent, and accountable. All economic activities must be supported by the ability of financial services to support the wheels of the economy. Money is the lifeblood of business movement, economic growth and political, legal and security stability. In total, the role of finance in global business is a determinant, so the financial sector is very important, for that the Financial Services Authority (OJK Malang) must be able to increase and encourage the

participation of the capital market in national economic growth so that it can trigger economic growth to fight global economic uncertainty. .

Good performance of OJK Malang employees is very important to provide consumer services as well as regulation and supervision for the Financial Services Industry (IJK) because high confidence and enthusiasm are needed in the implementation and duties of OJK Malang employees. The work culture of OJK Malang currently has no visible results, marked by a lack of sense of responsibility for work and lack of motivation despite having a work culture every year, so that satisfaction in performance is also not significant. The OJK Way is a work culture program derived from strategic values, namely integrity, professionalism, synergy, inclusion and visionary or impressive. This work culture aims as the implementation of change management in building an organization and work culture. The work culture programs at the Malang OJK Office are "Ngalam Sadrec" or Malang Smart, "Ngalam Sakngat" or Malang Tangkas and "Ngalam Sakngir" or Malang Brief. These three cultures are expected to improve the quality of employee performance in terms of technology, quality of life and knowledge and skills. The lack of significant confidence, enthusiasm and service to consumers at the Malang OJK Office requires improvement so as to produce optimal employee performance.

Employee performance is the most important part in the organization. Performance plays an important role in determining the orientation of the organization so that it is able to achieve the success that is the company's vision. Performance is the work achievement of an individual or a group in an organization related to the tasks and responsibilities given to achieve organizational goals in accordance with legal, legal rules, and fulfill moral and ethical elements (Sedarmayanti, 2003; 147).

Work culture is the values, assumptions and norms used continuously by employees who develop in the organization which can be seen from the employee's attitude into a behavior, ideals, beliefs, actions, and opinions that create a work that can improve work efficiency (Saputra & Kawisana, 2021). Work culture is also a philosophy that becomes a view of life as a value that contains habits, traits, drivers, strengths and is entrenched in the life of a society and organization that reflects attitudes into beliefs, behaviors, ideals, opinions and actions that are tangible at work (Triguno, 2010). 2003; 119). Motivation is an activity that exists in individuals that encourage actions (Hasibuan, 2006;145). According to Siswanto (2006:119), motivation is a psychological condition and also a human mental attitude in encouraging activities, having energy, and channeling or directing behavior in achieving needs that encourage satisfaction or reduce imbalances.

Job satisfaction is an individual's behavior towards the work done. The job requires a mutual interaction with co-workers, leaders, organizational rules and policies, performance standards, working conditions and so on. Individuals who have a high level of job satisfaction will show a positive attitude towards the work done, while individuals with a low level of job satisfaction will have a negative attitude towards the work done (Robbins, 1996; 179). According to Mangkunegara (2005; 61) explains that motivation can be formed from the attitude of employees when facing work situations in the company. Motivation is a condition and energy to move employees personally to be more focused and more focused on achieving company organizational goals. Employees who have a positive mental attitude with a good work situation will strengthen motivation at work which in turn can get maximum performance. According to the statement above, it can be concluded that work motivation is an employee's response to several statements related to the efforts made by the employee concerned so that there is a willingness to work and achieve the desired goals of the employee. Performance demanded by integrity, professionalism, transparency, accountability. The background of this research is that work culture and work motivation affect employee performance through job satisfaction at OJK Malang.

## **METHODS**

Data analysis was carried out in this study using descriptive analysis techniques, namely using the path analysis equation model in determining the value of direct and indirect effects, as well as the total value of endogenous and exogenous variables. This study uses multiple linear regression analysis in testing the structural equation model and proving the research hypothesis with the SPSS program (Atmadja & Saputra, 2017). The types and sources of this research data are primary and secondary data. The population of this research is all employees of OJK Malang as many as 55 people. The sampling technique uses the census method, which means that all members of the population are used as research objects. Data collection techniques in this data collection are documentation and questionnaires.

## **RESULTS AND DISCUSSION**

### **Validity test**

**Work Culture**, the work culture validity test is stated in the table below:

**Table 1 Test of Work Culture Validity**

<b>Variable</b>	<b>r count</b>	<b>r-table</b>	<b>Confirmation</b>
X11	0.627	0.378	Valid
X12	0.684	0.378	Valid
X13	0.583	0.378	Valid
X14	0.558	0.378	Valid
X15	0.697	0.378	Valid
X16	0.633	0.378	Valid
X17	0.611	0.378	Valid
X18	0.572	0.378	Valid

The validity test in table 1 above shows that the 8 statement items regarding Work Culture have r count of r table, so that all statement items are valid as a measure of the Work Culture variable.

### **Work motivation**

The validity test of work motivation is stated in the table below:

**Table 2 Validity Test of Work Motivation**

<b>Variable</b>	<b>r count</b>	<b>r table</b>	<b>Confirmation</b>
X21	0.445	0.378	Valid
X22	0.450	0.378	Valid
X23	0.462	0.378	Valid
X24	0.539	0.378	Valid
X25	0.690	0.378	Valid
X26	0.633	0.378	Valid

Table 2 above shows that the 6 question items have an r-count > r table, so that the 6 question items are valid as a measure of the work motivation variable.

### **Job satisfaction**

The validity test of job satisfaction is stated in the table below:

**Table 3 Validity Test of Job Satisfaction**

Variable	r count	r table	Confirmation
Y11	0.603	0.378	Valid
Y12	0.636	0.378	Valid
Y13	0.560	0.378	Valid
Y14	0.641	0.378	Valid
Y15	0.647	0.378	Valid
Y16	0.666	0.378	Valid

Table 3 above shows that the 6 question items measuring Job Satisfaction have an r-count r-table so that it can be concluded that all of the question items are valid.

### **Employee performance**

Test the validity of employee performance in the table below:

**Table 4 Employee Performance Validity Test**

Variable	r count	r table	Confirmation
Y21	0.512	0.378	Valid
Y22	0.702	0.378	Valid
Y23	0.736	0.378	Valid
Y24	0.669	0.378	Valid
Y25	0.711	0.378	Valid
Y26	0.724	0.378	Valid

Table 4 above shows that the 6 question items measuring Employee Performance have an r-count r-table, so it can be concluded that all question items are valid as a measure of the Employee Performance variable.

### **Reliability Test**

Reliability testing on each variable can be seen in Chronbach's alpha value which is fully presented in the table below:

**Table 5 Reliability Test**

No.	Variable	Alpha Chronbach's	Confirmation
1.	Work Culture	0.788	Reliable
2.	Work motivation	0.774	Reliable
3.	Job satisfaction	0.688	Reliable
4.	Employee performance	0.839	Reliable

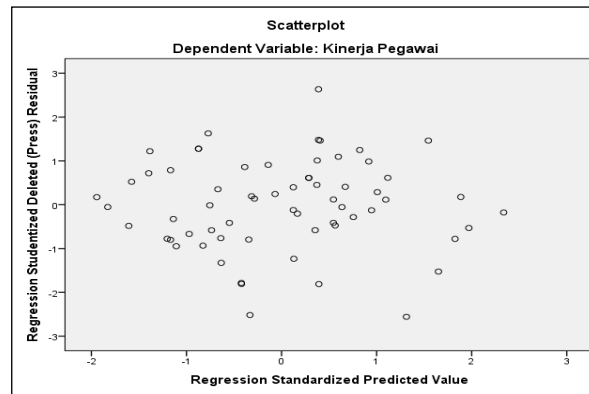
Table 5 above shows that the reliability test results show that Chronbach's alpha value is  $> 0.6$  so it can be concluded that all of the above items have good consistency as a measure or reliable.

### **Analysis, Sub-Structure 1**

This sub-structure 1 shows the first regression model with the variables of Work Culture and Work Motivation as the independent variables, while the variable of Job Satisfaction as the dependent variable. The results of the classical assumptions of regression model 1 are as follows:

#### **Normality**

Residual normality is tested and seen in the PP plot graph below:

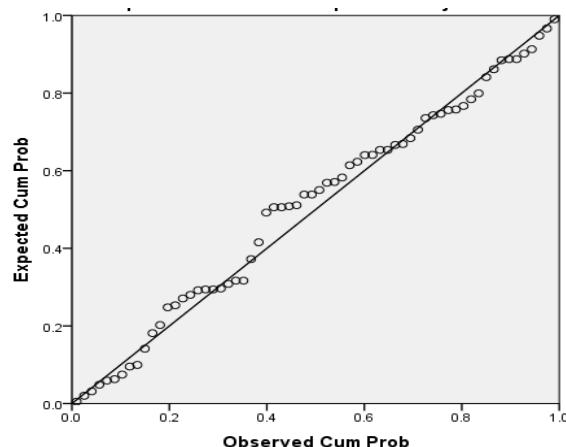


**Figure 1. Normality test. Regression Residual Normality Plot PP Graph 1**

The graph above shows that each residual data beam is around a transverse straight line, so it can be concluded that the residual value follows the normal distribution function.

### **Heteroscedasticity**

The heteroscedasticity test in this study has the aim of testing whether the regression model has an inequality of variance from the residuals of one observation to another observation. The usual way is through graphical analysis of the residual variance. The graph can be seen below:



**Figure 2. Residual Variance Scatterplot Regression 1**

The graph above shows that the dotted pattern spreads from above and below the Y-axis numbers, and does not form certain patterns. It can be concluded that there is no violation of heteroscedasticity.

### **Multicollinearity Test**

The multicollinearity test can be seen in the complete Tolerance and VIF values presented in the table below:

<b>Table 6. Multicollinearity Test</b>		
Variable	Collinearity Statistics	
	Tolerance	VIF
Work Culture	0.381	2,625
Work motivation	0.381	2,625

In the table above, it can be seen that the tolerance value of Work Culture and Work Motivation > 0.1 and VIF < 10, it is proven that there is no violation of multicollinearity in the independent variable.

### Partial Test (t Test)

The full partial test results are presented in the table below:

**Table 7 Coefficient of Influence, Regression t Value 1**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.267	2,685	.229	1,589	.177
	Work Culture	.321	.104	.239	2,195	.032
	Work motivation	.428	.082		2,927	.005

The table above shows that the significance value obtained by the Work Motivation variable is smaller than (<0.05), then it is evident that the Work Motivation variable has a significant direct effect on Job Satisfaction.

### Simultaneous Test (F Test)

The F test aims to test the effect of the independent variable together on the dependent variable. The complete F test results are presented in the table below:

**Table 8 Simultaneous Test Value (F)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	151.528	2	75,764	30854	.000b
	Residual	149,832	61	2.456		
	Total	301,359	63			

a. dependent Variable: Job Satisfaction

b. predictors: (Constant), Work Motivation, Work Culture

In the table above shows that the significance value is 0.000 <0.05, it is evident that the variables of Work Culture and Work Motivation have a significant effect simultaneously on Job Satisfaction.

### Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination shows the ability of the variables of Work Culture and Work Motivation to be able to explain the variance in Job Satisfaction of 0.503. The results of the complete coefficient of determination are presented in the table below:

**Table 9 Value of Coefficient of Determination (R<sup>2</sup>)**

Model	R	R square	Adjusted R Square	Std. Error of the Estimate
1	.709a	.503	.487	1,567

From the results of the regression analysis, the equation of the sub-structure model 1 is obtained as follows:

$$Y = 1 \cdot X_1 + 2 \cdot X_2 + e$$

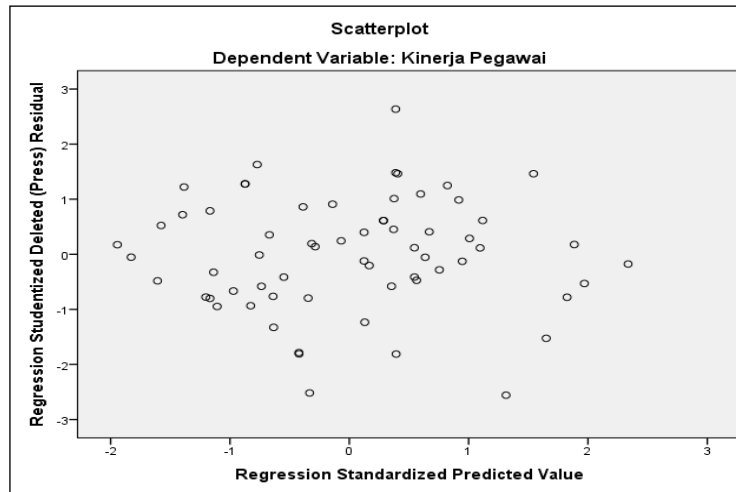
$$Y = 0.229 \cdot X_1 + 0.239 \cdot X_2 + 2.685$$

## Sub-Structure 2

In the Sub-Structure 2 model regression of the variables of Work Culture, Work Motivation and Job Satisfaction as independent variables and employee performance as the dependent variable. Classical Assumption Test 2nd regression as follows:

### Normality

The residual normality test can be seen in the PP plot graph below:

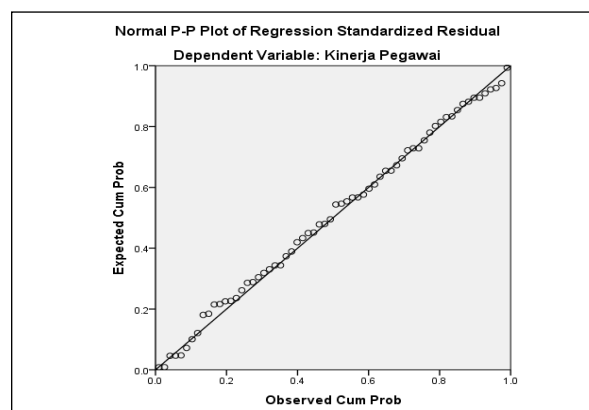


**Figure 3. Residual Regression Normality Plot PP Graph 2**

In the graph above, it can be seen that each residual data beam is around a transverse straight line, so it can be said that the residual value follows the normal distribution function.

### Heteroscedasticity

Heteroscedasticity test which aims to test whether the regression model has an inequality of variance from the residuals of one observation to another observation. The method is done by graphical analysis of the residual variance. The graph can be seen below:



**Figure 4. Residual Variance Scatterplot Regression 2**

It can be seen in the graph above that the dotted pattern spreads from above and below the Y-axis numbers, and does not form certain patterns. It can be concluded that there is no violation of heteroscedasticity.

### Multicollinearity

The multicollinearity test can be seen in the complete Tolerance and VIF values presented in the table below:

**Table 10. Multicollinearity Test Value 2**

Variable	Collinearity Statistics	
	Tolerance	VIF
Work Culture	0.353	2,833
Work motivation	0.334	2,994
Job satisfaction	0.497	2011

In the table above, it can be seen that the tolerance value of the three variables  $> 0.1$  and  $VIF < 10$ , it is proven that there is no violation of multicollinearity in the independent variable.

### Partial Test (t Test)

The full partial test results are presented in the table below:

**Table 11 Coefficient of Influence, Regression t Value 2**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,359	3.368		-.997	.323
	Work Culture	.524	.133	.702	5.270	.000
	Work motivation	.253	.107	.265	2,473	.016
	Job satisfaction	.199	.157	.373	2,372	.021

In the table above shows that the significance value obtained by the variables of Work Culture, Work Motivation, and Job Satisfaction  $< 0.05$ , it is evident that the variables of Work Culture, Work Motivation, and Job Satisfaction partially have a significant effect on the Employee Performance variable.

### Simultaneous Test (F Test)

The complete F test results are presented in the table below:

**Table 12 Simultaneous Test Values (F)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	842,246	3	280,749	75,642	.000b
	Residual	222,692	50	3,712		
	Total	1064,938	53			

In the table above shows that the p-significance value  $0.000 < 0.05$ , it is evident that the variables of Work Culture, Work Motivation, and Job Satisfaction have a significant simultaneous effect on employee performance.

### Coefficient of Determination ( $R^2$ )

The coefficient of determination shows the ability of the variables of Work Culture, Work Motivation, and Job Satisfaction to be able to explain the variance in Employee Performance of 0.791. The results of the complete coefficient of determination are presented in the table below:



**Table 13 Value of Coefficient of Determination (R<sup>2</sup>)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.889a	.791	.780	1,927

From the results of the regression analysis above, a sub-structure model 2 can be formed as follows:

$$Y = 1 \cdot X_1 + 2 \cdot X_2 + 3 \cdot X_3 + e$$

$$Y = 0.702 \cdot X_1 + 0.265 \cdot X_2 + 0.373 \cdot X_3 + 3.368$$

### Path Analysis

From the results of multiple regression 1 (sub-structure 1) and regression 2 (sub-structure 2) above, they are then combined into one model to create a path analysis model. The results of the path analysis model are as follows:

Equation Model:

1. Sub-Structure 1

$$Y = y_{x1}X_1 + y_{x2}X_2 + y_{\epsilon 1}$$

$$Y_2 = 0.229X_1 + 0.239X_2 + 0.705$$

2. Sub-Structure 2

$$Y = y_{x1}X_1 + y_{x2}X_2 + y_Y + y_{\epsilon 2}$$

$$Y_1 = 0.702X_1 + 0.373X_2 + 0.265Y + 0.457$$

### Indirect Influence

1. Indirect Effect of Work Culture on Employee Performance.

- Through Job satisfaction  
 $= Y_1X_1 \times Y_2Y_1$   
 $= 0.229 \times 0.265$   
 $= 0.060$
- Through Work Motivation  
 $= r_{X_1X_2} \times Y_2X_2 \times Y_1X_1$   
 $= 0.787 \times 0.373 \times 0.702$   
 $= 0.206$
- Through Work Motivation and Job Satisfaction  
 $= r_{X_1X_2} \times Y_1X_2 \times Y_2Y_1$   
 $= 0.787 \times 0.239 \times 0.265$   
 $= 0.0498$

The amount of indirect effect =  $0.060 + 0.206 + 0.0498 = 0.3158$

2. Indirect Effect of Work Motivation on Employee Performance

- Through Job satisfaction  
 $= Y_1X_2 \times Y_2Y_1$   
 $= 0.239 \times 0.265$   
 $= 0.063$
- Through Work Culture and Job Satisfaction  
 $= 0.787 \times 0.229 \times 0.265$   
 $= 0.0477$
- Through Work Culture  
 $= 0.787 \times 0.702 \times 0.373$   
 $= 0.206$

The magnitude of the indirect effect is =  $0.063 + 0.0477 + 0.206 = 0.209$

### **Total Influence**

1. Total Influence of Work Culture on Employee Performance  
= Indirect influence + direct influence  
= 0.3158 + 0.702  
= 1.0178
2. The total effect of work motivation on employee performance  
= Indirect influence + direct influence  
= 0.702 + 0.209  
= 0.911

### **Hypothesis 1: There is a significant influence between work culture and work motivation on employee performance**

The coefficient value of the influence of work culture is 0.702 on employee performance and the significance is 0.000. The value of the coefficient of the influence of work motivation on employee performance is 0.373 and the significance is 0.021. Because the significance value is  $<0.05$ , the null hypothesis is rejected. It can be stated that work culture and work motivation have a significant effect on employee performance at the OJK Malang office. This means that the higher the Work Culture and Work Motivation, the Employee Performance will increase.

### **Hypothesis 2: There is a significant influence between work culture and work motivation on job satisfaction**

The coefficient value of the influence of work culture is 0.229 on job satisfaction with a significance of 0.032. The value of the coefficient of the influence of work motivation is 0.239 on job satisfaction and a significance of 0.005. Because the significance value is  $<0.05$ , the null hypothesis is rejected. This proves that Work Culture and Work Motivation have a significant effect on Job Satisfaction at the Malang OJK Office. This means that the higher the Work Culture and Work Motivation, the Job Satisfaction will increase.

### **Hypothesis 3 : There is a significant effect between Job Satisfaction on Employee Performance**

The coefficient value of the influence of Job Satisfaction on Employee Performance is 0.265 and the significance is 0.016. Because the significance value is  $0.016 < 0.05$ , the null hypothesis is rejected. This shows that job satisfaction has a significant effect on employee performance at the OJK Malang office. This means that the higher the job satisfaction, the employee's performance will increase.

### **Hypothesis 4: There is a significant influence between Work Culture and Work Motivation on Employee Performance through Job Satisfaction**

The coefficient value of the influence of work culture and work motivation on employee performance through job satisfaction is 0.3158 and 0.209. Because the significance value is  $<0.05$ , the null hypothesis is rejected. This shows that work culture and work motivation have a significant effect on employee performance through job satisfaction at the OJK Malang office. This means that the higher job satisfaction caused by high work culture and work motivation, it can improve employee performance.

## **CONCLUSION**

The conclusions from this study include: Work Culture and Work Motivation have a significant effect on Employee Performance at the OJK Malang Office, this means that the higher the Work Culture and Work Motivation, the Employee Performance will increase. Work Culture and Work Motivation have a significant effect on Job Satisfaction at the Malang OJK Office, this means that the higher the Work Culture and Work Motivation, the Job Satisfaction will increase.

Job Satisfaction has a significant effect on Employee Performance at the Malang OJK Office, this means that the higher the Job Satisfaction, the Employee Performance will increase. Work Culture and Work Motivation have a significant effect on Employee Performance through Job Satisfaction at the Malang OJK Office, this means that the higher Job Satisfaction caused by high Work Culture and Work Motivation, it can improve Employee Performance.

## REFERENCES

- Abdul KA, Nasser SAS, & Ebi SS. (2020). The Importance of Work Culture on Job Satisfaction and Good Governance in the Transportation Industry. *International Journal of Asian Proceedings of Social Sciences* (APSS). 20-24.
- Adair, John. (2007). *How to Grow Leaders 7 Key Principles. Effective Leadership Development*. Jakarta: PT Gramedia Pustaka Utama.
- Ali, Ali Yassin Sheikh, Abdul Kadir Mohamud & Ali, Ali Adbdul Kadir. (2016). Teacher Motivation And School Performance, The Mediating Effect Of Job Satisfaction: Survey Form Secondary School In Mogadishu. *International Journal Of Education And Social Science*. Vol.3. No. 1.
- Atmadja, A. T., & Saputra, K. A. K. (2017). *Kajian Riset Akuntansi (Kuantitatif dan Kualitatif)*.
- Brayfield, AH, & Rothe, HF (1951). An index of job satisfaction. *Journal of Applied Psychology*, 35(5), 307-311. <https://doi.org/10.1037/h0055617>
- Edison, Emron., Yohny Anwar., Imas Komariyah. (2016). *Human Resource Management*. Bandung.
- Edwin B. Flippo, (2002). *Personnel Management (Personnel Management)*, Edition. VII Volume II, Translation of Alponso S, Erlangga, Jakarta.
- Fred Luthans, (2006). *Organizational Behavior*. Edition Ten, PT. Andi: Yogyakarta.
- Gering, Supriyadi., & Triguno. (2001). *Work Culture of Government Organizations*. Jakarta.
- Ghozali, Imam. (2009). *Application of Multivariate Analysis With SPSS Program*,. Semarang: Diponegoro University Publishing Agency, Vol.100-125.
- \_\_\_\_\_. (2011). *"Application of Multivariate Analysis With SPSS Program"*. Semarang: Diponegoro University Publishing Agency.
- \_\_\_\_\_. (2012). *Application of Multivariate Analysis with IBM SPSS Program*. Yogyakarta: Diponegoro University.
- \_\_\_\_\_. (2016). *Application of Multivariate Analysis With Programs. IBM SPSS 23*. Issue 8. VIIIth Printing. Semarang: Diponegoro University Publishing Agency.
- Gibson and Ivanevich. (2003). *Organization*, Jakarta: Erlangga, Fifth Edition.
- Gibson. (1987). *Organization: Behavior, Structure, Process, Fifth Edition, Volume 1*, Djarkasih Translation, Erlangga, Jakarta.
- Handoko, T., Hani, (1998). *Management and Human Resources*, Yogyakarta.
- Handoko, T., Hani. (2000). *Personnel Management and Human Resources*. Yogyakarta: BPFE.
- Hartanto. (2009). *Paradigm and Arena Work Ethic Towards the Peak of Achievement*. Yogyakarta: Harum Group.
- Hasibuan, Malaysia. (2000). *Human Resource Management*. Edition. Revision. Jakarta: PT Bumi Aksara.
- Hasibuan, Malayu, (2001). *Human Resource Management*. Jakarta: PT. Earth Literature.
- \_\_\_\_\_. (2005). *Human Resource Management*. Revised Edition. Jakarta: Earth Literacy.
- \_\_\_\_\_. (2006). *Basic Management, Understanding, and. Problem*. Revised Edition. Earth Literacy: Jakarta.
- Herzberg, F. (1987). *One More Time: How Do You Motivate Employees*. Motivation: Harvard Business Review Paperback. P. 3-14.

- Kotter, John P., James L. Heskett. (1992). *Corporate Culture and Performance*, The Free Press, New York.
- Kurniawan, Ferdy., Erlina., & Nova M. (2019). The Influence of Work Culture and Work Motivation on Employee Performance with Job Satisfaction as an Intervening Variable. *National Journal of the Scientific Journal of Business Management*. Vo. 5. No. 3. 241-255.
- Lantara I Wayan A. (2018). The Effect of Work Motivation on Employee Performance with Job Satisfaction as an Intervening Variable at PT Indonesia Tourism Development Corporation (ITDC). *National Journal of the Undiksha Journal of Economic Education*. Vol. 10. No. 1. 146-155.
- Mangkunegara AA Anwar Prabu. (2005). *Human Resource Management*. Bandung company: PT Pemuda Rosdakarya.
- Mangkunegara AA Anwar Prabu. (2008). *Human Resource Management*, Fifth Edition, PT Pemuda Rosdakarya Publisher. Bandung.
- Mangkunegara, Anwar Prabu. (2009). *Human Resource Management Company*, Bandung: Rosda.
- McClelland, DC. (1987). *Human Motivation*. New York: The Press Syndicate of The University of Cambridge.
- Munandar. (2001). *Industrial and Organizational Psychology*. Jakarta: UI.
- \_\_\_\_\_. (2004). *The Role of Organizational Culture in Improvement For Work*. Company. Jakarta: Industrial and Organizational Psychology Section.
- Nimran, Umar. (2004). *Organizational Behavior*, Media Image, Surabaya.
- Novianti Nines. I., Naili F., & Widiartanto. (2015). The Influence of Organizational Culture and Work Motivation on Employee Performance with Job Satisfaction as an Intervening Variable. *National Journal of Diponegoro University*. 1-10.
- Payaman, J. Simanjuntak. (2011). *Performance Evaluation Management*. Edition. 3. Jakarta.
- Riyanto, Setyo and Novita H. (2020). Job Satisfaction Management, Work Motivation and Employee Engagement to Improve Employee Performance. *International Journal of Business and Management Invention (IJBMI)*. Vol. 9. Issue 7 Ser. III. 11-16.
- Robbins, Stephen P. (1996). *Organizational Behavior 7th Edition (Volume II)*. Jakarta: Prehallindo.
- \_\_\_\_\_. (2001). *Organizational Behavior: Concepts, Controversy, Applications*, Vol. 1, Edition. IIX, Prenhallindo. Erlangga. Jakarta.
- \_\_\_\_\_. (2002). *Principles of Organizational Behavior*. Fifth Edition. Erlangga. Jakarta.
- Saputra, K. A. K., & Kawisana, P. G. W. P. (2021). Analysis Of The Influence Of Power, Auditor Experience And Task Complexity On Audit Judgment. *PalArch's Journal of Archaeology of Egypt/Egyptology*, 18(4), 6370-6379.
- Sedarmayanti. (2003). *Human Resources and Work Productivity*. Publisher: Ilham Jaya. Bandung.
- Setiawan, Ivan Aries., & Imam, Ghozali. (2006). *Behavioral Accounting Concepts. And Empirical Study of Accountant Behavior*. Publishing Agency: Diponegoro University.
- Siagian, SP. (2002). *Tips to Increase Work Productivity*. Jakarta: Creative creations.
- Siagian, Son. (2008). *Human Resource Management*. Print 15. Jakarta: Earth Literacy.
- Sinambela, Lijan Poltak. (2012). *Employee Performance*. Graha Ilmu: Yogyakarta.
- Soetjipto, BW, Firmanzah. (2006). *The Spirit of Change: Dynamics of Change PT. Perkebunan Nusantara III (Persero)*, Jakarta: Management Institute, Faculty of Economics, University of Indonesia.
- Sugiyono. (2015). *Combination Research Methods (Mix Methods)*. Bandung: Alfabeta.
- Sugiyono. (2016). *Quantitative, Qualitative and R&D Research Methods*. Bandung: PT Alfabeta. Danandjadja.
- Sugiyono. (2017). *Quantitative, Qualitative, and R&D Research Methods*. Bandung
- Sutrisno, Eddie. (2009). *Human Resource Management*. First edition. Jakarta: Kencana Prenada Media Group.