

ICBAE 2022

Proceedings of the 3rd International Conference of Business,
Accounting, and Economics

Purwokerto, Central Java, Indonesia
10-11 August 2022

EDITORS

Bima Cinintya Pratama
Sarkar Kabir
Hassan Mohammad Kabir
Rizal Yaya
Salina Kassim
Judit Kovács
Naelati Tubastuvi
Tiara Pandansari
Azmi Fitriati
Wida Purwidiанти
Suryo Budi Santoso



ICBAE

Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

The 3rd International Conference of Business, Accounting, and Economics (ICBAE) 2022 continued the agenda to bring together researchers, academics, experts and professionals in examining selected themes by applying multidisciplinary approaches. This conference is the third intentional conference held by the Faculty of Economics and Business, Universitas Muhammadiyah Purwokerto and it is a bi-annual agenda of this faculty. In 2022, this event will be held on 10-11 August at the Faculty of Economics and Business, Universitas Muhammadiyah Purwokerto. The theme of the 3rd ICBAE UMP 2022 is "Innovation in Economic, Finance, Business, and Entrepreneurship for Sustainable Economic Development". It is expected that this event may offer a contribution for both academics and practitioners to conduct research related to Business, Accounting, and Economics Related Studies. Each contributed paper was refereed before being accepted for publication. The double-blind peer review was used in the paper selection.

« less

Editor(s): Bima Cinintya Pratama (Universitas Muhammadiyah Purwokerto, Indonesia), Sarkar Kabir (Coventry University London, United Kingdom), Hassan Mohammad Kabir (University of New Orleans, USA), Rizal Yaya (Universitas Muhammadiyah Yogyakarta, Indonesia), Salina Kassim (International Islamic University Malaysia), Judit Kovács (University of Debrecen, Hungary), Naelati Tubastuvi (Universitas Muhammadiyah Purwokerto, Indonesia), Tiara Pandansari (Universitas Muhammadiyah Purwokerto, Indonesia), Azmi Fitriati (Universitas Muhammadiyah Purwokerto, Indonesia), Wida Purwidiyanti (Universitas Muhammadiyah Purwokerto, Indonesia) and Suryo Budi Santoso (Universitas Muhammadiyah Purwokerto, Indonesia)

Publisher EAI ISBN 978-1-63190-364-9 ISSN 2593-7650 Series CCER

Conference dates 10th–11th Aug 2022 Location Purwokerto, Indonesia

Appeared in EUDL 2022-08-23

Copyright © 2022–2023 EAI

[1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#) [9](#) [10](#) [11](#) ... [Next](#) [Last](#)

[Analysis of the Development of the Consumer Price Index in Indonesia 2014-2020](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Roswita Hafni, Prawidya Hariani

[Intellectual Capitals and Performances of Malaysian Islamic Banks](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Bima Cinintya Pratama, Amrizah Kamaluddin, Shukriah Saad, Maulida Nurul Innayah

[Perceived Organizational Support and Career Adaptability Towards Work Performance: A Literature Review](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Hamdi Harmen, Ahmad Nizam, Farid Farid, Iqbal Muhammad

[Should Mosque Disclosed The Financial Performance? \(Study Cased Islamic Center Dato' Tiro, Bulukumba Indonesia\)](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Agusdiwana Suarni, Basri Basir, Dwi Febriani

[Business Success Factors of Halal Food and Beverage Entrepreneurs in Surakarta](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Ayuk Setiyawan, Muzakar Isa

[Correlation between University Accreditation and Web-based Intellectual Capital Disclosure](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Nika Esti Rahayu, Eko Arief Sudaryono

[Detecting Financial Statement Fraud Using Fraud Triangle and Board of Director's Attributes Analyses](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Arnaldo Purba, Kenny Fernando, I Dewa Gde Agung Windhu Darmaja

[Factors Affecting Repurchase Intentions at Shopee](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Windawati Windawati, Fitroh Adhilla

[Post Pandemic: How Private Higher Education Reshapes University Branding](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Totok Haryanto, Nurohman Bimo Satrio

[Public Service Community Satisfaction Survey And Evaluation: A State Health Center Perspective](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia

Herni Justiana Astuti, Suryo Santoso, Baligh Belal Yahya Mohammed Al-Hajj, Satria Bangkit

[1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#) [9](#) [10](#) [11](#) ... [Next](#) [Last](#)

[Supply Chain Innovation Performance And Satisfaction With Supply Chain Results: The Moderating Role Of Supply Chain Innovativeness Capability](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Muhammad Ali Fikri, Poppy Laksita Rini

[The Effect of Good Corporate Governance on Profitability and Its Implications on Company Value](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Antony Antony, Nurri Arrina Lestari, Muhammad Khairul Amal, Muh Abdul Aziz, Leonita Siwiyanti, Alhidayatullah Alhidayatullah, Ade Sudarma

[The Role of Motivation, Organizational Culture, Work Discipline in Improving the Performance of Employees of the Jember Regency Cooperative and Micro Business Service](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Nursaid Nursaid, Yoangga Muhammad Jakfar Sidik, Nurul Qomariah, Eko Budi Satoto

[Travel Cost Method Analysis on Cultural Preserve of Palgading Temple Using Marketing Approach](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Ayustim Dwisolehati, Diah Setyawati Dewanti

[Waste Disclosure Practices in Indonesia](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Winda Wulansari, Desi Adhariani

[Accounting Service Quality On Customer Satisfaction Of Public Accounting Firms](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Dwi Cahyono, Shafira Febriana Putri

[Analysis of Factors Affecting Local Tax Revenue](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Zulia Hanum, Lydiah Permata Sari

[Differences In Tax Avoidance Behavior Before And During Covid 19 In Non Cyclical Customer Companies On The Indonesia Stock Exchange](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Ani Kusbandiyah, Iwan Fakhruddin, Bima Cinintya Pratama, Didi Setyono

[How Does The Millennial Consumers Shopping in The Marketplace in Post Covid-19](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Dessy Rachmawatie, Ahmad Ma'ruf

[Perception Of Tax Consultants View Motivation, Loopholes, And Csr On The Desire To Do Tax Planning](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Abdurrahman Nazhif, Dewi Pudji Rahayu, Ilham Jamaludin, Jihan Wasilah, Resti Sintya Sari

[Performance Analysis of Jember District Government Organizations](#)

Research Article in Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia
Toni Herlambang, Abadi Sanosra

The Role of Motivation, Organizational Culture, Work Discipline in Improving the Performance of Employees of the Jember Regency Cooperative and Micro Business Service

Nursaid¹, Yoangga Muhammad Jakfar Sidik², Nurul Qomariah³, Eko Budi Satoto⁴
{nursaid@unmuhjember.ac.id}

Universitas Muhammadiyah Jember

Abstract. This research intends to investigate and evaluate the relationship between employee performance and motivation, organisational culture, and work discipline at the Department of Cooperatives and Micro Enterprises in Jember Regency. This study's population consisted of 55 workers from the Department of Cooperatives and Micro Enterprises of Jember Regency. Using a method of saturation sampling, 55 samples were obtained for this investigation. This work employs SEM-PLS using WarpPLS 5.0 for data analysis. Motivation, organisational culture, and work discipline have a substantial impact on the performance of Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency, according to the analysis's findings. According to the results of the analysis, the coefficient of determination, or R square, is 0.790, which indicates that all independent variables (work motivation, organisational culture, and work discipline) contribute 79.0 percent to the employee performance variable, with the remaining 21.0 percent influenced by factors outside the scope of the study.

Keywords: Employee performance; Organisational culture; Work discipline; Employee motivation

1 Introduction

Human Resource Management in the current era of globalization is very important for organizations because it is part of the success of leaders in organizing, managing, implementing, and supervising their employees. The purpose of this supervision is that employees work according to the goals and objectives desired by an organization so that their productivity and performance can be further increased. According to [56], human resources are defined as a source of strength that comes from humans that can be utilized by the organization. The HR component is inseparable from the so-called empowerment and utilization process. So that a series of activities are focused on optimal utilization of human resources in carrying out daily activities to generate the maximum profit. According to [10], Human Resource Management is the process of obtaining, training, and retaining personnel, evaluating, and rewarding people with a focus on their working relationships, health, safety, and fairness in order to achieve optimal job performance. HRM is a strategic area in an organization that needs special attention because it is related to the performance of its employees, [44]. Employee performance needs special attention for an organization. This is because if employee performance increases, organizational performance will also increase.

Performance is a crucial and fascinating aspect since it has shown to be crucial to its advantages. The quality of the performance of the company's human resources determines the company's ability to achieve its objectives and ensure its continued existence. An employee who excels if he is in carrying out and completing his duties is based on skill, professionalism, and has sufficient experience. According to [51], performance refers to the degree of success in doing activities and the capacity to reach predetermined objectives. If the targeted objectives are adequately attained, the performance is deemed successful and excellent. According to [33], performance is the outcomes attained by a person via the use of certain media. This concept highlights that an employee's performance cannot be achieved without the assistance of a medium in the shape of other methods that impact him both internally and extrinsically and provide personal rewards. There are several things that might affect an employee's performance to improve. Several predictable elements, including job motivation, corporate culture, and work discipline, might boost employee retention.

Motivation can be interpreted as a phase of changing and stimulating individuals to carry out something desired by their movers and directors who in this case are their superiors [21]. According to [6] the notion of work motivation is something that creates enthusiasm or work motivation for an employee in an organization. Employees in an organization who are prompted to finish their task on schedule will increase their performance. Thus it can be linked between work motivation and performance. Although there has been much study on job motivation and employee performance, the findings are still uneven. Numerous research claiming that job motivation may enhance performance have been conducted by: [28], [71], [12], [22], [69], [19], [22], [17], [20], [35], [4], [39], [2], [65], [47], [64], [79], [31], [9], [46], [62], [43], [75]. Meanwhile, that motivation has no effect on employee performance is carried out by: c, [14], [12].

The corporate culture is a second aspect that might enhance employee performance. According to [54], organisational culture is a collection of value systems acknowledged and established by all of a company's members that distinguishes it from other businesses. According to [54], organisational culture is a common system of meaning held by all members of the company. According to [34], organisational culture is a collection of assumptions or belief systems, values, and norms formed inside organisations that serve as behavioural guidance for individuals to overcome external and internal adaption issues. According to [52], organisational culture is a framework that influences everyday behaviour and leads workers' activities to accomplish organisational objectives. Culture is a pattern of organisational principles and values that are understood, inspired, and followed by the organisation to the extent that the pattern provides its own meaning and serves as the basis for the norms of behaviour inside the organisation. Consequently, organisational culture is utilised as a controller and guide to shape the attitudes and behaviours of individuals inside the company. Organizational culture is anticipated to have a good impact on the personal members of the organisation as well as the organisation itself in terms of fulfilling its vision, purpose, and objectives. Employees who already understand the organizational culture in depth will carry out their duties in accordance with what has been assigned to them in a timely manner and in accordance with the SOPs that have been set in accordance with the existing culture in the organization. An employee must understand the values that apply in the organizational environment in which they work. Research between organizational culture and performance also has results that support and that are not in line. Research conducted by: [77], [36], [42], [59], ([1]), [25], [76], [7], [50], [41], [32], [57], [27], [13], [53], [19], [30], [78], [65], [29], [49], [40], [26], [66], [45] resulted that the work culture owned by the company that has been implemented properly can improve employee performance. While the research which results state that organizational culture has no effect on employee performance is carried out by: [9], [24].

Discipline comes from discipline which means obedience, self-control, regularity, self-control, training to straighten, perfecting something as mental skills or moral characteristics, laws that are poured to correct the order as well as regulations for behavior [44]. A person's feeling of responsibility for the responsibilities allocated to him is reflected in his discipline. This promotes performance zeal, work ethic, and the achievement of agency, employee, and community objectives. Therefore, every leader strives to instil discipline in his subordinates. A manager's leadership is deemed successful if his staff are well-disciplined. Maintaining and enhancing discipline is tough since several things impact it, [23]. Employees who are highly disciplined are usually always on time in completing the tasks assigned to them. There is a relationship between employee discipline and employee performance. Extensive study has been conducted on the link between employee punishment and performance, however the conclusions are inconsistent from one researcher to the next. Research which states that work discipline can improve employee performance is carried out by: [74], [58], [15], [60], [72], [11], [55], [13], [69], [8], [73], [5], [18], [61]. According to studies [80], work discipline has little impact on employee performance.

The Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency is the regional authority in the fields of cooperatives and small and medium-sized businesses. In carrying out its duties, The tasks of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency are as follows: formulation of regional policies in the field of cooperatives, small and medium enterprises; implementation of regional policies in the field of cooperatives, small and medium enterprises; implementation of regional evaluation and reporting in the field of cooperatives, small and medium enterprises; and implementation of the administration of the Offshore Cooperatives Development Fund. Based on the primary duties and responsibilities of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency, Table 1 outlines the implementation of programs/activities accompanied by performance indicators for enhancing the quality of healthy cooperatives and micro and small businesses.

Table 1. Indicators of Realization of Target Performance

No	Target Indicator		Realization Target/year 100%			
			2017	2018	2019	2020
1	a	Number of micro and small businesses that have operational permits	87,1%	86,5%	88,9%	91,7%
	b	Migration permits for micro businesses to become small businesses.	86,5%	91,2%	89,5%	88,9%
2	c	Percentage of healthy cooperatives.	79,3%	80,5%	85,4%	82,7%

Source: Diskopum Regency Jember (2022)

According to Table 1, the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency has not attained its performance goal. This is due to the fact that the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency is still not meeting its performance goals optimally. The study issue that might be posed is how to increase employee performance at the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency, in light of the descriptions relating to theory and prior research indicating that there are still discrepancies and difficulties. While the objective of this research was to assess the influence of job motivation, it was also designed to organisational culture, and work discipline on employee performance at the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency, it was found that none of these factors significantly affected employee performance.

3 Research Method

In this investigation, quantitative research methodologies are used. Quantitative research method is a method utilized to analyse particular populations or samples, techniques, sampling is often random, data collection involves research instruments, and data analysis is quantitative/statistical in order to evaluate hypotheses. [70]. The population of this study consisted of 55 workers of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency who served as research samples (saturated samples). Descriptive analysis will be conducted to obtain an overview of the respondent's condition and the scores of the research variables consisting of job motivation, organisational culture, and job discipline, as well as the performance of the employees of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency. SEM-PLS testing is performed using the Warp PLS 7.0 application. The SEM-PLS method is used for exploratory research.

4 Result and Discussion

Validity Test and Reliability Test

The loadings factor criterion (cross-loadings factor) must have a value larger than 0.70 for the convergent validity test, and the AVE must have a value greater than 0.50. For the discriminant validity test, the AVE roots must be compared to the intervariable correlation. The AVE must exceed the correlation between latent variables, [67]. Table 2 exhibits the Warp-PLS version 5.0 results.

Table 2. Combined Loadings and Cross-Loadings

	Motivation	Culture	Discipline	Performance	Type (a)	SE	P-value
X1.1	0.733	-0.356	0.094	0.016	Reflect	0.107	< 0.001
X1.2	0.708	0.437	0.083	0.243	Reflect	0.116	< 0.001
X1.3	0.772	0.114	-0.142	0.047	Reflect	0.102	< 0.001
X1.4	0.786	0.358	-0.104	0.230	Reflect	0.109	< 0.001
X1.5	0.701	-0.361	0.112	-0.404	Reflect	0.105	< 0.001
X2.1	0.540	0.721	0.396	-0.173	Reflect	0.120	< 0.001
X2.2	0.368	0.727	-0.241	0.342	Reflect	0.120	< 0.001
X2.3	0.058	0.773	-0.230	0.273	Reflect	0.118	< 0.001
X2.4	-0.365	0.702	0.190	0.238	Reflect	0.108	< 0.001

X2.5	-0.126	0.739	-0.173	0.070	Reflect	0.107	< 0.001
X2.6	0.103	0.757	-0.030	-0.234	Reflect	0.106	< 0.001
X2.7	-0.155	0.735	0.101	-0.359	Reflect	0.111	< 0.001
X3.1	0.170	0.050	0.819	-0.054	Reflect	0.100	< 0.001
X3.2	-0.183	-0.049	0.830	0.093	Reflect	0.099	< 0.001
X3.3	0.202	-0.460	0.808	0.745	Reflect	0.134	< 0.001
X3.4	-0.143	-0.053	0.876	0.519	Reflect	0.131	< 0.001
Y1.1	0.056	-0.097	-0.071	0.729	Reflect	0.103	< 0.001
Y1.2	-0.154	0.109	0.029	0.748	Reflect	0.114	< 0.001
Y1.3	0.053	-0.450	0.002	0.761	Reflect	0.110	< 0.001
Y1.4	-0.328	0.237	0.181	0.702	Reflect	0.108	< 0.001
Y1.5	0.138	0.292	-0.074	0.776	Reflect	0.101	< 0.001
Y1.6	0.288	-0.308	-0.041	0.702	Reflect	0.121	< 0.001

Table 3. Reliability Test

Variable	Composite reliability	Cronbach's alpha
	0.761	0.708
Motivation	0.798	0.713
Organization Culture	0.772	0.772
Work discipline	0.749	0.700
Employee Performance		

The objective of reliability testing is to guarantee that the research tool is accurate utilised provides consistent, unbiased measurements of the idea. Table 3 displays Warp-PLS 5.0 data processing outcomes. The reliability test is based on Cronbach's alpha and composite dependability that are more than 0.70. Table 3 demonstrates that the questionnaire used in this research satisfied the standards of the reliability examination.

Direct Effect Path Coefficient Calculation Results

Using route analysis, this part explains each path in the model section. Each tested method has a direct impact on employee performance (Y) at the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency (X1), organisational culture (X2), work discipline (X3), and employee motivation (X1). By determining whether or not each route is important, it is possible to accept or reject the given hypothesis. Each examined route reflects a different hypothesis in this investigation. The values of the path coefficients are shown in Table 4.

Table 4. Value of Direct Effect Path Coefficient

No.	Independent Variable	Dependent Variabel	Path Coefficient	p-value	Information
1.	Work Motivation	Performance	0,617	0,001	Significant
2.	Organization Culture	Performance	0,302	0,001	Significant
3.	Work Dicipline	Performance	0,390	0,023	Significant

According to the data in Table 4, the independent variable with the greatest impact on the independent variable with the greatest influence on the employee performance variable (Y) is work motivation (X1), with a coefficient of 0.617.

5 Discussion

The Influence of Employee Work Motivation on Employee Performance

The path coefficient value is 0.617 with a value of 0.001 according to the findings of evaluating the employee motivation variable (X1) on employee performance (Y). Because -value is less than (0.001 0.05), H0 is rejected; hence, employee motivation (X1) has a substantial influence on employee performance (Y). This indicates that the hypothesis that employee work motivation has a substantial influence on the performance of workers at the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency has been confirmed or H1 has been accepted. Work motivation is an important aspect to support its performance. Motivation is the phase of changing and stimulating individuals to carry out something desired by their movers and directors. Understanding motivation according to [37], is the impetus for the appearance of motives or things that stimulate motives. It can be defined that motivation is something that triggers enthusiasm and motivation to work. Employees of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency must have qualified work motivation by displaying skills or knowledge indicative of expertise in certain sectors. The first area that must be learned is public services pertaining to methods and norms for delivering community services.

The Influence of Organizational Culture on Employee Performance

The path coefficient value is 0.302 with a -value of 0.021, as determined by the results of evaluating the organisational culture variable (X2) on employee performance (Y). Because -value is less than (0.002 0.05), H0 is rejected; hence, corporate culture (X2) has a considerable effect on employee performance (Y). It has been shown that organisational culture has a considerable impact on the performance of workers at the Department of Cooperatives and Micro Enterprises in Jember Regency, hence Hypothesis 2 is supported. One organization's organisational culture may vary from that of other organisations. Nonetheless, organisational culture has specific attributes, characteristics, or traits that demonstrate their similarity. Experts employ a wide variety of terms to describe the aspects of organisational culture. This demonstrates the religious qualities, characteristics, and aspects present in corporate culture [16]: (a) culture is shared, (b) social mores and norms are shared across cultures, (c) culture is inherent, (d) social practices, (e) cultures are relayed from one millennium to the next, (f) conforming to acceptable formalities and patterns of behaviour tend to be associated with moral righteousness and virtue, and (g) cultural behavior and attitude is comfortable and popular. The foundations of an organization's culture are a collection of essential traits shared by all of its members. Qualities of organisational culture illustrate the characteristics, attributes, components, or constituents of an organization's culture. In accordance with their individual organisational culture features, each organisation will exhibit a unique set of traits.

The Effect of Work Discipline on Employee Performance

Based on the association between the work discipline variable (X3) and employee performance, the route coefficient value is 0.380 with a -value of 0.023. (Y). H0 is rejected because the -value is smaller than (0.023 0.05); hence, work discipline (X3) has a substantial influence on employee performance (Y). This indicates that work discipline has a major impact on the performance of Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency, which has been shown or H3 is accepted. According to [38], to achieve success in the form of sources of inspiration in order to achieve goals by showing attitudes, beliefs, and efforts from oneself which can then determine the level of achievement and achievement in life. According to [63], discipline is something that motivates an individual to pursue something and use all of his effort and energy for it. The type and degree of an individual's discipline vary according to the numerous factors present at a given moment. The concept of discipline in various literatures is often emphasized on stimuli that arise from a person both from within (intrinsic

discipline) and from outside (extrinsic discipline). On the other hand, motivators or satisfactions such as achievement, responsibility, and rewards support job satisfaction. Motivators are intimately tied to the job itself or the immediate outcomes it provides, such as opportunity for advancement, personal development, responsibility recognition, and accomplishment. Improved job content results in greater job satisfaction and improved work ethic.

6 Conclusion

The following are the study's conclusions in light of the research results given in the discussion: 1) the test results demonstrate that work motivation has a big and favourable impact on the performance of the personnel of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency; 2) the test results demonstrate that organisational culture has a positive and significant effect on the performance of the employees of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency; and 3) the test results demonstrate that work discipline has a big and favourable impact on the performance of the personnel of the Department of Cooperatives and Micro Enterprises in Jember Regency.

Based on the findings of the research, the following recommendations may be made: 1) Employees of the Dept of Cooperative societies and Micro - entrepreneurs of Jember Regency are advised to enhance their performance by focusing on elements that have a substantial impact on employee performance, such as job motivation, organisational culture, and employee discipline. Existing high-performing employees are expected to maintain and, if feasible, increase their performance; 2) The local government must eradicate the culture that is prevalent in all OPD (Regional Apparatus Organizations), namely that the assessment of work behaviour in DP3 must not decrease, at least the same as the assessment of performance behaviour in the previous year or increase; 3) For future study, it is anticipated that research variables will be added to enrich our understanding of the elements that impact employee performance.

References

- [1] Achmad, S. H. (2016). THE EFFECT OF COMPETENCY, MOTIVATION, AND ORGANIZATIONAL CULTURE ON THE EMPLOYEE PERFORMANCE AT THE JAYAKARTA HOTEL, BANDUNG, INDONESIA. *JBHOST*, 2(1), 136–146. <https://doi.org/10.1017/CBO9781107415324.004>
- [2] Adam, F., & Kamase, J. (2019). The effect competence and motivation to satisfaction and performance. *International Journal of Scientific and Technology Research*, 8(3), 132–140.
- [3] Adha, R. N., Qomariah, N., & Hafidzi, A. H. (2019). Pengaruh Motivasi Kerja, Lingkungan Kerja, Budaya Kerja Terhadap Kinerja Karyawan Dinas Sosial Kabupaten Jember. *Jurnal Penelitian IPTEKS*, 4(1), 47. <https://doi.org/10.32528/ipteks.v4i1.2109>
- [4] Angesty, F. (2019). Pengaruh Kepemimpinan Transaksional dan Kompensasi Terhadap Motivasi Kerja dan Dampaknya Pada Kinerja Karyawan PT. Indo Acidatama Tbk. *Jurnal Bina Manajemen*, 8(1), 96–115.
- [5] Anggrainy, I. F., Darsono, N., & Putra, T. R. I. (2017). Pengaruh Fasilitas Kerja, Disiplin Kerja Dan Kompensasi Terhadap Motivasi Kerja Implikasinya Pada Prestasi Kerja Pegawai Negeri Sipil Badan Kepegawaian Pendidikan Dan Pelatihan Provinsi Aceh. *Jurnal Magister Manajemen*, 1(1), 1–10.
- [6] Anoraga, P. (2014). *Psikologi Kerja*. Rineka Cipta.
- [7] Antoro, D. (2014). Pengaruh Kepemimpinan, Budaya Organisasi, Dan Komitmen Manajemen Puncak Terhadap Transferknowledge Dan Dampaknya Terhadap Kinerja Dosen. *Jurnal Bisnis dan Ekonomi*, 21(299), 99–115.
- [8] Arda, M. (2017). Pengaruh Kepuasan Kerja Dan Disiplin Kerja Terhadap Kinerja Karyawan Pada Bank Rakyat Indonesia Cabang Putri Hijau Medan. *Jurnal Ilmiah Manajemen dan Bisnis*, 18(1), 45–60. <https://doi.org/10.30596/jimb.v18i1.1097>
- [9] Atikah, K., & Qomariah, N. (2020). The effect of leadership style, organizational culture and motivation on employee performance. *Jurnal Manajemen dan Bisnis Indonesia*, 6(2), 216–227. <https://doi.org/10.5267/j.msl.2020.2.008>
- [10] Azhad, M. N., Anwar, & Qomariah, N. (2015). *Manajemen Sumber Daya Manusia*. Cahaya Ilmu.
- [11] Azis, A. (2021). Pengaruh Disiplin Kerja dan Motivasi Kerja Terhadap Kinerja Pegawai pada Balai Perhutanan Sosial dan Kemitraan Lingkungan Wilayah Sumatera. *Jurnal Ilmiah Mahasiswa Ekonomi dan Bisnis [JIMEIS]*, 2(1), 1–11. <http://ejournal.stiemj.ac.id/index.php/ekobis/article/view/26/73>
- [12] Brahmasari, I. A., & Suprayetno, A. (2008). Pengaruh Motivasi Kerja, Kepemimpinan dan Budaya Organisasi Terhadap Kepuasan Kerja Karyawan serta Dampaknya pada Kinerja Perusahaan (Studi kasus pada PT . Pei Hai International Wiratama Indonesia). *Jurnal Manajemen dan Kewirausahaan*, 10(2), 124–135.
- [13] Cesilia, K. A., Tewal, B., & Tulung, J. E. (2017). PENGARUH DISIPLIN KERJA, PERENCANAAN KARIR DAN KOMPETENSI TERHADAP KINERJA KARYAWAN KANTOR. *Jurnal EMBA*, 5(2), 426–434.
- [14] Changgriawan, G. S. (2017). Pengaruh Kepuasan Kerja dan Motivasi Kerja Terhadap Kinerja Karyawan One Way Production. *Jurnal Agora*, 5(3), 1–7. <http://publication.petra.ac.id/index.php/manajemen-bisnis/article/view/6095/5593>
- [15] Darmadi, D. (2020). Pengaruh Lingkungan Kerja dan Disiplin Kerja Terhadap Kinerja Karyawan Pada Indomaret Cabang Kelapa Dua Gading Serpong Kabupaten Tangerang. *JIMF (Jurnal Ilmiah Manajemen Forkamma)*, 3(3), 240–247. <https://doi.org/10.32493/frkm.v3i3.5140>
- [16] Dessler, G. (2015). *Manajemen Sumber Daya Manusia*. Salemba Empat.

- [17] Djamaludin, M. (2009). Pengaruh Komitmen Organisasional, Pengembangan Karier, Motivasi Kerja Dan Karakteristik Individual Terhadap Kepuasan Kerja Dan Kinerja Pegawai Pemerintah Kabupaten Halmahera Timur. *Jurnal Ilmu Ekonomi dan Manajemen*, 5(2), 1–80. <http://jurnal.untag-sby.ac.id/index.php/die/article/view/42>
- [18] Ekasari, N., Harsasi, M., Priyati, R. Y., & Qomariah, N. (2022). The Effect of Work from Home (WFH) and Work Discipline on Employee Performance Through Work-Life Balance (WLB) in the Covid-19 Pandemic : Explanatory Study at BPKAD Office , Bondowoso Regency. *Journal of International Conference Proceedings (JICP) V*, 5(12), 112–127. <https://ejournal.aibpmjournals.com/index.php/JICP/issue/view/85>
- [19] Fachreza, Musnadi, S., & Majid, M. S. A. (2014). Pengaruh Motivasi kerja, lingkungan kerja, dan budaya organisasi terhadap kinerja karyawan dan dampaknya pada kinerja Bank Aceh Syariah di Kota Banda Aceh. *Jurnal Magister Manajemen*, V(1), 42–56. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKewiHnMrM7dvjAhWkPl8KHZ8FD2gQFjAAegQIAxAC&url=http%3A%2F%2Fjournal.umy.ac.id%2Findex.php%2Fbti%2Farticle%2Fdownload%2F2451%2F2431&usg=AOvVaw2eWz9IL0SzcSKDquKhp8z>
- [20] Fadly, N. (2017). Pengaruh Kepemimpinan Dan Kompensasi Terhadap Motivasi Kerja Dan Dampaknya Terhadap Kinerja Karyawan Pada Pt Asuransi Parolamas Cabang Pekanbaru. *Jurnal PLANS : Penelitian Ilmu Manajemen dan Bisnis*, 12(1), 60–75. <https://doi.org/10.24114/plans.v12i1.9569>
- [21] Farida, E. (2014). *Telitik Manajemen Sumber Daya Manusia: Edisi I*. Mitra. Wacana Media.
- [22] Habba, D., Modding, B., Bima, M. J., & Bijang, J. (2017). The Effect of Leadership, Organisational Culture and Work Motivation on Job Satisfaction and Job Performance among Civil Servants in Maros District Technical Working Unit. *IRA-International Journal of Management & Social Sciences (ISSN 2455-2267)*, 7(1), 52. <https://doi.org/10.21013/jmss.v7.n1.p7>
- [23] Handoko, T. H. (2015). *Manajemen Personalia dan Sumber Daya Manusia*. BPFPE-Yogyakarta.
- [24] Harianto, E., Kusmaningtyas, A., & Brahmasari, I. aju. (2016). Model Karakteristik individu, budaya korporat, entrepreneurial leadership dan reward system terhadap corporate entrepreneurship dan dampaknya terhadap kinerja manajer : Studi pada industri proteksi. *Jurnal Doktor Ekonomi*, 1(1), 1–22.
- [25] Ikhsan, A. (2016). Analisis Pengaruh Budaya Organisasi Dan Kepuasan Kerja Terhadap Kinerja Karyawan Non Dosen Pada Universitas Mercu Buana Jakarta. *Jurnal Ilmiah Manajemen dan Bisnis*, 2(1), 438–456. <https://doi.org/10.22441/jimb.v2i1.3688>
- [26] Indiyarningsih, K. M. H., Murdyastuti, A., & Puspitaningtyas, Z. (2020). Efeect of human resource competency, work culture and utilization of information technology to performance of employees. *International Journal of Scientific and Technology Research*, 9(4), 3636–3641.
- [27] Irvany, A. Y., & Fariz. (2020). Pengaruh Budaya Organisasi, kepuasan Kerja Dan Integritas terhadap Kinerja BAdan Keuangan Daerah KAbupaten Pasuruan. *Journal of Economic and Business*, 1(1), 79–91. <http://www.ejournal.stieyapan.ac.id/index.php/JEB/article/view/65>
- [28] Ivan, O., & Rizal, A. (2022). Pengaruh Insentif terhadap Motivasi dan Semangat Kerja Serta Dampaknya pada Kinerja Karyawan. *Syntax Literate; Jurnal Ilmiah Indonesia*, 7(4), 4621–4632. <https://doi.org/10.36418/SYNTAX-LITERATE.V7I4.6804>
- [29] Juliningrum, E., & Sudiro, A. (2013). Pengaruh Kompensasi, Budaya Organisasi, terhadap Motivasi Kerja dan Kinerja Pegawai Emmy. *Jurnal Aplikasi Manajemen*, 11(4), 665–676.
- [30] Kosasih, A. (2018). Pengaruh Kepemimpinan Transformasional, Budaya Organisasi dan Motivasi Kerja Pegawai terhadap Kepuasan Kerja Pegawai serta Implikasinya pada Kinerja Pegawai PDAM di Propinsi Banten. *Journal of Government and Civil Society*, 1(2), 159. <https://doi.org/10.31000/jgcs.v1i2.442>
- [31] Kurniawan, M. A., Qomariah, N., & Cahyono, D. (2021). The Role of Leadership and Competence in Improving Work Motivation and Performance of Cooperative Employees. *Journal of Economics, Finance and Management Studies*, 4(10), 1880–1892. <https://ijefm.co.in/current.php>
- [32] Manggis, I. W., Yuesti, A., & Saptia, I. K. S. (2018). The Effect of Career Development and Organizational Culture to Employee Performance with Motivation of Work as Intervening Variable in Cooperation in Denpasar Village. *International Journal of Contemporary Research and Review*, 9(07), 20901–20916. <https://doi.org/10.15520/ijcrr/2018/9/07/553>
- [33] Mangkunegara, A. . A. P. (2017). Manajemen Sumber Daya Manusia Perusahaan. In *PT. Remaja Rosdakarya. Bandung* (Libk. 53, Zenbakia 9). Remaja Rosdakarya.
- [34] Mangkunegara, A. A. A. P. (2016). *Manajemen Sumber Daya Manusia Perusahaan*. PT. Remaja Rosdakarya.
- [35] Marlinda, D., Yamali, F. R., & MS, M. Z. (2021). Pengaruh Penilaian Prestasi Kerja dan Kompensasi Terhadap Motivasi Kerja Serta Dampaknya Terhadap Kinerja Karyawan pada PT. Bank Central Asia Tbk Kantor Cabang Utama Jambi. *J-MAS (Jurnal Manajemen dan Sains)*, 6(1), 217. <https://doi.org/10.33087/jmas.v6i1.247>
- [36] Maulani, V., Widiartanto, W., & Dewi, R. (2015). Pengaruh Budaya Organisasi Dan Komitmen Organisasi Terhadap Kinerja Karyawan Melalui Organizational Citizenship Behavior (Ocb) Sebagai Variabel Intervening (Studi Kasus Pada Karyawan Pt Masscom Graphy Semarang). *Jurnal Ilmu Administrasi Bisnis*, 4(3), 224–235.
- [37] Mondy, R. W., & Noe, R. M. (2005). *Human Resource Management. Ninth Edition*. Prentice Hall Inc.
- [38] Mu'ah, M. (2002). *Manajemen Sumber Daya Manusia*. Grasindo.
- [39] Muhammad Arifin, H. (2015). The influence of competence, motivation, and organisational culture to high school teacher job satisfaction and performance. *International Education Studies*, 8(1), 38–45. <https://doi.org/10.5539/ies.v8n1p38>
- [40] Mukhtar, A. (2018). The effect of competence and organization culture to work satisfaction and employee performance of Sharia banks in Makassar city. *International Journal of Scientific and Technology Research*, 7(10), 1–6.
- [41] Ojo, O. (2009). Impact Assessment Of Corporate Culture On Employee Job Performance. *Business Intelligence Journal*, 2(2), 388–397.

- [42] Paais, M., & Pattiruhu, J. R. (2020). Effect of Motivation, Leadership, and Organizational Culture on Satisfaction and Employee Performance. *Journal of Asian Finance, Economics and Business*, 7(8), 577–588. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO8.577>
- [43] Priyono, B. H., Qomariah, N., & Winahyu, P. (2018). PENGARUH GAYA KEPEMIMPINAN, MOTIVASI GURU DAN LINGKUNGAN KERJA FISIK TERHADAP KINERJA GURU SMAN 1 TANGGUL JEMBER. *JURNAL MANAJEMEN DAN BISNIS INDONESIA*, 4(2), 144. <https://doi.org/10.32528/jmbi.v4i2.1758>
- [44] Qomariah, N. (2020). *Manajemen Sumber Daya Manusia: Teori, Aplikasi dan Studi Empiris* (1. arg.). Pustaka Abadi. https://www.researchgate.net/publication/356291163_MANAJEMEN_SUMBER_DAYA_MANUSIA_Teori_Aplikasi_dan_Studi_Empiris
- [45] Qomariah, N. (2012). Pengaruh Budaya Organisasi, Kepemimpinan Dan Komitmen Organisasi Terhadap Kinerja Dosen Pada Perguruan Tinggi Swasta Di Kabupaten Jember. *Conference In Business, Accounting, And Management (CBAM)*, 1(3), 787–801. <http://jurnal.unissula.ac.id/index.php/cbam/article/view/172>
- [46] Qomariah, N., Hermawan, H., Isnaini, N. H., Azhad, M. N., & Qomariah, N. (2020). How to Improve Employee Performance at Level 1 Health Facilities During the Covid 19 Pandemic? *International Journal of Engineering Research and Technology*, 13(9), 2511–2518.
- [47] Qomariah, N., Nursaid, Mardana, D. E., & Winahyu, P. (2021). Impact of Leadership Style, Motivation and Work Environment on Employee Performance. *CELSciTech-2021*, 5, 15–23. <https://ejurnal.umri.ac.id/index.php/PCST/article/view/3260>
- [48] Qomariah, N., Warsi, W., & Sanosra, A. (2020). How to Improve Vocational Teacher Performance? *Indonesian R Summit*, 149–162.
- [49] Raffie, D. S., Azis, N., & Idris, S. (2018). Pengaruh Kompetisi, Gaya Kepemimpinan, Budaya Kerja Dan Lingkungan Kerja Terhadap Kepuasan Kerja Pegawai Dan Dampaknya Terhadap Kinerja Pegawai Kantor Kementerian Agama Kabupaten Aceh Barat. *Jurnal Magister Manajemen Fakultas Ekonomi dan Bisnis Unsyiah*, ISSN : 2302-0199, 2(1), 36–45.
- [50] Rina, R., & Perdana, A. H. (2017). Pengaruh Kompetensi Budaya Organisasi dan Motivasi Terhadap Kinerja Dosen Perguruan Tinggi Swasta di Kota Makassar. *Jurnal Riset*, 3(008), 88–100. <https://doi.org/10.31219/osf.io/67n8g>
- [51] Rivai, V. (2009). *Manajemen Sumber Daya Manusia Untuk Perusahaan*. Raja Grafindo Persada.
- [52] Rivai, V., & Mulyadi, D. (2012). *Kepemimpinan dan Perilaku Organisasi*. Raja Grafindo Persada.
- [53] Riyanto, A., Hendriani, S., & Efni, Y. (2018). Pengaruh kepemimpinan dan budaya organisasi terhadap kepuasan kerja dan kinerja karyawan bagian produksi kelapa sawit pada pt. perkebunan nusantara v kebun sei galuh. *X(4)*, 632–649.
- [54] Robbins, S. (2011). *Perilaku Organisasi*. Salemba Empat.
- [55] Rosalina, M., & Wati, L. N. (2020). Pengaruh Gaya Kepemimpinan Terhadap Disiplin Kerja Dan Dampaknya Terhadap Kinerja Karyawan. *Jurnal Ekobis : Ekonomi Bisnis & Manajemen*, 10(1), 18–32. <https://doi.org/10.37932/j.e.v10i1.26>
- [56] Ruky, A. S. (2014). *Sistem Manajemen Kinerja*. Gramedia Pustaka Utama.
- [57] Saban, D., Basalamah, S., Gani, A., & Rahman, Z. (2020). Impact Of Islamic Work Ethics, Competencies, Compensation, Work Culture On Job Satisfaction And Employee Performance: The Case Of Four Star Hotels. *European Journal of Business and Management Research*, 5(1), 1–8. <https://doi.org/10.24018/ejbmr.2020.5.1.181>
- [58] Safitri, E. (2013). Pengaruh Pelatihan dan Disiplin Kerja Kinerja Karyawan. *Jurnal Ilmiah Manajemen*, 1(4), 1044–1054. <https://ejournal.unesa.ac.id/index.php/jim/article/view/6262>
- [59] Sangadji, E. M. (2009). Pengaruh Budaya Organisasi dan Komitmen Organisasional Pimpinan terhadap Kepuasan Kerja dan Dampaknya pada Kinerja. *Paedagogia*, 12(1), 52–65.
- [60] Sanjaya, F. A. (2021). Dampak Budaya Kerja Dan Disiplin Kerja Terhadap Kinerja Karyawan (Studi Kasus : PT Kaltrabu Indah Tour & Travel Banjarmasin). *Jurnal Ilmiah Ekonomi Binis*, 7(1), 070–082.
- [61] Saputri, Y. W., Qomariah, N., & Herlambang, T. (2020). *Effect Of Work Compensation , Supervision And Discipline On Work Performance*. 9(01).
- [62] Sari, W., Qomariah, N., & Setyowati, T. (2020). The Role of Emotional Intelligence, Spiritual Intelligence And Work Motivation In Improving The Performance of Hotel Employees. *International Journal of Economics and Management Studies*, 7(6), 112–118. <https://doi.org/10.14445/23939125/ijems-v7i6p116>
- [63] Sedarmayanti. (2017). *Sumber Daya Manusia dan Produktivitas Kerja*. CV Mandar Maju.
- [64] Setiawan, Y., Qomariah, N., & Jember, U. M. (2022). The Role of Competence , Leadership , Work Environment and Motivation in Improving Employee Performance. *International Journal of Humanities and Social Science Invention (IJHSSI)*, 11(2), 47–58. <https://doi.org/10.35629/7722-1102014758>
- [65] Setiono, B. A. (2016). Pengaruh Budaya Organisasi , Karakteristik Individu , Karakteristik Pekerjaan Terhadap Kinerja Karyawan PT . Pelindo III Surabaya (Influence of Organizational Culture , Individual Characteristics , Job Characteristics on Employee Performance PT . Pelindo. *Aplikasi Pelayaran dan Pelabuhan*, 6(2), 128–146.
- [66] Setyowati, T., Az, B. T., & Tobing, D. S. K. (2021). The Role of Organizational Citizenship Behavior in Mediating the Relationship Between Organizational Culture and Job Satisfaction with Employee Performance. *Q*, 22(185), 220–234. <https://doi.org/10.47750/QAS/22.185.29>
- [67] Solihin, M., & Ratmono, D. (2013). *Analisis SEM-PLS dengan WarpPLS*. Pustaka Pelajar.
- [68] Sriwidodo, U., & Haryanto, A. B. (2010). Pengaruh Kompetensi, Motivasi, Komunikasi Dan Kesejahteraan Terhadap Kinerja Pegawai Dinas Pendidikan. *Jurnal Manajemen Sumberdaya Manusia*, 4(1).
- [69] Sugiono, E., & Vitaloka, D. S. (2019). Analysis the effect of work stress, work discipline and turnover intention on employees performance mediated by job satisfaction at pt. Epson indonesia, jakarta. *International Journal of Scientific and Technology Research*, 8(12), 2574–2580.
- [70] Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- [71] Sundari, S., & Rifai, A. Z. (2020). Dampak Motivasi , Kompetensi , Dan Pemberian Insentif. *Jurnal Administrasi Kantor*, 8(2), 199–208. <https://doi.org/10.51211/jak.v8i2.1456>

- [72]Syahputra, F. (2021). Pengaruh Disiplin Kerja, Etika Dan Konflik Kerja Terhadap Kinerja Karyawan Pada PT. Pasti Jaya Elektrik Medan. *Jurnal Ilmiah Mahasiswa Ekonomi dan Bisnis [JIMEIS]*, 1(4), 1–13. <http://repository.umsu.ac.id/handle/123456789/15898>
- [73]Tilaar, N. R., Sendow, G. M., & Jorie, R. J. (2017). Pengaruh Kualitas Kehidupan Kerja, Disiplin Kerja dan Kompensasi Terhadap Produktivitas Kerja Pegawai Pada Kantor Dinas Lingkungan Hidup Provinsi Sulawesi Utara. *Jurnal EMBA*, 5(2), 2070–2078.
- [74]Titisari, P., Susanto, A. B., & Permatasari, Y. (2021). The Role of Internal Communication, Work Discipline, And Employee Loyalty on Employee Performance. *Quality - Access to Success*, 22(184), 166–170. <https://doi.org/10.47750/qas/22.184.21>
- [75]Utomo, A. W., Qomariah, N., & Nursaid. (2019). The Impacts of Work Motivation , Work Environment , and Competence on Performance of Administration Staff of dr . Soebandi Hospital Jember East Java Indonesia. *International Journal of Business and Management Invention (IJBMI)*, 8(09), 46–52. [http://www.ijbmi.org/papers/Vol\(8\)9/Series-2/G0809024652.pdf](http://www.ijbmi.org/papers/Vol(8)9/Series-2/G0809024652.pdf)
- [76]Wambugu, L. W. (2014). Effects of Organizational Culture on Employee Performance (Case Study of Wartsila -Kipevu Ii Power Plant). *European Journal of Business and ManagementOnline*, 6(32), 80–93.
- [77]Warsito, B. (2014). Pengaruh Budaya Organisasi Dan Lingkungan Kerja Terhadap Organizational Citizenship Behavior, Motivasi Dan Kinerja. *Jurnal Ekonomi Modernisasi*, 4(2), 83–96.
- [78]Wibowo, M. A., & Putra, Y. S. (2016). Pengaruh Motivasi dan Budaya Organisasi terhadap Kepuasan Kerja serta Implikasinya terhadap Kinerja Karyawan pada Rumah Sakit Umum (RSU) Salatiga. *Among Makarti*, 9(17), 1–20.
- [79]Wijianto, Cahyono, D., & Qomariah, N. (2020). How To Improve Employee Performance At The Forest Service. *International Journal of Scientific & Technology Research*, 9(8), 256–264.
- [80]Wiryawan, T. W., Risqon, R., & Noncik, N. (2020). PENGARUH LINGKUNGAN KERJA TERHADAP MOTIVASI DAN DISIPLIN SERTA DAMPAKNYA PADA KINERJA (EFFECT OF WORK ENVIRONMENT ON MOTIVATION AND DISCIPLINE AND ITS IMPACT ON PERFORMANCE). *EKOMABIS*, 01(01), 59–78. <https://ejournal.unsrat.ac.id/index.php/emba/article/view/9659>