

## An Analysis of Several Factors Influencing Employee Performance: A Case Study

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### ABSTRACT

This study aims to investigate the ways in which organizational culture, transformational leadership, work discipline, motivation, and work environment both partially and simultaneously impact employee performance. The study was conducted at the Regional Revenue Agency of the Regency of Mahakam Ulu, in the Province of East Kalimantan, Indonesia. A saturated sampling method with 59 workers was used to determine the sample size. Multiple linear regression was used in this study's quantitative research design. Tests for instrument validity and reliability were performed, and the findings were deemed reliable and valid. Likewise, traditional econometric assumption tests were performed, and the outcomes satisfied the criteria. The SPSS software was then used to perform multiple regression analysis on the data. The findings of this study indicate that organisational culture has a positive but not significant impact on employee performance, transformational leadership has a positive and significant impact on employee performance, work discipline has a positive and significant impact on employee performance, work motivation has a positive and significant impact on employee performance, the physical work environment has a positive but not significant impact on employee performance, and the dependent variable has a significant impact on the dependent variable at the same time. For the Regional Revenue Agency of Maahakam Ulu Regency, the following suggestions can be made: to improve work discipline through programs that highlight the value of responsibility and accountability; to strengthen organisational culture so that transformational leadership implementation needs to be improved; to increase employee work motivation by offering more structured awards and clear career development opportunities; and to constantly strive for and maintain the belief that the physical state of the workplace supports employee comfort and productivity.

**KEYWORDS** - Organizational culture, Transformational leadership, Work discipline, Work motivation, Physical work environment, Employee performance

### I. INTRODUCTION

Employee performance is a major determinant of organisational success, especially for government organisations like Mahakam Ulu Regency's Regional Revenue Agency (Bapenda). A number of crucial factors must be taken into account in order to enhance employee effectiveness. These performance components include the work environment, work discipline, work motivation, transformational leadership, and organisational culture. Together, these factors influence how well employees perform. An organization's beliefs, customs, and behaviours are all part of its organisational culture and can affect how its employees behave. Similar to this, transformational leadership emphasises fostering an inspiring workplace and helping employees reach their full potential. A key element in determining an organization's performance is employee discipline. The degree to which employees adhere to the organization's rules and regulations is a reflection of how much they regard the company's core principles and objectives. Employee discipline, then, serves as a key tenet that underpins organisational operations, particularly in government agencies like the Regional Revenue Agency of Mahakam Ulu Regency, East Kalimantan Province, Indonesia. According to Mathis & Jackson, employee discipline encompasses adherence to defined work processes in addition to attendance and tardiness [1].

An important factor in raising organisational success is employee motivation. Behaviour is activated and directed through a process called motivation, which varies from person to person in terms of duration, intensity, and direction. Sunyoto claims that motivation deals with how to boost an individual's work ethic, encouraging them to perform as efficiently as possible and leveraging their aptitudes and capabilities to accomplish organisational

objectives. Because it is hoped that every employee will be motivated to work hard and joyfully to attain high job productivity, motivation is crucial. Desires, wants, objectives, and fulfilment all impact and motivate an individual's actions. Both internal and external stimuli are present. A person will be motivated to engage in activities by these cues [2].

The workplace atmosphere has an impact on performance as well. One of the most important elements in fostering effective employee performance is the workplace, or working conditions. This is due to the fact that the workplace has a direct impact on how well individuals do their tasks, which in turn enhances organisational performance. If a work environment promotes safe, comfortable, healthy, and optimal activities, it is deemed good. Therefore, the effectiveness of accomplishing organisational goals will be significantly influenced by identifying and establishing a positive work environment. Everything that surrounds employees and has the potential to affect how they perform their everyday activities is referred to as the work environment [3]. This study aims to analyse the influence of organisational culture, transformational leadership, work discipline, motivation, and work environment, both partially and simultaneously, on the performance of employees of the Mahakam Ulu Regency Regional Revenue Agency.

## **II. LITERATURE REVIEW**

### **1. Employee Performance**

The work outcomes attained by individuals within an organisation over a given time period are referred to as employee performance. Performance encompasses not only the quantity of work done but also its calibre, effectiveness, and influence on the objectives of the company. Robbins & Judge claim that a number of variables, such as work environment, aptitude, and motivation, affect employee performance. Stated differently, the intricate relationship between a person and the environment in which they operate is reflected in their performance [4]. Another important component that determines performance is employee capability. This competence includes the individual's experience, knowledge, and abilities. Employees with proper educational backgrounds and adequate work experience in finance or taxation will undoubtedly be better equipped to perform their jobs, as is the case with the Mahulu Regency Regional Revenue Agency. Work motivation, employee competence, work environment, work discipline, leadership, and personality all have a major impact on employee performance, according to studies by Wahyuni et al.[5]. According to the findings of Djamro & Aprizal's study, employee performance is significantly impacted by organisational culture, job satisfaction, motivation, and work environment [6].

### **2. Organizational Culture**

One important factor that influences an institution's identity and character is its organisational culture. Individual behaviour is guided by the organisational culture, which fosters an environment that facilitates the accomplishment of common objectives. A favourable public perception is also influenced by a robust corporate culture. Businesses with a great work culture have a better chance of luring top personnel and establishing a strong reputation in the industry. In the current information era, where social media allows information to spread quickly, an organization's image is vital. In the face of fierce competition, organisations with a good and open culture have a higher chance of surviving. Establishing and preserving a robust corporate culture is a challenging task. To guarantee that the values are applied in day-to-day operations, dedication is needed from management and staff at all levels. The secret to this approach is effective communication. The organization's values must be actively communicated by management, who should also give specific instances of how these principles are used. Additionally, evaluating how well the organisational culture is understood and used depends heavily on employee input. An organization's values, beliefs, presumptions, or standards that have been accepted by its members as a set of guidelines for behaviour and problem-solving for a long time constitute its organisational culture [7]. Several studies on the influence of organizational culture on performance were conducted by; Dunggio [8], Sarumaha [9], Panggabean et al. [10], Baihaqi & Saifudin [11], Audia, & Silvianita [12], Anita Jufrizen & Rahmadhani [13], Mooduto et al. [14], Maduningtias et al. [15] Febriani et al.[16], and Rahmawati et al.[17].

### **3. Transformational Leadership**

The goal of leadership is to sway followers. According to George R. Terry, who was cited by Sedarmayanti, leadership is the complete process of influencing people's will in order to accomplish shared objectives [18]. By inspiring and encouraging followers to accomplish common objectives, transformational leadership promotes positive change in followers. This leadership approach prioritises the growth of both the team and its members in addition to attaining immediate results. A positive and effective corporate culture is mostly the result of transformational leadership. Employee performance is favourably and significantly correlated with transformational leadership, highlighting the role that leaders play in fostering a productive workplace. Employees are more likely to be dedicated to accomplishing organisational goals and putting out their best effort

when they perceive that their leaders are inspiring and motivating them. The secret to bringing about constructive change in a business is transformational leadership. This also applies to the Mahulu Regency's Regional Revenue Agency in Indonesia's East Kalimantan Province. Leaders may strengthen discipline and inspire people to actively participate in the work process by putting the four key components of idealised influence, intellectual stimulation, inspiring motivation, and personalised attention into practice. This strategy can be used to develop a creative and productive workplace, which will eventually help the company succeed in the long run. In addition to enhancing individual performance, leaders who can inspire and motivate their staff will build a solid and long-lasting organisational culture. Performance is correlated with transformational leadership because, according to Alhamidi's research, which looked at how transformational leadership might enhance employee performance, it can both build and improve performance [19]. Other research results that state that leadership is related to performance, such as the research results by; Burhanudin & Kurniawan [20], Prayudi [21], Rivai [22], Arifudin et al [23], Djuraidi & Laily [24], Ramadhani, & Indawati [25], and Yanti & Mursidi [26].

#### **4. Work Discipline**

One of the key factors influencing an organization's performance is employee discipline. The degree to which employees value the organization's set ideals and objectives is reflected in their adherence to its rules and regulations. Employee discipline, according to Mathis & Jackson, encompasses adherence to defined work standards in addition to attendance and tardiness (1). Particularly in government agencies like the Mahakam Ulu Regency Regional Revenue Agency, employee discipline is a crucial foundation that supports organisational functioning. Among the most obvious signs of discipline is good attendance. Employee attendance fosters a healthy work environment in addition to helping operations function smoothly. Another crucial component of employee discipline is adherence to work procedures. Employees are better able to comprehend their roles and responsibilities when work procedures are well-defined and organised. Work discipline has a considerable impact on employee performance, according to Arifin & Sasana's research, which looked at the relationship between discipline and performance [27]. Other research results such as the results of research conducted by; Prasetyo & Marlina [28], Lestari & Afifah [29], Illanisa et al.[30], Saputri et al. [31], Astuti & Rahardjo [32], Abdullah et al.[33], and Rahayu & Dahlia [34].

#### **5. Work Motivation**

The processes that activate and direct behaviour are referred to as motivation, and each person experiences these processes differently in terms of their duration, intensity, and direction. According to Mangkunegara, motivation is the energy that generates motivation itself, which is what drives workers to accomplish their objectives [35]. According to Sunyoto, motivation, on the other hand, focusses on how to maximise an individual's abilities and skills in order to accomplish organisational goals, hence fostering their job enthusiasm and willingness to work. Because it is hoped that every employee will be motivated to work hard and joyfully to attain high job productivity, motivation is crucial. A person's goals, wants, aspirations, and level of pleasure all impact and motivate their behaviour. Both internal and external stimuli are present. A person will be motivated to engage in activities by these cues [2]. Giving someone a driving force that makes them excited about their work so they are willing to collaborate, work efficiently, and combine all of their efforts to find job satisfaction is known as work motivation [36]. Anything that comes from a person's passion is considered work motivation; by igniting passion and desire within an individual, it can impact, guide, and sustain behaviour to accomplish objectives or fulfil wants that align with the scope of work. One of the most crucial elements in any endeavour involving a team of individuals collaborating to accomplish a particular objective is work motivation. There is a strong correlation between performance and work motivation. Increased performance will be impacted by high employee work motivation. According to Siswanto's research, work motivation significantly affects performance [37]. Other research examining the influence of work motivation on employee performance was conducted by; Adha et al. [38], Hustia [39], Nurdin & Djuhartono [40], Majid et al. [41], Ningsih et al. [42], and Falah & Ayuningtias [43].

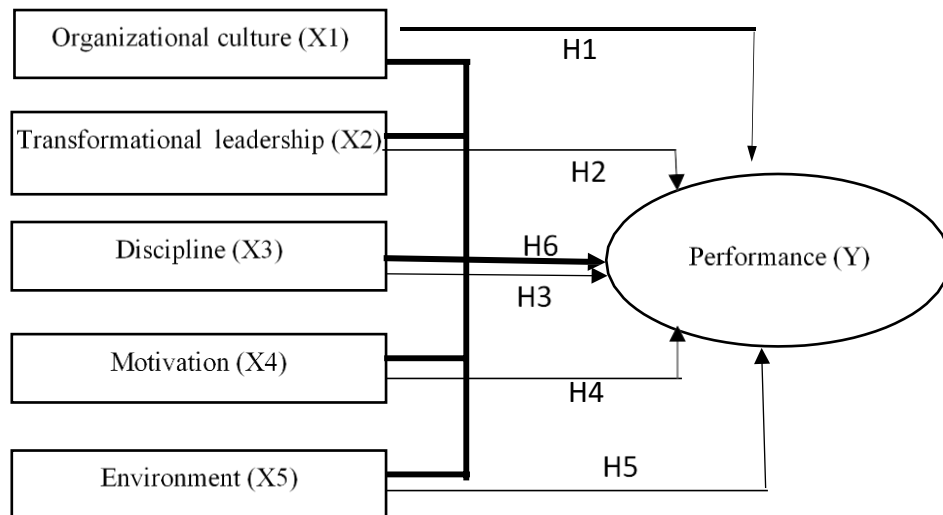
#### **6. Work Environment**

The work environment or working conditions are one of the key elements that contribute to high employee performance. This is due to the fact that the workplace has a direct impact on how well individuals do their tasks, which eventually boosts organisational performance. When workers are able to perform their jobs in a way that is comfortable, safe, healthy, and optimal, the workplace is considered good. Therefore, the effectiveness of accomplishing organisational goals will be significantly influenced by identifying and establishing a positive work environment. Everything that surrounds employees and has the potential to affect how they perform their everyday activities is referred to as the work environment [3]. Additionally, Nitisemito said that there are many different aspects of the workplace that affect how well employees function, including things like lighting, music, security, noise, cleanliness, colour, and air exchange. Workplace relationships have been extensively researched. According to the findings of a study by Sihaloho and Siregar on the impact of the workplace on worker

performance at PT. Super Setia Sagita Medan, the organization's work environment has a favourable and noteworthy impact on employee performance [44]. Other research examining the influence of the work environment on employee performance was conducted by; Estiana et al.[45], Nurhandayani [46], Sedayu & Rushadiyati [47], Arjun et al. [48], Rastana et al. [49], Basirun et al.[50], and Munardi et al. [51].

## 7. Conceptual framework and hypotheses

The intricate and interconnected connections between organisational culture, transformational leadership, employee discipline, motivation, work environment, and employee performance are depicted by the conceptual framework in this study. Figure 1 illustrates the conceptual framework with reference to theory and empirical research.



**Fig. 1** Conceptual Framework of Research, 2025

Based on Figure 1, the following hypotheses are formulated.

- H1: Organisational culture has a positive and significant effect on employee performance at the Mahakam Ulu Regency Regional Revenue Agency
- H2: Transformational leadership has a positive and significant effect on employee performance at the Mahakam Ulu Regency Regional Revenue Agency.
- H3: Work discipline has a positive and significant effect on employee performance at the Mahakam Ulu Regency Regional Revenue Agency.
- H4: Work motivation has a positive and significant effect on employee performance at the Mahakam Ulu Regency Regional Revenue Agency.
- H5: Work environment has a positive and significant effect on employee performance at the Mahakam Ulu Regency Regional Revenue Agency.
- H6: Organisational culture, transformational leadership, work discipline, work motivation, and work environment simultaneously have a positive and significant effect on employee performance at the Mahakam Ulu Regency Regional Revenue Agency.

## III. METHODOLOGY

This study employs an inferential statistical approach and a quantitative research strategy. Creswell claims that quantitative research yields outcomes that are measurable and subject to accuracy testing [52]. It is therefore ideal for the goal of this research, which is to ascertain how five independent variables affect a single dependent variable. From February to May 2025, this study was carried out in the Mahakam Ulu Regency's Regional Revenue Agency in East Kalimantan Province. Through observations, interviews, and document searches, main and secondary data were gathered. 59 people made up the study population, excluding management. A saturation sampling technique (full sampling) was employed to determine the sample size, which came out to be 59 individuals. The research instrument has undergone a validity and reliability test, demonstrating that its findings are both valid and trustworthy. The outcomes of all tests have been met, as demonstrated by the application of the traditional econometric requirements test. Multiple linear regression analysis is the method employed, and the formula [53] is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e \dots \dots \dots (1)$$

Information:

Y	: Performance Variables
a	: Constant
b1,b2,b3,b4, b5	: Regression coefficient
X1	: Work culture
X2	: Transformational Leadership
X3	: Work Discipline
X4	: Work motivation
X5	: Work environment
e	: Residue

The hypothesis testing uses the following criteria:

- t-test with the criterion that if the calculated t value is greater than the table t value with significance ( $\alpha < 0.05$ ), then the proposed hypothesis is accepted, and vice versa. This means that the partial effect of the independent variable on the dependent variable is significant.
- F test with the criteria if the F statistic  $>$  F table with a significance level ( $\alpha < 0.05$ ), then the proposed hypothesis is accepted. This means that the simultaneous influence of the independent variable on the dependent variable has a significant influence.

#### IV. RESULTS AND DISCUSSION

##### 1. Description of Research Variables

The data used in this study were obtained from the results of filling out a questionnaire with a Likert scale by employees, both those with ASN and TTK status. The number of respondents was 59 respondents with research variables, namely organisational culture (X1), transformational leadership (X2), work discipline (X3), work motivation (X4), and work environment (X5) as independent variables, and employee performance (Y) as the dependent variable. The work culture variable (X1) was measured by indicators: the existence of a culture of openness in communication (X11), transparency in the decision-making process (policy) (X12), interaction between employees (X13), and applied practices (X14). The transformational leadership variable (X2) was measured by indicators: idealised influence (X21), inspirational motivation (X22), intellectual stimulation (X23), paying attention to employees individually (X24), and leaders providing advice, developing abilities and giving reprimands and praise to employees (X25). The Work Discipline variable (X3) was measured by indicators: employee attendance level (X31), employees complying with work procedures according to SOP (X32), employees having awareness in working/regularity in completing tasks (X33), and employees being responsible for the tasks and work given (X34). The work motivation variable (X4) is measured by the indicators: the existence of social security (X41), the existence of a forum for employees to respond to employee complaints (X42), the existence of employee respect by giving awards to high-achieving employees (X43), and the existence of opportunities to do creative work (X44). The physical work environment variable (X5) is measured by the indicators: the workplace building also considers work safety (X51), the availability of work equipment (X52), lighting and air circulation in the workspace (X53), and the availability of a rest area to relax (X54). The employee performance variable (Y) is measured by the indicators: quantity targets (Y1), efficiency (Y2), employees are able to work together effectively (Y3), and employees are able to take their own initiative (Y4).

Table 1 displays the responses provided by respondents for the independent and dependent variables. According to Table 1, respondents' responses to organisational culture (X1), which is comprised of four variables, typically provide favourable responses. The transformative leadership variable (X2) on the five indicators typically receives good responses from respondents. Additionally, respondents often gave favourable answers to the work discipline variable (X3) across the five indicators. With four indicators, respondents' answers to the work motivation variable (X4) tended to be favourable. In a similar vein, respondents often gave favourable answers to the physical work environment variable (X5), which consists of four indicators. With four indicators, respondents' answers to the dependent variable employee performance (Y) tended to be favourable..

**Table 1.** Description of Research Variables

No	Indicator		Score					
			1	2	3	4	5	Total
	Organizational Culture (X1)							
X11	communicate	Frequency (f)	0	0	8	15	36	59
		Percent (%)	0	0	13.6	25.4	61.0	100
X12	policy	Frequency (f)	0	2	28	27	2	59
		Percent (%)	0	3.4	47.5	45.8	3.4	100
X13	interaction	Frequency (f)	0	0	14	26	19	59

		Percent (%)	0	0	23.7	44.1	32.2	100
X14	applied practices	Frequency (f)	0	1	5	36	17	59
		Percent (%)	0	1.7	8.5	61	28.8	100
<b>Transformational Leadership (X2)</b>								
X21	idealized influence	Frequency (f)	0	0	1	24	34	59
		Percent (%)	0	0	1.7	40.7	57.6	100
X22	inspirational motivation	Frequency (f)	0	1	12	30	16	59
		Percent (%)	0	1.7	20.3	50.8	27.1	100
X23	intellectual stimulation	Frequency (f)	0	0	7	32	20	59
		Percent (%)	0	0	11.8	54.2	33.9	100
X24	attention	Frequency (f)	0	1	1	23	34	59
		Percent (%)	0	1.7	1.7	39	57.6	100
X25	ability development	Frequency (f)	0	0	6	13	40	59
		Percent (%)	0	0	10,2	22	67,8	100
<b>Work Discipline (X3)</b>								
X31	presence	Frequency (f)	0	0	4	16	39	59
		Percent (%)	0	0	6.8	27.1	66.1	100
X32	according to SOP	Frequency (f)	0	0	0	13	46	59
		Percent (%)	0	0	0	22	78	100
X33	have awareness	Frequency (f)	0	0	1	25	33	59
		Percent (%)	0	0	1.7	42.3	55.9	100
X34	responsible	Frequency (f)	0	1	7	34	17	59
		Percent (%)	0	1.7	11.9	57.6	28.8	100
<b>Work Motivation (X4)</b>								
X41	social security	Frequency (f)	0	0	0	22	37	59
		Percent (%)	0	0	0	37.3	62.7	100
X42	respond to complaints	Frequency (f)	0	0	2	42	15	59
		Percent (%)	0	0	3.4	71.2	25.4	100
X43	award	Frequency (f)	0	0	21	28	10	59
		Percent (%)	0	0	35.6	47.5	16.9	100
X44	creative work	Frequency (f)	0	0	8	31	20	59
		Percent (%)	0	0	13.6	52.5	33.9	100
<b>Work Environment (X5)</b>								
X51	work safety	Frequency (f)	0	2	15	39	3	59
		Percent (%)	0	3.4	25.4	66.1	5.1	100
X52	availability of work equipment	Frequency (f)	0	3	25	18	13	59
		Percent (%)	0	5.1	42.4	30.5	22	100
X53	lighting and air circulation	Frequency (f)	1	2	36	14	6	59
		Percent (%)	1,7	3.4	61	23.7	10.2	100
X54	rest area available	Frequency (f)	0	3	37	15	4	59
		Percent (%)	0	5.1	62.7	25.4	6.8	100
<b>Employee Performance (Y)</b>								
Y1	quantity target	Frequency (f)	0	0	1	16	42	59
		Percent (%)	0	0	1.7	27.1	71.2	100
Y2	efficient	Frequency (f)	0	0	20	12	27	59
		Percent (%)	0	0	33.9	20.3	45.8	100
Y3	cooperate	Frequency (f)	0	0	14	40	5	59
		Percent (%)	0	0	23.7	67.8	8.5	100
Y4	initiative	Frequency (f)	1	1	15	31	11	59
		Percent (%)	1.7	1.7	25.4	52.5	18.6	100

Source: Primary data processed by researchers, 2025

## 2. Multiple Linear Regression Results

The impact of five independent variables organizational culture (X1), transformational leadership (X2), work discipline (X3), work motivation (X4), and physical work environment (X5) on employee performance (Y) at the Regional Revenue Agency of Mahakam Ulu Regency, East Kalimantan Province, was examined in this study

using multiple linear regression analysis. The results are shown in Table 2 and were acquired with the use of the SPSS version 26 computer program.

**Table 2.** Regression results of the influence of independent variables (X) on the dependent variable (Y)

Variable	Coefficient	t value	Significant	F value	Sig.
Organizational Culture (X1)	0.032	0.306	0.760	10.879	0.000
Transformational leadership (X2)	0.321	2.661	0.010		
Work Discipline (X3)	0.354	3.095	0.003		
Work motivation (X4)	0.206	1.863	0.048		
Work environment (X5)	0.011	0.108	0.914		
Constant = 2.816		tTable = 1.674			
FTable = 2.28					
R = 0.712		R <sup>2</sup> = 0.506			

Source: Primary data processed by researchers, 2025

Based on the results of the multiple linear regression analysis in Table 2, the following equation values are obtained:.

$$Y = 2.816 + 0.032X_1 + 0.321X_2 + 0.354X_3 + 0.206X_4 + 0.011X_5 \dots \dots \dots (2)$$

The regression equation (2) provides the following explanation:

- Employee performance (Y) at the Mahakan Ulu Regency Regional Revenue Agency is 2.816 for the variables of organisational culture (X1), transformational leadership (X2), work discipline (X3), work motivation (X4), and physical work environment (X5) under constant conditions or  $X = 0$ .
- Work performance (Y) is positively impacted by organisational culture (X1), as indicated by the regression coefficient of 0.032. This indicates that, if all other factors stay the same, an improvement in organisational culture (X1) will result in a 0.032 increase in employee performance (Y) at the Mahakam Ulu Regency Regional Revenue Agency.
- Employee performance is positively impacted by the transformational leadership regression coefficient (X2) of 0.321 (Y). The Mahakam Ulu Regency Regional Revenue Agency's employee performance (Y) will rise by 0.321 if transformational leadership (X2) improves, provided all other factors stay the same.
- The employee performance (Y) is positively impacted by the work discipline regression coefficient (X3) of 0.354. The Mahakam Ulu Regency Regional Revenue Agency's employee performance (Y) will rise by 0.354 if work discipline (X3) increases, provided all other factors stay the same.
- The employee performance (Y) is positively impacted by the work motivation regression coefficient (X4) of 0.206. This indicates that employee performance (Y) at the Mahakam Ulu Regency Regional Revenue Agency will rise by 0.206 if work motivation (X4) improves, assuming all other factors stay the same..
- Employee performance (Y) is positively impacted by the physical work environment's regression coefficient (X5) of 0.011. This indicates that employee performance (Y) at the Mahakam Ulu Regency Regional Revenue Agency will rise by 0.011 if the physical work environment (X5) improves, providing all other factors stay the same..

0.506 is the coefficient of determination ( $R^2$ ). This indicates that the factors of organisational culture (X1), transformational leadership (X2), work discipline (X3), work motivation (X4), and physical work environment (X5) can all account for 50.6% of the influence on employee performance (Y) at the Mahakam Ulu Regency Regional Revenue Agency. Other factors not included in this study account for the remaining 49.4%. Job characteristics, career development, emotional intelligence, and job happiness are additional variables not included in this study.

### 3. The influence of organizational culture (X1) on employee performance (Y)

Based on the research results, it is known that the regression coefficient of organisational culture (X1) is 0.032, the calculated t value is 0.306 and the significance value ( $\alpha$ ) is 0.760. This means that the influence of organisational culture (X1) on employee performance (Y) is positive but not significant. The results of this test indicate that if organisational culture is improved, it will further encourage an increase in employee performance at the Regional Revenue Agency of Mahakam Ulu Regency, East Kalimantan Province, Indonesia. The positive that organisational culture has a favourable impact on worker performance further suggests that organisational culture is a major factor in raising worker performance in this office. This is also consistent with the generally

positive comments from the respondents. Open communication is ingrained in the culture of the Mahakam Ulu Regency Regional Revenue Agency. In a similar vein, the organization's basic principles are widely and intensely shared (executed practices), and there is a culture of employee support (inter-employee contact) in recognising difficulties. However, although organisational culture has a positive value, its influence on employee performance is not significant. The insignificant influence of organisational culture on employee performance indicates that organisational culture has not been optimally implemented in this office. This is also supported by the results of respondents' answers who stated that transparency in the decision-making process (policy) (X12) was predominantly answered as quite open/transparent at 47.5%.

The findings of this study, namely that the influence of organisational culture on employee performance is not significant, are in line with the research results of Al-Ayyubi [54] and Ferdian & Devita [55]. On the other hand, this finding is different from the research results which state that organisational culture has a significant influence on performance as per the research results; Hidayat [56], Sucipto et al. [57], Dunggio [8], Audia & Silvianita [12], Anggara et al. [58], Maduningtias et al. [15], Bilqis et al. [59] and Febriani et al. [16].

#### **4. The influence of transformational leadership (X2) on employee performance (Y)**

According to the research findings, the significant value ( $\alpha$ ) is 0.010, the computed t value is 2.661, which is higher than the t table (1.674), and the transformational leadership regression coefficient (X2) is 0.321. This indicates that transformative leadership (X2) has a favourable and noteworthy impact on employee performance (Y). The test's findings suggest that increasing transformational leadership will also boost worker performance at the Mahakam Ulu Regency Regional Revenue Agency. The fact that transformative leadership has a favourable and noteworthy impact on employee performance further suggests that it is essential to raising employee performance in this office. This is also consistent with the respondents' propensity for positive answers. Enhancing staff performance is another benefit of transformational leadership. Enhancing employee performance will be impacted by respondents' propensity to react favourably to leaders who are charismatic (idealised influence), which motivates staff to obey their commands consistently. Similarly, leaders inspire, motivate, and inspire others to accomplish organisational objectives, which enhances worker performance. Employee performance improvement is also greatly impacted by leaders that value their subordinates' opinions when it comes to problem-solving and decision-making (intellectual stimulation). Employee performance will also benefit from leaders that offer guidance, help staff grow, and give them both praise and criticism.

According to the study's findings, enhancing transformational leadership can greatly raise worker productivity. This implies that when a leader is charismatic, inspiring, and respectful of their team members' opinions, their team members will be more capable of completing duties as directed. High-achieving staff at the Regional Revenue Agency are regularly rewarded by their superiors, according to observations. These incentives include public acknowledgement at meetings or office functions in addition to monetary benefits. Their discipline and work spirit are subsequently enhanced. Employees are more likely to maintain discipline and high performance in their jobs when they feel valued. This supports the idea of transformational leadership, which holds that good leaders have the power to change the attitudes and behaviours of their workforce [60]. In other words, leaders who show concern and support for employee development will create a work climate conducive to improved performance. This research finding aligns with Rivai's research, which found that transformational leadership and organisational culture have a positive and significant influence on employee performance at PT Federal International Finance Medan [22]. This research is also in line with several research results conducted by; Tucunan et al [61], Nawawi [62], K. A. P. M. Putra & Sudibya [63], Randy et al. [64], Djuraidi & Laily [24], Jufrizen & Lubis [65], Saputro [66], Yanti & Mursidi [26], Ramadhani & Indawati [25], Savira et al [67], and Fauzan et al. [68].

#### **5. The influence of work discipline (X3) on employee performance (Y)**

The research findings (Table 2) indicate that the significant value ( $\alpha$ ) is 0.003, the computed t value of 3.095 is higher than the t table (1.674), and the regression coefficient of work discipline (X3) is 0.354. This indicates that work discipline (X3) has a favourable and significant impact on employee performance (Y). According to the test's findings, enhancing work discipline will also boost staff performance at the Mahakam Ulu Regency Regional Revenue Agency. Work discipline plays a critical role in enhancing employee performance in this office, as seen by the good and considerable impact it has on employee performance. This is also in line with the tendency of respondents' answers which tend to be positive.

Employee performance is enhanced by work discipline. Respondents' comments, which are generally positive with regard to the employee attendance indicator, clearly demonstrate the study's conclusions that work discipline has a positive and significant influence. At the Mahakam Ulu Regency Revenue Agency, employee discipline

especially with regard to attendance is essential since it has a big influence on worker performance, which in turn affects the organisation. Respondents' generally positive answers to the indicator that workers follow work procedures in line with applicable SOPs further reinforce this finding. Employee performance will improve as a result of discipline in following SOPs, which will help the organisation reach its objectives. Additionally, according to the survey's findings, respondents tended to offer positive answers when asked about employees' awareness of their work and regularity in finishing assignments. This suggests that performance will increase if tasks are completed consistently and with discipline. Employee performance will be impacted by respondents' generally positive reactions to employees' accountability for their work and given duties. To reach high levels of organisational success, each employee must take on a great deal of responsibility.

According to the study's findings, enhancing work discipline can greatly raise staff productivity. This implies that employee performance will be greatly impacted by employee discipline, whether it be in the form of attendance, adherence to SOPs, knowledge of work and regularity in performing tasks, or discipline in responsibilities. This result is consistent with Arifin & Sasana's research, which showed that employee performance is greatly impacted by work discipline. This indicates that employee performance is directly improved by work discipline [27]. Organisations need discipline, especially when it comes to encouraging people to work more independently and collaboratively. Additionally, this study supports the findings of research by; Illanisa et al (30), Prasetyo & Marlina [28], Dewi & Trihudyatmanto [69], Astuti & Rahardjo [32], Wau et al [70], Abdullah et al [33], Nurimansjah [71], Rahayu & Dahlia [34], and Farhan & Kis Indriyaningrum [72]. However, this study's conclusions are in contrast to those of Lestari & Afifah [29] and Saputri et al.[31] who found no relationship between work discipline and employee performance.

#### **6. The influence of work motivation (X4) on employee performance (Y)**

The research findings (Table 2) indicate that the significant value ( $\alpha$ ) is 0.048, the computed t value is 1.863, which is higher than the t table (1.674), and the regression coefficient of work motivation (X4) is 0.206. This indicates that job motivation (X4) has a favourable and significant impact on employee performance (Y). The test's findings suggest that raising employee motivation at work will also boost their performance at the Mahakam Ulu Regency's Regional Revenue Agency. The fact that work motivation has a favourable and considerable impact on employee performance further suggests that it is essential to raising employee performance in this office. This is also consistent with the generally positive comments from the respondents. Employee performance at the Mahakam Ulu Regency Regional Revenue Agency is improved by work motivation. Respondents' answers, which tended to be positive regarding the existence of social security that is helpful for employee livelihoods, demonstrate the study's conclusions that work motivation has a positive and significant influence. In essence, every worker wishes for a safe future. According to observations, social security is provided to all employees, including contract workers and civil servants, through employment insurance (BPJS). Employees are also motivated to perform better at work by outside stimuli. Respondents' opinions regarding the necessity of a platform for employees to voice grievances also clearly demonstrate the study's conclusion that work motivation significantly and favourably affects employee performance. Employees occasionally encounter issues that they are unable to handle alone. This platform is therefore crucial. The fact that respondents tended to react favourably to prizes for top-performing staff members provides evidence for this conclusion. High-performing personnel are typically given prizes by organisations, and this one is no exception. Helping staff members perform better is the aim. Employee performance also tended to improve when respondents responded favourably to chances to work creatively or provide unique ideas. In order to boost employee performance, which in turn affects the performance of the company, every organisation requires its employees to be innovative.

According to the study's findings, raising employee motivation at work can greatly enhance output. Employee performance will therefore be greatly impacted when workers have peace of mind thanks to social security that improves their lives, a forum for workers to voice grievances, rewards for top performers, and chances to work creatively or come up with new ideas. The results of this study are consistent with those of a study conducted by Adinda et al., which found a favourable and substantial relationship between employee performance at PT. Antam Tbk (UBPE) Pongkor and work motivation. [73]. This means that the higher the work motivation, the better the employee's performance. Other research is in line with the findings of this study, such as the results of the study; Siswanto [37], Yanuari [74], Falah & Ayuningtias [43], Hustia, [39], Majid et al. [41], Nurdin & Djuhartono [40], and Ningsih et al.[42]. This finding, however, is in contrast to the research findings of Adha et al., who found no significant relationship between the employee performance variable and the job motivation variable [38].

#### **7. The influence of the physical work environment (X5) on employee performance (Y)**

The study's findings indicate that the physical work environment's regression coefficient (X5) is 0.011, the t-value is 0.108, and the significance value ( $\alpha$ ) is 0.914. This indicates that there is a favourable but not statistically

significant relationship between employee performance (Y) and the physical work environment (X5). Based on the test results, the Regional Revenue Agency of Mahakam Ulu Regency will see a rise in employee performance if the physical work environment is enhanced. The positive impact of the physical workspace on worker performance further suggests that the Mahakam Ulu Regency Regional Revenue Agency's physical workspace significantly contributes to worker performance improvement. Employee performance may be enhanced by enhancing the physical workspace, according to this beneficial influence. That being said, the low significance level suggests that this influence might not be sufficiently strong to be depended upon as the main driver of performance improvement. This shows that although the physical workspace has an impact, there may be other elements that have a greater influence on worker performance. For instance, factors like internal staff motivation, incentive programs, and chances for personal growth can all have a big impact on performance. This is also consistent with the generally positive comments from the respondents. The availability of subpar or inadequate equipment can be a symptom of research findings that point to a negligible physical work environment. To make working more comfortable for employees, this equipment needs to be upgraded. Additionally, the workspace's lighting and air circulation are still subpar, which does not fulfil health regulations. Lighting and air circulation (AC) are two aspects of spatial planning that have a big impact on how comfortable employees are at work. Therefore, management should give importance to this element.

Despite the fact that most respondents had positive opinions about the physical work environment at the Mahakam Ulu Regency Regional Revenue Agency, a number of issues need to be addressed. One is that work equipment is not as readily available as it should be. Modern, sufficient equipment is essential for worker productivity. For instance, employees' productivity may be hampered if they use sluggish computers or out-of-date software. Therefore, management's top priority should be to invest in better work equipment. Moreover, creating a comfortable work environment also requires proper lighting and air circulation. An uncomfortably dark or poorly ventilated workstation might hinder productivity. Good lighting, for instance, has been shown to boost staff energy and mood, which can lead to increased productivity. Therefore, leaders should prioritise designing a workspace that considers air circulation and illumination. Providing a comfortable and healthy work environment for all employees will improve their output.

The results of Nabawai's research, which indicates that work environment variables partially have no significant effect on employee performance variables, are consistent with the findings of this study, which show that the physical work environment has no significant influence on employee performance [75]. Other studies that are in line with these findings are Sedayu & Rushadiyati [47], Nurhandayani [46], and Estiana et al. On the other hand, research results that differ from the findings of this study are the results of research by Sihaloho & Siregar [44], Munardi et al [51], Rastana et al.[49], Arjun et al.[48],and Basirun et al. [50].

#### **8. The simultaneous influence of dependent variables (X) on dependent variables (Y)**

Employee performance at the Mahakam Ulu Regency Regional Revenue Agency is positively and significantly impacted by organisational culture (X1), transformational leadership (X2), work discipline (X3), work motivation (X4), and the physical work environment (X5), according to the results of the F test. This conclusion is supported by the computed F value of 10.879, which is higher than the F table ( $10.879 > 2.28$ ), and its significant value of 0.000 ( $0.000 < 0.05$ ). At the Regional Revenue Agency Mahakam Ulu Regency, these findings statistically demonstrate that, when properly implemented, enhancements to organisational culture, transformational leadership, work discipline, work motivation, and the physical work environment can greatly boost employee performance. At the Regional Revenue Agency in Mahakam Ulu Regency, employee performance is greatly influenced by a number of interconnected elements, including organisational culture, transformational leadership, work discipline, work motivation, and the physical work environment. Enhancements in one area can have a beneficial effect on others, generating synergy that can lead to improved productivity. As a result, management must put in place a thorough plan to simultaneously enhance each of these factors. It is envisaged that by using a comprehensive strategy, staff performance would keep getting better, which will help the company reach its overall objectives. According to the research findings of Djamro & Apriza, who found that organisational culture, job satisfaction, work motivation, and the physical work environment all have a positive and significant impact on employee performance at PT Garuda Indonesia Makassar Branch Office [6], workplace culture, transformational leadership, work discipline, work motivation, and the physical work environment all have a positive and significant impact on employee performance. This is also consistent with the findings of Marpaung & Darmawan's study, which found that organisational culture, leadership, work environment, and work discipline all significantly affect employee performance at the same time [76].

## V. CONCLUSION

Several inferences may be made from the analysis carried out in this work, specifically:

1. At the Mahakam Ulu Regency Regional Revenue Agency, employee performance (Y) and organisational culture (X1) have a favourable but negligible relationship. The significant value ( $\alpha$ ) of 0.760, the computed t-value of 0.306, and the regression coefficient of organisational culture (X1) of 0.032 all support this. According to this study, employee performance is favourably impacted by organisational culture, which includes the norms, beliefs, and practices that are acceptable within the company.
2. It has been demonstrated that transformational leadership (X2) significantly and favourably affects employee performance (Y). The significant value ( $\alpha$ ) is 0.010, the computed t value of 2.661 is higher than the t table (1.674), and the regression coefficient of transformational leadership (X2) is 0.321. Employee performance can be enhanced by leaders who can inspire and motivate staff members with a clear vision and emotional support. This leads to a more productive workplace.
3. Employee performance (Y) is positively and significantly impacted by work discipline (X3). This is demonstrated by the work discipline regression coefficient (X3), which rises to 0.354, meaning that employees' performance will rise by 0.354 units for every unit increase in work discipline. Because the computed t value of 3.095 is higher than the t table's value of 1.674, it suggests that work discipline has a considerable impact on employee performance. Furthermore, a strong and positive correlation between work discipline and employee performance is shown by the significance value ( $\alpha$ ) of 0.003, which is significantly smaller than the standard significance limit of 0.05.
4. One of the main elements affecting an organization's employee performance is work motivation. In this regard, it is critical to comprehend the ways in which job motivation enhances individual performance at work. The regression coefficient for work motivation (X4) has a value of 0.206 based on the analysis that was done. This indicates that for every unit increase in job motivation, employee performance (Y) will rise by 0.206 units. The significance value ( $\alpha$ ) is recorded as 0.048, and the estimated t value of 1.863 is greater than the t table of 1.674, suggesting that work motivation has a positive and significant impact on employee performance.
5. Employee performance (Y) is positively but insignificant impacted by the physical work environment (X5). This is evident from the computed t value, which only reaches 0.108 with a significance value ( $\alpha$ ) of 0.914, and the regression coefficient of the physical work environment (X5), which displays a figure of 0.011. Despite the fact that these results show a beneficial influence, the numbers are insufficient to provide compelling proof that employee performance is directly impacted by the physical workspace.
6. At the Mahakam Ulu Regency Regional Revenue Agency, employee performance (Y) is positively and significantly impacted by the concurrent influence of organisational culture (X1), transformational leadership (X2), work discipline (X3), work motivation (X4), and the physical work environment (X5). This study emphasises how intricately many elements interact to affect how productive and effective employees are at performing their jobs. The computed F value of 10.879 suggests that these factors work together to produce a significant effect. Furthermore, the conclusion that there is a significant association between these variables and employee performance is reinforced by the significance value of 0.000, which is significantly below the 0.05 criterion.

The following are suggestions for enhancing worker performance at the Mahakam Ulu Regency Regional Revenue Agency:

- 1) The agency should fortify its organisational culture. Workshops and training can do this. Additionally, it must to regularly assess the culture of its business
- 2) There is a need to enhance the use of transformative leadership. The Regional Revenue Agency's leaders ought to receive training to improve their capacity to encourage and uplift staff members. One strategy to enhance leadership abilities and make leaders more capable of influencing their teams is through mentoring and coaching programs.
- 3) Programs that highlight the value of accountability and responsibility should be implemented by the Mahakam Ulu Regency Regional Revenue Agency to enhance work discipline.
- 4) By offering more defined career development opportunities and more organised rewards, the Mahakam Ulu Regency Regional Revenue Agency should boost employee enthusiasm. It ought to establish an equitable and open system of compensation for those who perform well.
- 5) It should always be the goal of the Mahakam Ulu Regency Regional Revenue Agency to uphold the significance of making sure that the physical surroundings of the workplace promote worker comfort and efficiency.

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