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The Impact of Work Orientation and Organizational Culture on Employee Performance with Motivation as Moderating Variable A Survey on Employees of Sukoharjo Primary Tax Service Office

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ABSTRACT

The main improvement a company needs to do if it is to expand its business is improving their human resources. One of these improvements is through the implementation of work orientation and organizational culture. Therefore, this research was conducted to examine the impact of work orientation and organizational culture on employee performance using motivation as moderating variable at the Primary Tax Service Office, Sukoharjo. The research method used is a survey based on the Proportionate Cluster Random Sampling technique conducted on 59 respondents of Primary Tax Service Office, Sukoharjo. The data analysis techniques that was applied consist of multiple linear regression, t-test, F-test, coefficient of determination, instrument test, classical assumption test, and absolute difference test. Based on the research conducted, may be specified that work orientation has been significantly positive influenced employee performance, while organizational culture has negatively and insignificantly influenced employee performance. Meanwhile, motivation has significantly influenced employee performance and is proven to not moderate both organizational culture as well as work orientation.

Keywords: *Employee Performance, Motivation, Organizational Culture, Work Orientation*

INTRODUCTION

Human resources are an asset and an important factor in realizing company goals. Considering the success of the business depends on the level of competence of the human resources employed, management faces difficulties when it comes to human resources, or commonly referred to as employees. Employees are human resources that the management of the company should manage properly. Employees are the core of a company and are the main asset that plays a role in regulating all of the company's activities. A good company is a company with potential and quality human resources, ranging from the board of leaders to its employees, enabling the goals of a company to be achieved at ease.

Performance is the outcome of work that positively correlates with the strategic goals of the company, enhances satisfaction of the customers, and boosts the economy (Fahmi, 2016). The success of the company can be seen from the effectiveness and performance of its employees. Numerous factors influence performance, including work orientation, organizational culture, and motivation.

The purpose of orientation is to acquaint new hires with their duties, the company, its policies, values, and beliefs, as well as their coworkers (Sunyoto, 2015). Orientation is essentially one step in the process of establishing attitudes, norms, values, and behavioral patterns in newly hired employees, known as socialization that apply in the company to the new employees. Every employee who is part of an organization has their own work orientation. It is quite possible that one employee with another employee has a different work orientation. If the orientation they prepare can be achieved, the employee will experience job satisfaction and perform their work at best.

In addition to work orientation, employee performance can also be influenced by organizational culture which is also important in organizations. Organizations that have achieved long-term success from the beginning implement an organizational culture that aligns with the vision, mission, and goals of the organization as a whole. Organizational culture refers to a framework of assumptions that are formed, discovered, or reinforced by a group as they experience the learning process in handling the challenges of external adaptation and internal integration (Antonio & Safitri, 2023). This system has been effective in fulfilling its duties, and is considered the right norm to be applied by new employees in understanding, reflecting on, and handling the various organizational issues involved (Moeljono & Khatab, 2014). However, organizational culture is not the only thing that affects how its members behave; when organizational culture is determined to be acceptable, the people who adhere to it will also be good and qualified.

Furthermore, motivation is also a significantly essential factor in building good employee performance. In order to effectively accomplish company goals, providing motivation strives to encourage employees to perform their duties in

compliance with the job expectations and tasks assigned. Anggraini et al (2023) states that work motivation is an employee's motivational strength that causes and directs behavior.

The objective of this research is to investigate and determine whether there is any significant effect of work orientation on employee performance of Primary Tax Service Office Sukoharjo; to examine and find out about the importance of organizational culture on employee performance at the Primary Tax Service Office Sukoharjo; to examine and find out about the effectiveness of organizational culture on employee performance at the Primary Tax Service Office Sukoharjo; to examine and investigate the effect of work orientation on employee performance at Primary Tax Service Office Sukoharjo that moderated through motivation.

RESEARCH METHODOLOGY

This research utilizes the survey method, the focus is on employees at Primary Tax Service Office Sukoharjo. The data collected are qualitative and quantitative, obtained from primary and secondary sources. Data collection was conducted through questionnaires during 28-31 January 2019. The population consisted of 118 employees, with 59 of them selected as samples using proportionate cluster random sampling technique. Proportionate cluster random sampling is a method used when the population consists of individual groups or homogeneous populations (Swarjana, 2015). The questionnaire refers to the concept of work orientation organizational culture, Maslow's motivation theory, and performance indicators. A Likert scale was used for scoring, where respondents' answers had been categorized into the following categories: highly agreed (SS) scored 5, agreed (S) scored 4, neutral (N) scored 3, disagreed (TS) scored 2, or highly disagreed (STS) scored 1. Then, these data were analyzed using various statistical techniques, t-test, F-test, coefficient of determination, validity test, reliability test, classical assumption test, multiple linear regression, and independent sample t-test.

RESULT AND DISCUSSION

Research Framework

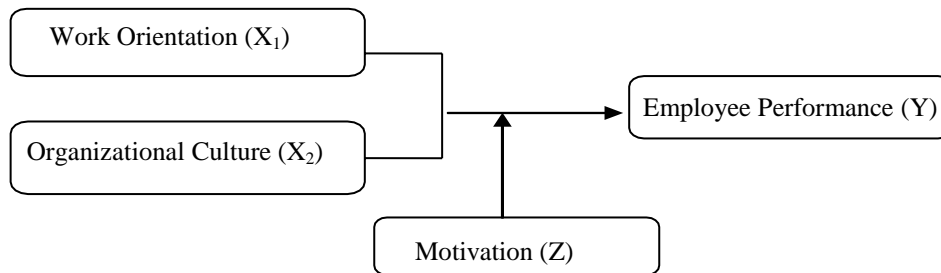


Figure 1. Research Framework

Source: Processed Data by Researchers

According to the figure of research framework above, there are three types of variables in this research, including:

1. **Independent Variable**
Independent variables are those that affect or result in modifications to the dependent variable. The independent variable in this research is the employment orientation (X₁) and organizational culture (X₂).
2. **Dependent Variable**
The variable that is being affected by the independent variable is referred to as the dependent variable. The dependent variable in this research is employee performance (Y).
3. **Moderating Variable**
Moderating variables are those that either improve or deteriorate the correlation between two variables. In this research the moderating variable is work motivation (Z).

Hypothesis

Hypothesis is a statement regarding something that must be tested, the hypothesis must be tested and proven true through research and evaluating research data (Sugiyono, 2017). In order for this research to be more focused and to achieve the expected results, the researchers propose the following hypothesis:

1. **The Effect of Work Orientation on Employee Performance**
Orientation provides a thorough overview of the workplace by having staff members give tours and explain each job description held by each division, along with the output that each division produces (Fahmi, 2016). Orientation is an important factor that may improve employee performance. A research on the effect of work orientation on employee performance with hypothesis testing has been analyzed by Pratiwi et al. (2017). Their research suggests that work orientation has a significant and positive effect on employee performance.

Therefore, the first hypothesis that was proposed in this research such following below:

H₁: Work orientation has a significant and positive effect on employee performance at Primary Tax Service Office Sukoharjo

2. The Effect of Organizational Culture on Employee Performance

Organizational culture is a habit that has been going on for a long time and is used and applied in the working activity as one of the driving forces to enhance employee work capacity of the company and managers (Fahmi, 2016). An organizational culture occurs when an activity is carried out repeatedly to become a habit in doing a certain task. A research on the effect of organizational culture on employee performance with hypothesis testing has been analyzed by Rahmawaty (2017). This research is indicating that organizational culture has a significant and positive effect on employee performance. Therefore, the second hypothesis proposed in this research is as follows:

H₂: Organizational culture has a significant and positive effect on employee performance at Primary Tax Service Office Sukoharjo

3. The Effect of Motivation on Employee Performance

Motivation is a behavior activity that operates in order to achieve specific requirements (Fahmi, 2016). Performance is the desired result of behavior (Mochklas, 2022). We can deduce that when a motivated employee, their level of performance will improve as well. The success of an organization in accomplishing their purposes depending on the potential of their human resources in an organization. Research conducted by Luluk et al (2017) concerning work motivation on employee performance with hypothesis testing indicates that work motivation has a positive and significant effect on employee performance. Therefore, this research proposes the third hypothesis, such following below:

H₃: Motivation has a positive and significant influence on the Employee Performance of the Sukoharjo Primary Tax Service Office

4. The impact of Orientation on Employee Performance with Work Motivation as a Moderating Variable

Orientation is defined as a program to acquaint new employees about their role, organization, policies, values, beliefs, and co-workers (Sunyoto, 2015). Performance is a job outcome that is correlated with the organization's strategic goals, customer satisfaction, and economic contribution (Fahmi, 2016). There are many factors that affect employee performance, one of which is motivation. According to Filgona J (2020), motivation is the will contained within a person that

stimulates the individual to take action. Motivation can strengthen or weaken employee performance. Therefore, the fourth hypothesis that was proposed in this research is:

H₄: Motivation moderates the influence of Work Orientation on the Employee Performance of the Sukoharjo Primary Tax Service Office

5. The impact of Organizational Culture on Employee Performance with Motivation as a Moderating Variable

Employee performance is achieving specified job requirements that can be referred to the outputs produced both quantity and quality (Obuobisa-Darko, 2020). Motivation is the desire within an individual that stimulates action (Filgona J, 2020). Motivation can strengthen or weaken employee performance. Research conducted by Luluk et al. (2017) on the impact of organizational culture on employee performance with motivation as a moderating variable with hypothesis testing suggests that work motivation moderates the influence of organizational culture on employee performance. Therefore, the fifth hypothesis that was proposed in this research is:

H₅: Motivation moderating the impact of Organizational Culture on Employee Performance at Primary Tax Service Office Sukoharjo

The results of the respondents' identity consisted of gender, education level, age, and years of service. The results of respondents' identity are illustrated in this Table 1 below:

Table 1. Identity of the Respondents

Respondent Characteristics	Total (person)	Percentage (%)
Gender		
Male	38	64.40
Female	21	36.60
Total	59	100
Education Level		
High School	0	0
Diploma 1	11	18.65
Diploma 3	16	27.11
Bachelors	28	47.56
Masters	4	6.78
Total	59	100
Age		
20 - 30	13	22.10
31 - 40	25	42.34
41 - 50	19	32.20
51 - 60	2	3.36
Total	59	100
Years of Service		

< 5 years	11	18.65
5 - 15 years	22	37.38
> 15 years	26	44.07
Total	59	100

Source: Processed Data by Researchers

The table above identifies that the characteristics of genders' respondents were dominated by male respondents around 38 people (64.4%); on education level were dominated by bachelor's degree of respondents around 28 people (47.5%); on age were dominated by 31-40 years old totaling 25 people (42.3%); and then on tenure were dominated by respondents who had more than 15 years of service (44.1%).

Instrument Test and Classical Assumption Test

The instruments for work orientation (X₁) are 10 questionnaires, organizational culture (X₂) is 5 questionnaires, motivation (Z) is 5 questionnaires and performance (Y) is 5 questionnaires. The validity test results with the Pearson correlation test indicate that all statement items are valid as indicated by the p value < 0.05. Based on the reliability test results, it indicates that the Cronbach alpha value of the work orientation variables (0.817), organizational culture (0.765), motivation (0.610) and employee performance (0.750) is declared reliable because it is > 0.6. The results of the classical assumptions in this research are depicted in Table 2 below:

Table 2. Classical Assumption Test

Classical Assumption Test	Results	Findings
Multicollinearity Test	Tolerance (0.743; 0.726; 0.697) > 0.10 VIF (1.346; 1.377; 1.435) < 10	Passed the multicollinearity test
Autocorrelation Test	P (0.695) > 0.05	Passed the autocorrelation test
Heteroscedasticity Test	P (0.767; 0.121) > 0.05 (0.0060 < 0.05)	Subject to heteroscedasticity
	P (0.212; 0.151; 0.135) > 0.05	The heteroscedasticity test yielded positive results with 1,16,39,47
Normality Test	P(0, 200) > 0.05	Residuals are normally distributed

Source: Processed Primary Data by Researchers (2019)

Multiple Linear Regression Analysis

Multiple linear regression analysis was applied to identify whether work orientation, organizational culture, motivation, and employee performance are related. The following table displays the multiple linear regression analysis findings:

Table 3. Multiple Linear Regression Analysis

Variable	Coefficient	T-value	Significance
Constant	2.969	1.029	0.308
Work Orientation	0.179	2.716	0.009
Organizational Culture	0.63	0.540	0.591
Motivation	0.449	3.729	0.000
F: 15.790			0.000
Adjusted: 0.433			

Source: Processed Primary Data by Researchers (2019)

The multiple linear regression analysis above can be used to derive the regression line equation that follows:

$$Y = 2.969 + 0.179 X_1 + 0.063 X_2 + 0.449 Z$$

The interpretation of the regression equation is as follows:

- a : The constant value (α) is 2.969, implying that if work orientation, organizational culture, and motivation are zero, then employee performance is positive at 2.969.
- b₁ : The regression coefficient value for the work orientation variable (X_1) is 0.179 which is positive. This means that if work orientation (X_1) increases, employee performance (Y) will also increase. On the contrary, if work orientation (X_1) decreases, then employee performance (Y) will also decrease, assuming organizational culture (X_2) and motivation (Z) are constant.
- b₂ : The regression coefficient value for the organizational culture variable (X_2) is 0.63, which is positive. This implies that if organizational culture (X_2) increases, then employee performance (Y) will also increase. Conversely, if organizational culture (X_2) decreases, then employee performance (Y) will also decrease, assuming work orientation (X_1) and motivation (Z) are constant.
- b₃ : The regression coefficient value for the motivation variable (Z) is 0.449, which is positive. This means that if motivation (Z) increases, employee performance (Y) will also increase. Conversely, if motivation (Z) decreases then employee performance (Y) will also decrease, assuming work orientation (X_1) and organizational culture (X_2) are constant.

T-test

1. The calculation results of the t-test of work orientation variables on employee performance obtained a p value of $0.009 < 0.05$, thus H_0 is rejected. It means that work orientation has a significant impact on employee performance at Primary Tax Service Office Sukoharjo.
2. The calculation results of the t test of organizational culture variables on employee performance obtained a p value of $0.591 > 0.05$, thus H_0 is accepted. It means that organizational culture does not have a significant impact on employee performance at Primary Tax Service Office Sukoharjo.
3. The calculation results of the t-test of organizational commitment variables on employee performance obtained a p value of $0.000 < 0.05$, thus H_0 is rejected. It means that motivation has a significant impact on employee performance at Primary Tax Service Office Sukoharjo.

F-test

It is indicated from the results of the F-test with a p value of $0.000 < 0.05$, then, H_0 is rejected so that the model is appropriate for predicting the impact of work orientation, organizational culture, and motivation on employee performance.

Coefficient of Determination

The calculation results obtained an Adjusted R2 value = 0.433. This means that the influence exerted by the variables of work orientation, organizational culture, and motivation on employee performance is 43.3%. In the meantime, other variables including salary, work environments, and job satisfaction that were not investigated in this research had an impact on the remaining 56.7%. The results of the absolute difference test 1 are presented in the following table:

Table 4. Absolute Difference Test 1

Variable	Coefficient	t _{value}	Significance
Constant	21.743	63.025	0.000
Zscore: Work Orientation	0.675	2.949	0.005
Zscore: Motivation	0.951	4.164	0000
ABSZx_Zz	-0.058	-0.174	0.863
F: 15,628			0.000
Adjusted :0,431			

Source: Processed Primary Data by Researchers (2019)

Therefore, the equation is as follows:

$$Y = 21.558 + -0.322 ZX_1 + 1.107 ZX_2 + 0.179 | ZX_1 - ZX_2 |$$

The regression coefficient for the absolute value of the difference between X_1 and Z $| ZX_1 - ZZ |$ of 0.179 and t_{count} of 0.552 with p value of $0.583 > 0.05$. Thus, the variable of motivation does not moderate the influence of organizational culture on the performance of Sukoharjo Primary Tax Service Office. Thus, the

research hypothesis which states that “work motivation moderates the influence of organizational culture on the employee performance at the Sukoharjo Primary Tax Service Office”, is not proven to be true.

The Impact of Work Orientation on Employee Performance

The research results identify that the p value is $0.009 < 0.05$, thus, the first hypothesis which claims that “There is a positive and significant influence of work orientation on employee performance” has been proven true. The work orientation regression coefficient value is positive, indicating that the better the work orientation implemented, the more employee performance will increase.

The results of this research are in accordance with the results of previous research conducted by Pratiwi et al (2017) which found that orientation had a significant influence on employee performance. The implication that can be taken is to maintain the continuity of an in-depth understanding system to encourage the development of more structured work planning with the aim of increasing employee performance.

The Impact of Organizational Culture on Employee Performance

The results indicate that the p value is $0.591 > 0.05$. Thus, the second hypothesis which states that “There is a positive and significant influence of organizational culture on employee performance” is not proven. The results of this research support the findings of Luluk et al (2017) which state that organizational culture has a negative influence on employee performance. The implication that can be taken is to continue improving the implementation of office regulations, increase awareness of the individual responsibilities of each employee, and strengthen the organizational values embraced by employees in order to improve employee performance.

The Impact of Motivation on Employee Performance

The results indicate that the p value is $0.000 < 0.05$. Thus, the third hypothesis which asserts that “There is a positive and significant influence of motivation on employee performance” is proven to be true. This finding supports Rahmawaty (2017) research which found that motivation has a significant influence on employee performance. The positive regression coefficient value of motivation indicates that the more motivation is implemented, the more employee performance will increase. The implication that can be taken to improve employee performance is by always motivating employees to be optimal in performing their works and responsibilities by providing encouragement with positive impacts.

The Impact of Work Orientation on Employee Performance with Motivation as a Moderating Variable

The research results indicate that the p value is $0.580 \geq 0.05$. Thus, the fourth hypothesis which claims that “Motivation moderates the influence of organizational culture on employee performance” is not proven true. This implies that motivation is not a moderating variable in the relationship between work orientation and employee performance. The implication that can be made is to implement better work orientation in order to motivate employees at work, therefore improving employee performance.

The Impact of Organizational Culture on Employee Performance with Motivation as a Moderating Variable

The research results indicate that the p value is $0.533 \geq 0.05$. Thus, the fifth hypothesis which asserts that “Motivation moderates the influence of organizational culture on employee performance” is not proven true. These results support prior related research from Rahmawaty (2017) which stated that motivation does not moderate organizational culture on employee performance. This suggests that motivation is not a moderating variable in the relationship between work orientation and employee performance. Only the independent variable, which is organizational culture, may have a direct influence on employee performance. The implication that can be made is increasing the application of better regulations to motivate employees at work, therefore improving employee performance.

CONCLUSION

Based on the research results and data analysis that has been conducted, it can be concluded that there is a significant impact of work orientation on employee performance at Primary Tax Service Office Sukoharjo. When work orientation increases, employee performance will also improve. Organizational culture does not have a significant impact on the employee performance at Primary Tax Service Office Sukoharjo. When organizational culture is improved, employee performance can also be improved. Motivation has a significant impact on employee performance at Primary Tax Service Office Sukoharjo. When the organizational culture is improved, employee performance will also be improved. Motivation does not moderate the impact of work orientation and organizational culture on employee performance at Primary Tax Service Office Sukoharjo.

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