

THE EFFECT OF QUALITY OF WORK LIFE , LEADERSHIP STYLE, AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE THROUGH EMPLOYEES MOTIVATION AT THE FINANCIAL AUDIT AGENCY (BPK) REPRESENTATIVE OF THE PROVINCE OF SOUTH SUMATRA

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ARTICLE INFO

Keywords:

Quality Of Work Life;
Leadership Style;
Organizational Culture;
Employee Motivation;
Employee Performance.

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ABSTRACT

This research examines the influence of Quality Of Work Life, Leadership Style and Organizational Culture on Employee Performance Through Employee Motivation at the Supreme Audit Agency (BPK) RI Representative of South Sumatra Province. The method used is descriptive quantitative statistical tools Structural Equation Modeling (SEM). The results of the research concluded that Quality of Work Life, Leadership Style and Organizational Culture have a positive and significant effect on Employee Motivation. Quality of Work Life and Leadership Style have a negative and insignificant effect on employee performance. Organizational culture has a positive and insignificant effect on employee performance. Employee motivation has a positive and significant effect on employee performance. Employee motivation is able to mediate the influence of Quality Of Work Life, Leadership Style and Organizational Culture positively and significantly on Employee Performance.

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1. INTRODUCTION

In achieving a goal in a financial government institution, employee performance plays a very important role, because employee performance also affects the success or failure of a financial institution. The term performance comes from the word *Job Performance* or *Actual Performance* (job performance or actual achievement achieved by someone). Performance (work achievement) is 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 (Mangkunegara, 2015 in Fariq, 2017). Meanwhile, according to John Miner (1988) performance is the level of success of an employee in carrying out the work.

Another factor that is no less important in government financial institutions, namely the quality of work life (*quality of work life*) that fosters the desire of employees to survive in an organization or company. Kanten (2012) found in his research that the quality of work life can increase employee engagement with the company. In addition, Truss *et al.*, (2006) stated that the quality of work life is a way to determine employee engagement with the company. Nawawi (2001), quality of work life is a program that includes ways to improve the quality of work life by creating better jobs, which consists of a reward system, restructuring of workers and the work environment.

various components need to be fulfilled in creating a quality of work life program , including employee involvement, balanced compensation, a sense of security towards work, safety in the work environment, pride in the institution, career development, good facilities. available, problem solving and communication. Companies that do not pay attention to the quality of work life components will find it difficult to get or retain workers who are in accordance with the company's needs, it will even be difficult to generate existing performance. More than that, they will face conditions of worker *turnover* (*turnovers*) because they prefer to work in other places or companies that apply various components of the quality of work life that are more promising (Umar, 2000).

After getting a good *quality of work life* , the aspect of leadership style is also very important in its role in financial government institutions, because the success or failure of a banking company is also determined by a leader, because a leader who has good character can influence his subordinates and indirectly employees will feel comfortable with a good leader, this will have a positive impact on the company. Leadership is a variety of behavior patterns favored by leaders in the process of directing and

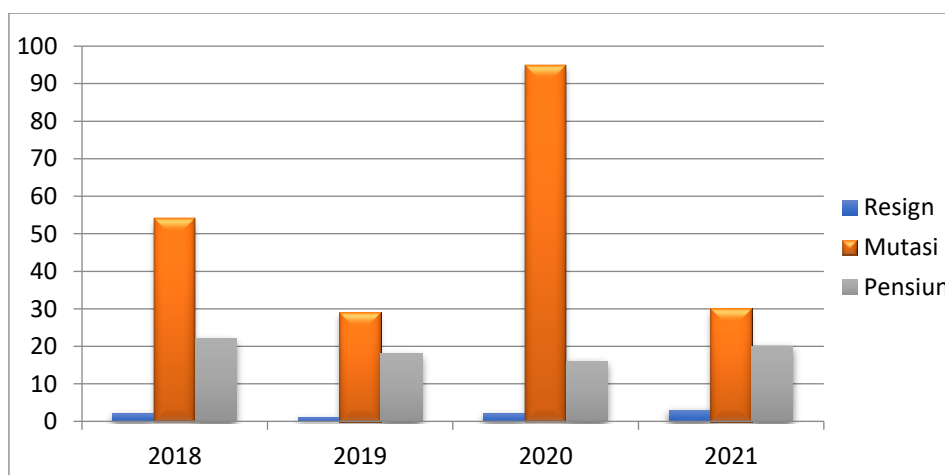
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influencing workers (James, 1996) . Leadership is one of the factors that shape and help others to work and be enthusiastic about achieving a planned goal in relation to organizational success (Winardi, 2000 in Lina, 2014).

Things that need to be linked in performance other than *quality of work life* and leadership style are aspects of organizational culture which have a very important role in financial government institutions, because in an institution, it can be said to be advanced if the organization is structured. Organizational culture is a pattern of tacitly shared assumptions that groups learn such as solving problems of external adaptation and internal integration, which have worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to view, think, and feel in relation to the problem (Schein, 2009). Organizational culture includes shared beliefs, shared life values, behavioral norms and assumptions that are implicitly accepted and which are explicitly manifested throughout the organization (Anthony, 2004 in Lina, 2014). These elements form the basis for monitoring employee behavior, 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.

Work motivation is also an important factor in improving employee performance because an employee who has high work motivation will have a good impact on government institutions. Motivation is extrinsic factors originating from outside the self that also determine one's behavior in one's life (Hezberg, 2011). Motivation can be said as a condition or action that encourages someone to do a job or activity as much as possible to do and produce. People who have low motivation tend to display feelings of discomfort and displeasure with their work. So that the greater the motivation possessed by individuals as employees, the greater the performance of the employees themselves.

One form of employees who are motivated to work is to look at the number of *turnovers* in the organization. The amount of *turnover* that often occurs in an organization can also affect the quality and ability of employees to replace the job (Robbins, 2008). The following is the *turnover data* for BPK -RI Representatives of South Sumatra Province for 2018-2021.



Graph 1.1 Total Turnover of BPK Employees - RI Representative of South Sumatra Province (person)

Source: BPK - RI Representative of South Sumatra Province (2022)

Based on the graphic data above, it describes the number of BPK-RI employee *turnover* representatives of South Sumatra Province with the most *resignation* categories occurring in 2021, namely 3 employees. honorary. The highest number of mutations occurred in 2020 as many as 95 employees and the highest number of retired employees occurred in 2018 as many as 22 people. Through this graphic data, it can be concluded that the employee *turnover* of BPK -RI Representatives of South Sumatra Province continues to occur every year and is increasing. This *turnover* phenomenon is an important aspect that needs to be considered by the BPK -RI Representative of South Sumatra Province as one of the financial government institutions in Indonesia, BPK -RI Representative of South Sumatra Province must create employees with integrity, independence, professionalism, and good performance. tall one.

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Apart from employee turnover data for BPK -RI Representatives of South Sumatra Province , to determine the performance of BPK -RI Representatives of South Sumatra Province employees, it can also be seen from employee absenteeism. Employees who are often absent from work indicate that there are irregularities that occur, it can occur from irregularities in the organization so that employees are not motivated to come on time or do not come at all every working day. The following is the attendance data for BPK -RI Representatives of South Sumatra Province in 2021.

Table 1.1 Data on Attendance for BPK Employees - RI South Sumatra Province Representative in 2021

Month	Number of employees (person)	Working days	Number of Attendance	Attendance Rate (%)
January	387	22	11	0.12%
February	387	22	9	0.10%
March	387	22	11	0.12%
April	387	22	10	0.11%
May	387	22	15	0.17%
June	387	22	11	0.12%
July	387	22	13	0.15%
August	387	22	12	0.14%
September	387	22	11	0.12%

Source: BPK - RI Representative of South Sumatra Province (2022)

Based on the data in table 1.1 above, it is explained that the highest level of absenteeism for BPK -RI Representatives of South Sumatra Province occurred in May 2021, which was 0.17% or a total of 15 people. The fluctuation in the level of employee absenteeism since January-September 2021 illustrates that the work motivation of employees is still quite low as evidenced by the number of absenteeism of employees which is quite a lot every month.

Apart from the data above, the thing that is most directly related to employee performance is the Individual Performance Indicator (IKI). By looking at someone's success IKI as a whole during a certain period in carrying out the task compared with various possibilities, such as performance standards, targets, targets and criteria can be seen. The following is the IKI BPK -RI Representatives of the Province of South Sumatra from 2018-2021.

Table 1.2 IKI Employees of BPK -RI Representatives of South Sumatra Province

Year	Score	Information
2018	91.20	Very good
2019	89.34	Well
2020	88.17	Well
2021	90.36	Well

Source: DKPKP (2022)

Based on table 1.2, the average IKI value of employees BPK -RI Representatives of South Sumatra Province in 2018 reached 91.20% (very good), in 2018 it decreased slightly by 89.34%, in 2020 there was another decline of 88.17% and in 2021 it rose again by 90.36%. Overall IKI employees BPK -RI Representatives of South Sumatra Province are still in the good performance category because they are in the 80-90% range. However, if studied further, IKI employees The BPK -RI Representative of the Province of South Sumatra from 2018-2021 has fluctuated. This shows that the fluctuations that occur can be caused by problems in HR in the BPK -RI Representative Office of South Sumatra Province. Therefore, the researcher will analyze further why so that it fluctuates through the variables that the researcher adopts in this study.

In addition to the above phenomena, there is a research gap that researchers found related to issues of Quality Of Work Life, Leadership Style and Organizational Culture on Employee Performance and Employee Motivation. The following is a research gap in this study.

Table 1.3 Gap Research

Research result	By
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Gap 1	Quality of Work Life has a positive and significant effect on Employee Performance	(Priyono, Susyanti & Safitri 2018) , (Wangke, 2021)
	Quality of Work Life has a negative and insignificant effect on Employee Performance	(Christiadi, Ferdinand, & Stepanus, 2020) , (Hafizh, Luh, & Hariastuti, 2021)
	Quality of Work Life has a positive and significant effect on Employee Motivation	(Raharjo, Rahmatika, 2021) , (Bismala, 2020)
	Quality of Work Life has a negative and insignificant effect on Employee Motivation	(Drake <i>et al.</i> , 2007)
Gap 2	Leadership Style has a positive and significant effect on Employee Performance	(Efendi; Sugiono; Sigit, 2021) , (Hasanudin & Aziz, 2021)
	Leadership Style has a negative and insignificant effect on Employee Performance	(Sugiono, Efendi & Hardiyanto, 2021) , (Sugiyono & Rahajeng, 2022)
	Leadership Style has a positive and significant effect on Employee Motivation	(Sugito Efendi & Hardiyanto, 2021) , (Sugiono, 2021)
	Leadership style has a negative and insignificant effect on employee motivation	Khaerul , (2018)
Gap 3	Organizational Culture has a positive and significant effect on Employee Performance	(Sugiono, Nurwulandari, & Dining, 2022) , (Sugiono & Lumban Tobing, 2021)
	Organizational Culture has a negative and insignificant effect on Employee Performance	(Sugiyono & Rahajeng, 2022)
	Organizational Culture has a positive and significant effect on Employee Motivation	(Heksarini, 2018)
	Organizational Culture has a negative and insignificant effect on Employee Motivation	(Sugiyono & Rahajeng, 2022)
Gap 4	Employee motivation has a positive and significant effect on employee performance	(Sugito Efendi & Hardiyanto, 2021) , (Efendi & Prakoso, 2022)
	Employee motivation has a negative and insignificant effect on employee performance	(Sugiono, Efendi, & Al-Afgani, 2021) , (S Efendi & Utama, 2021)
Source: Processed Data (2022)		

Table 1.3 shows that there are inconsistencies in the results of previous studies. The gaps that occur in table 1.3 become an attraction for researchers to cut these gaps by presenting the Employee Motivation variable as a variable that mediates *Quality Of Work Life*, Leadership Style and Organizational Culture on Employee Performance.

Based on the description above, the researcher is interested in discussing and analyzing several things that affect the performance of employees at the BPK-RI Representative of the Province of South Sumatra . So from this description the author compiled a scientific paper (Thesis) entitled "**The Effect of Quality Of Work Life , Leadership Style, and Organizational Culture on Employee Performance Through Employee Motivation at the Supreme Audit Agency (BPK) RI Representative of South Sumatra Province.**

2. METHOD

The object of this research is the BPK-RI Representative of the Province of South Sumatra which is located on Jl. Leaf Width Fever No. 2, Demang Lebar Daun, Ilir Bar District. I, Palembang, South Sumatra, Indonesia.

The sources of data in this study are primary data (main data) obtained from questionnaires and secondary data (supporting data) obtained from the BPK-RI Representative Office of South Sumatra Province.

This research uses descriptive statistical analysis method. The total population in this study were 387 employees with a sample taken based on the *Slovin formula* as many as 196 respondents. 196 respondents consist of employees who have worked for more than 2 years because they are considered worthy in answering the questions in this study.

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The statistical tool used in this research is *Structural Equation Modeling (SEM)*.

Research Model Framework

Schindler (2019), the model framework is a model concept to provide an overview of the relationship between factors that have been identified as being crucial to a problem in research. The following is the concept of the model in this study.

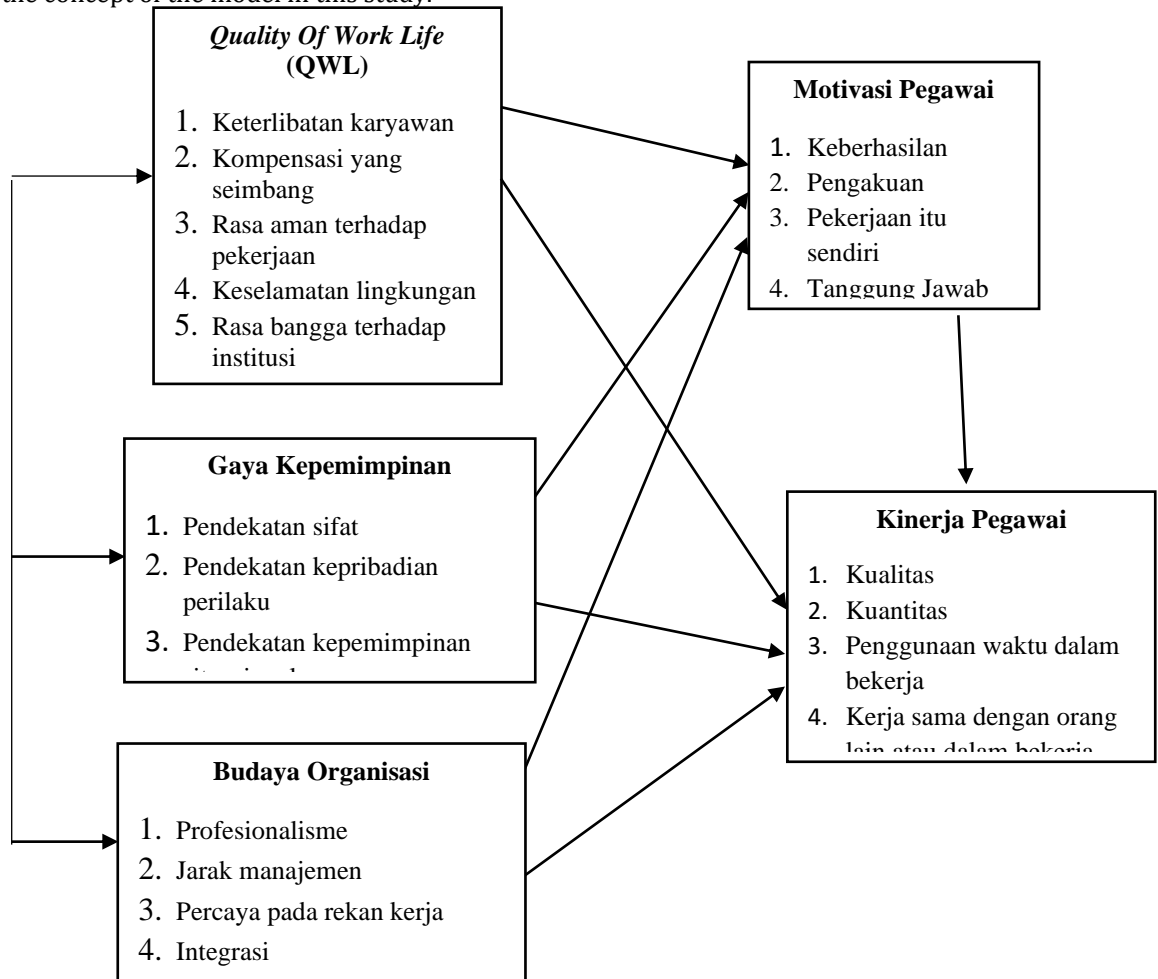


Figure 3.1 Model Framework
Source: Processed Data (2022)

3. RESULTS AND DISCUSSION

3.1 Data Collection and Characteristics of Respondents

The distribution of the questionnaire was carried out from May 4, 2022 to June 4 2022 via *google forms*. Sampling in this study used a *probability sampling technique* with a *disproportionate stratified random sampling method*. This study uses a *disproportionate stratified random sampling technique* to determine the number of samples if the population is stratified, but not proportional. Determination of the number of samples using the Slovin formula (Umar, 2007) as many as 196 respondents. The 196 respondents were employees of the Supreme Audit Agency (BPK) of the Republic of Indonesia Representative of the Province of South Sumatra who had worked for more than two years.

The characteristics of the respondents in this study include demographic data and characteristics of research respondents. Demographic data used in this study includes gender, age, length of work and education Total respondents analyzed as many as 196 respondents in accordance with those who have met the requirements.

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Table 4.1 Characteristics of Respondents

No	Category	Choice	Amount	Percentage
1	Gender	Man	105	54%
		Woman	91	46%
		Total	196	100%
2	Age	20 – 30 Years	41	21%
		30 – 40 Years	53	27%
		> 40 Years	102	52%
		Total	196	100%
3	Length of work	25 years	26	13%
		5 – 10 Years	35	18%
		10 – 15 Years	51	26%
		> 15 Years	84	43%
		Total	196	100%
4	Education	High School/Equivalent	26	13%
		D3	16	8%
		S1	110	56%
		S2	42	21%
		S3	2	1%
		Total	196	100%

Source: Processed Data (2022)

Based on the demography of table 4.1, there were 105 male respondents (54%) and 91 female respondents (46%). This illustrates that respondents based on gender have a fairly balanced contribution in this study.

Based on age, it shows that respondents aged > 40 years were the respondents who contributed the most in answering the questionnaire, namely 102 respondents (52%), followed by age 30-40 years as many as 53 people (27%) and the last age 20-30 years as much as 40 (21%). This illustrates that respondents who answered the questionnaire were considered appropriate because all age criteria had been involved and most of the respondents who had age > 40 years were more, where according to researchers aged > 40 years were more objective in answering the questions asked.

Based on the length of work, it shows that the respondents who answered the questionnaire the most were respondents who had worked > 15 years as many as 84 people (43%), followed by the length of work 10-15 years as many as 51 people (26%), followed by the length of work 5-10 years as many as 35 people (18%) and the last with 2-5 years working as many as 26 people (13%). This illustrates that all respondents in this study have worked at the BPK-RI Representative of South Sumatra Province > 2 years and the respondents who answered the most questions were respondents who had worked > 15 years, as many as 84 people (43%).

Based on education, it shows that the number of respondents who answered the most were respondents with S1 education as many as 110 people (56%), followed by Masters education as many as 42 people (21%), followed by high school education/equivalent as many as 26 people (13%), followed by D3 education as many as 16 people (8%) and finally with S2 education as many as 2 people (1%). This illustrates that the previously established educational criteria have contributed to answering the question.

3.2 Full Model

The full path analysis of the model in this study can be seen in the image below.

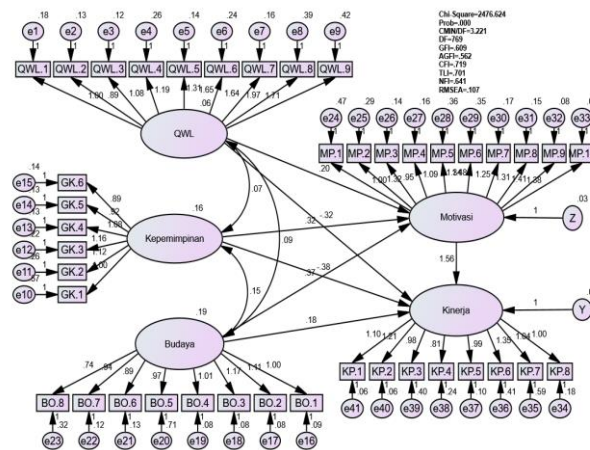


Figure 4.1 Full Model

Source: AMOS Output (2022)

Figure 4.1 can be seen that the full model does not meet the desired criteria. For example, the prob value is still 0.000, while the criteria that must be met in the full model image is that the prob value must be greater than 0.05 or equal to 0.05. To meet the desired criteria, it is necessary to remove indicators that are considered to be a nuisance or error (Ghozali, 2017) and carry out *Modification Indices* (MI) until the specified criteria are met (Nurwulandari & Darwin, 2018). The following is the final result of the full model in this study.

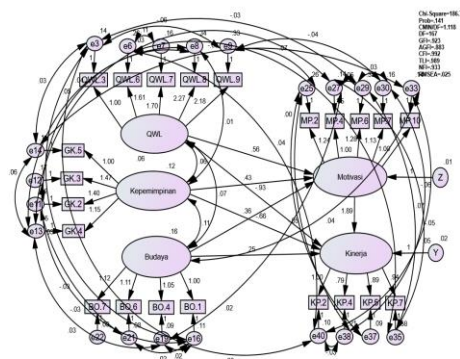


Figure 4.2 Full Model After Modification

Source: AMOS Output (2022)

Figure 4.2 shows that the full model in this study is feasible and can be justified.

3.3 Goodness of Fit (GOF)

GOF describes the extent to which the constructs formed meet the criteria set by GOF. The GOF criteria can be seen in Figure 4.2 (top right). In simple terms, GOF values can be seen in the table below.

Table 4.2 GOF

Criteria	Cut off Value	AMOS Results	Conclusion
DF	> 0	167	Good of Fit
Chi Square Statistic Test (X ²)	.df (expected < chi square table) Probability 0.05	186	Good of Fit
RMSEA	0.08	.025	Good of Fit
GFI	0.90	.923	Good of Fit
AGFI	0.90	.883	Marginal of fit
CMIN/DF	< 2	1.118	Good of Fit
TLI	0.95	.989	Good of Fit

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Source: AMOS Output & Processed Data (2022)

Table 4.2 shows that the *cut off value* for each criterion has met the specified conditions. Only AGFI which obtains a value below the *cut off value*, but it is still entered into the *Marginal of fit* because the AGFI value is not far from the set *cut-off value*. It can be concluded that GOF in this study has met the feasibility of the model.

3.4 Significance Test

The significance test generated by AMOS is a result that can be used as a benchmark to see whether the hypothesis that has been made in the previous chapter can be accepted or rejected. The hypothesis can be accepted if the P value in the AMOS statistic is < 0.05 and the estimate value is positive, and vice versa.

Table 4.3 Hypothesis Testing

Endogenous	Hub	Exogenous	Estimate	SE	CR	P
Employee Motivation	<---	QWL	.564	.165	3.421	***
Employee Motivation	<---	Leadership Style	.429	.125	3,443	***
Employee Motivation	<---	Organizational culture	.361	.113	3.186	.001
Employee Performance	<---	QWL	-.931	.506	-1.841	.066
Employee Performance	<---	Leadership Style	-.658	.353	-1.861	.063
Employee Performance	<---	Organizational culture	.250	.319	.784	.433
Employee Performance	<---	Motivation	1,895	.642	2,952	.003

Source: AMOS Output (2022)

From table 4.3 can be interpreted as follows.

1. *Quality of Work Life* has a positive effect with an estimate value of 0.564 and is significant with a P value < 0.05 or *** (0.00001) < 0.05 on Employee Motivation. So H1 is accepted.
2. Style Leadership positive effect with estimate value 0.429 and significant with P value < 0.05 or *** (0.00001) < 0.05 on employee motivation. So H2 is accepted.
3. Organizational culture positive effect with estimate value 0.361 and significant with P value < 0.05 or 0.001 < 0.05 on employee motivation. So H3 is accepted.
4. *Quality of Work Life* has a negative effect with an estimate value of -0.931 and is not significant with a P value > 0.05 or 0.066 > 0.05 on employee performance. So H4 is rejected.
5. Leadership style has a negative effect with an estimate value of -0.658 and is not significant with a P value > 0.05 or 0.063 > 0.05 on employee performance. So H5 is rejected.
6. Organizational culture has a positive effect with an estimate value of 0.250 and is not significant with a P value > 0.05 or 0.433 > 0.05 on employee performance. So H6 is rejected.

Testing of hypotheses 7-9 is done separately, because the AMOS output is not presented directly for testing the intervening variables. Therefore, the calculation is done manually but the source of the numbers is still taken from the AMOS output.

Table 4.4 Sobel's Test

No	Track	Connection	Table 4.4 Sobel's Test						t count	t table
			Path		Indirect Influence	Standard Error				
			Coefficient			Direct	Indirect			
			a	b	ab	sa	sb	Sat		
1	QWL-MK-KP	QWL-MK	0.564		1068.78	0.165		313	3.42	1.97
		MK-KP		1,895		0.642				
2	GK-MK-KO	GK-MK	0.429		812,955	0.125		237	3.43	1.97
		MK-KP		1,895		0.642				
3	BO-MK-KP	BO-MK	0.361		684,095	0.113		214	3.19	1.97

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MK-KP	1,895	0.642
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Source: AMOS Output & Processed Data (2022)

Table 4.4 is the result of testing using the Sobel formula. It is said to have a significant effect if t count $> t$ table. The following is the interpretation of the table above.

7. *Quality of Work Life* has a positive and significant effect on employee performance through employee motivation, as evidenced by the value of t count $> t$ table or $3.42 > 1.97$. So H_7 is accepted.
8. Leadership Style positive and significant effect on employee performance through employee motivation, as evidenced by the value of t count $> t$ table or $3.43 > 1.97$. So H_8 is accepted.
9. Organizational culture positive and significant effect on employee performance through employee motivation, as evidenced by the value of t count $> t$ table or $3.19 > 1.97$. So H_9 is accepted.
10. Employee motivation has a positive effect with an estimate value of 1.895 and is significant with a P value of < 0.05 or $0.003 < 0.05$ on employee performance. So H_{10} is rejected.

3.5 Determinant Coefficient

The determinant coefficient describes how much influence the exogenous variable has on the endogenous variable. The following is the result of the determinant coefficient.

Table 4.5 R-Square

Variable	R-Square
Employee Motivation	0.914
Employee Performance	0.912

Source: AMOS Output (2022)

Table 4.5 describes the determinant coefficients of *Quality of Work Life*, Style Leadership and Organizational Culture have an influence on Motivation Employees are 91.4% and the remaining 8.6% is influenced by other variables.

The determinant coefficients of *Quality of Work Life*, Leadership Style and Organizational Culture have an influence on Employee Performance by 91.2% and the remaining 8.8% is influenced by the other variables.

3.6 Regression Equation

This statistical test explains how the magnitude of the influence of each exogenous variable on the endogenous variable. This test can also describe which variables have the most influence to the smallest. The source of the values used in the regression equation is taken from table 4.3 column *estimate*. There are two regression equations formed in this study are as follows.

$$Z = 0.564 \text{ QWL} + 0.429 \text{ GK} + 0.361 \text{ BO}$$

- a. Quality of Work Life regression coefficient is 0.564. Illustrating that if Quality of Work Life increases by 1% then Employee Motivation will increase by 0.564 points.
- b. Leadership Style regression coefficient is 0.429. Illustrating that if Leadership Style increases by 1% then Employee Motivation will increase by 0.429 points.
- c. Organizational Culture regression coefficient is 0.361. Illustrating that if Organizational Culture increases by 1% then Employee Motivation will increase by 0.361 points.

$$Y = 0.931 \text{ QWL} + 0.658 \text{ GK} + 0.250 \text{ BO} + 1.895 \text{ MP}$$

- a. Quality of Work Life regression coefficient is 0.931. Illustrating that if Quality of Work Life increases by 1% then Employee Performance will increase by 0.931 points.
- b. Leadership Style regression coefficient is 0.658. Illustrating that if Leadership Style increases by 1% then Employee Performance will increase by 0.658 points.
- c. Organizational Culture regression coefficient is 0.250. Illustrating that if Organizational culture increase by 1% then Employee Performance will increase by 0.250 points.
- d. Employee motivation regression coefficient of 1.895. Illustrating that if Employee motivation increases by 1% then Employee Performance will increase by 1,895 points.

4. CONCLUSIONS

The conclusion contains a summary of the results of the research and discussion in the previous chapters. At this point the researcher concludes the results of the study with a simpler explanation without statistical figures with the aim of making it easier for readers to understand the essence of this research.

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1. *Quality of Work Life*, Leadership Style and Organizational Culture significant effect on employee motivation BPK-RI Representative of South Sumatra Province. The better the *Quality of Work Life*, the higher the Employee Motivation. The better the leadership style, the higher the employee motivation. The stronger the Organizational Culture, the higher the Employee Motivation.
2. *Quality of Work Life*, Leadership Style and Organizational Culture has no significant effect on the Performance of BPK-RI Representatives of South Sumatra Province. The lower the *Quality of Work Life*, the employee's performance will also decrease. The lower the leadership style, the employee's performance will also decrease. The weaker the Organizational Culture, the employee's performance will decrease.
3. *Quality of Work Life*, Leadership Style and Organizational Culture significant effect on employee performance through employee motivation BPK-RI Representatives of South Sumatra Province. Employee motivation is able to mediate *Quality of Work Life*, Leadership Style and Organizational Culture on Employee Performance.
4. Employee motivation has a significant effect on the performance of BPK-RI Representatives of South Sumatra Province. The higher the employee's motivation, the employee's performance will also increase.

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