



The influence of organizational culture and organizational commitment on employees performance through work discipline in Jakarta Sawah besar tax service office

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Abstract

This study aims to: 1) To describe the variables of organizational culture, organizational commitment, work discipline and employee performance at the Jakarta Sawah Besar Satu Tax Service Office, 2) to know and analyze the influence of organizational culture and organizational commitment on work discipline at the Jakarta Sawah Primary Tax Service Office Besar Satu, 3) know and analyze the effect of organizational culture and organizational commitment on the performance of the employees of the Jakarta Primary Tax Service Office Sawah Besar Satu, 4) know and analyze the effect of work discipline on the performance of the employees of the Jakarta Primary Tax Service Office Sawah Besar Satu, 5) know and analyzing the effect of organizational culture on employee performance through work discipline of the Jakarta Sawah Besar Satu Tax Service Office, 6) knowing and analyzing the effect of organizational commitment on employee performance through work discipline of the Jakarta Sawah Besar Satu Tax Service Office. The research was conducted at the Primary Tax Service Office Jakarta Sawah Besar Satu, with a research sample of 81 respondents. The sampling technique used a simple random sampling technique. Methods of data analysis using descriptive analysis and path analysis.

The results showed that: 1) there is an influence of organizational culture and organizational commitment on work discipline, 2) there is an influence of organizational culture and organizational commitment on employee performance, 3) there is an effect of work discipline on employee performance, 4) there is an influence of organizational culture on performance employees through work discipline, 5) there is no effect of organizational commitment on employee performance through work discipline. The work discipline variable is not able to provide an increase in organizational commitment to employee performance.

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Keywords: Organizational Culture, Organizational Commitment, Work Discipline, Employee Performance

Introduction

Performance is the effective and efficient use of Human Resources, the accuracy or suitability of the use of methods or performance methods compared to the tools and time available, to achieve goals. The main measure is adjusting the volume and workload on time, using minimal human resources. Theoretically, many factors influence employee performance in an organization, including the quality of human resources, available facilities and infrastructure, and the organizational environment, both external and internal (Simanjuntak, 2015) ^[21].

The form of apparatus work is manifested in the quality of carrying out organizational tasks based on the level of Human Resources, as well as the experience possessed by each government apparatus. This is reflected in the behavior of the authorities in dealing with every matter that the community needs so the performance of government officials can be a benchmark for

society regarding the government's success in running a clean government system. In regulating the implementation of organizational (agency) administration, it is necessary to create systematic organizational arrangements to ensure the realization of the functions of an organization that are better and more accurate, thereby providing resources. The people of an organization can be well organized to achieve the vision and mission.

Agencies are the main organs in government systems and activities, therefore the bureaucracy can carry out certain roles on behalf of state authority. For this reason, it is on the shoulders of the bureaucracy that the burden and role that determines the lives of all citizens from the time they are born until they die is carried. Performance in matters of service to the community requires appropriate service and empowerment methods that are appropriate to the conditions and stages of development of the community itself. This is necessary to achieve maximum targets or goals for a government institution. Apart from that, the performance is expected to lighten the burden and solve problems experienced by the people of a region.

Employee performance is a measure set by an agency, or in other words, a target set by an agency for individual employees in an agency. Agency performance will be achieved optimally by distributing all targets to be achieved in each sub-section in the organizational structure of an agency. This condition is also experienced by the Jakarta Sawah Besar Satu Primary Tax Service Office as a tax service agency. The achievements of the Jakarta Sawah Besar Satu Primary Tax Service Office tend to decrease every year. This phenomenon occurs due to many factors, such as the difficulty of people's awareness of paying relatively low taxes, to human resources not being able to utilize the facilities and technology used by agencies iff we look further at the use of technology, it is hoped that it can help agencies streamline operational costs by reducing working hours and employee use. However, on the other hand, conditions that occur when the use of high technology is not able to support the achievement of targets set by the agency. One of the reasons is that the targets of each employee have not been achieved. Operationally, achieving the performance of each employee will encourage the achievement of the agency's performance or it could be said that the better the performance produced by each employee, the better the agency's productivity.

Employee performance assessment is a routine activity carried out by agencies at predetermined times. The results of performance appraisals can be used as a basis for agency measures in providing compensation or remuneration for employees. Providing compensation for employees is an important factor in achieving employee performance where each person has a motive or desire to work, namely to be able to meet life's needs and improve their welfare.

Organizational culture has an important role for employees which can be seen from the provisions on working hours for employees which are regulated by government regulations and followed up by agency regulations. However, many factors cause failure in organizational culture for employees, such as fairness and appropriateness. This discrepancy generally arises from the employee's side, which lies in the large number of expectations from the agency for the remuneration provided.

Agencies that are developing rapidly have a good organizational culture that is carried out by employees,

agency management, and stakeholders which continues continuously. Implementing a good organizational culture that is in line with the wishes of employees and management will have an impact on agency development.

Organizational culture is the values held by organizational members that will become enthusiastic in developing the organization. Waridin and Masrukhin (2018) ^[11] state that organizational culture is a system of values acquired and developed by an organization and the patterns of habits and basic philosophy of its founders, which are formed into rules that are used as guidelines for thinking and acting in achieving organizational goals. Kusmono (2014) stated that organizational culture influences employee performance.

Another factor that influences employee performance is organizational commitment. Organizational commitment is an interesting phenomenon because of the importance of a person's commitment to the agency where the individual works or their organization, therefore many researchers want to research organizational commitment. According to Sianipar and Haryana (2014), organizational commitment is the attitude and feelings that each individual has towards their organization. This attitude can be seen from each individual's decision to continue or not continue their membership in the organization and can make the best contribution to the progress of the institution where they are work wholeheartedly. Organizational commitment is a feeling of belief in the values contained in an organization, individual involvement in the interests of the organization with full effort, and loyalty to the organization (wanting to become a permanent member of the organization) which is a statement from an employee to the organization. High organizational commitment from employees will encourage employees to be responsible and provide more energy to support the success and prosperity of the agency where they work (Dewi, 2015) ^[6].

The success or achievement of an organization's goals cannot be separated from the work of all human resource (HR) components in the organization. In achieving these goals, organizations must have employees who are productive and can work consistently for an organization or agency. The consistent level of employees at work is very important and required by all organizations in the world. Therefore, policies in managing human resources (HR) are important, especially those related to efforts to consistently improve the work of employees in the organization so that they can work well and stay with the organization longer.

Every employee plays an important role in efforts to achieve organizational goals. Achieving these goals requires the commitment of each employee to advance the agency or organization. Globalization has had a real impact on agencies, namely in the form of increasingly tight job competition. If agencies pay less attention to the important role of human resources (HR), the number of employees who work less optimally will increase and some will even choose to leave the place where they work. Therefore, organizational commitment is very important, employees are expected to be able to work optimally following the objectives by obeying existing regulations and wholeheartedly maintaining their membership in the agency, however, this does not follow the reality that there are many violations committed by employees and employees.

Organizational commitment is very important because organizational commitment binds a person to remain loyal to work by carrying out existing goals and rules, but currently,

many employees or workers are not committed, for agencies the commitment of their employees must be taken into account, because of the commitment of the employees later it can affect its performance. High employee commitment will make employees more enthusiastic to work optimally and be more responsible for their work to achieve the agency's hopes and goals.

Work discipline can be interpreted as a condition that is created and formed through the process of a series of behaviors that demonstrate the values of obedience, obedience, loyalty, regularity, and order. In this case, such attitudes and behavior are created through the process of family development, education, and experience from the example of the environment. Discipline is a mental attitude that consciously and conscientiously obeys orders or prohibitions on something because you understand the importance of these orders and prohibitions. Based on the definitions above, it seems clear that discipline is obedience to the rules that have become a consequence for a person, without coercion but obedience and awareness on the part of each individual, which is based on moral and legal values. The undisciplined behavior that arises is a reflection of employees' negative perceptions of the control exercised by leadership behavior. On the other hand, the disciplinary behavior of an employee that arises is a reflection of a positive perception of the control of a superior or leader.

Discipline is a negative process, namely something that forces problematic employee behavior. This kind of attitude can create feelings of doubt in everyone involved. This disciplinary process can be used as an opportunity to turn a problematic situation into one that benefits all parties and changes behavior and not to punish problematic employees. In reality, some employees' behavior is in line with the organization's expectations, and others whose behavior is quite acceptable, but some employees often cause problems, although not all of them. In an increasingly competitive environment, agency management must be supported to improve its performance by improving traditional performance measurement systems because traditional measurement systems emphasize financial measures. According to Armstrong and Baron (2016), performance is the result of work that has a strong relationship with the organization's strategic goals, and customer satisfaction and contributes to the economy. One of the factors that influences performance is creating good work discipline by providing the right motivation. Therefore, skilled and proactive human resources are needed to support these factors.

In human resource management, agencies/institutions need to manage, organize, and utilize employees so that they can function productively to achieve agency/agency goals. This is necessary, considering that human resources are a determining element in achieving agency goals. In an agency, discipline is an operative function, because the more disciplined employees are, the higher work performance they can achieve and will create quality employees. Without good employee discipline, it is difficult for agency organizations to achieve optimal results. Therefore, employees are human resources or assets that are very important for an agency because they function productively and are a determining element in achieving agency goals.

Literature Review

Employee Performance

The definition of performance according to Siswanto (2017)

^[22] states that performance is the result of work in terms of quality and quantity achieved by a person in carrying out the tasks and work given to him. Rivai (2015) ^[27] says that performance is real behavior displayed by each person as a work achievement produced by employees following their role in the company. The results of an employee's work or activities in quality and quantity in an organization to achieve goals in carrying out the tasks and work assigned to him.

Meanwhile, according to Mathis (2017) ^[12], the indicators for measuring employee performance or achievements are as follows:

- a. Work quantity, namely the volume of work produced under normal conditions.
- b. Quality of work, which can be in the form of neatness, accuracy, and interconnectedness of results without ignoring the volume of work.
- c. Time utilization, namely the use of work periods that are adjusted to the policies of the company or government agency.
- d. Collaboration, namely the ability to handle relationships with other people at work.

Organizational Culture

Robbins (2016) ^[16] states that organizational culture is a system of shared meaning within an organization that determines at a higher level how employees act. Organizational culture is a value system that is believed by all members of an organization and is studied, applied, and developed continuously which functions as a whole system. Robbins (2016) ^[16] states: that organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations. This system of shared meaning is, on closer analysis, a set of key characteristics that the organization values.

Denison and Misra (2010) formulated organizational culture indicators as follows:

- a. Mission
- b. Consistency
- c. Adaptability, and
- d. Engagement.

Organizational Commitment

According to Robbins and Judge (2016) ^[16], organizational commitment is a situation where an employee sides with a particular organization and its goals and desires to maintain membership in that organization. Thus, high job involvement means siding with an individual's particular job, while high organizational commitment means siding with the organization that recruits the individual.

Robbins and Judge (2016) ^[16] state that there are three separate dimensions of organizational commitment, namely:

- a. Affective commitment is an emotional feeling for an organization and belief in its values. For example: a Petco employee may have an active commitment to the company because of his involvement with animals.
- b. Continuance commitment is the perceived economic value of remaining in an organization when compared to leaving the organization. An employee may be committed to an employer because he is well paid and they believe that leaving the company would destroy his family.
- c. Normative commitment is the obligation to stay in the organization for moral and ethical reasons. For example: an employee who spearheads a new initiative may stay

with an employer because he feels he is leaving someone in a difficult situation if he leaves.

Work Discipline

According to Moorhead and Griffin (2013), currently, virtually all practitioners and scholars Anoraga (2012), state that discipline is the mental attitude of a person or group that always desires to follow or comply with all the rules that have been determined. Sedarmayanti (2018) ^[18], states that: Discipline is a mental attitude that is reflected in the behavior of individuals, groups, or communities in the form of compliance or adherence to applicable rules, regulations, ethics, norms, and rules.

In this research, the indicators used in work discipline are:

- Obeys the rules
- Be punctual
- Professional
- Role model

Research Methods

Object of Research

The research was conducted at the Primary Jakarta Sawah Besar Satu Tax Service Office (KPP), Jl. Kartini VIII No.2, RT.1/RW.3, Kartini, Sawah Besar District, Central Jakarta City, Special Capital Region of Jakarta 10750.

Population and Sample

Population is a generalized area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2017) ^[23]. A sample is a sample that draws a portion of the population to represent the entire population (Surakhmad, 2012) ^[28]. The population in this study was the Primary Tax Service Office (KPP) Primary Jakarta Sawah Besar Satu with 101 employees.

The sample used in this research was 101 employees of the Primary Jakarta Sawah Besar Satu Tax Service Office (KPP). The number of samples was taken using the Slovin formula = $101 / (1 + 101 \times 0.0025) = 80.64$ people. The sample for this research was based on the results of the Slovin formula, so a total of 81 people were determined. This sampling used a simple random sample.

Data Collection Technique

To obtain concrete and objective data, research must be conducted on the problem being studied, while the steps that researchers take in collecting data are:

a. Primary data

Primary data is data obtained directly from the research object. In this case, primary data is obtained from field research, namely, a data collection method carried out by direct research on the research object in question.

b. Secondary Data

Secondary data is data obtained indirectly from the research object. In this case, secondary data is obtained from library research, namely a data collection method that is carried out by studying and understanding literary books by authors whose theoretical basis can be justified.

Analysis Model

a. Descriptive Analysis

Descriptive analysis is an analytical method that aims to

describe or explain something as it is (Irawan, 2004) in Baroroh (2008:1). In this research, data presentation uses a data analysis table of average values (mean) and frequency distribution.

b. Path Analysis

Path Analysis is a technique for analyzing cause and effect relationships that occur in multiple regression if the independent variable influences the dependent variable not only directly but also indirectly. Retherford, (1993) in Narimawati, *et al* (2020). In this study, to test the influence of mediating variables using path analysis.

Research Results and Discussion

1. The Effect of Organizational Culture and Organizational Commitment on Work Discipline

To find out this, it is necessary to use the F test. The following is a test of each variable:

Table 1: Test Results of the Influence of Organizational Culture and Organizational Commitment on Work Discipline

Anova ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1929.286	2	964.643	409.093	.000 ^b
	Residual	183.924	78	2.358		
	Total	2113.210	80			

a. Dependent Variable: X3

b. Predictors: (Constant), X2, X1

Source: Primary data processed, 2023

The test results for the organizational culture and organizational commitment variables obtained a calculated F value = 409.093 and an F-table of 3.96. This means F-count > F-table (409,093 > 3.96), which means H₀ is rejected and H₁ is accepted. This provides the conclusion that organizational culture and organizational commitment influence work discipline, thus the first hypothesis is tested and proven.

2. The Effect of Organizational Culture and Organizational Commitment on Employee Performance

Table 2: Test Results of the Influence of Organizational Culture and Organizational Commitment on Employee Performance

Anova ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1727.501	2	863.751	452.037	.000 ^b
	Residual	149.042	78	1.911		
	Total	1876.543	80			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Primary data processed, 2023

The test results for the organizational culture and organizational commitment variables obtained a calculated F value = 452.037 and an F-table of 3.96. This means F-count > F-table (452,037 > 3.96), which means H₀ is rejected and H₁ is accepted. This provides the conclusion that organizational culture and organizational commitment influence employee performance. Thus the second hypothesis is tested and proven.

3. The Effect of Work Discipline on Employee Performance

To test the effect of work discipline on employee

performance, a t-test was carried out. The following are the results of the t-test:

Table 3: Test Results of the Effect of Work Discipline on Employee Performance

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.336	1.029		3.243	.002
X3	.877	.039	.931	22.685	.000

a. Dependent Variable: Y

Source: Primary data processed, 2023

The results of the t-test for the work discipline variable obtained a calculated t value = 22,685 and a t-table of 1.664. This means t-count > t-table (22,685 > 1,664), which means H₀ is rejected and H₁ is accepted. This gives the conclusion that work discipline influences employee performance. Thus the third hypothesis is tested and proven.

4. The effect of organizational culture on employee performance through work discipline

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_1}) \times (\rho_{YX_3}) = 0,742 \times 0,931 = 0,691$$

The organizational culture variable obtained the indirect influence value from the path coefficient value $\rho_{X_3X_1}$ multiplied by the path coefficient value ρ_{YX_3} . The multiplication results show that the indirect influence coefficient value is greater than the direct influence coefficient value. This shows that work discipline cannot mediate organizational culture in influencing employee performance. The role of organizational culture and organizational commitment is very important in employee work discipline. Employees who are disciplined at work will improve employee performance. Likewise, employees who are committed to the organization will improve employee performance. Employee organizational commitment provides greater contribution value than organizational culture. Thus the fourth hypothesis is proven and tested.

5. The effect of organizational commitment on employee performance through work discipline

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_2}) \times (\rho_{YX_3}) = 0,293 \times 0,931 = 0,272$$

For the organizational commitment variable, the indirect influence value is obtained from the path coefficient value $\rho_{X_3X_2}$ multiplied by the path coefficient value ρ_{YX_3} . The multiplication results show that the indirect influence coefficient value is smaller than the direct influence coefficient value. This shows that work discipline cannot mediate organizational commitment in influencing employee performance. Employees who are disciplined at work will improve employee performance. Likewise, employees who are committed to the organization will improve employee performance. Employee organizational commitment provides greater contribution value than organizational culture. Thus the fourth hypothesis is unproven and untested.

Discussion

1. The influence of organizational culture and organizational commitment on work discipline of the primary Jakarta Sawah Besar Satu tax service office

Based on the results of the descriptive analysis of organizational culture variables, the indicator that dominates the formation of organizational culture variables is consistency, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office can work consistently and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office can work under pressure.

In the organizational commitment variable, the indicator that gives the greatest value to the formation of the organizational commitment variable is affective commitment, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office have the will to progress in their organization and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office encourage them to maintain the integrity of the organization.

In the work discipline variable, the indicator that gives the greatest value to the formation of the work discipline variable is example, that the Head of the Jakarta Sawah Besar Satu Primary Tax Service Office cares about his subordinates and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office work with a sense of compliance following the employee code of ethics.

Based on multiple regression analysis, it shows that organizational culture and organizational commitment contribute to the work discipline of the Jakarta Sawah Besar Satu Primary Tax Service Office. Organizational commitment makes a major contribution to increasing work discipline compared to organizational culture. The results of this research are in line with the results of research conducted by Alam, Tamsah, and Ilyas (2019), Bagis, Bima and Kharismasyah (2019).

2. The influence of organizational culture and organizational commitment on the performance of the Jakarta Sawah Besar Satu primary tax service office employees

Based on the results of the descriptive analysis of organizational culture variables, the indicator that dominates the formation of organizational culture variables is consistency, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office can work consistently and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office can work under pressure.

In the organizational commitment variable, the indicator that gives the greatest value to the formation of the organizational commitment variable is affective commitment, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office have the will to progress in their organization and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office encourage them to maintain the integrity of the organization.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is punctuality, that the Jakarta Sawah Besar Satu Primary Tax Service Employees work together with the leadership in achieving common goals and the

Jakarta Sawah Besar Satu Primary Tax Service Office Employees adapt to different situations

Based on the results of multiple regression analysis, shows that organizational culture and organizational commitment can provide support for improving the performance of employees at the Jakarta Sawah Besar Satu Primary Tax Service Office. Organizational culture makes a major contribution to increasing work discipline compared to organizational commitment. The results of this research are in line with the results of research conducted by Aprilianti and Syarifuddin (2022), Bagus, Bima Cinintya and Kharismasyah (2019). Bagaskoro and Rahayu (2016), Syamsudin, Gentari, and Suhartini (2019), Harumanu, Herlambang, Rozzaid (2018), Marlinse, Lianto and Arestia (2022), Wulandari, Sulistyandari and Kusumah (2021), and Sari, Sinaga and Pardede (2020).

3. The Influence of Work Discipline on the Performance of the Jakarta Sawah Besar Satu Primary Tax Service Office Employees

In the work discipline variable, the indicator that gives the greatest value to the formation of the work discipline variable is an example, that the Head of the Jakarta Sawah Besar Satu Primary Tax Service Office cares about his subordinates and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office work with a sense of compliance following the employee code of ethics.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is punctuality, that the Jakarta Sawah Besar Satu Primary Tax Service Employees work together with the leadership in achieving common goals and the Jakarta Sawah Besar Satu Primary Tax Service Office Employees adapt to different situations.

Based on the results of the regression analysis, show that Work Discipline can provide support for improving the performance of the Jakarta Sawah Besar Satu Primary Tax Service Office employees. The research results show that this is in line with the research of Nasir, Ratnasari Taufan, M Fadhil, and Syahnur (2021), Bima and Kharismasyah (2019). Bagaskoro and Rahayu (2016), Syamsudin, Gentari, and Suhartini (2019), Nico, Herlambang, Rozzaid (2018), Marlinse, Lianto and Arestia (2022), Wulandari, Sulistyandari and Alum Kusumah (2021), and Sari, Sinaga and Pardede (2020).

4. The Influence of Organizational Culture on the Performance of the Jakarta Sawah Besar Satu Primary Tax Service Office Employees Through Work Discipline

Based on the results of the descriptive analysis of organizational culture variables, the indicator that dominates the formation of organizational culture variables is consistency, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office can work consistently and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office can work under pressure.

In the work discipline variable, the indicator that gives the greatest value to the formation of the work discipline variable is example, that the Head of the Jakarta Sawah Besar Satu Primary Tax Service Office cares about his subordinates and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office work with a sense of compliance following the employee code of ethics.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is punctuality that the Jakarta Sawah Besar Satu Primary Tax Service Employees work together with the leadership in achieving common goals and the Jakarta Sawah Besar Satu Primary Tax Service Office Employees adapt to different situations.

Based on the results of the path analysis, shows that work discipline provides support for improving organizational culture on the performance of the Jakarta Sawah Besar Satu Primary Tax Service Office employees. The results of this research are in line with research by Aprilianti and Syarifuddin (2022), Bagus, Bima, and Kharismasyah (2019). Kun Satyo Bagaskoro and Basuki Sri Rahayu (2016), Syamsudin, Gentari, and Suhartini (2019), Nico, Herlambang, Rozzaid (2018), Marlinse, Lianto and Arestia (2022), Wulandari, Sulistyandari and Kusumah (2021), and Sari, Sinaga and Pardede (2020).

5. The Influence of Organizational Commitment on the Performance of the Jakarta Sawah Besar Satu Primary Tax Service Office Employees Through Work Discipline

In the organizational commitment variable, the indicator that gives the greatest value to the formation of the organizational commitment variable is affective commitment, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office have the will to progress in their organization and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office encourage them to maintain the integrity of the organization.

In the work discipline variable, the indicator that gives the greatest value to the formation of the work discipline variable is example, that the Head of the Jakarta Sawah Besar Satu Primary Tax Service Office cares about his subordinates and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office work with a sense of compliance following the employee code of ethics.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is punctuality, that the Jakarta Sawah Besar Satu Primary Tax Service Employees work together with the leadership in achieving common goals and the Jakarta Sawah Besar Satu Primary Tax Service Office Employees adapt to different situations.

Based on the results of the path analysis, shows that work discipline does not provide support for improving organizational culture on the performance of the Jakarta Sawah Besar Satu Primary Tax Service Office employees.

The results of this research are not in line with research by Aprilianti and Syarifuddin (2022), Bagus, Bima, and Kharismasyah (2019). Kun Satyo Bagaskoro and Rahayu (2016), Syamsudin, Gentari, and Suhartini (2019), Nico, Herlambang, Rozzaid (2018), Marlinse, Lianto and Arestia (2022), Wulandari, Sulistyandari and Kusumah (2021), and Sari, Sinaga and Erwin Pardede (2020).

Conclusions and Recommendations

Based on the results of research analysis and discussion, it can be concluded as follows:

a. Based on Description Analysis

- 1) Organizational Culture. The formation of organizational culture variables is measured using four indicators, namely mission, consistency, adaptability, and

- involvement. The indicator that makes the biggest contribution to the formation of organizational culture variables is consistency, that the Jakarta Sawah Besar Satu Primary Tax Service Office employees can work consistently and the Jakarta Sawah Besar Satu Primary Tax Service Office employees can work under pressure.
- 2) Organizational Commitment. The formation of the organizational commitment variable is measured using three indicators, namely affective commitment, continuous commitment, and normative commitment. The indicator that makes the biggest contribution to the formation of the organizational commitment variable is affective commitment, that the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office have the will to progress in their organization and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office encourage them to maintain the integrity of the organization.
 - 3) Work Discipline. The formation of work discipline variables is measured using four indicators, namely obeying regulations, being punctual, professional, and exemplary. The indicator that makes the biggest contribution to the formation of the work discipline variable is the example, that the Head of the Jakarta Sawah Besar Satu Primary Tax Service Office cares about his subordinates and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office work with a sense of compliance following the employee code of ethics.
 - 4) Employee Performance. The formation of employee performance variables is measured using four indicators, namely work quality, work quantity, timeliness, and cooperation. The indicator that makes the biggest contribution to the formation of employee performance variables is punctuality, that the Jakarta Sawah Besar Satu Primary Tax Service Employees work together with the leadership to achieve common goals and the Jakarta Sawah Besar Satu Primary Tax Service Employees adapt to different situations.

b. Based on Path Analysis

- 1) Based on the results of the path analysis, show that organizational culture and organizational commitment to work discipline have an impact on increasing the work discipline of the Jakarta Sawah Besar Satu Primary Tax Service Office employees.
- 2) Based on the results of the path analysis, shows that organizational culture has an impact on improving the performance of the Jakarta Sawah Besar Satu Primary Tax Service Office employees.
- 3) Based on the results of the path analysis, shows that work discipline has an impact on increasing the performance of employees at the Jakarta Sawah Besar Satu Primary Tax Service Office.
- 4) Based on the results of the path analysis, shows that organizational culture and organizational commitment to employee performance through work discipline can have an impact on improving employee performance at the Jakarta Sawah Besar Satu Primary Tax Service Office

Suggestion

The research results are expected to be useful both theoretically and practically, namely:

- 1) For the development of science, it is hoped that this

research will be useful for the development of science, especially HR management, in studying factors that influence employee performance.

- 2) For the author, it is hoped that this research can be a means of developing the skills the author acquired in college.
- 3) It is hoped that this research will be useful for employees of the Jakarta Sawah Besar Satu Primary Tax Service Office in improving organizational development by considering:
 - a) It is hoped that the results of this research can be used as a contribution to thought for the Jakarta Sawah Besar Satu Primary Tax Service Office by paying attention to organizational culture variables, especially for mission indicators that give the lowest value to the formation of organizational culture variables, namely using leadership must frequently socialize the organization's vision and mission with be clear to the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office so that the organization's goals are achieved because the organization's mission to develop in the future is very clear to the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office.
 - b) It is hoped that the results of this research can be used as a contribution to thought for the Jakarta Sawah Besar Satu Primary Tax Service Office, by paying attention to organizational commitment variables, especially for the normative commitment indicator which gives the lowest value to the formation of organizational commitment variables using Primary Tax Service Office Employees. Jakarta Sawah Besar Satu must be loyal to their organization by having a sense of belonging and employees of the Jakarta Sawah Besar Satu Tax Service Office must be loyal to their work by enjoying their work.
4. It is hoped that the results of this research can be used as a contribution to thought for the Jakarta Sawah Besar Satu Primary Tax Service Office, by paying attention to work discipline variables, especially for professional indicators that give the lowest value to the work discipline variable, namely by employees of the Jakarta Sawah Besar Satu Primary Tax Service Office in Work must be done carefully and alertly and the employees of the Jakarta Sawah Besar Satu Primary Tax Service Office must be responsible in their work.
5. It is hoped that the results of this research can be used as a contribution to thought for the Jakarta Sawah Besar Satu Primary Tax Service Office, by paying attention to employee performance variables, especially for work quality indicators that give the lowest value to employee performance variables, namely by employees of the Jakarta Sawah Besar Satu Primary Tax Service Office. must always ensure that the output produced during work activities satisfies the leadership and reports on the implementation of work carried out by employees of the Jakarta Sawah Besar Satu Primary Tax Service Office must be by conditions in the field.

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