

The Influence of Organizational Culture, Locus of Control and Workers' Quality of Life on Employee Performance in Department of Revenue, Financial Management and Regional Asset (DPPKAD) of Klaten Regency with Job Satisfaction as Intervening Variable

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Abstract

The purpose of this study was to examine the effect of organizational culture, locus of control and quality of work life on employee performance in the Department of Revenue, Financial Management and Regional Asset (DPPKAD) of Klaten with job satisfaction as an intervening variable. The sample of study was 57 respondents of employees DPPKAD Klaten. The data in this research was obtained directly from interviews with questionnaires. Test analysis tools used were instruments, linearity test, analysis and regression lines by t test, F test and R^2 test. The results showed that organizational culture significantly influenced employee satisfaction. Locus of control significantly influenced employee satisfaction. Quality of work life had a significant effect on job satisfaction of employees. Significant influence of organizational culture on employee performance. Locus of control had a significant effect on employee performance. Quality of work life had a significant effect on employee performance. Employee satisfaction had significant positive effect on employee performance. Simultaneously test results (Test F) concluded simultaneously organizational cultural variables, locus of control, quality of work life and employee satisfaction had significant positive effect on the performance of employees in the Department of Revenue, Financial Management and Regional Asset of Klaten Regency. Total R^2 is 80.3 %. This meant that the employee's performance was explained by organizational culture, locus of control, quality of work life and job satisfaction of employees, amounted to 80.3 % and the remaining 19.7 % was explained by other variables outside our model, e.g. competency, leadership and more. The conclusion of this line of analysis suggested that the use of intervening variables of employee satisfaction in order to improve performance, for organizational cultural, and quality of work life was effective, but for locus of control variable was not effective.

Keywords: organizational culture, locus of control and quality of work life, employee performance and job satisfaction

1. Introduction

The Substance of public service is always associated with an activity performed by an individual or a group of people or a certain institution to provide assistance and facilitation to the public to fulfill certain purposes. This public service is increasingly important because it's related to general public which has various interests and purposes. The improvement of public service by government institutions requires overall improvement of employee performance.

According to Anwar Prabu Mangkunegara (2005: 67) Performance (work performance) is work result which in quality and quantity has been achieved by an employee in performing his/her duties according to the responsibilities given to employees. Work measured is measured by performance appraisal process. Performance appraisal is basically a key factor to develop an organization effectively and efficiently because it's related to better policies or projects on existing human resources in the organization. Individual performance appraisal is very useful for the dynamics of overall organizational growth; with that appraisal the real condition of employee performance can be discovered. Organizations, therefore, must pay close attention to factors which can influence employee/individual performance.

Strong organizational culture will trigger employees to think, behave and act according to organizational values. Organizational culture is basically one of the factors which influence employee performance. Suitability between organizational culture and members of organization who support it will produce job satisfaction, thus encouraging employees to improve their performance. Strong organizational culture is required by every organization to improve job satisfaction and employee performance, so it improves overall organizational performance. Suitability between individual's characteristics and organizational culture is related to job satisfaction. Organizations which employ individuals with similar values as the values of organizational culture will have job satisfaction among the employees. On the other hand, if there is no suitability between employees' values and organizational culture, employees won't be motivated in working and there will be job dissatisfaction. If organizational culture can provide job satisfaction, it's expected to improve

employee performance.

According to Frucot and Shearon (2007) aside from organizational culture, analysis of employee performance can be influenced by individual factors, such as psychological characteristics, e.g. locus of control. Locus of Control is an individual's control on work or the individual's confidence on his/her success. This locus of control consists of internal locust of control which characterizes someone as believing that the individual is responsible for the behaviors of the employees in the institution. External locus of control characterizes someone as believing that work behaviors and success are due to external factors, i.e. organization. Good confidence of the employees may impact employees' job satisfaction and finally improvement of employee performance.

Quality of Work Life (QWL) is one of the philosophies applied by management in managing organization in general and human resources in particular. As a philosophy, quality of work life is management's perspective on human, workers, and organizations. Primary elements in the philosophy are: Management's concern for the impacts of work on human, organizational effectiveness and the importance of employees in making decisions, especially related to work, career, income and future of employees in their jobs. Employees who work in an organization with good quality of work life are expected to get job satisfaction which result in performance improvement.

Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency is a public organization whose duty is to perform local government affairs in the fields of revenue, financial management and regional asset. Regional Regulation of Klaten Regency Number 7 of Year 2011 regarding Organization and Working Procedure of Department of Revenue, Regional Finance and Asset Management of Klaten Regency mentions DPPKAD of Klaten Regency having functions to:

1. Formulate technical policies in the field of financial management and regional asset
2. Implement government affairs and public services in the field of revenue, financial management and regional asset
3. Develop and implement duties services in the field of revenue, financial management and regional asset
4. Perform other duties from the Regent in accordance with duties and functions.

Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency as a department which implements regional autonomy has a big responsibility in developing Klaten. Personnel support or human resources in Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency is important, so factors influencing employee performance should be prioritized to be improved.

Some phenomenon in Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency as a public service institution are:

1. Organizational performance as a collective performance of individual employees has attachment and strong influence from organizational culture. It means every activity performed by public service officer must be based on normative regulations determined by the public organization as an embodiment of the culture of public organization.

Organizational Culture in Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency includes employees must work with responsibility, honesty, discipline, and gives excellent services. This culture must be implanted into all employees to improve employee performance. The phenomenon of organizational culture in Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency showed that responsibility, discipline and excellent services of the employees still should be improved. Some of the observed employees weren't able to separate personal affairs and official affairs. Labor discipline and time discipline should be improved by reducing the habit of being tardy during office hour. There was a culture or habit of giving many jobs and responsibilities to outstanding and active staff and not trusting non-outstanding and passive staff. This created a workload gap as some staff had too much work and responsibility while other staff only had a little work.

2. The problem faced by employees of Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency related to locus of control was the opinion that performance appraisal was determined by external factors. There was an opinion that promotion was determined by leader's appraisal and luck, not an individual's skills. There's also on opinion that performance failure was due to lack of skill, for example not smart or skillful enough. This created lack of confidence in employees and might decrease employee performance in that department.
3. Another problem faced by Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency was employees' job satisfaction which eventually will impact the decline of quality of public services. This performance decline was due to various external and internal factors. Several employees had high education but didn't have structural positions and were only regular staff with small responsibility. Staff rolling system between fields wasn't performed regularly, impacting employees' boredom because they do the same job for years, some even for more than ten years. This unhealthy condition might cause job dissatisfaction and decrease employee performance.
4. Another problem was quality of work life. Quality of work life is a work condition resulted from interactions

between individuals and their environments. Better work environment will make employees more productive and create job satisfaction.

The phenomenon in Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency related to quality of work life was fulfilling employees' requirements. The treatment of Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency to employees by giving fair, equal etc. treatments should be improved.

From the phenomenon above, the challenges faced by Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency as a public organization is related to efforts to empower employees in improving performance. Improving the performance of employees of Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency should be done by providing good organizational culture, management of internal and external locus of control and quality of work life which will create job satisfaction for employees in all fields.

Conceptual Framework

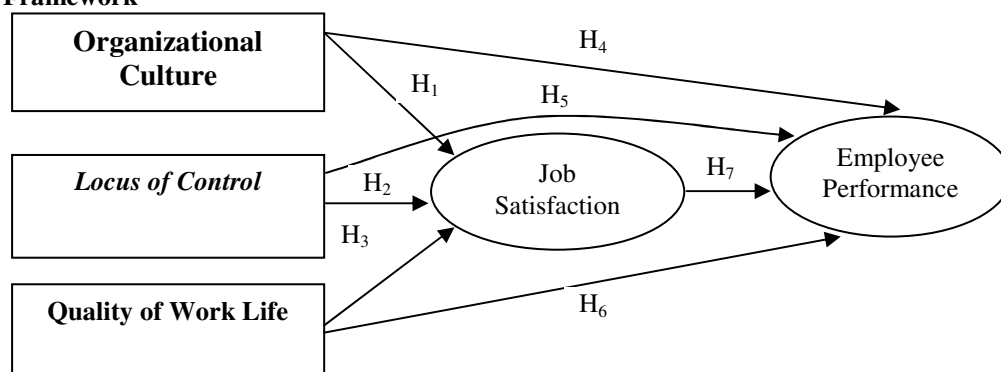


Figure Conceptual Framework

Sources: *Elmuti (2003)*, *Ma'rifah (2004)*, Patten (2005), *Husnawati (2006)*, *Chasanah (2008)*, *Sugiarti (2012)*

Hypotheses

Hypotheses proposed in this study are as follows:

- H1: Organizational Culture has significant influence on Job Satisfaction in DPPKAD of Klaten Regency;
- H2: Locus of Control has significant influence on Job Satisfaction in DPPKAD of Klaten Regency;
- H3: Quality of Work Life has significant influence on Job Satisfaction in DPPKAD of Klaten Regency
- H4: Organizational Culture has significant influence on Employee Performance in DPPKAD of Klaten Regency;
- H5: Locus of Control has significant influence on Employee Performance in DPPKAD of Klaten Regency.
- H6: Quality of Work Life has significant influence on Employee Performance in DPPKAD of Klaten Regency
- H7: Job Satisfaction has significant influence on Employee Performance in DPPKAD of Klaten Regency.

2. Research Method

This study took place in Department of Revenue, Regional Finance and Asset Management (DPPKAD) of Klaten Regency, located at Jalan Pemuda No. 294 Klaten. Research objects are Employees of DPPKAD of Klaten Regency.

The population in this study was employees of DPPKAD of Klaten Regency who had Civil Servant (PNS) status, totaling in 141 employees. The basis of sampling was: if the subjects are less than 100, all should be collected so the study is a total population study. If the subjects are more than 100, 10-15 % or 20-25 % or more can be collected depending on the researchers' ability (Arikunto, 2003:107). Total population in this study was more than 100, so 40% was collected or ±57 respondents. Data collected techniques in this study were: questionnaires, interview, and observation

3. Result and Analysis

Figure 1. Path Diagram
 Table The Results of Direct Influence and Indirect Influence and Total Influence

No	Between Variables	Direct Influence	Indirect Influence	Total Influence
1.	Organizational culture → Employee performance	-0,670	-	-
2.	Locus of control → Employee performance	1,123	-	-
3.	Quality of Work Life → Employee performance	-0,161	-	-
4.	Jobs Satisfaction → Employee performance	0,511	-	-
1.	Organizational culture → Jobs Satisfaction → Employee performance	-	-0,519 x 0,511 = -0,265	-0,670 -0,265 = -0,935
2.	Locus of control → Jobs Satisfaction → Employee performance	-	1,256 x 0,511 = 0,641	1,123+0,641 = 0,764
3.	Quality of Work Life → Jobs Satisfaction → Employee performance	-	0,230 x 0,511 = 0,117	-0,161+0,117 = -0,044

Source: Processed data, 2013

Based on the Table above, Direct Influence and Indirect Influence and Total Influence are as follows:

- a. Organizational culture on employee performance
 Direct influence of organizational culture on employee performance = -0,670 and Indirect influence of organizational culture on employee performance = -0,265 and Total Influence = -0,935.
- b. Locus of control on employee performance
 Direct influence of locus of control on employee performance = 1,123 and Indirect influence of locus of control on employee performance = 0,641 and Total Influence = 0,764.
- c. Quality of work life on employee performance
 Direct influence of quality of work life on performance = -0,161 and Indirect influence of quality of work life on performance = 0,117 and Total Influence = -0,044

4) Conclusions of Path Analysis

- a. Conclusion of this path analysis showed that the use on intervening variable job satisfaction to improve employee performance for organizational culture variable was effective because direct influence of organizational culture on performance was smaller, -0,670, than indirect influence or through employees' job satisfaction, which is -0,265. This result indicated that improving employee performance should be done indirectly through job satisfaction.
- b. The use of intervening variable job satisfaction to improve employee performance for locus of control variable wasn't effective because direct influence of locus of control on employee performance had bigger influence, 1,123, than through intervening variable employees' job satisfaction, 0,641. This result indicated that improving employee performance should be done directly in locus of control variable without going through job satisfaction variable.
- c. The use of intervening variable employees' job satisfaction to improve employee performance for quality off work life variable was effective because direct influence of quality of work life on employee performance had smaller influence, which was -0,161, than through intervening variable, 0,117. This indicated that improving employee performance should be through job satisfaction variable as mediation variable.
- d. The prioritized variable to improve employee performance was *locus* of control variable, because it had the largest coefficient, 1,123, among other studied variables.

a. The Result of t Test

The result of t test of equation 1 and equation 2 is presented in the Table

Table The Result of t test of Equation 1 and Equation 2

Eqt	Variable	B	T	Sig	Description
I	Organizational culture	-0,519	-2,021	0,048	H ₁ accepted
	Locus of control	1,256	4,879	0,000	H ₂ accepted
	Quality of Work Life	0,230	3,248	0,002	H ₃ accepted
II	Organizational culture	-0,670	-2,687	0,010	H ₄ accepted
	Locus of control	1,123	3,877	0,000	H ₅ accepted
	Quality of Work Life	-0,161	-2,226	0,030	H ₆ accepted
	Job Satisfaction	0,511	3,979	0,000	H ₇ accepted

Source : Processed data, 2013.

From the table, it was concluded:

- 1) The influence of organizational culture on employees' job satisfaction
 The result of t test of equation 1 is the value of t count of organizational culture variable is -2,021 with significance value $0,048 < 0,05$. It showed that organizational culture variable had negative and significant influence on job satisfaction of employees of Department of Revenue, Regional Finance and Asset Management of Klaten Regency. Hypothesis 1 which states that organizational culture has significant influence on job satisfaction of employees in Department of Revenue, Regional Finance and Asset Management of Klaten Regency, or hypothesis 1 was proven.
 - 2) The influence of locus of control on employees' jobs satisfaction
 The result of t test of equation 1 is the value of t count of locus of control variable is 4,879 with significance value $0,000 < 0,05$. It showed that locus of employees of Department of Revenue, Regional Finance and Asset Management of Klaten Regency. Hypothesis 2 which states that locus of control has significant influence on job satisfaction of employees in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 2 was proven.
 - 3) The influence of quality of work life on employees' jobs satisfaction
 The result of t test of equation 1 is the value of t count of quality of work life variable is 3,248 with significance value $0,002 < 0,05$. It sowed that quality of work life variable had positive significant influence on employees' job satisfaction. Hypothesis 3 which states that quality of work life has significant influence on job satisfaction of employees in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 3 was proven.
 - 4) The influence of organizational culture on employee performance
 The result of t test of equation 2 shows that the value of t count of organizational culture variable is -2,687 with significance value $0,010 < 0,05$, meaning organizational culture had negative significant influence on employee performance. Hypothesis 4 which states that organizational culture has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 4 was proven.
 - 5) The influence of locus of control on employee performance
 The result of t test of equation 2 shows that the value of t count of locus of control variable is 3,877 with significance value $0,000 < 0,05$, meaning locus of control had positive significant influence on employee performance. Hypothesis which states that locus of control has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 5 was proven
 - 6) The influence of quality of work life on employee performance. The result of t test of equation 2 shows that the value of t count of employees' job satisfaction variable is -2,226 with significance value $0,000 < 0,05$, meaning quality of work life had negative significant influence on employee performance. Hypothesis 6 which states that quality of work life has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency, or hypothesis 6 was proven.
 - 7) The influence of employees' job satisfaction on employee performance
 The result of t test of equation 2 shows that the value of t count of employees' job satisfaction variable is 3,979 with significance value $0,000 < 0,05$, meaning that employees' job satisfaction had positive significant influence on employee performance. Hypothesis 7 which states that employees' job satisfaction has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 7 was proven.
- b. The Result of F Test

- 1) The Result of F Test of Equation 1

The Result of F Test of Equation 1 is presented in the table

Table
 The Result of F Test of Equation 1

ANOVA ^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	730.546	3	243.515	64.799	.000 ^a
	Residual	199.173	53	3.758		
	Total	929.719	56			

a. Predictors: (Constant), Kualitas Kehidupan Kerja, Budaya Organisasi, Locus of Control

b. Dependent Variable: Kepuasan Kerja

The result of F test of the first equation shows that the value of F count is 64,799 and with significance value $0,000 < 0,05$ meaning that simultaneously variables of organizational culture, locus of control, quality of work life had positive and significant influence on employees' job satisfaction in Department of Revenue, Regional Finance and Asset Management of Klaten Regency.

2) The Result of F Test of Equation 2

The result of F test of equation 2 is presented in the table

Table The Result of F Test of Equation 2

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	76.740	4	19.185	57.799	.000 ^a
	Residual	17.260	52	.332		
	Total	94.000	56			

a. Predictors: (Constant), Kepuasan Kerja, Kualitas Kehidupan Kerja, Budaya Organisasi, Locus of Control

b. Dependent Variable: Kinerja

The result of simultaneous test (F Test) discovers the value of $F = 57,799$ significance $0,000 < 0,05$, so it's concluded that simultaneously variables of organizational culture, locus of control, quality of work life had positive and significant influence on employees' job satisfaction in Department of Revenue, Regional Finance and Asset Management of Klaten Regency.

c. The Result of Determination Coefficient Test (Variant)

1) The Result of Determination Coefficient Test of Equation 1

The result of determination coefficient test of equation 1 is presented in the table

Table The Result of Determination Coefficient Test of Equation 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.886 ^a	.786	.774	1.939

a. Predictors: (Constant), Kualitas Kehidupan Kerja, Budaya Organisasi, Locus of Control

The value of e_1 was calculated with equation $\sqrt{1-R^2}$, then e_1 , based on the table of result of determination coefficient of equation 1, can be calculated as : $e_1 = \sqrt{1-R^2} = \sqrt{1-0,786} = 0,462$.

2) The Result of Determination Coefficient Test (Variant) of Equation 2

The result of determination coefficient test of equation 2 is presented in the table.

Table Determination Test of Equation 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.904 ^a	.816	.802	.576

a. Predictors: (Constant), Kepuasan Kerja, Kualitas Kehidupan Kerja, Budaya Organisasi, Locus of Control

The value of e_2 was calculated with equation $\sqrt{1-R^2}$, then e_2 based on the table of result of determination coefficient of equation 2, is: $e_2 = \sqrt{1-R^2} = \sqrt{1-0,816} = 0,428$.

3) The Value of Total Determination (R^2)

Based on the values of e_1 and e_2 , the value of total R^2 is: $= 1 - (e_1 \times e_2) = 1 - (0,462 \times 0,428) = 1 - 0,197 = 0,803$ or 80,3%. It meant that employee performance was explained by organizational culture, locus of control, quality of work life and employee's' job satisfaction by 80,3% and the remaining 19,7% was explained by other variables outside of research mode, such as competence, leadership style, etc.

4. Conclusion

Based on the discussion in the previous section, the conclusions of this study are as follows:

- a. Organizational culture had negative significant influence on the job satisfaction of employees of Department of Revenue, Regional Finance and Asset Management of Klaten Regency. Hypothesis 1 which states that organizational culture has significant influence employees' job satisfaction in Department of Revenue, Regional Finance and Asset Management of Klaten Regency, or hypothesis 1 was proven.
- b. Locus of control had positive significant influence on the job satisfaction of employees of Department of Revenue, Regional Finance and Asset Management of Klaten Regency. Hypothesis 2 which states that locus of control has significant influence on the job satisfaction of employees of Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 2 was proven.
- c. Quality of work life had positive significant influence on employees' job satisfaction. Hypothesis 3 which states that quality of work life has significant influence on the job satisfaction of employees of Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 3 was proven.
- d. Organizational culture had negative significant influence on employee performance. Hypothesis 4 which states that organizational culture has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 4 was proven.
- e. Locus of control had positive and significant influence on performance so hypothesis which states that locus of control has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 5 was proven.
- f. Quality of work life had negative significant influence on employee performance. Hypothesis 6 which states that quality of work life has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 6 was proven.
- g. Employees' job satisfaction had had positive significant influence on employee performance. Hypothesis 7 which states that employees' job satisfaction has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency or hypothesis 7 was proven.
- h. The result of simultaneous test (F Test) concluded that simultaneously the variables of organizational culture, locus of control, quality of work life and employees' job satisfaction had positive and significant influence on has significant influence on employee performance in Department of Revenue, Regional Finance and Asset Management of Klaten Regency.
- i. Total R^2 is 80,3%. It meant that employee performance was explained by organizational culture, *locus of control*, quality of work life and employees' job satisfaction by 80,3% and the remaining 19,7% was explained by other variables outside of research model, such as competence, organizational commitment, etc.
- j. The conclusion of path analysis showed that the use of intervening variable employees' job satisfaction to improve performance for the variables of organizational culture and quality of work life was effective, but for locus of control variable wasn't effective.

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