

THE ROLE OF MOTIVATION AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE

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Abstract

This study examines the effect of motivation and organizational culture on the performance of employees of the Makassar Customs Inspection and Service Board. With a sample of 96 respondents, data analysis was performed using multiple linear regression. The results show that motivation and organizational culture have a significant impact on individual and collective performance. These findings confirm the central role of motivation and organizational culture in growing staff, especially in the customs and excise sector. The holistic approach of this study combines these key variables and provides a comprehensive view of the variables that influence employee performance. The significance of this research focuses on the need to improve the efficiency of the public sector, while its impact includes practical guidance for organizational managers and a contribution to advanced research in the field of public HRM.

INTRODUCTION

Effective management is needed to achieve good and clean government. The effectiveness of government organizations is critical in providing support to government initiatives aimed at providing the most effective services to the public. To achieve this goal, high-performing and competent human resources are needed. Through ability, reputation and skills, agile and skilled employees have a significant impact on achieving company goals.

The purpose of evaluating the performance of the organization and the results of the work of the staff is to ensure that each part of the organization is working properly according to the set goals. This can help improve employee performance. In order to succeed in the future opportunities and challenges of the organization, civil servants themselves must take responsibility for their own development and be accountable for their own performance. They must also be the hope of bureaucratic reforms.

The Indonesian government has established several strategies to increase the effectiveness of Civil Servants (PNS). One of the main policies is Law Number 5 of 2014 concerning State Civil Apparatus (ASN) which prioritizes the importance of professionalism, competence and integrity in carrying out ASN duties. This legislation seeks to create a functional and effective bureaucracy by improving the quality of employee performance. Apart from that, Government Regulation Number 30 of 2019 concerning Evaluation of Civil Servants also provides a transparent and objective mechanism for assessing and evaluating employee duties and behavior based on results.

To achieve optimal results towards organizational goals, employees must be able to carry out their duties by relying on human resources and supported by adequate infrastructure. According to Mangkunegara (2017), employee performance is obtained from a combination of the quality and quantity of work carried out by an employee in carrying out their duties in accordance with their responsibilities. Motivation and organizational culture have a significant influence on employee performance.

Work motivation, both intrinsic and extrinsic, can increase employee enthusiasm, commitment and orientation towards organizational goals. Motivational theories such as Maslow's Hierarchy of Needs Theory, Herzberg's Two-Factor Theory, and Vroom's Expectancy Theory serve as conceptual frameworks for how an individual's needs and expectations influence their motivation in the workplace.

Investigating why people want to work and organizational culture has a significant impact on employee performance in the context of human resource management. According to McClelland's (1985) motivation theory, intrinsic and extrinsic motivation have a significant influence on increasing employee performance. Intrinsic motivation comes from an individual's enjoyment of the work itself, while extrinsic motivation is based on incentives such as rewards and recognition. Research by Li et.al. (2021) documented that intrinsic factors such as autonomy, responsibility, and development have a positive impact on employee performance in complex work environments. Apart from motivation, organizational culture also has a significant impact on employee performance.

According to Schein's (1990) theory, organizational culture consists of artifacts, values and assumptions that influence individual behavior and performance in the organization. Research conducted by Lim et.al (2022) shows that a culture that

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prioritizes collaboration, innovation and justice has a positive effect on employee performance. On the other hand, a culture that is authoritarian or lacks innovation can hinder employee productivity. This is supported by research by Smith et.al (2020) which shows that an excessive hierarchical culture can have a negative impact on employee motivation and performance.

In the special environment of the customs inspection and service office Makassar, motivational factors and organizational culture have a unique effect. Ahmed et al. (2021) show that in complex environments such as public institutions, important motivational factors differ from those in the private sector. This also applies to organizational culture, where factors such as transparency, honesty and effective communication can be important to improve employee performance in public institutions. Therefore, understanding the dynamics of organizational motivation and culture and their impact on employee performance requires a holistic and contextual approach. Further research in the specific environment of the Makassar Customs Inspection and Service Agency can provide valuable information to develop effective HRM strategies for the agency.

Organizational culture also has a significant effect on employee performance. Robbins (2002) states that a strong organizational culture can have a positive influence on the behavior of its members, because of the high level of togetherness and intensity in creating a conducive internal climate. A positive organizational culture can increase employee job satisfaction and commitment to the organization, which ultimately has an impact on improving performance.

Studies on the impact of motivation and organizational culture on employee performance have significant relevance in the context of human resource development and organizational effectiveness. For example, in research by Siswanto and Yusuf (2019), they found that intrinsic motivation had a positive effect on employee performance in the public sector. Similar findings are also supported by research by Mardiyati (2020) which shows that motivation factors such as recognition, responsibility and opportunities for development can improve employee performance.

Organizational culture also has an important role in shaping employee performance. Research by Handayani et al. (2021) found that a strong organizational culture can increase employee commitment and performance. Likewise, research by

Arifin and Kurniawan (2022), which found that an organizational culture that supports innovation and collaboration contributes positively to employee performance.

However, the effects of motivation and organizational culture on employee performance can vary depending on the organizational context. For example, research by Indrawati (2021) shows that in environments that have an authoritarian work culture, motivational factors such as autonomy and opportunities for development may not have a significant impact on employee performance.

In connection with the Makassar Customs Control and Service Center, there is a significant impact on the study of the influence of motivation and organizational culture on personnel efficiency. Although in-depth research on this topic may still be limited, this study can significantly contribute to understanding the dynamics of motivation and organizational culture and their impact on employee performance in customs. It is hoped that this study will enrich the literature and provide new insights that will be useful for the development of management policies and practices in this institution.

Several studies show that motivation and organizational culture may not have a significant effect on employee performance. For example, research by Tan et al. (2020) found that in several contexts, intrinsic motivation does not have a significant relationship with employee performance. They came to the conclusion that improving employee performance requires additional components such as organizational support and leadership.

In addition, research conducted by Wang et.al (2021) found that organizational culture does not influence how well employees work in IT companies. They suggest that external elements, such as industry regulations and market competition, may have a greater impact on employee performance.

Furthermore, Lin et.al. (2022) found that motivation and organizational culture have only a limited effect on employee performance in manufacturing firms. They suggest that factors such as reward systems and career development may be more important in improving employee performance in such environment may be more important in improving employee performance in such environments. However, it is important to note that the result of this study may depend on the specific context and characteristics of the studied organization. The impact of motivation and organizational

culture on employee performance can vary across industries and work situations.

Interest in this research is based on the importance of understanding the factors that influence employee performance, especially in the context of government which has a large role in public services. By examining the influence of motivation and organizational culture on employee performance, this research can provide in-depth insight into how to increase effectiveness and efficiency in government organizations, which will ultimately have a positive impact on the quality of public services.

The purpose of this work is to study and analyze the effect of motivation on the work results of employees of Makassar customs control and service and the effect of organizational culture on the work results of employees of the same institution. In addition, this study also aims to simultaneously assess the impact of motivation and organizational culture on employee performance. This study has important implications for identifying components that can improve employee performance, which in turn promotes public service efficiency and effectiveness in government agencies..

This research should be both theoretical and practical. Theoretically, this research provides an overview of the relationship between motivation, organizational culture and employee performance in public administration. In practice, it is hoped that the results of this study will be used by the management of the Customs Control and Service Center of Makassar to develop effective operational methods and strategies to improve staff performance by increasing motivation and strengthening organizational culture. Thus, this research can contribute to improving the quality of public services and better fulfill the goals of government agencies.

The Influence of Motivation on Employee Performance

Empirical studies in recent years have highlighted the importance of motivation in improving employee performance in various organizational contexts. One significant study is the work of Deci et.al (2019) published in *Contemporary Educational Psychology*. They found that intrinsic motivation, which is based on basic psychological needs such as autonomy, competence, and social connectedness, has a significant positive impact on employee performance in the long term. This research provides in-depth insight into the importance of paying attention to intrinsic motivation in designing effective human resource management strategies.

Furthermore, a study by Chen (2020) published in *the Journal of Applied*

Psychology revealed that extrinsic motivation factors such as financial rewards and job promotions also have a significant influence on employee performance, although the impact may be temporary. These findings show the importance of considering various types of motivation in designing incentive systems that can improve overall employee performance.

At the national level, research by Kusumawati and Sugiarto (2018) in *the Indonesian Management Journal* highlights the important role of recognition and appreciation from superiors in increasing work motivation and employee performance in organizations. This study provides a deeper understanding of the dynamics of intrinsic and extrinsic motivation in the Indonesian work environment, as well as their implications for overall organizational performance.

Likewise, research by Susanto and Wibowo (2021) in *the Indonesian Journal of Economics and Business* found that high work motivation, especially intrinsic motivation driven by job satisfaction and personal achievement, is positively related to employee performance in the Indonesian banking sector. This study provides additional evidence of the importance of understanding the motivational factors that influence employee performance in the context of different cultures and work environments.

Research shows that intrinsic motivation is more effective in the long term for improving performance than extrinsic motivation (Deci et al., 2017). Apart from that, appreciation and recognition from superiors also plays an important role in increasing work motivation (Ryan & Deci, 2019).

H1: Motivation has a significant effect on employee performance

The Influence of Organizational Culture on Employee Performance

Research has been conducted on the influence of organizational culture on employee performance in recent years, showing the importance of cultural elements in increasing employee effectiveness and productivity. Acar and Acar (2014) in their study in the journal *Global Business and Organizational Excellence* found that a strong and positive organizational culture can improve employee performance through increasing job satisfaction and organizational commitment. Another study by Aluko (2015) in *the African Journal of Business Management* highlighted that elements of organizational culture such as effective communication and shared values have a significant impact on

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employee performance in the telecommunications sector in Uganda. Gopal and Chowdhury (2018) in *the Journal of Management Development* discuss how an organizational culture that encourages innovation and employee participation can improve overall performance. Research by Tseng (2017) in *the Journal of Management Studies* in Taiwan revealed that an organizational culture that is adaptive and supports change increases employee work effectiveness in technology companies.

Furthermore, Nguyen (2019) in *the Journal of Business Research* explored how an organizational culture that supports knowledge sharing can improve employee performance. This study shows that knowledge sharing as part of organizational culture plays an important role in increasing employees' ability to work more efficiently and effectively. In Indonesia, Suryani et.al. (2016) in *the Indonesian Management Journal* found that a collaborative and innovative organizational culture had a positive effect on employee performance in manufacturing companies. Rahmawati and Prasetyo's (2018) research in *the Journal of Public Administration* shows that organizational cultural values in the public sector can increase employee motivation and performance, especially through increasing job satisfaction and organizational commitment.

Nugroho and Susanto (2019) in *the Indonesian Journal of Economics and Business* show that an organizational culture that encourages teamwork and innovation improves employee performance at PT. BRI. This study highlights the importance of collaboration and innovation as key elements of organizational culture that support improved performance. Wahyuni and Hidayat (2020) in *the Indonesian Education Journal* found that an organizational culture that supports professional development and collaboration improves teacher performance in the education sector. Santoso and Dewi (2021) in *the Indonesian Tourism Journal* show that an organizational culture that focuses on customer service and innovation improves employee performance in the Bali tourism sector. These studies consistently show that a positive, innovative and collaborative organizational culture has a significant impact on improving employee performance in various sectors.

Research shows that a positive and supportive organizational culture can improve employee performance by creating a work environment that is conducive to growth and development (Deal & Kennedy, 2000). In addition, a strong organizational culture can increase employee commitment and loyalty to the organization (O'Reilly et al., 2014).

H2: Organizational culture has a significant effect on employee performance

H3: Motivation and organizational culture have a significant effect on employee performance

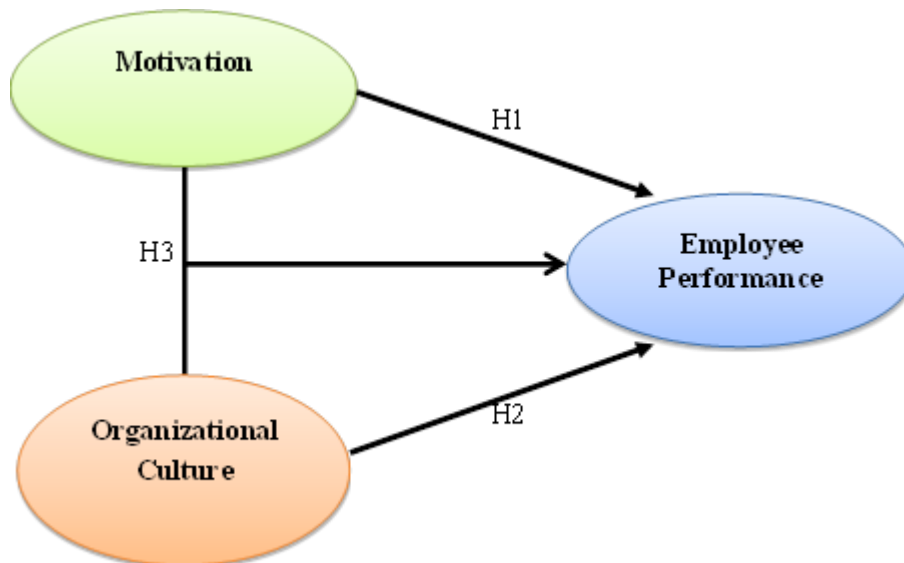


Figure 1. Research Model

RESEARCH METHODS

This research uses quantitative methods to see how organizational culture and work motivation influence employee performance. This approach allows researchers to measure the variables under study numerically and apply in-depth statistical analysis to understand the relationships between variables.

The population of this study includes all permanent employees at the Makassar Customs Supervision and Services Office, consisting of 125 individuals. The sampling technique applied was simple random sampling. Researchers chose 96 respondents as a sample from this population. The application of this technique ensures that each member of the population has the same probability of being selected as a sample, so that the research results are more representative and valid.

In the data collection process, researchers used questionnaires, document review, and observation. Questionnaires are used to obtain information from respondents about their motivation to work, organizational culture, and employee performance. Document review was also carried out to obtain information from records and documents available at the research location. Currently, data is collected directly from research objects

through the use of observation methods. Furthermore, the data collected was analyzed using various statistical techniques, including validity, reliability, qualitative descriptive analysis, multiple linear regression analysis, goodness of fit, partial test, simultaneous significance test, and coefficient of determination test. This quantitative method allows researchers to gain a better understanding of the relationships between variables and how they impact employee performance. Consequently, this research aims to improve our understanding of the elements that influence performance.

RESULTS AND DISCUSSION

Respondent Characteristics

Respondent characteristics are a description of the identity that explains the gender, age, length of service and education of the employee respondent. Respondent characteristics as supporting data in research on the influence of motivation and organizational culture on employee performance.

Table 1. Frequency and Percentage of Respondents

Age		Frequency	Percent
Valid	< 30 years	10	10.4
	31 – 40 years	24	25.0
	41 – 50 years	60	62.5
	> 50 years	2	2.1
	Total	96	100.0
Gender		Frequency	Percent
Valid	Man	73	76.0
	Woman	23	24.0
	Total	96	100.0
Education		Frequency	Percent
Valid	S2	17	17.7
	S1	70	72.9
	D3	9	9.4
	Total	96	100.0
Years of service		Frequency	Percent

Valid	5 – 10 years	11	11.5
	11 – 15 years	62	64.6
	> 15 years	23	24.0
	Total	96	100.0

Source: SPSS Output, 2024

Respondents' age is their age, which is important in assessing employee performance at KPPBC TMP B Makassar. Generally, there are 60 employees aged 41-50 years or 62.5 percent, indicating that they are of productive and senior age, so they understand their profession well. The gender of the respondents consisted of 73 men (76 percent) and 23 women (24 percent), indicating male dominance in carrying out their duties. Respondents' final education was dominated by S1 with 70 people (72.9 percent), followed by Master's degree with 17 people (17.7 percent), and D3 with 9 people (9.4 percent), indicating a high level of education and a good understanding of their duties. 62 people (64.6 percent) have generally worked between 11-15 years, indicating that there are many senior employees with long experience, which makes it easier to improve their performance.

Validity test

SPSS statistical tools can be used to test the validity of a survey instrument. The results of the data processing show that the measuring instrument is very valid, this is indicated by the moment value (r) of the product, which is greater than 0.3, which indicates that the validity requirements of the measuring instrument met the minimum requirement. of r 0.3 - to be valid.

Table 2. Validity Test Results

Research Instrument	Pearson Correlation	r Product Moment r table	Information
Performance	0.713	0.30	Valid
Award	0.787	0.30	Valid
The Work Itself	0.735	0.30	Valid
Responsibility	0.749	0.30	Valid
Leadership Activeness	0.748	0.30	Valid
Norms and Values	0.600	0.30	Valid

Code of Ethics	0.760	0.30	Valid
Organizational Trust	0.878	0.30	Valid
Organizational Ceremonies	0.630	0.30	Valid
Organizational Development	0.757	0.30	Valid
Quantity	0.731	0.30	Valid
Quality	0.654	0.30	Valid
Punctuality	0.729	0.30	Valid
Effectiveness	0.608	0.30	Valid
Independent	0.689	0.30	Valid

Source: SPSS Output, 2024

Based on the output above, the calculated r value (Pearson Correlation) of each variable indicator shows that the statement of indicators X11 to X15, This means that the influence of motivation and organizational culture on employee performance can be tested further.

Reliability Test

To test reliability, use a Reliability Coefficient (*Cronbach's Alpha*) of at least 0.6. The results of the reliability test of the questionnaire instrument as contained in the attachment can be summarized in Table 13 below:

Table 3. Reliability Test Results

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Performance	60.42	22,351	,698	,847	,723
Award	59.82	25,726	,413	,895	,756
The Work Itself	59.92	25,782	,434	,765	,755
Responsibility	60.40	28,852	-.048	,641	,804
Leadership Activeness	59.58	27,172	,296	,818	,765
Norms & Values	59.50	26,589	,518	,723	,754
Code of Ethics	59.51	26,168	,497	,344	,753
Percy. Organization	60.42	22,351	,698	,694	,723

Organizational Ceremonies	59.82	25,726	,413	,865	,756
Organization Development	59.92	25,782	,434	,716	,755
Quality	60.46	23,704	,597	,750	,737
Quantity	59.69	27,228	,255	,827	,768
Punctuality	59.52	28,000	,162	,685	,774
Effectiveness	59.98	26,147	,237	,684	,775
Independent	59.97	26,725	,231	,758	,773

Source: SPSS output, 2024

Based on the results of previous reliability testing, the Cronbach Alpha number known for each variable instrument is the motivation variable (X1) with five indicators with a value of between 0.723 – 0.804. Next, the organizational culture variable (X2) with five indicators has a value between 0.723 and 0.756. Likewise, the performance variable (Y) with five indicators has a value between 0.737 to 0.775. The overall Cronbach Alpha value is greater than the nominal value, namely 0.6. Therefore, it is concluded that the research instrument on the influence of motivation and organizational culture on employee performance can be said to be reliable.

Multiple Linear Regression Test

This analysis was carried out to evaluate the influence of motivation and organizational culture on employee performance, both partially and simultaneously. Before discussing the results of the multiple linear regression test, classic assumptions such as residual normality will first be tested.

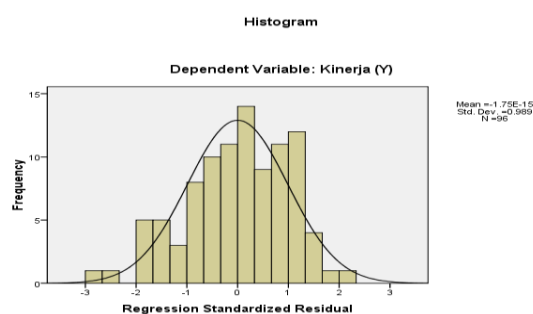


Figure 2. Normality Test

The histogram graphic above typically displays the normal value of the linear

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regression's normal distribution. This is demonstrated by the employee performance histogram graph, which indicates that company culture and motivation have an impact. Next, the following is how the Normal Probability Chart is displayed:

Normal P-P Plot of Regression Standardized Residual

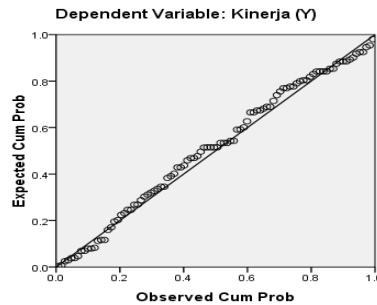


Figure 3. Normal PP Plot

Because the graphs in the image above are parallel, it depicts the typical distribution of corporate culture and motivation on employee performance. The dispersion diagram between the independent and residual variables is then used to assess heteroskedasticity, as seen below:

Scatterplot

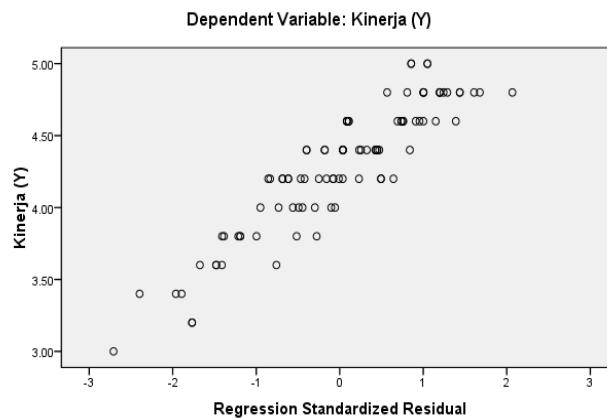


Figure 4. Heteroscedasticity test

Heteroscedasticity, which describes how incentive and culture affect employee performance, is demonstrated by the upward spreading plot that develops a certain pattern. This demonstrates that the requirements for doing multiple linear regression analysis have been satisfied. The following table displays the outcomes of the Multiple Linear Regression Equation analysis that was performed by using SPSS to process the

data:

Table 4. Multiple Linear Regression Analysis

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,391	,450		5,317	,000
Motivation (X1)	,706	.207	,663	3,410	.012
Buddy. Organization (X2)	.404	,179	,363	2,260	.026

a. Dependent Variable: Performance (Y)

Source: SPSS Output, 2024.

Data analysis produced the following regression equation's results:

$$Y = 2.391 + 0.706X1 + 0.404X2$$

The previous regression equation illustrates the partial relationship between the independent variable and the dependent variable. From this equation, several things can be concluded: first, the constant value of 2,391 indicates that, if there are no changes to the independent variables, namely motivation and organizational culture, employee performance at KPPBC TMP B Makassar will remain at the level of 2,391 units. Second, the regression coefficient value for motivation is 0.706 which indicates that, if the motivation variable (X1) increases by 1%, assuming the organizational culture variable (X2) and constant (a) is 0, then employee performance at KPPBC TMP B Makassar will increase of 0.706. This shows that the motivation variable (X1) has a positive contribution to employee performance; The higher the employee's motivation, the better their performance. Third, the regression coefficient value for organizational culture is 0.404, which means that employee performance will increase by 0.404 if the organizational culture variable increases by 1%, assuming the motivation variable (X1) and constant (a) are 0. This shows that the organizational culture variable (X2) also has a positive impact on employee performance; The stronger the organizational culture is implemented by employees, the better their performance.

The partial results of the t test analysis, which was performed using SPSS for data processing, are displayed in the table below for the test:

Table 5. T test (partial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,391	,450		5,317	,000
Motivation (X1)	,706	.207	,663	3,410	.012
Buddy. Organization (X2)	.404	,179	,363	2,260	.026

a. Dependent Variable: Performance (Y)

Source: SPSS Output, 2024.

Table 5's t column row and Sig. observations may be used to explain the following:

The Impact of Motivation Variables on Employee performance

Employee performance is positively and significantly impacted by motivational factors. The t-table value of 1.9912 and the significance of motivation (X1) $0.012 < 0.05$ demonstrate this. This indicates that H0 is rejected and H1 is approved as the t count number is bigger than the t-table ($3,410 > 1,985$). Thus, it is agreed upon that "at KPPBC TMP B Makassar, motivation partially has a significant effect on employee performance."

The influence of organizational culture variables on employee performance

Employee performance is positively and significantly impacted by organizational cultural factors. The t table value is 1.985 and the organizational culture significance (X2) is $0.026 < 0.05$ as proof. This indicates that H0 is rejected and H1 is approved since the computed t value is bigger than the t table ($3.410 > 1.985$). At KPPBC TMP B Makassar, it was determined that the hypothesis—that organizational culture has a considerable and beneficial impact on employee performance—was accepted. Following that, the F Test (Simultaneous) findings showed that, with a 5% error rate, F table = f(k; nk), $F = (2.95 - 2)$, and F table = $(2.93) = 3.094$.

Table 6. F Test (Simultaneous)

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3,111	2	1,555	17,047	,000 ^a
Residual	15,989	93	,172		
Total	19,100	95			

a. Predictors: (Constant), Organization Culture (X2), Motivation (X1)

b. Dependent Variable: Performance (Y)

Source: SPSS Output, 2024.

Based on the test findings displayed in Table 6, it can be inferred that employee performance is influenced by both corporate culture and motivation at the same time. The F count value is 17,047, and the F table value is 3,094. This means that either 17,047 is more than 3,094 or the F count value is greater than the F table value. As 0.000 is less than 0.05 as the significance level, H0 is rejected and H1 is accepted. As a result, H1 is approved but H0 is refused. The theory, "Simultaneously, motivation and organizational culture have a significant effect on employee performance at KPPBC TMP B Makassar," was approved.

If the value of the dependent variable is zero or one, the coefficient of termination indicates how effectively the model can explain changes in the dependent variable. The results of the determinant coefficient tests are displayed in the model summary table.

Table 7. Determinant Coefficient

Model Summary ^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,896 ^a	,802	,730	.34624

a. Predictors: (Constant), Organizational Culture (X2), Motivation (X1)

b. Dependent Variable: Performance (Y)

Source: SPSS Output, 2024.

The Model Summary computation yields the R value, also known as the correlation coefficient, which indicates the simultaneous effect of the variables under study, and the R² value, also known as the determinant coefficient, which indicates the partial influence. With a R value of 0.896, it can be concluded that corporate culture and motivation affect employee performance simultaneously, accounting for 89.6% of the total, with unstudied variables influencing the remaining 10.4%.

The value of R² = 0.802 indicates the extent of the independent variable's effect. This indicates that 80.2 percent of the dependent variable performance is impacted by the independent variables motivation and organizational culture combined, with other variables accounting for the remaining 19.8 percent of the variance.

Discussion

The Impact of Motivation on Employee Performance

Research shows that motivation has a positive and significant influence on the performance of KPPBC TMP B Makassar employees. This motivation is important to help employees carry out their daily tasks better, with support from internal and external factors. Motivated employees tend to have more stable performance, because they get encouragement from achievements, awards, the work itself, responsibility and active leadership.

Stability theory by Miller (2018) states that stability is the key to motivation that drives increased performance. James (2021) supports this, while Singh (2020) states that excessive stability can reduce innovation. Mathis and Jackson (2020) in job security theory, found that job security increases motivation, supported by research by Roberts (2021), but Wulf (2019) shows that excessive job security can reduce work drive.

The conspiracy theory of motives by Marcel (2019) suggests that a combination of motivators such as achievement, appreciation and leadership support really motivates employees. Johnson (2022) supports this theory, but Brown (2020) notes that diverse motivators can lead to confusion. Lowie (2019) in the theory of remuneration states that fair remuneration increases motivation, supported by Harris (2021), but Green (2020) shows that excessive focus on financial remuneration can reduce intrinsic motivation.

In conclusion, motivation that comes from achievement, appreciation, the work itself, responsibility and active leadership significantly improves employee performance, with theories supporting the importance of motivation in improving performance.

The Impact of Organizational Culture on Employee Performance

The research results show that organizational culture has a positive and significant effect on employee performance. This confirms the hypothesis that norms and values, codes of ethics, organizational beliefs, ceremonies, and organizational development as elements of organizational culture contribute to increasing employee performance. In the context of customs and excise, understanding and applying organizational culture by employees improves performance through complying with work norms, implementing codes of ethics, maintaining organizational trust, participating in organizational ceremonies, and developing the organization.

The metaphor theory of organizational culture from Robbins (2019) states that organizational culture is the dominant value adhered to in an organization and becomes a work philosophy to guide members in achieving organizational goals. This theory

supports the importance of implementing organizational culture as a dominant value that increases employee commitment to the organization.

The cultural interpretation theory by Quinn (2020) states that organizational culture is the essence of organizational life which carries out values, norms, principles and ethics as positive activities towards organizational goals. This is relevant to the importance of implementing organizational culture which has a positive and significant effect on employee performance.

Robbins (2019) also put forward the theory of the essence of organizational culture which includes six elements of organizational survival: innovation, work attention, results orientation, teamwork, work aggressiveness, and work stability. This theory actualizes organizational culture in improving performance.

Stefanie's (2019) normative philosophical theory of organizational culture emphasizes that organizational culture and performance are normative philosophical values that determine the progress and development of an organization. This is relevant to employee efforts to develop organizational culture and improve performance.

The theory of organizational culture determination by Terry (2018) states that innovative habits, attention, results orientation, teamwork, aggressive work achievement, and work stability are important determinants in determining organizational cultural values and improving member performance.

Research supporting these results includes a study by Denison and Mishra (1995), who found that a strong and adaptive organizational culture contributes significantly to organizational performance. Cameron and Quinn (2011) also found that an organizational culture that focuses on core values and employee involvement positively influences performance.

However, some studies refute these results. Research by Lim (1995) states that an organizational culture that is too rigid and unadaptive can hinder innovation and performance. Marcoulides and Heck (1993) also show that not all aspects of organizational culture have a positive effect on performance, especially if the culture is not aligned with external changes and market needs.

Impact of Motivation and Organizational Culture on Employee Performance

The research results found that motivation and organizational culture simultaneously have a positive and significant effect on employee performance. This

indicates that each employee's awareness and habits at work have been internalized. Motivation related to achievement, appreciation, responsibility and leadership support needs to be maintained and increased. Motivational factors influence employee performance in terms of quantity, quality, timeliness, effectiveness and independence. Organizational culture also has a positive influence on employee performance, with norms and values, code of ethics, beliefs, ceremonies and organizational development being the main factors. Actualizing organizational culture helps employees develop their field of work and increase work morale.

The simultaneous influence of motivation and organizational culture shows that the application of these two factors is important in improving performance. Several theories support these findings, including Maslow's Hierarchy of Needs Theory by Bangun (2018), Herzberg's Two Factor Theory in Bangun (2019), Vroom's Expectancy Theory by Bangun (2017), Value Assumption Theory by Lorenzo (2017), and Work Ethics Theory by Keith (2017). Supporting Research, such as Adhikari et al. (2022), Khan et al. (2021), and Wibowo et al. (2023), found that intrinsic motivation and strong organizational culture positively influence employee performance in the public sector and financial institutions. However, research that rejects, such as that conducted by Sari et al. (2020), Hasan et al. (2019), and Putra et al. (2021), shows that motivation that is too focused on extrinsic rewards or an organizational culture that is too formal can have a negative impact on employee performance in several sectors.

CONCLUSIONS AND SUGGESTIONS

Based on the results of research and data analysis regarding the influence of motivation and organizational culture on employee performance, several conclusions can be drawn as follows: First, motivation has a significant influence on employee performance. This shows that the motivation possessed by employees, such as the drive to achieve work performance, obtain appropriate rewards, love work, be responsible, and active support from leadership, has a positive and significant influence on employee performance achievement. Second, organizational culture also has a significant influence on employee performance. This shows that the application of organizational culture which includes values and norms, codes of ethics, beliefs, ceremonies and organizational development, the better implemented by employees, the more significant the contribution to improving employee performance. Third, motivation and organizational culture simultaneously influence employee performance. This means

achieving good employee performance in terms of quantity, quality, timeliness, effectiveness and independence supported by employee motivation and the application of organizational culture in carrying out tasks and functions.

Based on these conclusions, several suggestions that the author can put forward as material for consideration for leaders in efforts to improve employee performance are: First, it is important to continue to maintain and improve motivation and organizational culture so that every employee realizes the importance of encouragement both from within and outside of themselves in carrying out their main duties and functions. , as well as understanding the application of organizational culture that applies in the institution. Second, every employee must continue to motivate themselves at work to maintain their love for their work and continue to improve their performance. Third, the implementation of organizational culture must be a guideline for every employee to control the actualization of work carried out based on the values and principles adhered to by the institution. Fourth, the results of this research can be a reference for further research that wants to examine the influence of motivation and organizational culture on employee performance in other

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