

The Effect Of Organizational Culture, Performance Benefits And Transformational Leadership On Employee Performance Mediated By Job Satisfaction

(Pengaruh Budaya Organisasi, Tunjangan Kinerja Dan Kepemimpinan Transformasional Terhadap Kinerja Pegawai Yang Dimediasi Oleh Kepuasan Kerja)

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Abstract

This study also examines job satisfaction as a mediating variable in this relationship.

Objective : This study investigates the influence of organizational culture, performance incentives, and transformational leadership on employee performance at the BKPSDM Bogor office, with job satisfaction serving as a mediating variable.

Methods : Using a quantitative approach, the findings show that both performance incentives and transformational leadership significantly enhance job satisfaction.

Research results : While incentives and organizational culture directly improve employee performance, job satisfaction is confirmed as a crucial mediator, successfully linking both performance incentives and transformational leadership to improved employee outcomes. Notably, organizational culture did not affect job satisfaction, and transformational leadership showed no direct impact on performance.

Keywords : Organizational Culture, Performance Benefits, Transformational Leadership, Job Satisfaction, and Employee Performance

1. Introduction

In the era of bureaucratic reform, improving the performance of the State Civil Apparatus (ASN) is a central objective for establishing good governance. Despite this, the capacity of the ASN to deliver public services frequently remains suboptimal. This issue is exemplified by the situation at the Bogor Regency Agency for Personnel and Human Resources Development (BKPSDM). Data from the agency's 2024 activity reports revealed an average work completion rate of only 64%. Critically low completion rates in crucial services, including the processing of disciplinary violations (35%) and divorce permits (41%), point to a significant and urgent performance problem requiring analysis.

Various factors are known to influence employee performance. Extant literature underscores the importance of organizational culture as a form of social control that drives productivity (Karmakar 2020), performance allowances as financial rewards for motivation (Handoko 2018), and transformational leadership as a means of inspiring employees (Martian 2020). Job satisfaction is also considered a pivotal variable, potentially acting as both a direct determinant of performance and a mediator for the effects of other factors.

Despite this, previous studies have yielded inconsistent findings on the impact of these variables on performance, creating a clear research gap. While some research confirms the significant influence of organizational culture (Prasetyo et al. 2020), performance allowances (Mayla and Arief 2020), and transformational leadership (Sugiono and Tobing 2021), other studies present contradictory results where no significant influence was found (Khairunnisa 2021; Junaidi and Marantika 2022; Deddy 2022). Therefore, prompted by the performance deficiencies at BKPSDM Bogor and this existing research gap, the present study aims to re-analyze the effects of organizational culture, performance allowances, and transformational leadership on employee performance, with job satisfaction examined as a mediating variable.

2. Literature

2.1. Employee Performance

Employee performance is defined as the qualitative and quantitative results an individual achieves in fulfilling their designated roles and responsibilities, measured against established standards over a specific period (Melayu 2017; Wibowo 2016). Performance evaluation incorporates both quantitative metrics, like efficiency and error rates, and qualitative metrics, such as precision and analytical skill (Mangkunegara 2016).

Moreover, performance can be understood through several key, interconnected dimensions. Sinambela (2019) posits that performance emerges from the interaction of three core dimensions: capability, motivation, and opportunity. This framework suggests that optimal performance is realized only when a competent, motivated employee is provided sufficient organizational opportunity to apply their potential. Beyond these core dimensions, performance is also shaped by more specific factors, including expectations of reward, internal drive, personal needs, personality traits, and task perception (Sinambela, 2019).

For practical measurement, (Sinambela 2019) proposes three primary indicators. The first is Quality, concerning the caliber of work produced and its consistency with an employee's capabilities. The second is Quantity, representing the volume of completed work, with high performance indicated by exceeding output targets. The third is Timeliness, which evaluates adherence to deadlines to maintain workflow efficiency.

2.2. Job Satisfaction

Job satisfaction is a cornerstone concept in human resource management, vital for improving productivity and service quality (Suwatno and Priansa 2017). Scholarly definitions approach this concept from several complementary perspectives.

As an individual's emotional response, job satisfaction pertains to the pleasant or unpleasant feelings an employee has about their work (Wibowo 2017; Sudiardhita 2016). It also functions as a general attitude derived from a cognitive evaluation,

where employees compare the rewards they actually receive against those they feel they deserve (Robbins and Wibowo 2017). At its core, it represents a positive sentiment towards one's job, which in turn contributes to overall life satisfaction (Sinambela, 2019).

(Sinambela 2019) identifies four key dimensions as significant determinants of job satisfaction. These include: mentally challenging work that offers variety and allows for the use of skills; equitable reward systems that feature fair compensation and promotion policies; supportive working conditions that ensure a physically comfortable and safe environment; and finally, supportive colleagues and superiors, as positive social relationships are instrumental in increasing job satisfaction (Sinambela 2019).

Ho.4 : Job satisfaction has no significant effect on employee performance.

Ha.4 : Job satisfaction has a significant effect on employee performance.

2.3. Organization Culture

Organizational culture functions as an unwritten guide composed of a set of basic assumptions, beliefs, and shared rules that direct how members think and act to achieve goals (Dhir 2019; Sobirin 2019). This culture essentially stems from assumptions validated through a process of collective learning over time in overcoming challenges. These deeply rooted assumptions then manifest in daily behaviors and routines. Therefore, the strength of a culture has a direct impact on employee commitment; a strong culture fosters high work engagement, while a weak culture results in the opposite (Denison 2019).

The dimensions of organizational culture can be analyzed at two complementary levels. At the individual level, culture is reflected in the characteristics and behaviors of members, such as self-awareness, aggressiveness in achieving goals, an orientation towards effectiveness, and supportive and cooperative interactions (Adiawaty 2020). At the systemic level, culture is identified through fundamental organizational aspects, such as the level of employee involvement, the consistency of shared values,

the ability to adapt, and the clarity of the organizational mission (Prahara, 2020). Thus, a comprehensive organizational culture is formed from the synergy between the daily behaviors of members and the broader values and systems at the organizational level.

The literature on organizational culture shows inconsistent findings (a research gap) in its relationship with employee performance and job satisfaction. On one hand, many studies confirm that organizational culture has a positive and significant influence on performance (Pratama and Elistia 2020; Zeindra 2020) and job satisfaction (Sugiono and Tobing 2021; Damayanti and Ismiyati 2020). These findings indicate that a strong and supportive culture can enhance work outcomes and employee satisfaction. On the other hand, several studies report contrary results, where organizational culture was not found to have a significant influence on performance (Marpaung and Darmawan 2022; Mahdjub, Setiadi and Rahayu 2022) or job satisfaction (Junaidi and Marantika 2022). This inconsistency in findings affirms the relevance of re-examining these relationships, which forms the basis for this study's hypotheses.

Ho.1 : Organizational culture has no significant effect on job satisfaction.

Ha.1 : Organizational culture has a significant effect on job satisfaction.

Ho.5 : Organizational culture has no significant effect on employee performance.

Ha.5 : Organizational culture has a significant effect on employee performance.

Ho.1 : Job satisfaction does not significantly mediate the relationship between organizational culture and employee performance.

Ha.1 : Organizational culture has a significant indirect effect on employee performance through job satisfaction.

2.4. Performance Allowance

Performance allowance, as defined in the Regulation of the Ministry of Administrative and Bureaucratic Reform (PANRB) No. 63 of 2011 and regulations from the State Civil Service Agency, is a reward or compensation provided to employees as a function of the successful implementation of bureaucratic reform and

is based on measurable performance achievements. The provision of this allowance aims to spur productivity and ensure employee welfare, with its amount being dynamic; it may increase or decrease in line with the improvement or decline of an individual's performance, which must align with their agency's performance. Its implementation is based on the principles of justice, feasibility, and equal pay for equal work, meaning the allowance is adjusted according to job weight, responsibilities, and target achievements measured through the Employee Work Targets (SKP). To assess the performance that forms the basis for this allowance, several key indicators as proposed by T.R. Mitchell in (Sedarmayanti 2019) are used, which include quality of work, timeliness, initiative, capability, and communication.

A review of the literature on performance allowance shows differing results depending on the dependent variable being tested. In its relationship with job satisfaction, there is a very strong consensus that performance allowance has a positive and significant influence, making it one of the most reliable predictors (Mayla and Arief 2020; Iryani et al. 2023; Junaidi and Marantika 2022; Zainal 2024). Conversely, the influence of performance allowance on employee performance reveals an inconsistency or a research gap. Although a majority of studies have found a significant positive influence (Zulfikar et al. 2023; Mamminanga, Najeminur and Mustaqimah 2023), several other studies have reported the absence of a significant direct influence (Junaidi and Marantika 2022; Roringkon et al. 2021), thus making it relevant for re-examination.

- Ho.2 : Performance allowance has no significant effect on job satisfaction.
- Ha.2 : Performance allowance has a significant effect on job satisfaction.
- Ho.6 : Performance allowance has no significant effect on employee performance.
- Ha.6 : Performance allowance has a significant effect on employee performance.
- Ho.9 : Job satisfaction does not significantly mediate the relationship between performance allowance and employee performance.
- Ha.9 : Job satisfaction significantly mediates the relationship between performance allowance and employee performance.

2.5. Transformational Leadership

Transformational leadership, built from the words "leadership" and "transformation," can be defined as the process by which a leader directs and influences others to change something from potential to actual, such as transforming a vision into reality (Priansa 2018; Suwatno 2019). In their role as a "change catalyst," a transformational leader does not control but rather inspires and motivates followers to work for the noble goals of the organization, even transcending their own self-interest (Retnowulan 2017; Burhanudin 2020). This is achieved by developing strong emotional bonds through a clear vision and communication skills, thereby fostering a sense of trust, admiration, loyalty, and respect from their followers (Hughes et al. in Priansa 2018). Ultimately, transformational leaders succeed in changing their subordinates by making them more aware of the importance of work outcomes, encouraging them to prioritize team interests, and motivating them to perform beyond established expectations.

According to Bass and Avolio (in Putri and Faisol 2024), transformational leadership has four main dimensions. These dimensions include **idealized influence**, where the leader becomes a charismatic role model who instills vision and pride; **inspirational motivation**, which is the ability to communicate high expectations to arouse enthusiasm; **intellectual stimulation**, which encourages creativity and problem-solving from new perspectives; and **individualized consideration**, where the leader acts as a mentor who pays attention to and personally develops each subordinate. Overall, transformational leadership is a proactive style that emphasizes innovation by motivating and inspiring, aligning subordinates' ideas with the company's vision, and encouraging them to work beyond their perceived limits.

Studies on the influence of transformational leadership on job satisfaction predominantly show positive and significant results. Research by (Kumalasari and Efendi 2022), (Qarismail 2020), (Zeindra 2020), and (Oktaviany 2023) confirms that this leadership style can increase job satisfaction. However, a research gap persists,

as found by (Author 2022) who reported a negative influence, and (Deddy (2022) who found no significant influence.

The relationship between transformational leadership and employee performance also shows mixed results. Many studies support a positive and significant influence, as found by (Santoso et al. 2019), (Pratama and Elistia 2020), and (Suratno 2024). However, a considerable number of studies report the opposite. Studies by (Sugiono 2021), (Purwanto et al. 2021), and (Cahyono 2020) found that transformational leadership did not have a significant effect on employee performance. The existence of these conflicting findings reinforces the presence of a significant research gap between these two variables.

Ho.3 : Transformational leadership does not affect job satisfaction.

Ha.3 : Transformational leadership affect job satisfaction.

Ho.7 : Transformational leadership does not affect employee performance.

Ha.7 : Transformational leadership does not affect employee performance.

Ho.10 : Transformational leadership does not affect employee performance through job satisfaction as a mediating variable.

Ha.10 : Transformational leadership affects employee performance through job satisfaction as a mediating variable.

3. Research Methodology

This research was designed using quantitative descriptive methods and an associative approach to examine the causal relationships between variables. The research object focuses on the influence of Organizational Culture (X1), Performance Allowances (X2), and Transformational Leadership (X3) on Employee Performance (Y), by examining the role of Job Satisfaction (Z) as a mediating variable. The entire research process was conducted within the Bogor Regency Human Resources Development Agency (BKPSDM), located in Cibinong, West Java.

The structure of this research involved three types of variables operationalized into measurable dimensions and indicators. The independent variable consisted of

Organizational Culture, measured through 10 indicators, Performance Allowances with 15 indicators, and Transformational Leadership with 12 indicators. The dependent variable, the primary focus, was Employee Performance, measured through 9 indicators. Meanwhile, Job Satisfaction was positioned as an intervening (mediating) variable that bridges the relationship between the independent and dependent variables, and was measured through 9 indicators.

The population in this study was all 76 employees of the Bogor Regency BKPSDM. Given the relatively small population, the sampling technique used was total sampling or census, where all members of the population served as the research sample. Primary data was collected directly from respondents through questionnaires. This research instrument used a 5-point Likert scale (from Strongly Disagree to Strongly Agree) to measure employee perceptions and responses to each statement.

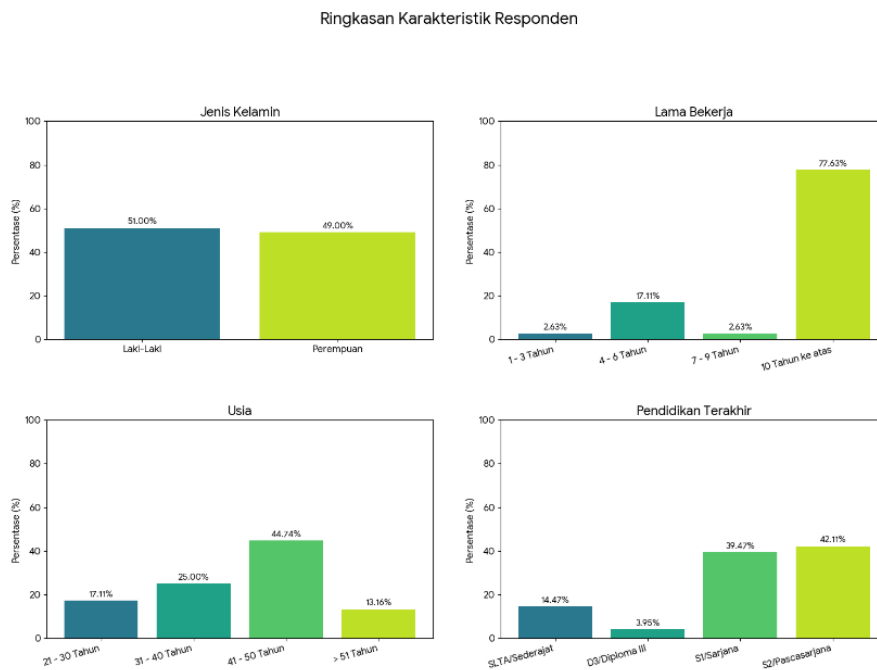
The data analysis technique in this study employed the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS software. The analysis was conducted in several stages, beginning with descriptive analysis to provide an overview of the data. Next, inferential analysis was conducted, including evaluation of the measurement model (outer model) to test construct validity and reliability, and evaluation of the structural model (inner model) to assess the model's predictive power (R-square) and the influence between variables (path coefficient). Hypothesis testing was conducted through a bootstrapping procedure to determine the significance of each influence path, with the hypothesis acceptance criterion being a t-statistic greater than 1.96 at a 5% significance level.

4. Research Result

4.1. Respondent Description

This study involved 76 employees from the Bogor Human Resources Development Agency (BKPSDM). The demographic profile of the respondents showed a balanced gender composition (51% male and 49% female). In terms of experience, the majority of respondents were senior employees, with the majority (77.63%) having

worked for more than 10 years. This aligns with their age characteristics, with the largest group being in the 41-50 age range (44.74%). Furthermore, respondents had a very high level of education, with over 81% holding bachelor's (S1) and master's (S2) degrees, indicating that this study sample consisted of experienced and educated employees.



Source: Primer Data processed by researchers, 2025

Figure 1. Respondent Distribution

A descriptive analysis of the questionnaire responses revealed that respondents hold highly positive perceptions regarding all variables under investigation. On the whole, a significant majority of respondents (ranging from 88% to 98%) selected 'Agree' or 'Strongly Agree' for items related to Employee Performance, Job Satisfaction, Organizational Culture, Performance Allowances, and Transformational Leadership. Aspects that received particularly high ratings from employees included salary alignment with the regional minimum wage (UMR), supportive relationships among coworkers, and the leadership's capacity to understand employee needs. Despite the overwhelmingly positive feedback, several areas were identified as having room for improvement, including the consistency of organizational decision-making and the adequacy of benefits in meeting employees' needs.

4.2. Structural Model Analysis Results

4.2.1. Convergent Validity Test Results

Convergent validity testing is carried out to ensure that each indicator validly measures its latent construct, with the criterion that the loading factor value must be greater than 0.7.

Table 1. Convergent Validity Result

| Research Variable | Indicator | Loading Factor (First) | Initial Status | Final Used Indicator |
|----------------------------------|-----------|------------------------|----------------|----------------------|
| Organization Culture (X1) | X1.01 | -400 | Tidak Valid | X1.04 |
| | X1.02 | -1,113 | Tidak Valid | X1.05 |
| | X1.03 | 81 | Tidak Valid | X1.06 |
| | X1.04 | 7,511 | Valid | X1.09 |
| | X1.05 | 8,233 | Valid | X1.10 |
| | X1.06 | 8,088 | Valid | |
| | X1.07 | 6,501 | Tidak Valid | |
| | X1.08 | 5,879 | Tidak Valid | |
| | X1.09 | 7,642 | Valid | |
| | X1.10 | 7,521 | Valid | |
| Performance Allowance(X2) | X2.01 | 6,891 | Tidak Valid | X2.02 |
| | X2.02 | 7,737 | Valid | X2.03 |
| | X2.03 | 7,377 | Valid | X2.04 |
| | X2.04 | 7,677 | Valid | X2.05 |
| | X2.05 | 7,833 | Valid | X2.07 |
| | X2.06 | 4,416 | Tidak Valid | X2.08 |
| | X2.07 | 7,536 | Valid | |
| | X2.08 | 6,531 | Tidak Valid | |
| | X2.09 | -1,914 | Tidak Valid | |
| | X2.10 | -310 | Tidak Valid | |
| | X2.11 | -1,172 | Tidak Valid | |
| | X2.12 | 398 | Tidak Valid | |
| | X2.13 | 523 | Tidak Valid | |
| | X2.14 | 166 | Tidak Valid | |
| | X2.15 | -355 | Tidak Valid | |
| Transformational Leadership (X3) | X3.01 | 8,3 | Valid | X3.01 |
| | X3.02 | 8,455 | Valid | X3.02 |
| | X3.03 | 8,172 | Valid | X3.03 |
| | X3.04 | 8,462 | Valid | X3.04 |
| | X3.05 | 8,493 | Valid | X3.05 |
| | X3.06 | 7,87 | Valid | X3.06 |

| Research Variable | Indicator | Loading Factor (First) | Initial Status | Final Used Indicator |
|--------------------------|-----------|------------------------|----------------|----------------------|
| | X3.07 | 9,112 | Valid | X3.07 |
| | X3.08 | 8,018 | Valid | X3.08 |
| | X3.09 | 7,505 | Valid | X3.09 |
| | X3.10 | 6,791 | Tidak Valid | |
| Job Satisfaction (Z) | Z.01 | 6,698 | Tidak Valid | Z.02 |
| | Z.02 | 7,746 | Valid | Z.05 |
| | Z.03 | 6,814 | Tidak Valid | Z.06 |
| | Z.04 | 5,925 | Tidak Valid | Z.07 |
| | Z.05 | 7,546 | Valid | Z.08 |
| | Z.06 | 7,81 | Valid | |
| | Z.07 | 7,489 | Valid | |
| | Z.08 | 7,133 | Valid | |
| | Z.09 | 6,454 | Tidak Valid | |
| Employee Performance (Y) | Y.01 | 6,25 | Tidak Valid | Y.03 |
| | Y.02 | 6,233 | Tidak Valid | Y.05 |
| | Y.03 | 7,452 | Valid | Y.06 |
| | Y.04 | 5,956 | Tidak Valid | Y.07 |
| | Y.05 | 8,675 | Valid | Y.08 |
| | Y.06 | 8,659 | Valid | Y.09 |
| | Y.07 | 7,706 | Valid | |
| | Y.08 | 8,674 | Valid | |
| | Y.09 | 7,575 | Valid | |

Source: Primary data processed by researchers, 2025

Based on the results of the initial analysis, several indicators were found in each variable namely Organizational Culture (X1), Performance Allowance (X2), Transformational Leadership (X3), Job Satisfaction (Z), and Employee Performance (Y) that had loading factor values below the threshold. In accordance with the procedure, these invalid indicators were then removed from the research model. After retesting, the results of the final analysis showed that all remaining indicators in the five variables had loading factor values above 0.7, so it can be concluded that all indicators used in the final model have met the criteria for convergent validity and are declared valid for further analysis.

4.2.2. Construct Reliability Test Result

Construct reliability analysis was conducted to ensure the internal consistency of each research variable using two methods: Composite Reliability and Cronbach's

Alpha. The criteria used for both methods is that the value must be greater than 0.7 (>0.7) to be considered reliable. The test results showed that all research variables met the established criteria.

Table 2. Reliability Test Result

| No. | Variabel | Cronbach's Alpha | Composite Reliability | Keterangan |
|-----|----------------------------------|------------------|-----------------------|------------|
| 1 | Organizational Culture (X1) | 0.871 | 0.8894 | Reliable |
| 2 | Performance Benefits (X2) | 0.7898 | 0.7933 | Reliable |
| 3 | Transformational Leadership (X3) | 0.945 | 0.9469 | Reliable |
| 4 | Job Satisfaction (Z) | 0.8293 | 0.8337 | Reliable |
| 5 | Employee Performance (Y) | 0.9049 | 0.9106 | Reliable |

Source: Primary data processed by researchers, 2025

The Composite Reliability values for all constructs range from 0.7933 to 0.9469. This result is supported by the Cronbach's Alpha value which also shows a value above the threshold of 0.7 for all variables, with a range of 0.7898 to 0.9450. Thus, it can be concluded that all instruments used to measure the variables of Organizational Culture (X1), Performance Allowance (X2), Transformational Leadership (X3), Job Satisfaction (Z), and Employee Performance (Y) have a high level of reliability and are reliable for use in further analysis.

4.2.3. Discriminant Validity Test Result

Discriminant validity testing was conducted to ensure that each construct or variable in this study was truly distinct and did not overlap. This testing was conducted using two methods. First, through cross-loading analysis, where the results showed that the correlation value of each indicator was higher in the construct it measured compared to the correlation with other constructs. Second, the test was strengthened by the Fornell-Larcker Criterion method, which showed that the square root of the Average Variance Extracted (AVE) for each construct was greater than its correlation value with other constructs. Based on the results of these two tests, it can be concluded that all constructs in this research model have met the requirements for

discriminant validity, which proves that each variable validly measures a different concept.

4.3. Structural Model Analysis Results

4.3.1. Coefficient of Determination Test Results

Coefficient of Determination (R-Square) analysis was conducted to measure the extent to which the independent variables explain variation in the dependent variable.

Table 3. Coefficient of Determination Test Results

| Model | R-square | R-square adjusted |
|--------------------------|----------|-------------------|
| Job Satisfaction(Z) | 0,6900 | 0,6771 |
| Employee Performance (Y) | 0,6703 | 0,6518 |

Source: Primary data processed by researchers, 2025

The analysis results show that the R-Square value for the Job Satisfaction (Z) variable is 0.690. This indicates that 69% of the variation in Job Satisfaction can be explained by the variables Organizational Culture, Performance Allowance, and Transformational Leadership, while the rest is influenced by other factors outside the model. Furthermore, the R-Square value for the Employee Performance (Y) variable is 0.670, which means that 67% of the variation in Employee Performance can be explained by the variables in the research model. Both R-Square values can be categorized as moderate to strong, indicating that the research model has good predictive ability.

4.3.2. Hypothesis Test Results

Hypothesis testing in this study was conducted to examine both direct and indirect effects. The analysis of direct effects was based on path coefficients, while the analysis of indirect effects was based on the results of the indirect effects. The decision-making criterion for both types of effects was to compare the bootstrapping t-statistic values. A hypothesis is accepted or significant if the resulting t-statistic

value is greater than 1.96; conversely, the hypothesis is rejected if the value is less than 1.96.

Table 4. Hypothesis Test Results

| Hypothesis | T statistics (O/STDEV) | P values | Hasil |
|--|-----------------------------|----------|----------|
| Organizational Culture -> Employee Job Satisfaction | 1,4862 | ,1373 | Refused |
| Performance Benefits -> Employee Job Satisfaction | 3,8507 | ,0001 | Accepted |
| Transformational Leadership -> Employee Job Satisfaction | 6,8401 | ,0000 | Accepted |
| Organizational Culture -> Employee Performance | 13,6088 | ,0000 | Accepted |
| Performance Benefits -> Employee Performance | 2,7405 | ,0062 | Refused |
| Transformational Leadership -> Employee Performance | ,5883 | ,5563 | Refused |
| Employee Job Satisfaction -> Employee Performance | 2,2703 | ,0232 | Accepted |

Source: Primary data processed by researchers, 2025

1. The Effect of Organizational Culture on Job Satisfaction

The research results indicate that organizational culture does not have a significant effect on job satisfaction (H1 rejected). This means that in the context of BKPSDM Bogor, improvements in aspects of organizational culture such as consistency or empowerment do not directly increase employee satisfaction. This finding supports the research by (Junaidi and Marantika 2022) but contradicts the majority of other studies.

2. The Effect of Performance Allowance on Job Satisfaction

This study found that performance allowance has a positive and significant effect on job satisfaction (H2 accepted). This indicates that the provision of a performance allowance that is perceived as fair and appropriate is an important factor that effectively increases employee satisfaction at BKPSDM Bogor. This result is in line with the majority of previous research.

3. The Effect of Transformational Leadership on Job Satisfaction

Transformational leadership was found to have a positive and significant effect on job satisfaction (H3 accepted). This means that a leadership style that is inspiring, supportive, and able to provide a clear vision successfully

increases employee job satisfaction. This finding is consistent with the majority of existing literature.

4. The Effect of Job Satisfaction on Employee Performance

The analysis results show that job satisfaction has a positive and significant effect on employee performance (H4 accepted). This means that employees who feel satisfied with their work tend to show better performance. This confirms that job satisfaction is an important predictor of performance in the BKPSDM Bogor environment.

5. The Effect of Organizational Culture on Employee Performance

Organizational culture was found to have a positive and significant effect on employee performance (H5 accepted). This finding is interesting because although it does not have a direct impact on satisfaction, a strong organizational culture is directly able to promote an increase in employee performance. This result supports some previous research but differs from other findings.

6. The Effect of Performance Allowance on Employee Performance

This study proves that performance allowance has a positive and significant effect on employee performance (H6 accepted). This means that the allowance system not only increases satisfaction but also directly contributes to an increase in the work results and productivity of employees at BKPSDM Bogor.

7. The Effect of Transformational Leadership on Employee Performance

The research results show that transformational leadership does not have a significant effect on employee performance (H7 rejected). This means that although this leadership style successfully increases job satisfaction, its influence does not directly impact the improvement of employee performance in the context of this study. This finding is in line with several previous studies that also found no direct influence.

4.3.3. Results of the Mediation Effect Test

Table 5. Results of the Mediation Effect Test

| Hipotesis | T statistics (O/STDEV) | P values | Hasil |
|--|--------------------------|----------|----------|
| X1. Organizational Culture -> Z. Employee Job Satisfaction -> Y. Employee Performance | 1,1883 | ,2348 | Refused |
| X2. Performance Allowance -> Z. Employee Job Satisfaction -> Y. Employee Performance | 1,9739 | ,0484 | Accepted |
| X3. Transformational Leadership -> Z. Employee Job Satisfaction -> Y. Employee Performance | 1,9689 | ,0490 | Accepted |

Source: Primary data processed by researchers, 2025

1. The Influence of Organizational Culture on Employee Performance through Job Satisfaction

The results of this study indicate that organizational culture does not have a significant indirect effect on employee performance through job satisfaction (H8 is rejected). This means that job satisfaction has not proven to be an effective mediating variable or bridge in linking the influence of organizational culture to improved employee performance at the Bogor BKPSDM. This finding supports several previous studies, such as those by (Pratama and Elistia 2020), which also found no mediation effect in this pathway.

2. The Influence of Performance Allowances on Employee Performance through Job Satisfaction

This study found that performance allowances have a significant indirect effect on employee performance through job satisfaction (H9 is accepted). This means that job satisfaction successfully acts as an important mediator. The performance allowances provided can increase job satisfaction, and this increase in job satisfaction then significantly drives improved employee performance. These results are consistent with most previous studies conducted by (Junaidi and Marantika 2022), (Maskuri and Suyanto 2023), and (Hendrajati, Subiyanto and Hadi 2024).

3. The Effect of Transformational Leadership on Employee Performance through Job Satisfaction

Transformational leadership has been shown to have a significant indirect effect on employee performance through job satisfaction (H10 is accepted). This finding is significant because it demonstrates that job satisfaction acts as a full mediator. Although transformational leadership does not directly influence performance, this leadership style effectively increases job satisfaction, which ultimately serves as a key driver for improved employee performance. This finding aligns with findings from (Pratama and Elistia 2020), (Sugiono 2021), and (Zeindra 2020), which also confirmed the mediating role of job satisfaction in this relationship.

5. Conclusion

Based on data analysis, it can be concluded that BKPSDM Bogor employees have very positive perceptions of Organizational Culture, Performance Allowances, Transformational Leadership, Job Satisfaction, and Employee Performance, with an average agreement rate of 88% to 98%. Hypothesis testing results indicate that Performance Allowances and Transformational Leadership significantly increase Job Satisfaction. Furthermore, Job Satisfaction, along with Organizational Culture and Performance Allowances, was shown to have a direct positive effect on Employee Performance. However, it was found that Organizational Culture did not influence Job Satisfaction, and Transformational Leadership did not have a direct effect on Employee Performance. Interestingly, Job Satisfaction succeeded in being a significant mediator, with Performance Allowances and Transformational Leadership indirectly improving Employee Performance through increased satisfaction.

Based on these conclusions, several suggestions are proposed for future improvements. BKPSDM leadership is expected to increase consistency in decision-making to strengthen organizational culture, which directly impacts performance. Although benefits and leadership are considered positive, attention needs to be paid to equal promotion opportunities to increase job satisfaction, as well as to strengthen the leadership's emphasis on a shared mission. Employees are advised to increase

their accuracy in their work to maximize the quality of their results. Future researchers are advised to expand the research model by incorporating other variables such as the work environment or motivation, and to consider more diverse data collection methods to obtain more comprehensive results.

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