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## **The Effect of Good Corporate Governance, Organizational Culture, and Work Motivation on Employee Performance with Job Satisfaction as a Moderating Variable(Case Study on Employees of PT. Tirta Investama in Klaten)**

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### **A B S T R A C T**

*The aim of this study is to determine the factors that influence employee performance at PT. Tirta Investama Klaten. These factors include good corporate governance, organizational culture, work motivation, and job satisfaction as a moderating factor. Distribution of questionnaires served as the primary method of data gathering. The Slovin formula and the convenience sampling approach were used to select samples from up to 90 respondents. Quantitative techniques are used in this study. After gathering the data, SPSS 24 was used to process it. This analysis included several linear regression tests, validity tests, reliability tests, statistical tests, tests of classical assumptions, and moderation tests utilizing moderated regression analysis (MRA). According to the study's findings, the organizational culture variable, with a significance value of  $0.045 < 0.05$ , has a significant impact on employee performance. The work motivation variable, with a significance value of  $0.507 > 0.05$ , has no impact on employee performance. Finally, based on the results of the MRA test, job satisfaction is significantly correlated with good corporate governance, with a significance value of  $0.001 < 0.05$ . In spite of the fact that there are numerous factors that can influence employee performance, studies focus on the factors of excellent corporate governance, organizational culture, and work motivation. The largest mineral water firm in the world, Danone Aqua, includes PT. Tirta Investama. Only 10% of the workers of PT. Tirta Investama Katen are women, with men making up the majority.*

**Keywords:** *Good Corporate Governance; Organizational Culture; Work Motivation; Employee Performance; Job Satisfaction*

## INTRODUCTION

Any business organization or company's most valuable asset is its human resources because they are the focus of its operational and policy initiatives. The presence of high-performing human resources can help a corporation achieve its goals (Rahmawati & Syahrial, 2021). Employee success has a big impact on how successful a company or organization is in achieving these goals. When a company manages its staff to produce a dependable workforce, it may achieve the highest levels of employee performance. One of the elements affecting employee performance is the capacity to perform work that is grounded in knowledge, skills, and abilities and reinforced by experience. Poor communication, a lack of discipline, and low employee satisfaction with the organization are among the challenges or issues with boosting employee performance. In order to attain excellent performance, a company or organization must improve the application of good corporate governance, organizational culture, and work motivation to provide employee job satisfaction. Higher employee satisfaction makes it easier to achieve high levels of performance.

It can result in good performance by boosting the adoption of sound corporate governance. Good corporate governance, according to Alpi (2020), is the philosophy that guides and governs businesses to achieve equilibrium. In addition to solid corporate governance, which can improve employee performance, organizational culture is one of the work concepts that employees may utilize as a guide to carry out organizational operations successfully and efficiently. Employee performance is significantly impacted by organizational culture, according to Maamari & Saheb (2018) and Rohim & Budhiasa (2019), because culture can act as a catalyst for raising employee performance. Organizational culture, according to Sudaryono (2017), is a collection of principles that all members of the organization agree upon and uphold. These values must be dynamic in order to promote organizational efficiency. In addition, organizational culture, a trait of the business, can boost employee loyalty, be used as a yardstick for organizing people, and regulate conduct in the workplace.

Work motivation is one of the many variables that affect employee performance in addition to effective company governance and organizational culture. Companies can drive their staff members to work toward the objectives of a quality organization by taking care of their needs and wellbeing. Therefore, when a person is highly motivated, their performance can be improved, which leads to increased employee satisfaction as a result of met expectations or inspiration. Employee satisfaction is a factor that affects their performance moving forward. Job satisfaction is described as a favorable attitude from the workforce, encompassing thoughts and actions that demonstrate respect for the achievement of one of the key work principles (Afandi, 2018: 74).

Earlier studies served as the foundation for this study. The research of Azizah and Emmil (2020) indicates that excellent corporate governance has a favorable effect on employee performance, which means that if good corporate governance is correctly implemented inside the organization, employee performance will also be better and optimal. Contrary to M. Firza Alpi's research (2020), accountability and fairness are two aspects of excellent corporate governance that have no bearing on employee performance. Although there has been some success in applying the ethical and responsible concepts to research findings, more work needs

to be done to improve employee performance in this area.

According to Bella Febri Fitriani's research, R.A.E.P. Apriliani (2019) claims that organizational culture influences employee performance through job satisfaction, which has a positive impact on employee performance. This study challenges Annisa Khumalawatul Kharisah's research (2021), which contends that because organizational culture perceptions in organizations are still low and performance motivation is given less attention by superiors, satisfaction cannot mediate organizational culture and motivation on employee performance. Low job satisfaction will result, which will have an effect on workers' productivity.

The independent variables in this study are different from those in earlier studies; in particular, the study by Mohammad Tajuddin, Tumirin, and Eva Desembrianita (2020), "Organizational culture, work motivation on employee performance, and job satisfaction as an intervening variable in the RSSG" which looked at these factors. Good corporate governance was introduced as a second independent variable and work satisfaction was utilized as a moderating variable to examine the strength or weakness of the independent factors' influence on employee performance in this study. These independent variables included organizational culture, work motivation, and good corporate governance. The research's aim, PT. Tirta Investama Klaten, a business that produces mineral drinking water in the Klaten Regency, is also distinct from that of other studies.

As a result of the above-mentioned thesis, researchers are eager to investigate the impact of good corporate governance, organizational culture, and work motivation on employee performance. with a paper named "**The Influence of Good Corporate Governance, Organizational Culture, and Work Motivation on Employee Performance with Job Satisfaction as a Moderating Variable (Study on PT. Tirta Investama Klaten Employees)**".

## **RESEARCH METHODS**

### **Research subject**

Employees of PT. Tirta Investama in Klaten, which has departments for production, engineering, logistics, quality assurance, human resources, and performance, served as the study's subjects. Older than five years' worth of work.

### **Objects of research**

An item that will be investigated and subsequently researched is referred to as the object of research. In this investigation, PT. Tirta Investama is the subject of study.

### **Types of research**

In this study, quantitative research was used. Sugiyono (2017: 8) describes quantitative research as a research technique built on positivism and used to analyze certain populations or groups. Research tools are used for data gathering, and quantitative or statistical analysis

done with the intention of testing pre-existing hypotheses.

### **Population**

According to Sugiyono (2017:80), a population is "a generic territory composed of things or people that have specific properties and characteristics determined by researchers to analyze and subsequently draw conclusions". Each participant in this study is a long-term worker at PT. Tirta Investama Klaten.

### **Sampling Technique**

Sugiyono (2017: 81) claims that the sample reflects the size and features of the population. This study used convenience sampling as its sample method. With convenience sampling, respondents are chosen based on the time and location the researcher encountered them and the sample criteria are entered. employing the Slovin formula to calculate the sample size for this investigation, which can be done by statistical computations. Out of the 845 employees at PT. Tirta Investama Klaten, 90 employees made up the study's sample.

### **Method of collecting data**

Data gathering for this study used questionnaire distribution (questionnaire). Direct questionnaire distribution to workers at PT. Tirta Investama Klaten served as the method of data collecting. A statement with a Likert scale and a checklist format served as the study's questionnaire. The SPSS 24 statistical package was used to process the survey's results.

### **Data analysis technique**

This analysis involves numerous linear regression tests, a statistical test, a validity test, a reliability test, a test of classical assumptions, and a moderation test utilizing moderated regression analysis (MRA).

## **RESULTS & DISCUSSION**

### **Theoretical basis**

#### **Employee performance**

According to Kelidbari et al. (2016), an organization's success is an accomplishment that is intimately tied to the work of its people. As a result, employee success is important to a company's expansion and success.

#### **Good Corporate Governance**

Good corporate governance is a kind of government that is characterized by transparency, accountability, responsibility, independence, and justice. The self-management process needs to be strengthened or used in order to be run effectively (Hamdani, 2016: 22). Good corporate governance is essentially a system (input, process, and output) and a set of guidelines that control the interactions between various interested parties (stakeholders) in order to achieve corporate objectives.

#### **Organizational culture**

Organizational culture, according to Nam and Kim (2016: 1107), is a subset of culture that

supports organizational goals and is developed from a mindset of sharing a variety of things, such as values, ideas, beliefs, and philosophies. This implies that the organization's personnel have personalities and worldviews that must be compatible with the principles and standards embodied in the corporate culture.

**Work motivation**

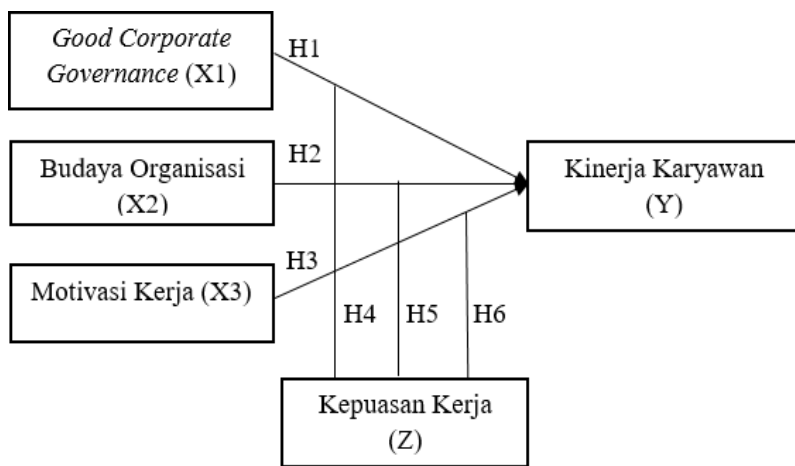
Purwanto (2020) defines motivation as the force that drives a member of an organization to mobilize his expertise and time to carry out various activities for which he is responsible and complete his commitments in order to achieve the goals and various preset organizational proposals.

**Job satisfaction**

Job satisfaction is the attitude a worker has toward their work in connection to working circumstances, coworker cooperation, incentives received, and problems with physical and psychological components (Edy Sutrisno, 2019). Everyone who works wants fulfillment from their location of employment, argues Wibowo (2016). Productivity, which managers expect, will be impacted by job satisfaction. Managers must therefore comprehend what must be done to raise employee job contentment.

**Framework**

The research framework is as follows to make analysis of the research simpler:



**Figure 1.** Framework

**Hypothesis**

- H1 = Employee performance may be influenced by sound corporate governance.
- H2 = There is a claim that organizational culture affects employee performance.
- H3 = It is believed that employee performance is impacted by work motivation.
- H4 = According to alleged evidence, job satisfaction has an impact on employee performance.
- H5 = Allegedly, organizational culture influences employee performance through job satisfaction.
- H6 = It is believed that job satisfaction has an impact on employee performance through work motivation.

## **Research Result**

### **Validity test**

The reliability of a questionnaire is evaluated using a validity test. The validity test is successful if  $R \text{ count} > R \text{ table}$ . The table below displays the findings of the validity testing:

**Table 1.** Validity Test Results

Variable		R count	R table	Information
Good Corporate Governance (X1)	X1.1	0,706	0,207	<i>Valid</i>
	X1.2	0,741	0,207	<i>Valid</i>
	X1.3	0,677	0,207	<i>Valid</i>
	X1.4	0,805	0,207	<i>Valid</i>
	X1.5	0,774	0,207	<i>Valid</i>
Organizational Culture (X2)	X2.1	0,463	0,207	<i>Valid</i>
	X2.2	0,685	0,207	<i>Valid</i>
	X2.3	0,711	0,207	<i>Valid</i>
	X2.4	0,664	0,207	<i>Valid</i>
	X2.5	0,610	0,207	<i>Valid</i>
Work Motivation (X3)	X3.1	0,754	0,207	<i>Valid</i>
	X3.2	0,706	0,207	<i>Valid</i>
	X3.3	0,817	0,207	<i>Valid</i>
	X3.4	0,814	0,207	<i>Valid</i>
	X3.5	0,654	0,207	<i>Valid</i>
Employee Performance (Y)	Y1	0,707	0,207	<i>Valid</i>
	Y2	0,704	0,207	<i>Valid</i>
	Y3	0,670	0,207	<i>Valid</i>
	Y4	0,734	0,207	<i>Valid</i>
	Y5	0,741	0,207	<i>Valid</i>
Job Satisfaction (Z)	Z1	0,790	0,207	<i>Valid</i>
	Z2	0,650	0,207	<i>Valid</i>
	Z3	0,762	0,207	<i>Valid</i>
	Z4	0,705	0,207	<i>Valid</i>
	Z5	0,690	0,207	<i>Valid</i>

Source: Processed primary data, 2022

The aforementioned table illustrates that all variable instruments for effective corporate governance, organizational culture, work motivation, employee performance, and job satisfaction are valid at a significance level of 0.000 and the variable R count > R table.

## Reliability Test

The reliability test can be regarded as trustworthy if the Cronbach's alpha score is more than 0.60. On the other hand, it is regarded as unreliable if Cronbach's alpha is lower than 0.60. The greater the internal consistency reliability, the nearer one Cronbach's alpha is (Imam Ghozali, 2018). The following table shows the reliability testing results:

**Table 2.** Reliability Test Results

Variable	Cronbach's Alpha	Information
Good Corporate Governance (X1)	0,788	<i>Reliabel</i>
Organizational Culture (X2)	0,612	<i>Reliabel</i>
Work Motivation (X3)	0,804	<i>Reliabel</i>
Employee Performance (Y)	0,756	<i>Reliabel</i>
Job Satisfaction (Z)	0,768	<i>Reliabel</i>

Source: Processed primary data, 2022

The aforementioned table shows that every variable has a reliability coefficient of five items and that Cronbach's alpha values for each variable are greater than 0.60. The factors of good corporate governance, organizational culture, employee motivation, performance, and job satisfaction can therefore be stated to be reliable.

## F test

The independent variables in the model that collectively affect the dependent variable were identified using the F statistical test (Ghozali, 2018: 98). It is known from the study's findings that the computed F is 14.295 and that  $0.000 < 0.05$  is used to indicate significance. This leads to the conclusion that H1 is accepted since the combination of the factors outstanding corporate governance (X1), organizational culture (X2), and work motivation (X3) significantly affects the employee performance variable (Y).

## Multiple Linear Regression Analysis

The multiple linear regression analysis model is used to describe the relationship between the elements of good corporate governance, organizational culture, and work motivation as well as the degree to which they influence employee performance at PT Tirta Investama. The results of the multiple linear regression analysis were as follows:



**Table 3.** Results of Multiple Linear Regression Analysis

<b>Coefficients<sup>a</sup></b>			
	Unstandardized Coefficients		Standardized Coefficients
Model	B	Std. Error	Beta
1 (Constant)	8,623	2,070	
X1	,337	,101	,379
X2	,221	,109	,220
X3	,065	,098	,076

a. Dependent Variable: Y

Source: Processed primary data, 2022

PT Tirta Investama's organizational culture, work motivation, and effective corporate governance all have an impact on employee performance, as shown by the following regression equation based on the table above:

$$Y = 8,623 + 0,337X1 + 0,221X2 + 0,065X3 + e$$

The equation for multiple linear regression can be used to describe it as follows:

1. The results of constant study indicate a positive value of 8.623, indicating that employee performance (Y) is 8.623 and the factors of strong corporate governance (X1), organizational culture (X2), and work motivation (X3) are constants or fixed.
2. The good corporate governance variable (X1) has a regression coefficient value of 0.337, indicating a direct relationship between good corporate governance and employee performance (Y). Employee performance (Y) will increase when the excellent corporate governance variable (X1) increases, and it will drop when the good corporate governance variable falls.
3. Employee performance is directly impacted by organizational culture, as shown by the regression coefficient value of 0.221 for the variable (X2) corresponding to organizational culture (Y). Employee performance (Y) will rise if organizational culture variable (X2) goes up, and it will fall if organizational culture variable (X2) goes down.
4. The regression coefficient value of 0.065 for the X3 variable measuring it shows that work motivation has a direct impact on employee performance (Y). Employee performance (Y) will rise when the work motivation variable (X3) rises, and it will fall when the work motivation variable (X3) falls.

### T test

The t statistical test was used to determine the effect of the independent variables on the

dependent variable (Ghozali, 2018: 98). The following are the T test findings from this study:

1. The significance value of  $0.001 < 0.05$ , which shows that H1 is accepted, shows that the good corporate governance (X1) variable has a significant impact on employee performance.
2. H2 can be read as being accepted if organizational culture significance value (X2)  $< 0.05$ , which is equal to  $0.045 < 0.05$ , indicates that the organizational culture variable has a significant impact on employee performance.
3. The significant value of work motivation (X3)  $> 0.05$ , which is equal to  $0.507 > 0.05$  signifies that there is no evidence that the work motivation variable has a significant impact on employee performance, which suggests that H3 is not supported.

### Determination Coefficient Test ( $R^2$ )

The model's ability to account for variation in the dependent variable is measured by the adjusted coefficient of determination ( $R^2$ ) with a value ranging from zero to one ( $0 < R^2 < 1$ ). With an adjusted R square value of 0.309, The results of the test for the coefficient of determination demonstrate that the elements of good corporate governance (X1), employee performance is influenced or contributed to by organizational culture (X2) and work motivation (X3) to the extent of 30.9%, with the remaining 69.1% being influenced by other variables not included in this study.

### Moderating Regression Analysis Test

Determine whether a moderating variable will make the relationship between the independent and dependent variables stronger or weaker using a moderated regression analysis (Ghozali, 2018).

**Table 4.** MRA test

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,277	21,316		,248	,805
X1	,177	1,200	,199	,148	,883
X2	1,065	1,023	1,057	1,041	,301
X3	-,494	,965	-,575	-,513	,610
Z	,188	1,027	,232	,183	,855
X1Z	,008	,058	,337	,143	,887
X2Z	-,042	,051	-1,550	-,823	,413
X3Z	,026	,046	1,131	,564	,574

a. Dependent Variable: Y

Source: SPSS output, 2022

The following is how to understand the regression equation:

$$Y = 0,805 + 0,883X1 + 0,301X2 + 0,610X3 + 0,855Z + 0,887(X1*Z) + 0,413(X2*Z) + 0,574(X3*Z) + e$$

From this equation, it can be deduced that the variables X1Z and X2Z represent the multiplication of the variables strong corporate governance (X1) and work happiness (Z), organizational culture (X2) and job satisfaction (Z), and motivating variables (X3Z). The correlation between the dependent variable (Z) and the independent variables (X1, X2, X3) is represented by the relationship between work (X3) and job satisfaction (Z). The meaning is then as follows:

1. Because the interaction variable X1Z is important for the value of  $0.887 > 0.05$ , it is known that job satisfaction (Z) cannot mitigate the impact of excellent corporate governance (X1) on employee performance (Y). Accordingly, it may be concluded that work satisfaction does not increase the effect of great corporate governance on employee performance, and it can be inferred that H4 is not supported.
2. Job satisfaction (Z) cannot moderate organizational culture (X2) on employee performance (Y), according to the interaction variable X2Z, which has a significant value of  $0.413 > 0.05$ . Therefore, it can be inferred that H5 is not supported because the impact of company culture on employee performance is not increased by work pleasure.
3. As is well known, the interaction variable X3Z has a significant value of  $0.574 > 0.05$ , indicating that the influence of the work motivation variable (X3) on employee performance (Y) is not moderated by the variable job satisfaction (Z). The implication is that H6 is rejected because job satisfaction does not increase the influence of work motivation on employee performance.

## Discussion

### H1: The Effect of Good Corporate Governance on Employee Performance

The results of the study demonstrate that good corporate governance (X1) has a positive and substantial influence on employee performance (Y), with a significance value of 0.001, less than 0.05. As a result, it can be said that H1 is accepted while H0 is empirically rejected. This implies that employee performance will increase in direct proportion to how effectively sound company governance is implemented. H1 is acceptable since it may be inferred that good company governance enhances employee performance.

As stated by Azizah and Emmil (2020), "The results of this study are consistent with earlier research that showed that excellent company governance has a favorable impact on employee performance," the study's authors write.

### H2: The Influence of Organizational Culture on Employee Performance

The results of this study demonstrate that the organizational culture variable (X2) has a positive and significant impact on employee performance (Y), with a significance value of 0.045, less than 0.05. Therefore, it can be claimed that H0 is rejected empirically whereas

H1 is accepted. This implies that employee performance will increase in direct proportion to company culture. Therefore, it may be inferred that organizational culture affects employee performance in a favorable and significant way, indicating that H2 is acceptable.

The results of this study are in line with those of past studies that discovered elements of organizational culture had a substantial effect on worker performance (William Jesen Wiratama Tong and Thomas Santoso, 2022).

### **H3: Effect of Employee Performance on Work Motivation**

According to the study's findings, with a significance level of 0.507 higher than 0.05, the variable work motivation (X3) has no discernible impact on employee performance (Y). Empirically speaking, H0 is therefore accepted while H1 is rejected. This demonstrates how the motivation for work that is offered does not meet the needs of the workforce. In light of this, it may be said that employee performance is unaffected by job motivation and that it is not significant, which means that hypothesis H3 is not accepted.

The findings of this study are at odds with those of earlier research (Bella Febri Fitriani and R.A.E.P. Apriliani, 2019), which found that employee performance is positively impacted by job motivation.

### **H4: Employee Performance and the Impact of Good Corporate Governance, with Job Satisfaction as a Moderating Variable**

This study's findings demonstrate that, with a significance value of 0.887 higher than 0.05, the variable work satisfaction does not significantly and positively influence excellent corporate governance. This suggests that a person's level of job happiness cannot offset the positive benefits of sound company governance on an individual's ability to succeed. In light of this, the H4 hypothesis, it disputes the idea that job satisfaction mitigates the positive effects of good corporate governance on employee performance.

The results of this study cannot be compared to Cininta Golda EM's earlier research (2014), which discovered that when controlling for factors that support employee happiness, employee performance contributes more to the adoption of good corporate governance.

### **H5: The Effect of Organizational Culture with Job Satisfaction as a Moderating Variable on Employee Performance**

The study's findings show that, with a significance value of 0.413 higher than 0.05, the variable job satisfaction has no positive and substantial impact on organizational culture. According to this, the impact of business culture on employee performance cannot be mitigated by altering job pleasure. The H5 hypothesis, it is therefore proven false that job satisfaction moderates the effect of corporate culture on employee performance.

The findings of this study conflict with earlier research by William Jesen Wiratama Tong and Thomas Santoso (2022), which found that at PT. Bhumi Phala Mighty, through job satisfaction as a mediating variable, organizational culture has a major impact on employee performance.

### **H6: The Impact of Work Motivation on Employee Performance with Job Satisfaction**

### **as a Moderating Variable**

According to the study's findings, with a significance value of 0.574 greater than 0.05, the variable job satisfaction does not significantly and positively affect work motivation. This indicates that a job's changing level of satisfaction cannot balance employee performance through work motivation. The H6 theory, which claims that job happiness moderates the impact of work incentive on employee performance, is then disproved.

According to earlier research by Abdul Majid, Adi Lukman Hakim, and Elvina Assadam (2021), employee performance and work motivation are correlated, but the relationship between them is moderated by job satisfaction. That claim is not supported by the study's findings.

## **CONCLUSION & SUGGESTION**

### **Conclusion**

The following conclusions can be derived from the research's findings:

1. Good corporate governance has a substantial impact on employee performance at PT. Tirta Investama in Klaten. (H1 accepted)
2. Organizational culture has a significant effect on employee performance at PT. Tirta Investama in Klaten. (H2 accepted)
3. Work motivation has no significant effect on employee performance at PT. Tirta Investama in Klaten. (H3 rejected).
4. Job satisfaction is not able to moderate the effects of good corporate governance on employee performance at PT. Tirta Investama in Klaten. (H4 rejected)
5. Job satisfaction is not able to moderate the impact of organizational culture on employee performance at PT. Tirta Investama in Klaten. (H5 rejected)
6. Job satisfaction is not able to moderate employee motivation on the job at PT. Tirta Investama in Klaten. (H6 rejected)

### **Suggestion**

On the basis of the study's findings, the following suggestions can be made:

1. The recommendation is for PT. Tirta Investama to boost employee satisfaction by encouraging people to work harder from both subordinates and coworkers. Employee performance will therefore improve if their job satisfaction rises, allowing them to work at their best.
2. Researchers can use a variety of objects and recruit more participants in the future to conduct studies that have the potential to impact employee performance.

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