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ANALYSIS OF THE INFLUENCE OF ORGANIZATIONAL CULTURE AND EMPLOYEE MOTIVATION ON HR PERFORMANCE AT THE REGIONAL REVENUE AGENCY PESAWARAN REGENCY PROVINCE LAMPUNG

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ARTICLEINFO	ABSTRACT
Keywords: Culture; Organization; Motivation; Performance	Human resources are the most important asset for an organization that is an active planner and actor of various activities within the organization. Human resources have thoughts, feelings, desires, status and educational background whose mindset can be brought into an organizational environment. The performance achieved by an organization is basically the achievement of the members of the organization itself, from the top to the bottom level. The concept of local government performance itself emerged when government institutions began to try to introduce new concepts in the management of public affairs into good governance. One of the problems that affects the performance of ASN employees at the Pesawaran Regency Regional Revenue Agency, Lampung Province is work culture, in which case the problem solving carried out by the leadership still predominantly comes from the leadership without listening to and considering the opinions of subordinates. As a result, most respondents felt underappreciated in solving problems that occurred, which resulted in a decrease in their performance. This research can contribute ideas to the leadership of the Regional Revenue Board of Pesawaran Regency, Lampung Province so that they can find out how Organizational Culture and employee motivation can affect HR performance, as well as other problems that arise in connection with HR performance at the Regional Revenue Board of Pesawaran Regency, Lampung Province. most respondents felt underappreciated in solving problems that occurred resulting in a decrease in their performance. This research can contribute ideas to the leadership of the Regional Revenue Board of Pesawaran Regency, Lampung Province so that they can find out how Organizational Culture and employee motivation can affect HR performance, as well as other problems that arise in connection with HR performance at the Regional Revenue Board of Pesawaran Regency, Lampung Province. most respondents felt underappreciated in solving problems that occurred resulting in a decrease in their performance. This research can contribute ideas to the leadership of the Regional Revenue Board of Pesawaran Regency, Lampung Province so that they can find out how Organizational Culture and employee motivation can affect HR performance, as well as other problems that arise in connection with HR performance at the Regional Revenue Board of Pesawaran Regency, Lampung Province.
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1. INTRODUCTION

Every organization has a different culture so leaders must understand the organizational culture in which they work. Organizational culture at its most basic concept is patterns of shared assumptions about how work is done in an organization. A good organizational culture towards employees is expected to increase behavior that upholds respect and courtesy in the work environment and can improve their performance. Formation of a good organizational culture, it is hoped that work can be carried out properly and precisely.

Organizational Culture performs complex functions within the organization. An organization is able to operate efficiently only when there are shared values among its employees, these values will guide their behavior inside and outside of work, therefore an organization must have a culture that regulates how its members behave. This is in line with what happened to the organizational culture in the Regional Revenue Agency (Bapenda) of Pesawaran Regency, Lampung Province.

The Regional Revenue Agency (Bapenda) of Pesawaran Regency, Lampung Province, which is located on Jl. Raya Pesawaran Regional Government Complex of Pesawaran Regency. Bapenda Pesawaran Regency Lampung Province is headed by a Head of Agency consisting of 4 divisions, namely (1) PBB-P2 and BHPTB Sector, (2) Other Regional Tax Sector, (3) Bookkeeping and Reporting Sector, and (4) Tax Revenue Development Sector and Regional Retribution with a total of 37 employees.

Besides Organizational Culture, motivation is also another important factor that can affect employee performance. Suhardi (2019) says that work motivation is an encouragement that grows from a person, both from within himself and outside himself to do a job with high enthusiasm using all the abilities and skills he has which aims to get work results, so as to achieve satisfaction in accordance with desire. Human behavior is actually the simplest reflection of their basic motivation.

The problems that occur in the Regional Revenue Agency of Pesawaran Regency, Lampung Province are shown in the picture below:
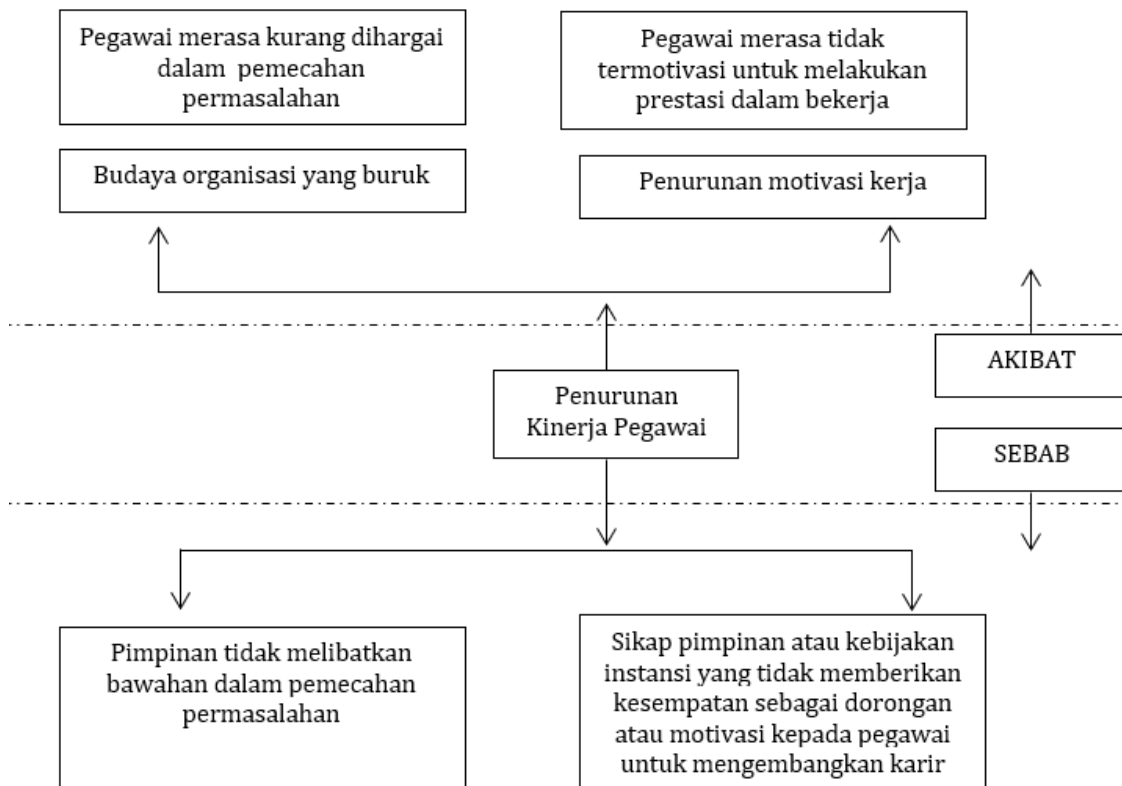

Figure 1. Description of the Problems at Bapenda Pesawaran Regency

Based on the description above, it can be said that the problems in the field of staffing are so complex. In line with the era of regional autonomy, these staffing problems can become an obstacle for the regions in carrying out the mandate of the law and in efforts to increase competitiveness (competitive advantages). Such conditions will impede the smooth running of government affairs, due to the limited quality of resources available in carrying out the duties and functions of regional apparatus organizations. In this regard, the influence of organizational culture and motivation are two important things that can be used as material for decision-making at the management level in various developments, both institutional, management, and human resources for regional apparatus.

The realization of the commitments that are clearly explained in the vision and mission in the name of performance-based and public services is expected to be able to remove the public's negative view of the performance of local governments. The conditions above are allegedly related to the performance of employees, especially ASN staff at the Pesawaran Regency Regional Revenue Agency, Lampung Province, which is still not optimal because there are still many employees who feel the organizational culture is not yet conducive, and employee motivation is not optimal.

2. LITERATURE REVIEW

Organizational culture

According to Kretner and Kinichi (2014) organizational culture (organizational culture) is an activity related to sharing the values and beliefs that underlie the identity of a company. Organizational culture is a set of beliefs that are personally shared and accepted and used as a guide by a group in order to adapt to a diverse environment. This understanding is related to the characteristics of organizational culture, namely: organizational culture is given to new employees through the socialization process, organizational culture can influence behavior, and organizational culture works at different levels. Organizational culture in an organization or company is usually associated with values, norms, attitudes and work ethics that are shared by each component of the organization. These elements are to monitor the behavior of employees, the way they think, cooperate and interact with their environment. If the organizational culture is good, it will be able to improve employee performance and will be able to contribute success to the company.

Motivation

Putro (2018) mentions several known and applicable theories of motivation. The essence of Maslow's theory is that human needs are composed of a hierarchy. The lowest level of needs is physiological needs and the highest is self-actualization needs.

Human Resources Performance

Amir, et.al (2016) says that performance is something that is displayed by a person or a process related to assigned work tasks. Performance is not the final end of a series of work processes but an overall appearance that starts from the elements of input, process, output and outcome material activities.

Bangun (2012) argues that performance is the result of work achieved by a person based on job requirements. Mangkunegara (2013) performance is defined as the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Based on the opinions of the experts above, it can be concluded that performance is the result of work that has been achieved by a person in quality and quantity in accordance with the regulations, abilities, targets and responsibilities that have been determined. Bangun (2012) suggests that performance appraisal can be viewed in terms of the amount and quality of work completed by employees in a certain period.

Some of these meanings can be concluded that performance is work performance or work (output) both quality and quantity achieved per unit time period in carrying out work duties with the responsibilities given to him,the performance of these employees can contribute to the agency where they work.

3. METHOD

The author uses associative research or research based on relationships which aims to determine the relationship between two or more variables and this research has a causal relationship. The causal relationship is a causal relationship, namely the independent variable and the dependent variable.

V. Wiratna Sujarweni (2015) says that the population is the whole group of students whose objects or subjects have characteristicsand certain qualities set by researchers to be researched andthen conclusions are drawn. The population of this study were all employees at the Pesawaran District Revenue Agency, totaling 37 people.

According to V. Wiratna Sujarweni (2015) the sample is part of a number of characteristics possessed by the population used for research. If the population is large and it is impossible for the researcher to study everything in the population, then the researcher can use samples taken from that population. For this reason, samples taken from the population must be truly representative.

WriterinThis study uses a saturated sampling technique, in which the entire population is used as a sample. The author determines that all employees of the Pesawaran Regency Regional Revenue Agency in 2020, totaling 37 people, are the sample.

Variables are anything in any form determined by the researcher to be studied so that information is obtained about it, then conclusions are drawn (Sugiyono 2010:60). There are 2 variables contained in this study, namely:independent variable and dependent variable.

The independent variable is a type of variable that describes orinfluenceanother variable. In this study, there are two variables classified as independent variables, namely Organizational Culture (X1) and Employee Motivation (X2).

The dependent variable is a type of variable that is explained or influenced by the independent variable. Another name for this variable is the variable that is suspected as a result or consequence variable. The dependent variable in this study is HR Performance (Y).

The validity test is used to determine the feasibility of the items in a list of question items in defining a variable. This list of questions generally supports a particular group of variables. Validity test should be done on each question in the validity test. We compare the results of r-count with r-table where df=n-2 with sig 5%. If r-table < r-count then it is valid Wiratna Sujarweni (2015: p, 108). Validity test using Product Moment correlation technique.

Reliability refers to the level of reliability. Reliable means trustworthy so reliable. If the split-helf method can only be used to find the reliability index of an instrument whose score is 1 and 0, the Cronbach Alpha method can be used to find the reliability of an instrument whose score is a range between several values, for example a scale of 1 to 10 or between 1 to 5.

Test Data Analysis Requirements
1. Normality test
The sample normality test is used to determine whether the number of samples taken is representative or not, so that the research conclusions drawn from the number of samples can be accounted for. The normality test in this study uses the SPSS 20 program.
Hypothesis formulation:
Ho: Data comes from a normally distributed population.
Ha : Data comes from a population that is not normally distributed.
Decision making criteria:
If Sig < 0.05 then Ho is rejected (sample distribution is not normal).
If Sig > 0.05 then Ho is accepted (normal sample distribution).

2. Linearity Test
Linearity test was conducted to find out whether the 2 variables have a linear relationship or not significantly. This test is usually used as a requirement in correlation or linear regression analysis. Decision making criteria
1. If the probability (sig) <0.05 (alpha) then Ho is rejected
If probability (sig) > 0.05(alpha) then Ho is accepted.
2. If Fcount > Ftable, then Ho is rejected.
If Fcount <Ftable, then Ho is accepted.

Multicollinearity Test
Multicollinearity test is needed to determine whether there are independent variables that have similarities between independent variables in a model. The similarity between the independent variables will result in a very strong correlation. The multicollinearity test aims to test whether there is a regression model found a correlation between independent variables Wiratna Sujarweni (2015: p, 158). A good regression model should not have a correlation between the Ghozali independent variables in Wiratna Sujarweni (2015: p, 227). The method for testing for multicollinearity can be seen from the tolerance value or variance inflation factor (VIF).
The limit of the tolerance value > 0.1 or VIF is less than 10, so multicollinearity does not occur. The test criteria are as follows:
1. If the VIF value ≥ 10 then there are symptoms of multicollinearity.
If the VIF value ≤ 10 then there are no symptoms of multicollinearity.
2. If the tolerance value < 0.1 then there is a symptom of multicollinearity.
If the tolerance value is > 0.1, then there are no symptoms of multicollinearity.

Multiple Linear Regression Test
In this study using more than one variable as an indicator, namelyCultureOrganization (X1), work motivation (X2) and employee performance (Y), so in this study using multiple linear regression using SPSS 20 The general equation of multiple linear regression used is as follows:
Y = a + b1 X1 + b2 X2
Information :
Y = PerformanceHR
A = Constant Value

X1   = Organizational culture
X2 = Employee Motivation
b1   = Organizational Culture Regression Coefficient (X1)
b2   = Regression CoefficientEmployee Motivation (X2)

Hypothesis Formulation:
Ho : There is no relationship between variable X and variable Y
Ha : There is a relationship between variable X and variable Y
Decision Making Criteria:
If the probability (Sig.) < 0.05 (Alpha) then Ho is rejected
If probability (Sig.) > 0.05 (Alpha) then Ho is accepted

Hypothesis testing

Hypothesis testing is carried out to obtain the truth of what has been hypothesized in the theoretical basis chapter. The hypothesis is a temporary answer to the problem under study, where the answer is still weak, and needs to be tested empirically for its truth, by conducting statistical proof.

a) Partial Hypothesis Test (t-test)

The t-test was conducted to determine the significant level of influence between the X and Y variables, whether X1 (organizational culture), X2 and (employee motivation) variables, individually or partially. The results of this t-test are also used as a basis for concluding whether the hypothesis in this study is accepted or rejected, with the following steps:

Determine the formulation of the hypothesis:
1) Ho : βi (i, 1, 2)
    Means organizational culture (X1) and employee motivation (X2), partially have no effect on HR performance (Y).
2) H1 : βi (i, 1, 2)
    This means that organizational culture (X1) and employee motivation (X2) partially affect HR performance (Y).

b) Simultaneous Hypothesis Test (F-Test)

The F-test is used to see or test the effect of each independent variable together on the dependent variable. Following are the test steps to perform the F-test:

1) Determining the Formulation of the Hypothesis

a) Ho : β1 = β2 = 0
    This means that organizational culture (X1) and employee motivation (X2) together have no effect on HR performance (Y) in the Regional Revenue Agency of Pesawaran Regency, Lampung Province.
b) H1 : β1 = β2 = 0
    Means that organizational culture (X1) and work motivation (X2) together influence the performance of human resources (Y) in the Regional Revenue Agency of Pesawaran Regency, Lampung Province.

2) Draw a conclusion

a) If F-count <F-table then Ho is accepted, it means that H1 is rejected, meaning that the description of organizational culture (X1) and employee motivation (X2) together have no effect on HR performance (Y).
b) If F-count > F-table then Ho is rejected, it means that H1 is accepted, meaning that the description of organizational culture (X1) and employee motivation (X2) together influence HR performance (Y).

c) Determination Coefficient Test

The coefficient of determination test is intended to measure the ability of how much the independent variable varies in the multiple linear regression model in explaining the variation of the dependent variable (Priyanto, 2008). In other words, testing the model using R2, can show that the independent variables used in the multiple linear regression model are independent variables that are able to represent the whole of the other variables in influencing the independent variables, then the magnitude of the effect is shown in percentage form.

4. RESULTS AND DISCUSSION

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Instrument Requirements Test Results
   A.   Validity Test Results
       Validity test is done by using product moment correlation. This validity test was carried out using the SPSS 20.0 application. The results of the validity test in this study were carried out by comparing the significance value (sig.) with the alpha value (0.05). The testing criteria for the validity test used are if the probability value (sig) < 0.05, then the instrument is declared valid, or if the probability value (sig) is > 0.05, then the instrument is declared invalid. Based on the results of data processing, the following results are obtained:

Table 1. Results of the Validity Test of Organizational Culture Variables

Statement Points	Sig.	Alpha	Condition	Information
Statement 1	0.006	0.05	Sig<alpha	Valid
Statement 2	0.000	0.05	Sig<alpha	Valid
Statement 3	0.000	0.05	Sig<alpha	Valid
Statement 4	0.025	0.05	Sig<alpha	Valid
Statement 5	0.000	0.05	Sig<alpha	Valid
Statement 6	0.001	0.05	Sig<alpha	Valid
Statement 7	0.000	0.05	Sig<alpha	Valid
Statement 8	0.010	0.05	Sig<alpha	Valid
Statement 9	0.007	0.05	Sig<alpha	Valid
Statement 10	0.000	0.05	Sig<alpha	Valid

       Table 1 explains that the results of the validity test of the questionnaire for the organizational culture variable with 10 statements obtained the result that the significance value of all statement items is smaller than alpha (<0.05), so it can be concluded that all organizational culture variable statement items are declared valid.

Table 2. Results of Validity Test of Employee Motivation Variables

Statement Points	Sig	Alpha	Condition	Information
Statement 1	0.004	0.05	Sig<alpha	Valid
Statement 2	0.000	0.05	Sig<alpha	Valid
Statement 3	0.014	0.05	Sig<alpha	Valid
Statement 4	0.001	0.05	Sig<alpha	Valid
Statement 5	0.000	0.05	Sig<alpha	Valid
Statement 6	0.004	0.05	Sig<alpha	Valid
Statement 7	0.025	0.05	Sig<alpha	Valid
Statement 8	0.039	0.05	Sig<alpha	Valid

       Table 2 above describes that the results of the validity test of the questionnaire for the Employee Motivation variable with 8 statements obtained the result that the significance value of all statement items is smaller than alpha (<0.05), so it can be concluded that all employee motivation variable statement items are declared valid.

Table 3. HR Performance Variable Validity Test Results

Statement Points	Sig	Alpha	Condition	Information
Statement 1	0.001	0.05	Sig<alpha	Valid
Statement 2	0.000	0.05	Sig<alpha	Valid
Statement 3	0.008	0.05	Sig<alpha	Valid
Statement 4	0.000	0.05	Sig<alpha	Valid
Statement 5	0.000	0.05	Sig<alpha	Valid
Statement 6	0.003	0.05	Sig<alpha	Valid
Statement 7	0.000	0.05	Sig<alpha	Valid
Statement 8	0.018	0.05	Sig<alpha	Valid
Statement 9	0.000	0.05	Sig<alpha	Valid
Statement 10	0.000	0.05	Sig<alpha	Valid

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Table 3 above explains that the results of the validity test of the questionnaire for the HR Performance variable with 10 statements obtained the result that the significance value of all statement items is smaller than alpha (<0.05), so it can be concluded that all HR Performance variable statement items are declared valid.

Reliability Test Results

The results of data processing using SPSS 20.0 show that the results of the questionnaire reliability test using Cronbach Alpha. Then, the results of the reliability test are consulted with the list of r alpha values for the correlation index as follows:

Table 4. Interpretation of the Value of r Alpha Correlation Index

Coefficient Intervals	Relationship Level
0.000 – 0.199	Very low
0.200 – 0.399	Low
0.400 – 0.599	Currently
0.600 – 0.799	Tall
0.800 – 1.000	Very high

Source: Sugiyono (2011, 184)

Table 5. Results of Reliability Test of Organizational Culture Variables, Workload, Providing Incentives and Employee Performance

Variable	Cronbach's Alpha Value	Relationship Level	Criteria
Organizational culture	0.714	Tall	Reliable
Employee Motivation	0.528	Currently	Reliable
HR performance	0.729	Tall	Reliable

Table 5 explains that the results of the reliability test for the organizational culture variable (X1) are 0.714 which means that this variable is reliable and has a high level of relationship because it lies in the High interval value, the Employee Motivation variable (X2) is 0.528 which means this variable is reliable and has a high moderate relationship because it lies in the medium interval value, and the HR Performance variable (Y) is 0.729. This means that the three variables are reliable and have a very high level of relationship because they are located in the interval value 0.600 – 0.799 (high).

From this presentation, it can be concluded that the reliability of the three variables tested, namely Organizational Culture, Employee Motivation, and HR Performance have a high level of relationship,

Discussion

The results of this study are to find out and prove the hypothesis about whether or not there is an influence of organizational culture (X1) and employee motivation (X2) on human resource performance (Y) at the Regional Revenue Board of Pesawaran Regency, Lampung. The results of hypothesis testing in this study are as follows:

1. The Influence of Organizational Culture on Employee Performance

The results of this study indicate that there is no influence between Organizational Culture (X1) on HR Performance (Y) at the Regional Revenue Agency of Pesawaran Regency, Lampung. Based on the regression analysis it is known that the influence of organizational culture on HR performance, it can be seen that the result of the t-count is 19.934 with a significant level of 0.000. It is proven that the significant level α <0.05 or 5%, which means that H0 is rejected and Ha is accepted. The significant level of the result of 0.000 is less than 0.05, which means that the hypothesis in this study shows that organizational culture significantly influences the performance of human resources at the Regional Revenue Board of Pesawaran Regency, Lampung.

2. The Effect of Employee Motivation on HR Performance

Based on the calculation results of employee motivation variables statistically affect HR performance. The average value given by respondents regarding employee motivation was 11.83 or 39.43%, which means that the workload of employees at the Regional Revenue Agency of Pesawaran Regency, Lampung affects their performance. It can be concluded that the employee motivation variable

influences the performance of human resources at the Regional Revenue Agency of Pesawaran Regency Lampung, which also means that the greater the motivation obtained by employees, the more their performance will be improved or vice versa the lower the motivation obtained by employees, then will reduce the performance of employees at the Regional Revenue Agency of Pesawaran Lampung Regency.

3. The Influence of Organizational Culture, and Employee Motivation on HR Performance

In line with the era of regional autonomy, these staffing problems can become an obstacle for the Regions in carrying out the mandate of the Law and in efforts to increase competitiveness (*competitive advantages*). Such conditions will impede the smooth running of government affairs, due to the limited quality of resources available in carrying out the duties and functions of regional apparatus organizations. In this regard, the influence of organizational culture and motivation is important to be used as material for decision-making at the management level in various developments, both institutional, management, and human resources for regional apparatus. The realization of the commitments that are clearly explained in the vision and mission in the name of performance-based and public services is expected to be able to remove the public's negative view of the performance of local governments. Organizational culture and employee motivation both affect HR performanceRegional Revenue Board of Pesawaran Regency, Lampung. This can be interpreted that the better or worse the organizational culture and employee motivation that occurs inRegional Revenue Board of Pesawaran Regency, Lampungwill increase or decrease the performance of human resources in the agency.

4. CONCLUSION

Organizational culture in this study was measured based on five indicators, namely self-awareness, aggressiveness, personality, performance, and team orientation. Organizational culture at the Regional Revenue Board of Pesawaran Regency, Lampung is in a fairly high category with an average value of 19.50 or 52.70%. This is evident from the responses of the majority of employees who respond positively to the statement items on the indicator. This means that the condition of the organizational culture at the Regional Revenue Board of Pesawaran Lampung Regency is good enough to motivate its employees to produce optimal performance. Employee motivation in this study was measured based on four indicators, namely responsibility in doing work, achievement, self-development, and independence in acting. Based on the responses of employees of the Regional Revenue Agency of Pesawaran Regency, Lampung, employee motivation is in the fairly good category with an average value of 4.62 or 12.48%. These results indicate that the majority of employees at the Regional Revenue Agency of Pesawaran Lampung Regency assess employee motivation quite objectively. , so that employees feel motivated to work and complete tasks / jobs more optimally. R performance in this study was measured based on three indicators, namely employee loyalty, responsibility, and employee skills. In general, the condition of employee performance at the Regional Revenue Board of Pesawaran Lampung Regency is quite good with an average score of 18.8 or 50.81%. This can be seen from the positive statements of employees regarding employee loyalty, responsibility, and employee skills.

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