

EMPLOYEE PERFORMANCE MODEL USING JOB SATISFACTION AS AN INTERVENING VARIABLE

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Abstract

This study aims to analyze and answer the research gap among researchers and the phenomenon that occurs where job satisfaction in this study functions as an intervening variable inconsistently being considered by employees in producing work performance. This type of research is quantitative descriptive with the Structural Equation Modeling (SEM) analysis method on the LISREL 8.70 application. The research objects used in this study were employees at one medium-sized Tax Service Office (KPP) consisting of 12 (twelve) Pratama Tax Service Offices (KPP) in the South Sumatra and Bangka Belitung Islands regions. All exogenous variables in this study can explain their influence significantly on endogenous variables. It is hoped that these results can help practitioners in organizing and maximizing the human resources owned by their companies.

Keywords: Organizational Culture, Compensation, Personality, Job Satisfaction, Employee Performance.

I. INTRODUCTION AND LITERATURE REVIEW

According to George R. Terry and Leslie W. Rue, management functions are a series of parts in compiling management so that these parts can carry out functions in achieving organizational goals. Management functions consist of: Planning, organizing, actuating, and controlling, Miftahul Rezki Putra Nasjum (2020).

Management functions which mean all activities carried out to achieve predetermined activities in a manner that is arranged in such a way and systematically so that goals can be achieved in an orderly, effective and efficient manner. There are 4 management functions which are abbreviated by the acronym (POAC), namely: Tasmin, Letarius Tunjangan (2019).

Human resources are productive individuals who work as drivers of an organization, both in institutions and offices that function as assets so that their abilities must be trained and developed. The general definition of macro human resources consists of two, namely macro HR, namely the number of people of productive age in an area and micro HR Eri Susan (2019).

Human Resource Management is the science and art of managing relationships and roles of workers to effectively and efficiently help realize the goals of the office, employees, and society. Human resource management has three functions, namely managerial functions, operational functions, and functions to achieve organizational goals in an integrated manner. Amelia, Ardani Manurung, and Daffa Baihaqi Purnomo (2022).

Personality or personality comes from the Latin word *personare* which means voice. So personality implies a very complex understanding. Personality is a dynamic state that shows integrated behavior and interaction between individuals and the abilities inherent in their environment, and is psychophysical and unique Purwanto (2007) in Sosialisman, Sukmawati, Luhur Wicaksono (2023). Individual personality plays a significant role in determining workplace behavior, interactions with colleagues, and overall performance. Barrick, M. R., & Mount, M. J. (2019).

According to Colquitt et.al (2011), personality refers to the structure and tendencies within a person that explain their characteristics: thought patterns, emotions and behaviors, has five dimensions. Conscientiousness, awareness (with characteristics: reliable organized, reliable, ambitious, hardworking and persistent); Agreeableness: (kind, cooperative, sympathetic, helpful, polite and warm); Neuroticism: (nervous, moody, jealous emotional, unstable); Openness to Experience: Openness to experience (curiosity, imaginative, creative, complex, refined and sophisticated.); Extraversion: (talkative, sociable, enthusiastic, assertive, dare to dominate).

According to Wibowo (2019) Compensation is the amount of package offered by the organization to workers in return for the use of their labor. Meanwhile, according to Marwansyah (2019) Compensation is a direct or indirect award or reward, financial or non-financial, which is fair and appropriate to employees, as a reward or contribution/service to achieving office goals. In addition, according to Kunartinah (2019) compensation includes financial rewards and services and benefits received by employees as part of the employee relationship. Meanwhile, Badriyah (2018) said that compensation is the provision of remuneration, in the form of money or goods to employees as a reward for services provided to the office.

Mabaso (2019) stated that compensation is a payment given by superiors to their employees for services provided such as time, energy, and skills. The purpose of providing compensation according to Wibowo in the book by Chandra & Rahmat (2022) is for internal and external justice. Internal justice is a position that is higher than others or has more achievements will be given more wages than others in the organization. And external justice that work will guarantee equal compensation in work in the labor market.

According to Gary Dessler (1997) in Afrina, Vince Ratnawati, Poppy Nurmayanti, and Fitri Yunina. (2021), compensation is any form of payment or reward given to employees and arises from the employment of the employee. Compensation is the amount of the package offered by the organization to workers in return for the use of their labor ".

Wibowo, (2017) in Sadewo, Bambang Syeh Assery, (2024). Handoko & Rambe (2018) said that compensation or reward is a receipt sent by the employer to the worker for the work or services that have been provided. It can also be used as a guarantee for a better life by providing cash or certain goods, Era Weningestri, Epsilandri Septyarini, Mohammad Ahyar Syafwan Lysander, (2024).

Employee job satisfaction is an important factor that influences their performance, productivity, and commitment to the organization. Dessler, G. (2020). High levels of job satisfaction can increase employee retention, reduce turnover, and create a positive work environment. Milkovich, G. T., & Newman, J. M. (2019). Factors that influence employee job satisfaction include salary, benefits, work environment, interpersonal relationships, and career development opportunities. - Dessler, G., & Yang, B. (2022).

Improving employee job satisfaction is a profitable investment for organizations, because it can improve employee performance, productivity, and retention. Milkovich, G. T., & Newman, J. M. (2021). Job satisfaction is a positive emotional state associated with one's job. Wright, P., & Cropanzio, R. (2023). Job satisfaction is influenced by various factors, such as salary, benefits, working conditions, interpersonal relationships, and opportunities for self-development. Spector, J. E. (2018). High job satisfaction is associated with a variety of positive outcomes, such as better performance, higher employee retention, and better mental health. Wright, P., & Cropanzio, R. (2023).

Low job satisfaction can lead to a variety of negative consequences, such as higher absenteeism, higher employee turnover, and counterproductive work behaviors. Spector, J. E. (2018). High employee performance is a key to an organization's success in achieving its goals. - Dessler, G. (2019). Optimal employee performance is achieved by creating a positive, supportive, and motivating work environment. - Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2021). Employee performance is not just information for promotions or salary determination for the office. However, how the office can motivate employees and develop a plan to improve performance decline can be avoided.

Job satisfaction is a positive attitude of the workforce including feelings and behavior towards their work through the assessment of one of the jobs as a sense of appreciation in achieving one of the important values of the job, Afandi (2018).

In organizational culture, there is socialization of values and internalization in members, inspiring each person in the organization. Thus, organizational culture is the soul of the organization and the soul of the members of the organization Kilmann, et.al., (1988) in Edy Sutrisno (2019). A strong and positive culture greatly influences the behavior and effectiveness of office performance as stated by Deal & Kennedy (1982), Miner (1990), Robbins (1990).

Organizational culture has a significant influence on various aspects within an organization, including Employee Performance and job satisfaction. Several studies have shown that organizational culture can influence Employee Performance, both directly and through mediating factors such as the work environment and Personality. For example, a study concluded that organizational culture is more dominant than the work environment in influencing employee personality (Diah Pranitasari1 Lilik Trianah2 Muhammad Taufik (2018).

According to Robbins (2006), organizational culture is. a system of shared meanings held by members that distinguishes the organization from other organizations. Organizational culture (culture developed in an organization) needs to be created and accustomed through learning, directed to achieve organizational goals, Rahmad Hidayat, Teddy Chandra, and Harry P.

Panjaitan (2018) Organizational culture influences employee job satisfaction. A positive organizational culture, characterized by strong core values, norms that support the creation of a positive work environment, and open communication, can increase employee job satisfaction. While a negative organizational culture, characterized by weak core values, norms that do not support the creation of a positive work environment, and closed communication, can reduce employee job satisfaction, Bauer, et.al. (2023).

H₁: Organizational culture influences job satisfaction.

In Handoko (2020) Compensation is everything that employees receive as a reward for their work. This definition implies that compensation as a reward does not have to be given in the form of money or financial needs alone. Compensation can be given in several forms, according to employee needs. As expressed by Hasibuan (2019) that compensation is all income in the form of money, goods directly or indirectly received by employees as a reward for services provided to the office.

Salaries, bonuses and allowances that are given fairly will provide a sense of pleasure and satisfaction for employees. Likewise with non-financial compensation such as gifts, awards and job promotions, this type of compensation will provide a level of satisfaction to employees because their performance and achievements have been appreciated by the office.

Providing compensation will encourage employees to work optimally, to achieve more and achieve predetermined work targets. When employees are satisfied with the compensation they receive, both financial compensation such as salary, bonuses or allowances and non-financial compensation in the form of gifts, awards or job promotions, employees will try to improve their performance.

In Dewi Andriany's research (2019), compensation has a positive and significant effect on job satisfaction, secondly, the work environment has a positive and significant effect on job satisfaction, and thirdly, compensation and the work environment have a significant effect on job satisfaction.

H₂: Compensation affects job satisfaction.

According to Alwisol (2014) in N Augesti (2019), personality or psyche includes all thoughts, feelings and behavior, consciousness and unconsciousness. Personality guides people to adapt to the social environment and physical environment. Since the beginning of life, personality is a unity or has the potential to form a unity. When developing personality, people must strive to maintain unity and harmony between all elements of personality.

McCrae and Costa (2009) in Pangaribuan (2022) define personality as a trait. Trait is a dimension of individual differences in the tendency to show consistent patterns of thoughts, feelings and actions. The dimension of individual differences in question is that a person can be ranked based on the extent to which they show the trait.

The word "tendency" emphasizes the fact that traits are only dispositions, not absolute determinants. The meaning of the words "from thoughts, feelings and actions" is to indicate

that traits apply broadly and generally. "Consistent pattern" indicates that traits must be seen from time to time and in any situation.

compensation has a positive and significant effect on employee job satisfaction. This means that the higher the compensation received by employees, the higher their level of job satisfaction. In addition, the work environment also has a positive and significant influence on employee job satisfaction. This means that the better the work environment perceived by employees, the higher their level of job satisfaction.

Compensation affects job satisfaction. Our meta-analysis found that total compensation is related to job satisfaction with an average correlation of 0.30. The compensation components most strongly related to job satisfaction are base salary (average correlation = 0.28), followed by benefits (average correlation = 0.22), and bonuses (average correlation = 0.19).

King, et.al., (2019) Compensation affects job satisfaction, but this relationship varies across cultures. In individualistic countries, compensation has a stronger relationship with job satisfaction than in collectivist countries. This is most likely due to the fact that in individualistic countries, individuals are more likely to be motivated by external rewards such as money, whereas in collectivistic countries, individuals are more likely to be motivated by internal rewards such as respect and recognition. Wang, et.al., (2020).

H3: Personality influences job satisfaction.

The results in Fahmi (2018), organizational culture is a habit that has been going on for a long time and is used and applied in work activities as one of the drivers to improve the quality of work of employees and office managers. Organizational culture is seen as a factor that influences the increasing effectiveness of the organization. Organizational culture is created continuously in the office which originates from the leadership with the support of everyone in the office. Organizational culture has the power to lead members towards achieving organizational goals and influences individuals and their performance.

The definition of organizational culture as a shared guideline contains values that regulate all employees in the organization to behave according to applicable norms. One of the functions of organizational culture is to find organizational stability which becomes a social system and find attitude guidelines as a result of customs created in organizational life. Kasmir (2018), said that factors that can influence performance both directly and indirectly include organizational culture.

According to Sudiro (2011) in O Nelly (2020), organizational culture is a mutually agreed guideline that provides values to each member to regulate behavior. This value varies depending on the perspective of each employee defining opportunities and strategic plans. Just as personality traits shape humans, so does organizational culture create responses from each member and define what an organization can do.

Organizational culture is useful for changing the attitudes and behaviors of existing human resources to increase work performance in order to face various obstacles encountered in the

future. Nwanneka et. al. (2018) which shows that organizational culture has a positive and significant influence on employee performance.

Organizational culture influences employee performance. Our meta-analysis found that positive organizational culture is associated with higher employee performance with an average correlation of 0.25. Conversely, negative organizational culture is associated with lower employee performance with an average correlation of -0.18. King, et.al., (2019).

Organizational culture influences employee performance, but this relationship varies across cultures. In individualistic countries, positive organizational culture is associated with higher employee performance. In collectivist countries, positive and negative organizational cultures are not associated with employee performance, Wang, et.al., (2020).

H4: Organizational culture influences employee performance.

In the office, employees are a very important part in achieving goals. Each employee certainly has many differences in expertise, abilities, needs and gender. One form of achievement / award given by the office for employee performance is compensation. By being given awards and recognition, employees will give their best performance in return for the awards given by the office as well as to maintain and nurture the work spirit and motivation of employees.

In the attribute theory, it is stated that compensation is one of the factors that comes from outside the self that influences Employee Performance. Compensation can be financial or non-financial in the form of goods or services, which will make employees feel appreciated so that their performance is expected to increase.

This statement is supported by an empirical study from Sadhana & Sintaasih (2015) showing that compensation has a positive and significant effect on employee performance. The higher the compensation received, the better the employee's performance will be Sudiardhita et.al, (2018).

Compensation affects employee performance, but this relationship varies across cultures. In individualistic countries, compensation has a stronger relationship with employee performance than in collectivist countries. This is likely due to the fact that in individualistic countries, individuals are more likely to be motivated by external rewards such as money, whereas in collectivistic countries, individuals are more likely to be motivated by internal rewards such as respect and recognition, Wang, et.al., (2020)

Compensation affects employee performance both directly and indirectly. Directly, compensation can meet employees' basic needs and increase feelings of fairness and appreciation. Indirectly, compensation can affect employee performance through its role in influencing other aspects of work such as job security, promotion opportunities, and relationships with coworkers, Isa, et.al., (2021)

Compensation affects employee performance in developing countries. Our meta-analysis found that total compensation is related to employee performance with an average correlation of 0.32. The compensation components most strongly related to employee performance are base salary

(average correlation = 0.29), followed by allowances (average correlation = 0.23), and bonuses (average correlation = 0.20), Yuliana, et.al., (2022).

H₅: Compensation affects employee performance.

Mahlamäki et al. (2019) in their study entitled "The Role of Personality and Motivation on Key Account Manager Job Performance", gave their opinion that personality has a positive and significant influence on employee performance.

Personality influences employee performance. As in Wibowo (2013) Personality is an individual characteristic that shows the tendency of his identity through thoughts, emotions and behavior which is a product of the interaction between genetics and environmental influences, Wibowo, (2013) in Suci Indah Sya'baniah¹, Oyon Saryono, Elin Herlina (2019)

Personality arises because individuals have a lot of experience gained from their openness to new things that will affect individual activities. Thus, both theoretically and practically, it shows that personality has a positive influence on employee performance. (Suci Indah Sya'baniah¹, Oyon Saryono², Elin Herlina³ (2019).

Personality influences employee performance, but this relationship varies across cultures. In individualistic countries, positive personality (e.g., extroversion, conscientiousness, and openness to experience) is associated with higher employee performance. In collectivistic countries, positive personality is associated with higher employee performance, but negative personality (e.g., neuroticism) is not associated with employee performance, Wang, et.al., (2020).

Personality influences employee performance both directly and indirectly. Directly, personality can influence employee performance through its effects on motivation, attitudes, and work behavior. Indirectly, personality can influence employee performance through its role in influencing other aspects of work such as leadership, communication, and social support in the workplace. Isa, et.al., (2021).

H₆: Personality influences employee performance.

Job satisfaction is shown when the worker himself likes his job. Job satisfaction can usually be interpreted as comfort for workers A Fauzi • (2023). Furthermore, the author agrees with Sopiah (2008) in A Fauzi (2023), which states that `` job satisfaction indicators are (promotion, compensation, work, supervision, employees, safety, conditions, service, communication, responsibility, recognition, achievement. and development).

The factors that influence a person's job satisfaction are not only salary, but are related to the job itself, with other factors such as relationships with superiors, coworkers, work environment, and rules. Based on this, according to Hariandja (2002) in E. Lisnawati (2023) classifies the factors that influence job satisfaction related to aspects of Salary, Work itself, Coworkers, Superiors, Promotion.

Job satisfaction has a positive effect on employee performance at the Directorate General of Taxes. High job satisfaction can increase employee motivation and productivity, thus having

an impact on improving employee performance, Nurjanah, et.al., (2019). Furthermore, high job satisfaction can increase employee motivation and work enthusiasm, thus having an impact on improving employee performance, Sari, et.al., (2020).

H7: Job satisfaction affects employee performance.

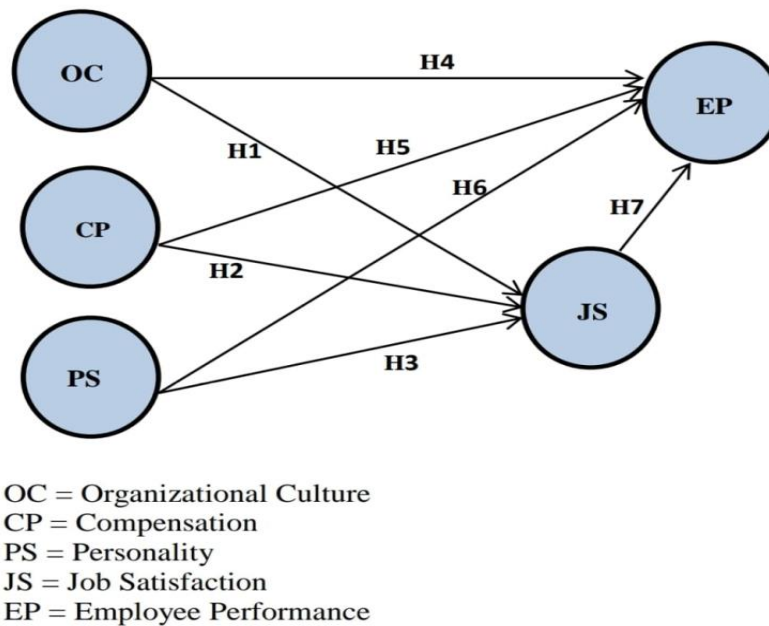


Figure 1: Research Framework Model

II. RESEARCH METHODS

This study is a descriptive study using a quantitative approach with hypothesis testing with the object of this study being employees in one medium Tax Service Office (KPP) consisting of 12 (twelve) pratama Tax Service Offices (KPP) in the South Sumatra and Bangka Belitung Islands regions. The sampling technique in this study uses probability sampling which meets the provisions in the Structural Equation Modeling (SEM) method and data analysis using the LISREL 8.70 application where observations are at least 200 observations, Juliasri Amin (2021), Hair, Aderson, Tatham and Black in Kusnendi (2005), Joreskog and Sorbom (1988).

Operational Variables:

Table 1: Operational Variables

Variables	Dimensions	Indicator	Item No.
X1: Organizational culture is a combination of all the values and norms that have been agreed upon when the organization was formed to be applied to all members	1.Innovation and Risk Taking	a) Drive to innovate.	BO1
		b) Drive for challenges.	
	2.Results Orientation	a) Required to work hard.	BO2
		b) Required to be more qualified.	
	3.People Orientation	a) Have the right to develop.	BO3
		b) Equal rights in career.	

of the organization, including new members.	4.Team Orientation	a) Respect each other. b) Teamwork.	BO4
	5.Aggressive	a) Competing with each other. b) Working quickly and efficiently.	BO5
X2: Compensation is to provide all forms of appreciation for the dedication given by employees to the office.	1.Salary	a) Fairness in salary payments. b) Appropriateness in salary payments. c) Timeliness in salary payments. d) Quality of support services.	Kom1
	2.Incentives	a) Fairness in providing incentives. b) Appropriateness in providing incentives. c) Timeliness in providing incentives.	Kom2
	3.Bonus	a) Fairness in giving bonuses. b) Appropriateness in giving bonuses. c) Timeliness in giving bonuses d) Impact of bonuses on employee performance	Kom3
	4.Allowances	a) Provision of health benefits, b) Provision of holiday allowances	Kom4
X3: Personality is a dynamic state that shows integrated behavior and interactions between the individual and the abilities inherent in his environment, and is psychophysical and unique.	1.Extraversion	a) The number of social interactions initiated by the individual. b) The level of involvement in social events or group activities. c) The ability to adapt to various social situations. d) The ability to build interpersonal relationships.	KEP1
	2.Agreeableness	a) Friendly and kind attitude in interacting with others. b) Willingness to help and support others. c) Positive response to the needs or requests of others. d) Empathy and sensitivity to the feelings of others.	KEP2
	3.Conscientiousness	a) The level of caution in decision making. b) Regularity in planning and completing tasks. c) Awareness of potential risks or negative consequences. d) Awareness of detail and thoroughness in tasks.	KEP3
Y: Job satisfaction is a happy or positive emotional state that comes from assessing one's work or work experience.	1. The job itself	a) Providing opportunities to advance and learn, b) Gaining experience and improving skills, c) Accepting responsibility during work d) Balance between work and personal life e) Providing constructive feedback f) Fairness and transparency in organizational decision making g) Recognition of achievements and contributions.	KK1
	2. Salary or wages	a) How much is the salary,	KK2

	3.Promotion opportunities	<ul style="list-style-type: none"> b) The suitability between salary and work c) Fairness in compensation distribution d) Availability of additional incentives e) Clarity and transparency in salary structure f) Level of employee satisfaction with salary level. a) Promotion, b) Opportunity to advance, c) Career development. d) Support from management for career aspirations. 	KK3
Z: Employee performance is the result of work or the level of achievement of results based on the quality and ability of an individual in carrying out a job in accordance with the achievements to be achieved within a predetermined time period.	1. Quality of work	<ul style="list-style-type: none"> a) Consistency in achieving established standards or specifications. b) Creativity and innovation in completing tasks. c) Analytical and evaluation skills d) Response to feedback e) Accuracy and precision f) Self-development and competency improvement g) Consistency in meeting quantitative and qualitative targets. 	KP1
	2. Punctuality	<ul style="list-style-type: none"> a) Percentage of tasks or projects completed according to the established schedule. b) Number of delays in completing tasks or projects. c) Level of compliance with deadlines set in contracts or work agreements. d) Flexibility and adaptability to schedule changes e) Time management f) Ability to deal with disruptions and obstacles. 	KP2
	3. Effectiveness	<ul style="list-style-type: none"> a) Achievement of goals or targets that have been set in the work. b) The level of efficiency in achieving desired results compared to the resources used. c) The ability to solve problems or challenges with effective and timely solutions. d) Commitment to continuous improvement e) Quality of teamwork 	KP3

III. RESEARCH RESULTS

A. Descriptive Statistics

Table 2

Organizational Culture Variables									
	N	Range	Minimum	Maximum	Sum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
BO1	200	4.0	1.0	5.0	93.0	3.559	.1878	1.0289	1.059
BO2	200	3.0	2.0	5.0	121.0	4.033	.1477	.8087	.654
BO3	200	3.0	2.0	5.0	119.0	3.666	.1552	.8503	.723
BO4	200	3.0	2.0	5.0	121.0	4.293	.1477	.8087	.654
BO5	200	3.0	2.0	5.0	116.0	3.867	.1496	.8193	.671
BO6	200	3.0	2.0	5.0	115.0	3.833	.1445	.7915	.626
BO7	200	3.0	2.0	5.0	99.0	3.600	.1528	.8367	.700
BO8	200	3.0	2.0	5.0	120.0	4.009	.1516	.8305	.690
BO9	200	3.0	2.0	5.0	119.0	3.401	.1552	.8503	.723
BO10	200	3.0	2.0	5.0	117.0	3.900	.1685	.9229	.852
Valid N (list wise)	200								

Source: Processed data

Table 3

Compensation Variable									
	N	Range	Minimum	Maximum	Sum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
KOM1	200	4.0	1.0	5.0	93.0	3.559	.1878	1.0289	1.059
KOM2	200	3.0	2.0	5.0	121.0	4.033	.1477	.8087	.654
KOM3	200	3.0	2.0	5.0	119.0	3.967	.1552	.8503	.723
KOM4	200	3.0	2.0	5.0	121.0	3.245	.1477	.8087	.654
KOM5	200	3.0	2.0	5.0	116.0	3.969	.1496	.8193	.671
KOM6	200	3.0	2.0	5.0	115.0	4.576	.1445	.7915	.626
KOM7	200	3.0	2.0	5.0	100.0	4.356	.1465	.8023	.644
KOM8	200	2.0	3.0	5.0	116.0	3.867	.1333	.7303	.533
KOM9	200	3.0	2.0	5.0	117.0	3.900	.1615	.8847	.783
KOM10	200	3.0	2.0	5.0	120.0	4.000	.1516	.8305	.690
KOM11	200	2.0	3.0	5.0	122.0	4.067	.1262	.6915	.478
KOM12	200	3.0	2.0	5.0	112.0	3.993	.1585	.8683	.754
KOM13	200	4.0	1.0	5.0	112.0	3.733	.2086	1.1427	1.306
Valid N (list wise)	200								

Source: Processed data

Table 4

Personality Variables									
	N	Range	Minimum	Maximum	Sum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
KEP1	200	4.0	1.0	5.0	93.0	3.309	.1878	1.0289	1.059
KEP2	200	3.0	2.0	5.0	121.0	4.033	.1477	.8087	.654
KEP3	200	3.0	2.0	5.0	119.0	3.967	.1552	.8503	.723
KEP4	200	3.0	2.0	5.0	121.0	4.000	.1477	.8087	.654
KEP5	200	3.0	2.0	5.0	116.0	3.888	.1496	.8193	.671
KEP6	200	3.0	2.0	5.0	115.0	3.959	.1445	.7915	.626
KEP7	200	2.0	3.0	5.0	115.0	4.498	.1363	.7466	.557
KEP8	200	4.0	1.0	5.0	97.0	4.133	.1837	1.0063	1.013
KEP9	200	3.0	2.0	5.0	119.0	3.967	.1552	.8503	.723
KEP10	200	3.0	2.0	5.0	116.0	3.867	.1496	.8193	.671
KEP11	200	2.0	3.0	5.0	121.0	4.033	.1312	.7184	.516
KEP12	200	3.0	2.0	5.0	120.0	4.100	.1438	.7878	.621
Valid N (list wise)	200								

Source: Processed data

Table 5

Job Satisfaction Variables									
	N	Range	Minimum	Maximum	Sum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
KK1	200	4.0	1.0	5.0	93.0	4.110	.1878	1.0289	1.059
KK2	200	3.0	2.0	5.0	121.0	4.233	.1477	.8087	.654
KK3	200	3.0	2.0	5.0	119.0	4.512	.1552	.8503	.723
KK4	200	3.0	2.0	5.0	121.0	4.066	.1477	.8087	.654
KK5	200	3.0	2.0	5.0	116.0	3.967	.1496	.8193	.671
KK6	200	3.0	2.0	5.0	115.0	3.833	.1445	.7915	.626
KK7	200	2.0	2.0	4.0	99.0	3.771	.1369	.7497	.562
KK8	200	3.0	2.0	5.0	115.0	3.939	.1523	.8339	.695
KK9	200	2.0	3.0	5.0	116.0	3.861	.1333	.7303	.533
KK10	200	3.0	2.0	5.0	119.0	3.967	.1552	.8503	.723
KK11	200	3.0	2.0	5.0	115.0	3.717	.1445	.7915	.626
KK12	200	4.0	1.0	5.0	113.0	3.777	.1639	.8976	.806
KK13	200	3.0	2.0	5.0	112.0	3.755	.1585	.8683	.754
KK14	200	2.0	3.0	5.0	114.0	3.901	.1304	.7144	.510
KK15	200	3.0	2.0	5.0	113.0	3.767	.1413	.7739	.599
KK16	200	3.0	2.0	5.0	112.0	3.733	.1433	.7849	.616
KK17	200	3.0	2.0	5.0	113.0	3.299	.1492	.8172	.668
KK18	200	4.0	1.0	5.0	116.0	3.867	.1902	1.0417	1.085
Valid N (list wise)	200								

Source: Processed data

Table 6

Performance Variables									
	N	Range	Minimum	Maximum	Sum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
KP1	200	4.0	1.0	5.0	93.0	3.309	.1878	1.0289	1.059
KP2	200	3.0	2.0	5.0	121.0	4.033	.1477	.8087	.654
KP3	200	3.0	2.0	5.0	119.0	3.967	.1552	.8503	.723
KP4	200	3.0	2.0	5.0	121.0	3.203	.1477	.8087	.654
KP5	200	3.0	2.0	5.0	116.0	3.869	.1496	.8193	.671
KP6	200	3.0	2.0	5.0	115.0	3.833	.1445	.7915	.626
KP7	200	2.0	3.0	5.0	117.0	3.900	.1385	.7589	.576
KP8	200	3.0	2.0	5.0	120.0	4.119	.1516	.8305	.690
KP9	200	4.0	1.0	5.0	111.0	3.700	.1739	.9523	.907
KP10	200	2.0	3.0	5.0	120.0	4.000	.1356	.7428	.552
KP11	200	3.0	2.0	5.0	118.0	4.481	.1585	.8683	.754
KP12	200	2.0	3.0	5.0	121.0	4.033	.1312	.7184	.516
KP13	200	3.0	2.0	5.0	116.0	3.899	.1711	.9371	.878
KP14	200	2.0	3.0	5.0	120.0	4.000	.1356	.7428	.552
KP15	200	2.0	3.0	5.0	118.0	3.933	.1433	.7849	.616
KP16	200	2.0	3.0	5.0	121.0	4.133	.1312	.7184	.516
KP17	200	3.0	2.0	5.0	120.0	4.007	.1438	.7878	.621
KP18	200	2.0	3.0	5.0	116.0	3.867	.1417	.7761	.602
Valid N (list wise)	200								

Source: Processed data

B. Hypothesis Testing of Equation Structure-1

After the analysis of the measurement model on each construct produces a Confirmatory Factor Analysis (CFA) model with a good suitability test (GOF), validity and reliability on each construct. The next stage is to combine the four constructs of the CFA model to produce a hybrid model (full model). Based on the results of data analysis using the LISREL 8.70 application, the overall suitability measure of the hybrid model (full model) is obtained in the following table 7.

Table 7: Overall Model Fit Measure (Hybrid Model) SEM

GOF Indicator	Expected Size	Estimated Result	Conclusion
<i>Ukuran Absolute Fit</i>			
GFI	GFI > 0,90	0,95	Good Fit
RMSEA	RMSEA < 0,08	0,072	Good Fit
<i>Ukuran Incremental Fit</i>			
NNFI	NNFI > 0,90	0,93	Good Fit
NFI	NFI > 0,90	0,91	Good Fit
AGFI	AGFI > 0,90	0,94	Good Fit
RFI	RFI > 0,90	0,93	Good Fit
IFI	IFI > 0,90	0,91	Good Fit
CFI	CFI > 0,90	0,92	Good Fit

Source: Processed data

The results in Table 7 above, the six conformities obtained have good fit measurement model fit indices, namely GFI, RMSEA, NNFI, NFI, AGFI, RFI, IFI and CFI. Thus, it can be continued with the following hybrid model measurement analysis.

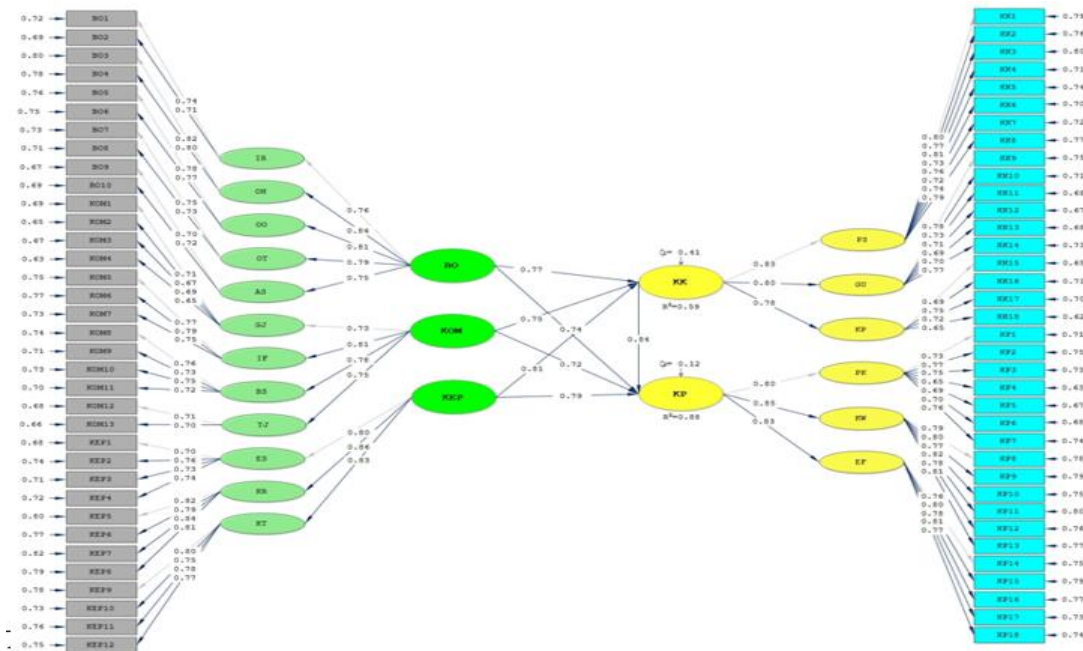


Figure 2: Hybrid Model (Full Model) Standardized

Table 8: Hybrid Model Measurement (Full Model)

Measurement Model		STD. Loading factor	STD. Error	thitung
Latent Variable	Sub Variables/Dimensions			
Organizational culture (BO)	Innovation and risk taking (IR)	0,76	0,046	11,81
	Result orientation (OH)	0,84	0,044	12,55
	People orientation (OO)	0,81	0,041	12,29
	Team orientation (OT)	0,79	0,037	12,11
	Aggressiveness (AS)	0,75	0,039	11,51
Compensation (KOM)	Salary (GJ)	0,73	0,050	11,66
	Incentives (IF)	0,81	0,049	12,31
	Bonus (BS)	0,78	0,046	12,01
	Allowances (TJ)	0,75	0,048	11,83
Personality (KEP)	Extraversion (ES)	0,80	0,069	11,98
	Agreeableness (KR)	0,86	0,050	12,83
	Conscientiousness (KT)	0,83	0,053	12,47
Job satisfaction (KK)	The work itself (PS)	0,83	0,050	12,52
	Salary or wages (GU)	0,80	0,049	12,08
	Promotion opportunities (KP)	0,78	0,046	11,54
Employee performance (KP)	Quality of work (PK)	0,80	0,040	12,18
	Punctuality (KW)	0,85	0,037	12,77
	Effectiveness (EF)	0,83	0,042	12,42

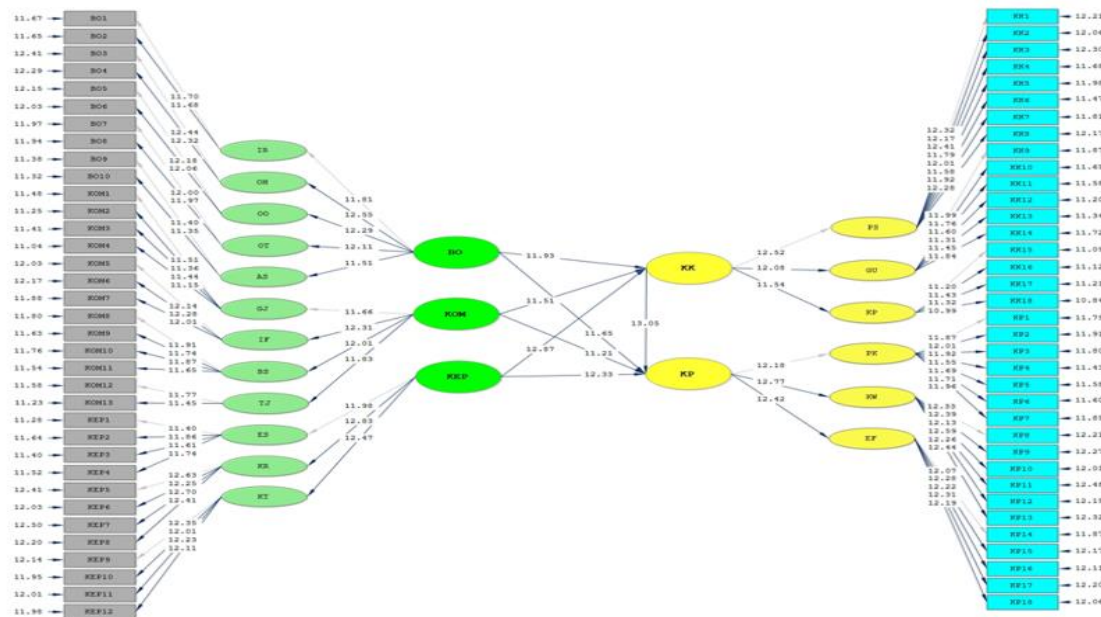


Figure 3: Model Hybrid (Full Model) t-value

C. Hypothesis Testing of Equation Structure-2

Structural model analysis is conducted with the aim of examining the relationship between latent variables (Latent Variables or LV) in the research model. This study also tests various hypotheses that have been proposed and have been explained in the previous chapter. There are two forms of testing carried out in structural model analysis, namely the overall model fit test (GOF) and the structural model fit test. In the overall model fit test, it has the same stages as the measurement model fit test. The results of this fit test are in the form of Goodness Fit of Statistics (GOF) values. Meanwhile, the structural model fit test is carried out by examining the significance of the estimated coefficients. If the value of $|t| \geq 1.96$, then it indicates that the coefficient is significant. The structural model fit test is the same as the fit test on the full model. If the structural path has a tvalue ≥ 1.96 , then the coefficient of the path is declared significant, and if tvalue < 1.96 , then it is concluded that the coefficient of the path is not significant.

Table 9: Influence between Variables

No	Structural Path	Coef. Path	tvalue	t criteria	Test Results
1	Organizational culture → Job satisfaction	0,77	11,93	1,96	Significant
2	Compensation → Job satisfaction	0,75	11,51	1,96	Significant
3	Personality → Job satisfaction	0,81	12,87	1,96	Significant
4	Organizational culture → Performance	0,74	11,65	1,96	Significant
5	Compensation → Performance	0,72	11,21	1,96	Significant
6	Personality → Performance	0,79	12,33	1,96	Significant
7	Job satisfaction → Performance	0,84	13,05	1,96	Significant

Source: Processed data

1. Organizational culture can significantly explain its influence on employee job satisfaction.
2. Compensation can significantly explain its influence on employee job satisfaction.
3. Personality can significantly explain its influence on employee job satisfaction.
4. Organizational culture can significantly explain its influence on employee performance
5. Compensation can significantly explain its influence on employee performance
6. Personality can significantly explain its influence on employee performance
7. Job satisfaction as an intervening variable functions to significantly mediate employee performance

IV. DISCUSSION

The results of this research hypothesis testing are in line with the results of research which conclude that organizational culture is more dominant than the work environment in influencing employee personality as in Diah Pranitasar, Lilik Trianah Muhammad Taufik (2018). In the relationship between the influence of organizational culture on job satisfaction, it can be interpreted that changes in job satisfaction are influenced by organizational culture variables and vice versa.

Other research variables show that compensation affects job satisfaction. This can be interpreted that changes in job satisfaction are influenced by compensation variables, where this empirical fact shows that the better the compensation, the higher the level of employee job satisfaction. The results of this study indicate that personality will have an impact on job satisfaction, so the impact of this relationship can be interpreted that changes in job satisfaction are influenced by personality variables and vice versa. The empirical research results show that the better the personality, the higher the level of employee job satisfaction.

The results of this study indicate that organizational culture affects performance and this relationship can be interpreted that changes in performance will have an impact on organizational culture variables. The implication of the facts shows that the better the organizational culture, the higher the level of employee performance. Other research results show that compensation can have an impact on business performance and this relationship can be interpreted that changes in performance are highly dependent on compensation.

The results of testing the hypothesis of this study are in line with the results of the study, namely that job satisfaction has a positive effect on employee performance at the Directorate General of Taxes. High job satisfaction can increase employee motivation and performance, thus having an impact on improving employee performance, Sari, et al., (2022).

The results of this study indicate that job satisfaction has an effect on performance. This relationship can be interpreted that changes in performance are influenced by job satisfaction variables. The implications of this empirical research fact show that the better the job satisfaction, the higher the level of employee performance.

V. CONCLUSION

Organizational culture is a dominant variable in testing employee job satisfaction and performance. In addition, the job satisfaction variable functions as an intervening variable.

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