



## **The Influence of Organizational Culture, Leadership, and Work Environment on Employee Performance with Motivation as an Intervening Variable at the Tax Service Office South Batam Primary**

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### **Abstract**

This research was conducted to test leadership, organizational culture, work environment on employee performance with motivation as mediation. This type of research is causally comparative which shows a causal relationship between one variable and another. The object of this research is the South Batam Pratama Tax Service Office. The data obtained came from the distribution of online questionnaires to 130 employees of the South Batam Pratama Tax Service Office, or also called population. The sampling technique used is a saturated sample, so the number of samples is as many as 130 respondents. Data collection using questionnaires. This research is quantitative type with descriptive data analysis techniques and path analysis processed using Smart PLS software. Based on the results of the study, it was found that the variables of Organizational Culture, work environment, and motivation partially had a positive and significant effect on Employee Performance, while leadership did not affect employee performance. Organizational culture, leadership, and work environment partially have a positive and significant effect on employee motivation. Motivational variables are able to mediate the influence of leadership on employee performance. Motivation is able to mediate the influence of the work environment on employee performance at the South Batam Pratama Tax Service Office.

### **Keywords:**

**Organizational Culture, Leadership, Work Environment, Employee Performance and Motivation**

### **Introduction**

The role of HR in the progress of an organization, especially public sector organizations or government agencies, cannot be ignored. Improving the quality of the company's human resources is one way to survive in global competition. The success of an agency/organization is not only determined by the capital and facilities owned, but also the availability of reliable human resources. Every organization needs human resources who are physically and spiritually healthy, have a good mentality, discipline, spirit, ability and expertise that are in accordance with the challenges and needs of the world of work.



*Beny Todo, Mesra B., M. Isa Indrawan:*  
*The Influence of Organizational Culture, Leadership, and Work Environment on Employee Performance with Motivation as an Intervening Variable at the Tax Service Office South Batam Primary*

The Directorate General of Taxes as a government organization directly under the auspices of the Ministry of Finance has the authority to collect taxes. And as one of the implementation units, it is carried out by the Tax Service Office (KPP) as a vertical agency of the directorate general of taxes in each region. The main task of KPP is to carry out operational activities of tax services in the fields of income tax, VAT, PPnBM, and other indirect taxes. Taxes are dynamic and follow the development of the social and economic life of the country and its people. The demand for increased revenue is the reason for tax reform from time to time, which is in the form of improvements to the tax system. The ideal tax system reform is expected to support the country in meeting the need for taxes.

The Pratama Tax Service Office or known as STO (*Small Tax Office*) is the KPP that has the largest number and is spread throughout Indonesia so that this KPP also serves the most taxpayers. With reference to the Strategic Plan (Renstra) which has a strategic focus in the field of state revenue in order to increase revenue, namely by improving compliance and improving services, the Primary Tax Service Office plays a crucial role in carrying out tax administration tasks at the local level. They are responsible for providing effective and efficient services to taxpayers in their work area. In this context, human resources (HR) are a key element that determines the success of the Primary Tax Service Office in achieving their goals. Quality and competent human resources are very important for the Pratama Tax Service Office because they are the spearhead in providing tax services to the community. According to Mangkuprawira (2008), human resources must be managed effectively, planned and strategically in order to achieve organizational development and progress/success.

Sukardi (2015) argues that the problem of declining employee performance faced in the office has always been a classic and *up to date* thing to discuss. Assess employees as actors in the organization by making performance measures that are in line with organizational goals. Standards in evaluating performance in an organization must be able to project into a performance standard of employees in accordance with their respective work units. Employee performance must be continuously evaluated and reviewed so that organizational goals can be achieved effectively and efficiently. The Tax Service Office cannot be separated from these conditions and problems. Offices need to develop and provide space to improve employee performance and factors that can influence it so that it can be used as a basis for Human Resource development (Rusman, 2015).

In the process, the achievements or performance of government agencies experience ups and downs in line with the ups and downs of employee performance. This indicates that there is a positive relationship between employees and the government agencies where they work. According to Sedarmayanti (in Wijaya and Irwansyah, 2017) Performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals legally, not violating the law and in accordance with morals and ethics. This is in line with Hasibuan's statement (in Ramadhan and Nugroho, 2018:1395) which states that performance is a result of work achieved by a person in carrying out the tasks assigned to him based on ability, experience, sincerity and time.

(Kasmir, 2016) Stating the factor that influences the performance of both work results and behavior is organizational culture. According to the definition of organizational culture is: Organizational culture is the values that guide human resources in carrying out their



obligations and behavior in the organization. Organizational culture is an important part in the running of an organization, with the existence of a broad organizational culture, it has a strong influence on the structure and function of the organization. Therefore, if the organizational culture is not considered properly, it will affect the performance of the organization's employees. Thus organizational culture determines the overall personality of the organization and has a strong influence on its organizational behavior, with strong member behavior, members act in accordance with an understanding that supports the achievement of important organizational goals (Sulaksono, 2019).

An important factor that determines employee performance and the ability of organizations to adapt to environmental changes according to Bass et al. (2003), Locander et al. (2002), and Yammarino et al. (1993) is leadership. Leadership describes the relationship between *the leader and the led* (follower) and *how a leader directs* followers will determine the extent to which followers achieve the leader's goals or expectations (Locander et al 2002; Yammarino et al. 1993). Leadership is the ability to influence the group towards achieving predetermined goals. Leadership has a strong influence on the progress of the organization. Effective leaders can influence their followers to have greater optimism, confidence, and commitment to predetermined organizational goals. (Sutarto, 2016) leadership is the ability to influence the behavior of a person or group of people to achieve certain goals in certain situations. An indispensable factor in this is precisely how a leader has a fixed leadership behavior for a particular organization. That is, the success or failure of the leader is determined by the style of attitude and action of the leader concerned, which can be seen from how to do a job, how to give orders, how to communicate, make decisions, encourage subordinates, enforce discipline.

Not only organizational culture and leadership, other factors can influence the work environment. Work environment, according to (Kasmir, 2016) the narrative, is the atmosphere or conditions in the workplace that can be in the form of work atmosphere, relations between workers, and the availability of work facilities. With a conducive atmosphere, good relationships created with colleagues, and the availability of facilities that support the smooth running of work, it can support the performance of an organization. According to Ahyari in Budianto and Katini (2015), the work environment is where these employees work. The work environment can be interpreted as forces that influence, either directly or indirectly, the performance of the organization or company. Where a conducive work environment provides a sense of security and allows employees to work optimally and will improve employee performance Terry in Budianto and Katini (2015).

In addition, motivation also plays an important role as one of the supporting factors for the implementation of organizational activities to encourage each employee to carry out their duties properly. Nawawi (2011) states that motivation is the basic word motive which means encouragement, cause or reason someone does something. Thus motivation means a condition that encourages or causes a person to perform an action or activity, which takes place consciously. So that with the encouragement of work carried out by superiors to their subordinates will be able to improve good performance. Maintaining employee motivation is very important because motivation is a factor that encourages someone to do a certain activity, therefore motivation is often interpreted as a driving factor for one's behavior. The motivating factor of a person to do a certain activity in general is the needs and desires of the person.



Based on initial observations at KPP Pratama Batam Selatan that the organizational culture is quite good. This is shown by the attitude formed like a team and strong tolerance among employees, the absence of distinction or caste, and harmonious relationships between leaders and employees through activities outside the organization such as outbound / gathering activities. Strong tolerance is also shown when one employee in a certain subsection does not come to work with a note that there is an acceptable reason, then other employees in the subsection provide tolerance and take responsibility in completing the duties of employees who do not enter. However, there are still problems including employees still unable to adjust their personalities such as the absence of employees during morning apples and the existence of employees who do not uphold the meaning of greeting between employees.

KPP Pratama Batam Selatan provides the best service to all customers can guarantee customer satisfaction, as well as hospitality in providing service, comfort and familiarity in partnership. or also the values of relationships between leaders and subordinates that are not discriminatory. The leadership style of KPP Pratama Batam Selatan has the characteristics of leadership, has a familial nature, and there is almost no distance between the leader and his subordinates. This triggers employees to be undisciplined and underestimate their work, but not all employees have such traits as many employees who have found comfort and satisfaction in their work and feel comfortable with the character of their leaders.

The state of the physical environment, the spatial arrangement that is there, makes it easier for employees to carry out their duties. However, the results of an interview with one of the employees of KPP Pratama Batam Selatan, Mrs. Veni who stated that the lack of employee morale, this is seen from the state of the workspace in one of the fields is indeed less than ideal, this can be seen by the still unifying room of the head of the subdivision with the staff, besides that there are several staff work desks adjacent to the kitchen and the layout of the room is considered untidy, Poorly arranged prabots do not reflect comfort, so the situation becomes less comfortable.

In the above problems, of course, it will not be good if left alone. All factors that affect work motivation lead to organizational culture, leadership, and work environment, resulting in decreased employee performance. For this reason, the need for high motivation that tends to improve employee performance. When employees feel motivated, they are more likely to contribute to the maximum, have a high level of persistence, and look for ways to achieve their work goals. Strong motivation can also help employees overcome obstacles and hurdles in their work. As a result, individual and team performance as a whole tends to improve.

Based on the background above, the researcher is interested in taking the title: "The Influence of Organizational Culture, Leadership, and Work Environment on Employee Performance with Motivation as an Intervening Variable at the South Batam Pratama Tax Service Office".

## **Literature Review**

### **Organizational Culture**

According to (Sulaksono, 2019) the definition of organizational culture is: Organizational culture is the values that guide human resources in carrying out their



obligations and behavior in the organization. Organizational culture according to Robbins and Judge (2013) in research refers to (Nelly & Erdiansyah, 2021) the value system shared by members, which distinguishes an organization from others. In addition, the level of job satisfaction and employee performance will also be influenced by the company's work environment.

Schein & Schein (2017) in (Damanik, et al., 2022) saying that organizational culture is a fundamental assumption that develops on the initiation of certain groups when they are learning to deal with external adaptation problems and internal integration, which runs optimally, it is assumed that it is legitimate to convey to new members as the best method to think, feel, think and solve problems. Trice and Bayer in (Fachreza et al., (2018) in (Damanik, et al., 2022) clarifying that organizational culture basically occurs based on the climate in the organization that increases. The conception of organizational culture has developed through various types because culture is a borrowed term from tropology and sociology, which is based on the meaning of culture which contains the conception of nationality, adding to its application in order to see various perspectives. It's just that, in adapting, the majority express opinions if the culture is centered on a shared value system.

According to (Sulaksono, 2019) the characteristics that affect organizational culture include: Innovative risk calculation

1. Pay attention to each issue in detail
2. Oriented to the results to be achieved
3. Oriented to all employee interests
4. Aggressive at work
5. Maintain and maintain work stability

## **Leadership**

According to (Busro, 2018) leadership style is a consistent pattern of behavior that is acted out by the leader when influencing group members. That is, the way the leader acts in influencing group members shapes the leadership style of a leader.

Leadership describes the relationship between leaders (*leader*) with led (*Follower*) and how a leader directs *Follower* will determine to what extent *Follower* achieve leadership goals or expectations (Bass et al., 2003); (Locander et al., 2002) in (Musfiroh, Hinawati, & Swasti, 2022)

Leadership is the process of directing or influencing others to achieve a common goal. Leadership is one of the important factors in an organization, because a leader can influence the way his team works and interacts with each other. A leader must have the ability to lead and motivate his team, as well as be able to develop the right strategy to achieve organizational goals.

The three dimensions and indicators of leadership according to (Busro, 2018) are as follows:

1. The relationship between the leader and subordinates
  - a. Ability to respect the rights and obligations of each employee.
  - b. Warm communication between leaders and employees.
  - c. Help solve employee problems.





- d. Appreciate the results of the work of subordinates.
- e. Be objective to subordinates.
2. Task structure
  - a. The simplicity of the socializable work plan.
  - b. Realization of the work plan.
  - c. Clarity of responsibility for work.
3. Authority
  - a. The ability to command subordinates.
  - b. Decisiveness in making decisions.
  - c. Developing subordinate qualities

### **Work Environment**

According to Sedarmayanti (2017:21) the work environment is the entire tool and material faced, the surrounding environment where a person works, his work methods, and work arrangements both as individuals and as a group. The work environment is something that is around the workers and that affects them in carrying out the tasks charged (Nitisemito, 2000: 183).

Aoliso and Lao (2018) in (Nelly & Erdiansyah, 2021) suggesting that the work environment is a place where employees carry out activities every day, the work environment also includes work relationships between colleagues, relationships between subordinates and superiors.

Podsakoff and McKenzie in Paradise (2018) stated that the creation of a good work environment can improve employee performance and commitment. According to Domneyetal in Firdaus (2018) states that employee perception of the work environment will affect employee performance, which means that the provision of a conducive work environment by the company will be able to improve employee performance.

The indicators of the work environment according to are as follows Lighting

1. Temperatures
2. Noise
3. Use of Color
4. Required Moving Room
5. Workability
6. Employee relations with other employees

### **Motivation**

According to (Afandi, 2018) the suggestion that motivation is a desire that arises from within a person or individual because they are inspired, encouraged, and encouraged to carry out activities with sincerity, pleasure, and earnestness so that the results of the activities he does get good and quality results.

Work motivation (Kasmir, 2016) is the impetus for a person to do his job. Furthermore, Hadfidzi et al (2019) define motivation as giving encouragement to give birth to desire or passion in individuals so that they are willing to work together as effectively as possible and



integrate themselves with various efforts to obtain a sense of satisfaction. The provision of work motivation provided by the organization to its employees will have an impact on the performance of these employees and also the organization itself.

(Afandi, 2018) mentions some indicators of motivation as follows:

1. Remuneration
2. Working conditions
3. Work facilities
4. Work performance
5. Recognition from superiors
6. The work itself

### **Employee Performance**

According to (Kasmir, 2016) performance is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period.

According to (Mangkunegara, 2017) performance is the result of work in quality and quantity achieved by employees in carrying out their duties in accordance with the responsibilities given to them. According to (Sedarmayanti, 2018) performance is the work of employees, namely a management process or an organization as a whole whose work results can be shown concrete evidence and can be measured.

According to (Kasmir, 2016), there are six indicators used to measure employee performance, namely:

1. Quality (quality)
2. Quantity (amount)
3. Time (time period)
4. Cost reduction
5. Relationship between employees

### **Materials & Methods**

According to (Sugiyono, 2013) this type of research, judging from the nature of the problem, it is a comparative causal study that shows a causal relationship between one variable and another. The object of this study is the South Batam Primary Tax Service Office and the subject is all employees in the company.

The data obtained came from the distribution of online questionnaires to 130 employees of the South Batam Pratama Tax Service Office, or also called population. The sampling technique used is a saturated sample where all the population is sampled, so the number of samples in this study is as many as 130 respondents.

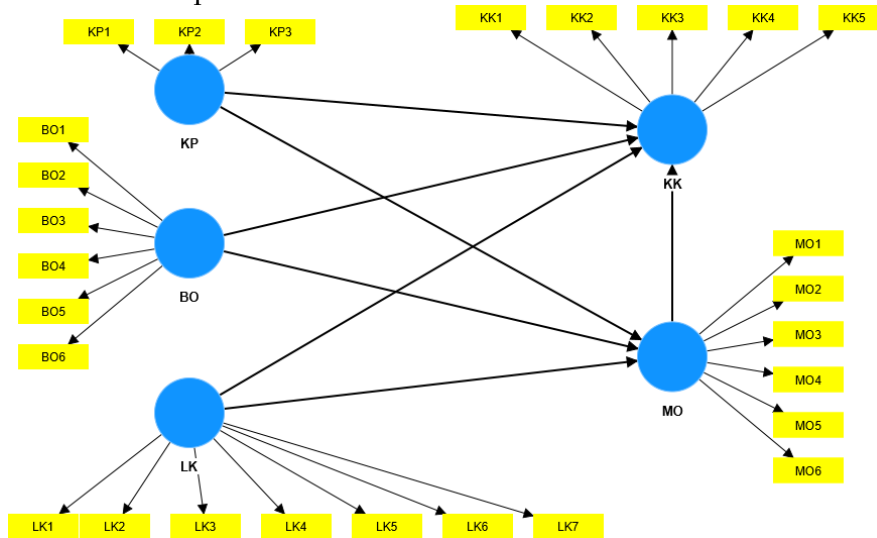
The data collection uses a questionnaire, which is a collection of written questions in which respondents record their answers, usually by affirming closed alternatives (Bougie & Sekaran, 2019). This research is quantitative type with descriptive data analysis techniques and path analysis (*Path Analysis*). Data processing will later be assisted by the SPSS program.

### **Result**

#### **Evaluation of the Measurement Model (Outer Model)**



In this study, an outer model analysis consisting of Validity and Reliability will be carried out, then continued testing for the inner model consisting of R-square, Path Coefficient, T-statistic and p-values tests.



**Figure 1. Diagram Path**

**Convergent Validity**

Convergent validity is seen through loading factors. Then for outer loadings testing the criteria set are above 0.7 because in general the value of <0.7 is considered low or load (Hair, et. al., 2018). The results of validity testing in this study are presented in the table as follows:

**Table 1. Convergent Validity (Outer Loading) Test Results**

	BO	KK	KP	LK	MO
BO1	0.766				
BO2	0.730				
BO3	0.778				
BO4	0.771				
BO5	0.869				
BO6	0.750				
KK1		0.988			
KK2		0.786			
KK3		0.800			
KK4		0.758			





*Beny Todo, Mesra B., M. Isa Indrawan:  
The Influence of Organizational Culture, Leadership, and Work Environment on Employee  
Performance with Motivation as an Intervening Variable at the Tax Service Office South  
Batam Primary*

	BO	KK	KP	LK	MO
KK5		0.752			
KP1			0.824		
KP2			0.834		
KP3			0.785		
LK1				0.729	
LK2				0.754	
LK3				0.970	
LK4				0.717	
LK5				0.858	
LK6				0.734	
LK7				0.809	
MO1					0.799
MO2					0.998
MO3					0.797
MO4					0.745
MO5					0.872
MO6					0.758

Based on table 1. It is known that the outer loading value or correlation between the construct and the variable has met convergent validity because it has a loading factor value > 0.70, which means that the construct of all variables can be used for further testing.

**Table 2. Composite Reliability, Cronbach Alpha, Average Variance Extracted (AVE)**

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
BO	0.758	0.802	0.860	0.673
KK	0.798	0.802	0.868	0.623
KP	0.746	0.748	0.856	0.664



LK	0.864	0.874	0.916	0.784
MO	0.719	0.719	0.840	0.724

Based on table 2. shows that the value of all variables in reliability testing using either Cronbach's Alpha or Composite reliability is  $> 0.70$ , and validity testing using AVE (Average Variance Extracted) is  $> 0.50$ . Therefore, it can be concluded that the variables tested are valid and reliable, so they can continue to test structural models

**Structural Model Evaluation (Inner Model)**  
**Coefficient of Determinant (R-Square)**

After testing and measuring the model by assessing validity and reliability, then testing the structural model (inner model) is carried out. The structural model is evaluated by looking at the percentage of variance explained, namely by looking at the value of R-Square. Based on Hair, et. al., (2016) if the R-square value is 0.67 then it is said to be strong, 0.33 moderate, 0.19 weak. Details of the results of the R-Square (R2) analysis can be seen in Table 3.

**Table 3. R-Square value**

	R-square	R-square adjusted
KK	0.665	0.654
MO	0.641	0.633

Based on Table 3. It is known that the R-square value for the Employee Performance (KK) variable is 0.665 which means that the influence of the variables Organizational Culture (BO), Leadership (KP), and Work Environment (LK) on Employee Performance (KK) has an R-square value of 66.5% included in the "strong" category. The R-square value for the Motivation (MO) variable is 0.641 which means that the influence of the variables Organizational Culture (BO), Leadership (KP), and Work Environment (LK) on Motivation (MO) has an R-square value of 64.15% included in the "strong" category.

**Hypothesis Testing**  
**Direct Effect**

Hypothesis tests are used to explain the direction of the relationship between endogenous variables and exogenous variables. This test is used by means of path analysis (path analysis). The results of correlation between constructs are measured by looking at the path coefficient. Hair, et.al., (2018) said there is a significance test, testing using t-statistical values and p values with bootstrapping methods. A hypothesis can be accepted or must be rejected statistically can be calculated by its level of significance. Where the t-statistic value is greater than 1.96 and the p-value is less than 0.05, the decision making is  $H_a$  is accepted and  $H_o$  is rejected.

**Table 4. Path Coefficient**



*Beny Todo, Mesra B., M. Isa Indrawan:*  
*The Influence of Organizational Culture, Leadership, and Work Environment on Employee Performance with Motivation as an Intervening Variable at the Tax Service Office South Batam Primary*

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
BO -> KK	0.381	0.384	0.102	3.737	0.000
BO -> MO	0.540	0.548	0.080	6.742	0.000
KP -> KK	-0.085	-0.091	0.089	0.958	0.338
KP -> MO	0.288	0.292	0.065	4.451	0.000
LK -> KK	0.328	0.324	0.075	4.365	0.000
LK -> MO	0.329	0.121	0.105	2.227	0.002
MO -> KK	0.274	0.280	0.093	2.929	0.003

Based on the data in table 4., it can be described as follows:

1. The Influence of Organizational Culture (BO) on Employee Performance (KK)  
 The results of hypothesis testing showed that the t-statistics value of 3.737 was greater than the t-table value of 1.96 and the p-value of  $0.000 < 0.05$ . The original sample value is positive at 0.381 which shows that the direction of the relationship between Organizational Culture (BO) and Employee Performance (KK) is positive. So it can be concluded that Organizational Culture (BO) has a positive and significant effect on Employee Performance (KK) at the South Batam Primary Tax Service Office.
2. The Influence of Organizational Culture (BO) on Employee Motivation (MO) at the South Batam Pratama Tax Service Office  
 The results of hypothesis testing show that the t-statistics value of 6.742 is greater than the t-table value of 1.96 and the p-value of  $0.000 < 0.05$ . The original sample value is positive at 0.540 which shows that the direction of the relationship between Organizational Culture (BO) and Motivation (MO) is positive. So it can be concluded that Organizational Culture (BO) has a positive and significant effect on Motivation (MO) at the South Batam Primary Tax Service Office.
3. The Influence of Leadership (KP) on Employee Performance (KK)  
 The results of hypothesis testing showed that the t-statistics value of 0.958 was smaller than the t-table value of 1.96 and the p-value of  $0.338 > 0.05$ . The original sample value is positive at -0.085 which indicates that the direction of the relationship between Leadership (KP) and Employee Performance (KK) is negative. So it can be concluded that Leadership (KP) has no effect and is significant on Employee Performance (KK) at the South Batam Primary Tax Service Office.
4. The Influence of Leadership (KP) on Motivation (MO)



The results of hypothesis testing showed that the t-statistics value of 4.451 was greater than the t-table value of 1.96 and the p-value of  $0.000 < 0.05$ . The original sample value was positive at 0.288 which shows that the direction of the relationship between Leadership (KP) and Motivation (MO) is positive. So it can be concluded that Leadership (KP) has a positive and significant effect on Motivation (MO) at the South Batam Primary Tax Service Office.

5. The Effect of Work Environment (LK) on Employee Performance (KK)

The results of hypothesis testing showed that the t-statistics value of 4.365 was greater than the t-table value of 1.96 and the p-value of  $0.000 < 0.05$ . The original sample value is positive at 0.328 which shows that the direction of the relationship between the Work Environment (LK) and Employee Performance (KK) is positive. So it can be concluded that the Work Environment (LK) has a positive and significant effect on Employee Performance (KK) at the South Batam Primary Tax Service Office.

6. The Effect of Work Environment (LK) on Motivation (MO)

The results of hypothesis testing show that the t-statistics value of 2.227 is greater than the t-table value of 1.96 and the p-value of  $0.002 < 0.05$ . The original sample value is positive at 0.329 which shows that the direction of the relationship between Work Environment (LK) and Motivation (MO) is positive. So it can be concluded that the Work Environment (LK) does not have a positive and insignificant effect on Motivation (MO) at the South Batam Primary Tax Service Office.

7. The Effect of Motivation (MO) on Employee Performance (KK)

The results of hypothesis testing show that the t-statistics value of 2.929 is greater than the t-table value of 1.96 and the p-value of  $0.003 < 0.05$ . The original sample value is positive at 0.274 which shows that the direction of the relationship between Motivation (MO) and Employee Performance (KK) is positive. So it can be concluded that Motivation (MO) has a positive and significant effect on Employee Performance (KK) at the South Batam Primary Tax Service Office.

**Indirect Effect**

This indirect influence test (mediation) was conducted to determine whether the Motivation (MO) variable was able to mediate the influence of Organizational Culture (BO), Leadership (KP), and Work Environment (LK) on Employee Performance (KK). The results of indirect influence testing are presented in the following table:

**Table 5. Specific Indirect Effect**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
KP -> MO -> KK	0.079	0.082	0.034	2.287	0.022



*Beny Todo, Mesra B., M. Isa Indrawan:*  
*The Influence of Organizational Culture, Leadership, and Work Environment on Employee Performance with Motivation as an Intervening Variable at the Tax Service Office South Batam Primary*

BO -> MO -> KK	0.148	0.156	0.064	2.323	0.020
LK -> MO -> KK	0.035	0.031	0.029	1.217	0.224

Based on the data in table 5 above, it can be seen that:

1. The Influence of Leadership (KP) on Employee Performance (KK) through Motivation (MO) as an intervening variable  
 The Influence of Leadership (KP) on Employee Performance (KK) through Motivation (MO) as a mediating variable has a path coefficient value of 0.079, a Tstatistic value of 2.287 greater than 1.96, and a probability value (p-values) of  $0.022 < 0.05$ . This means that through Motivation (MO) is able to mediate the influence of Leadership (KP) on Employee Performance (KK) at the South Batam Pratama Tax Service Office. Then the hypothesis is accepted .
2. The Influence of Organizational Culture (BO) on Employee Performance (KK) through Motivation (MO) as an intervening variable  
 The Influence of Organizational Culture (BO) on Employee Performance (KK) through Motivation (MO) as a mediating variable has a path coefficient value of 0.148, a Tstatistic value of 2.323 greater than 1.96, and a probability value (p-values) of  $0.020 < 0.05$ . This means that through Motivation (MO) it is able to mediate the influence of Organizational Culture (BO) on Employee Performance (KK) at the South Batam Pratama Tax Service Office. Then the hypothesis is accepted .
3. The Effect of Work Environment (LK) on Employee Performance (KK) through Motivation (MO) as an intervening variable  
 The Effect of Work Environment (LK) on Employee Performance (KK) through Motivation (MO) as a mediating variable has a path coefficient value of 0.035, a Tstatistic value of 1.217 smaller than 1.96, and a probability value (p-values) of  $0.224 > 0.05$ . This means that through Motivation (MO) it is able to mediate the influence of the Work Environment (LK) on Employee Performance (KK) at the South Batam Pratama Tax Service Office. Then the hypothesis is accepted .

## Discussion

1. Organizational Culture (BO) has a positive and significant effect on the Performance of Employees (KK) of the South Batam Pratama Tax Service Office. Thus, the higher the South Batam Pratama Tax Service Office implements a conducive organizational culture, the higher the performance of employees will be. Vice versa, when the implementation of organizational culture is less than optimal, employee performance will also decrease.
2. Organizational Culture (BO) has a positive and significant influence on Motivation (MO) at the South Batam Primary Tax Service Office. A stronger organizational culture will provide direction and values for employees in the organization to carry out tasks and work, so that employee performance increases.



3. Leadership (KP) has no effect and significance on Employee Performance (KK) at the South Batam Pratama Tax Service Office. Some people argue that effective leadership is relative and can vary depending on the context and demands of the job. Leadership that may succeed in one situation is not always suitable in another.
4. Leadership (KP) has a positive and significant influence on Motivation (MO) at the South Batam Primary Tax Service Office. Effective leadership has a very important role in motivating employees and improving overall organizational performance. Adequate leadership creates an inspiring work environment and provides clear direction for team members. When a leader demonstrates the ability to lead with integrity, fairness, and empathy, it can create a strong emotional bond between the leader and his subordinates.
5. The Work Environment (LK) has a positive and significant effect on Employee Performance (KK) at the South Batam Pratama Tax Service Office. This shows that a good work environment system is able to guarantee employee performance which ultimately allows the company to obtain positive attitudes and behaviors that will work productively for the benefit of the company so that it will also have a good impact and can provide benefits for the company.
6. The Work Environment (LK) has a positive and significant effect on Motivation (MO) at the South Batam Pratama Tax Service Office. This means that if the working environment conditions created are getting better, then employee motivation will be higher. The work environment contained in KPP Pratama Batam Selatan is able to increase employee motivation to the maximum.
7. Motivation (MO) has a positive and significant effect on Employee Performance (KK) at the South Batam Pratama Tax Service Office. Without motivation for employees can cause a decrease in the performance of the employees themselves. By knowing the influence of internal motivation and external motivation on employee performance, the company can determine policies by adjusting employee motivation characteristics so as to improve employee performance.
8. Motivation (MO) is able to mediate the influence of Leadership (KP) on Employee Performance (KK) at the South Batam Pratama Tax Service Office. When a leader is able to inspire, empower, and provide support to his team, it creates a foundation for increased individual motivation.
9. Motivation (MO) is able to mediate the influence of Organizational Culture (BO) on Employee Performance (KK) at the South Batam Pratama Tax Service Office. A supportive, inclusive, and motivating organizational culture will encourage employees to make their best contributions. Motivation becomes a bridge between the values and cultural norms instilled by the organization with the results of employee performance.
10. Motivation (MO) is able to mediate the influence of the Work Environment (LK) on Employee Performance (KK) at the South Batam Pratama Tax Service Office. A positive, inclusive, and supportive work environment directly affects employee motivation levels. An adequate working atmosphere, team support and personal development opportunities create conditions that stimulate individual motivation to achieve better results.

## Conclusion





1. Organizational Culture (BO) has a positive and significant influence on Employee Performance (KK) at the South Batam Pratama Tax Service Office.
2. Organizational Culture (BO) has a positive and significant influence on Motivation (MO) at the South Batam Primary Tax Service Office.
3. Leadership (KP) has no effect and significance on Employee Performance (KK) at the South Batam Pratama Tax Service Office.
4. Leadership (KP) has a positive and significant influence on Motivation (MO) at the South Batam Primary Tax Service Office.
5. The Work Environment (LK) has a positive and significant effect on Employee Performance (KK) at the South Batam Pratama Tax Service Office.
6. The Work Environment (LK) has a positive and significant effect on Motivation (MO) at the South Batam Pratama Tax Service Office.
7. Motivation (MO) has a positive and significant effect on Employee Performance (KK) at the South Batam Pratama Tax Service Office.
8. Motivation (MO) is able to mediate the influence of Leadership (KP) on Employee Performance (KK) at the South Batam Pratama Tax Service Office.
9. Motivation (MO) is able to mediate the influence of Organizational Culture (BO) on Employee Performance (KK) at the South Batam Pratama Tax Service Office.
10. Motivation (MO) is able to mediate the influence of the Work Environment (LK) on Employee Performance (KK) at the South Batam Pratama Tax Service Office.

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