

THE IMPACT OF WORK MOTIVATION AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE: A STUDY AT THE TAX SERVICE OFFICE IN BANDAR LAMPUNG

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ABSTRACT

This study investigates the impact of work motivation and organizational culture on employee performance at the Tax Service Office in Bandar Lampung. Utilizing a quantitative research design, the study employs multiple linear regression analysis to assess the relationship between these variables. A sample of 52 employees was selected through accidental random sampling, and data were collected using a structured Likert scale questionnaire. The findings reveal that both work motivation and organizational culture significantly and positively influence employee performance, collectively accounting for 46.9% of the variance. The results underscore the importance of fostering a motivational environment and cultivating a strong organizational culture to enhance employee performance. This research contributes to the understanding of human resource management in public sector organizations and offers practical implications for improving employee outcomes through strategic interventions in motivation and culture.

Keywords: *Work Motivation, Organizational Culture, Employee Performance, Public Sector, Multiple Linear Regression*

Introduction

In the contemporary business environment, organizations are increasingly recognizing the critical role that human resources play in achieving strategic objectives. Employee performance, a key determinant of organizational success, is influenced by a multitude of factors, including work motivation and organizational culture (Elshaer et al., 2021; Hoogervorst et al., 2002; Panda, 2011; Yukl & Lepsinger, 2008). Work motivation refers to the internal and external forces that drive employees to engage in work-related behaviors and achieve goals, while organizational culture encompasses the shared values, beliefs, and norms that shape the work environment and influence how employees interact and perform their duties (Delaney & Royal, 2017; Marcum, 2000; Srivastava, 2009; Taylor, 2015). Together, these factors are crucial in determining the effectiveness and efficiency of an organization's workforce.

Despite extensive research in this area, there remains a gap in understanding how work motivation and organizational culture specifically impact employee performance within public sector organizations, such as tax service offices (A. R. P. Barusman & Habiburrahman, 2022; Haider et al., 2019; Park & Word, 2012; Wright, 2001). Public sector organizations often operate under unique regulatory and operational constraints, which can affect employee motivation and the overall organizational culture differently than in private sector contexts. The distinct nature of these environments requires a tailored approach to understanding the interplay between motivation, culture, and performance (Defrizal et al., 2021; Delaney & Royal, 2017; Park & Word, 2012; van der Kolk et al., 2019; Wright, 2001).

This study aims to fill this gap by examining the influence of work motivation and organizational culture on employee performance at the Tax Service Office in Bandar Lampung. The significance of this research lies in its potential to provide insights into how public sector organizations can enhance employee performance through targeted interventions in motivation and culture (Habiburrahman et al., 2019; Kadir, 2023; Manrejo & Fitaningsih,

2021; Qatawneh, 2023). While previous studies have explored these variables in different contexts, there is limited empirical evidence focusing on tax service offices. By addressing this gap, the study contributes to the broader literature on human resource management and organizational behavior, offering practical implications for policymakers and managers in similar settings (Alam et al., 2019; Alm et al., 2010; Chen & Liu, 2020; Marshall et al., 2010).

Furthermore, understanding the specific dynamics within tax service offices can inform the development of strategies that foster a conducive work environment, ultimately leading to improved service delivery and organizational outcomes. This research seeks to elucidate the mechanisms through which motivation and culture interact to influence performance, thereby offering valuable guidance for enhancing employee engagement and productivity in the public sector. By exploring these relationships, the study not only enriches academic discourse but also provides actionable insights for practitioners aiming to optimize human resource practices in challenging regulatory environments (Borst et al., 2017; Gorgievski et al., 2023; Hameduddin, 2021; Pritchard, 2008).

Methodology

This study employs a quantitative research design, utilizing multiple linear regression analysis to assess the impact of work motivation and organizational culture on employee performance. The rationale for choosing this method is its ability to quantify the relationship between independent variables (work motivation and organizational culture) and the dependent variable (employee performance), thereby providing a robust framework for hypothesis testing (Andriana et al., 2019; Facer, Jr. et al., 2014; Gagné et al., 2010; Katzell & Thompson, 1990).

The study was conducted at the Tax Service Office in Bandar Lampung, with a sample size of 52 employees selected through accidental random sampling. This sampling technique was chosen to ensure a representative sample of the population, allowing for generalization of the findings (Kore et al., 2019; Lukman & Trisnawati, 2020). Data were collected using a structured questionnaire based on a Likert scale, which measured employees' perceptions of their motivation, the organizational culture, and their performance levels (Freitas & Duarte, 2017; Khodakarami et al., 2018; Saraih et al., 2021).

To ensure the validity and reliability of the data, the questionnaire was pre-tested and refined based on feedback from a pilot study. The data were then analyzed using SPSS software, which facilitated the application of multiple linear regression analysis. This approach allowed for the examination of both the individual and combined effects of work motivation and organizational culture on employee performance, while controlling for potential confounding variables (Alonso & Lewis, 2001; Mak & Sockel, 2001; Sanyal & Biswas, 2014; Sonmez Cakir & Adiguzel, 2020; Vandenabeele, 2009).

Result and Discussion

Results

The results of the regression analysis indicate that both work motivation and organizational culture have a positive and significant impact on employee performance at the Tax Service Office in Bandar Lampung. Specifically, the analysis revealed that these two factors collectively explain 46.9% of the variance in employee performance, highlighting their substantial influence.

The findings demonstrate that work motivation is a significant predictor of employee performance. Employees with higher levels of motivation tend to exhibit better performance outcomes, as they are more likely to be engaged, committed, and proactive in their roles. This aligns with existing literature, which suggests that motivated employees are more productive and contribute positively to organizational goals. Similarly, organizational culture was found to have a significant positive impact on employee performance. A strong, positive culture that aligns with employees' values and expectations can enhance job satisfaction, reduce turnover, and improve overall performance. The combined effects of work motivation and organizational culture suggest that these factors are interrelated and mutually reinforcing. A motivated workforce is more likely to thrive in a positive organizational culture, while a strong culture can further enhance motivation levels.

Discussion

The study highlights the critical role of fostering a motivational environment through strategies such as recognition, career development opportunities, and performance-based incentives (Elshaer et al., 2021; Panda, 2011). Leadership plays a pivotal role in shaping and sustaining a conducive organizational culture, emphasizing the need for transparent communication, shared values, and a supportive work environment (Hoogervorst et al., 2002; Yukl & Lepsinger, 2008). This interplay between motivation and culture underscores the importance of an integrated approach to human resource management, where both motivation and culture are strategically aligned to drive performance.

By providing empirical evidence from the context of a tax service office, the research extends the applicability of existing theories and offers practical insights for enhancing performance in similar settings (Haider et al., 2019; Park & Word, 2012). The findings contribute to a deeper understanding of the dynamics between work motivation, organizational culture, and employee performance within the public sector, an area that has been underexplored compared to private sector studies (M. Y. S. Barusman et al., 2019; Delaney & Royal, 2017; van der Kolk et al., 2019).

The study suggests that organizations should prioritize the development of both motivational strategies and a positive organizational culture to improve employee performance, ultimately benefiting organizational effectiveness and efficiency (Marcum, 2000; Wright, 2001). The insights gained from this research can inform the development of targeted interventions aimed at enhancing employee engagement and productivity, particularly in challenging regulatory environments characteristic of public sector organizations (A. R. P. Barusman & Rulian, 2020; Borst et al., 2017; Hameduddin, 2021).

By addressing the unique challenges and opportunities within tax service offices, this study enriches academic discourse and provides actionable guidance for policymakers and managers seeking to optimize human resource practices in the public sector (Alm et al., 2010; Chen & Liu, 2020; Marshall et al., 2010). Understanding the specific dynamics within these environments can lead to improved service delivery and organizational outcomes, supporting the broader objectives of public sector efficiency and effectiveness (Kadir, 2023; Manrejo & Fitansih, 2021; Qatawneh, 2023).

Conclusion

This study provides compelling evidence that work motivation and organizational culture are critical determinants of employee performance at the Tax Service Office in Bandar Lampung. The findings underscore the importance of these factors in shaping employee behavior and performance outcomes, offering valuable implications for public sector organizations seeking to enhance their operational effectiveness.

The research highlights the need for targeted interventions that foster motivation and cultivate a positive organizational culture. By implementing strategies that recognize and reward employee contributions, provide opportunities for growth, and promote a supportive work environment, organizations can enhance employee performance and achieve their strategic objectives.

Future research should explore the longitudinal effects of motivation and culture on performance, as well as the potential moderating factors that may influence these relationships. Additionally, comparative studies across different public sector organizations could provide further insights into the contextual factors that shape the impact of motivation and culture on performance.

In conclusion, this study advances the understanding of how work motivation and organizational culture influence employee performance in the public sector, offering practical recommendations for enhancing performance through strategic human resource management. By addressing the identified gap in the literature, the research contributes to the ongoing discourse on the role of motivation and culture in organizational success, providing a foundation for future studies in this area.

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