THE INFLUENCE OF ORGANIZATIONAL CULTURE AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE THROUGH JOB SATISFACTION IN PRATAMA TAX SERVICE OFFICE PASURUAN

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ARTICLE INFO	ABSTRACT
	The purpose of this study was to determine the effect of organizational culture and work environment on employee performance through job satisfaction. This research is a survey research using explanatory research type. The sample used was 106 respondents from the Pasuruan Pratama Tax Service Office. Statistical analysis used is Path Analysis approach. Calculation of the estimated values of the parameters is carried out with the help of the SPSS application. The results of the study show that: i) Organizational culture directly has a positive and significant influence on job satisfaction; ii) the work environment has no direct influence on job satisfaction; iii) Organizational culture directly has a positive and significant influence on employee performance; iv) work environment has no direct influence on employee performance v) job satisfaction has a positive and significant influence on employee performance; vi) organizational culture indirectly has an influence on employee performance through job satisfaction; (vii) the work environment does not indirectly have an influence on employee performance through job satisfaction. Effectiveness while the remaining 35.1% is influential with other factors not examined by the authors in this study.
KEYWORDS	

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INTRODUCTION

Currently, both developed and developing countries have placed the tax sector as an important part of state financing in addition to revenues from the natural resource sector (Bawazier, 2018). In Indonesia, the tax sector is increasingly becoming the main pillar of state revenue, this can be seen from the role of taxes in state revenues in 2018 which reached above 85% of the entire APBN. This makes the government spur its efforts in order to maximize revenue from the tax sector.

Increasing state financing in the future will force the government to make strategic plans and set high revenue targets (Akbar, 2015), because the government will not want to continue to depend on dwindling natural resources and financing from debt, either both domestic debt and foreign debt, which in the end will affect independence as a nation. Tax according to Waluyo in (Lubis, 2019) explains that tax is a public contribution to the state (which can be imposed), which is owed by those who are obliged to pay it according to general regulations (laws) without getting performance back which can be directly appointed and whose use is to finance general expenses in connection with the duty of the state to administer the government.

According to Feldmann in the book De Over Heidsmiddelen Van Indonesia (translation) states that tax is an achievement that is imposed unilaterally and is owed to entrepreneurs (according to the norms that are generally set), without any contra-achievement, and is solely used to cover general expenses (Aini, Hidayati, & Mawardi, 2018).

The Directorate General of Taxes (DGT) as a government institution in Indonesia under the Ministry of Finance of the Republic of Indonesia, is mandated to carry out its task of securing state revenues from the tax sector in order to support a healthy APBN and for the greatest prosperity of the people (Indonesia, 2009). Based on data sourced from the Ministry of Finance of the Republic of Indonesia, tax revenues during the period 2014 to 2018 experienced a significant increase (Rahmiyanti & Prasetyo, 2020). Tax revenue in 2014 amounted to Rp. 1,146.9 trillion, in 2015 of Rp. 1,240,4 trillion, in 2016 of Rp. 1,285.0 trillion, in 2016 of Rp. 1,472.7 trillion and in 2018 from the target of Rp. 1,618.1 trillion, revenue of Rp.1,315.9 trillion has been achieved, although the economic condition is still sluggish.

This high revenue target will never be achieved if it is not accompanied by high public participation and awareness as citizens (Pattinaja & Silooy, 2018). To increase high participation from the community, more efforts are needed so that people can get to know more about taxes (Oktaviani, 2011). To raise public awareness or better known as taxpayers in paying taxes is not easy, requires extraordinary and sustainable efforts, and these efforts can be started by creating trust and service satisfaction to the public or taxpayers by providing convenience and providing a sense of comfortable in carrying out tax obligations (Apriandhini & Wahyuni, n.d.).

To create service satisfaction to the community, several things are needed that spearhead its implementation, namely reliable human resources (HR), a good system and ideal regulations (Pratiwi, Warsono, & Sulandari, 2013). A good system and ideal regulations without the support of reliable human resources (HR) will result in something in vain. Therefore, the development of reliable human resources is the first and main priority for the Directorate General of Taxes (DGT) to achieve the goal of securing state revenues as well as developing a good system and ideal regulations (Suwandoko, 2014). Human resource development (HR) starts from the stages of employee recruitment,

employee training and development, appropriate competencies, adequate compensation, strong work motivation (Catio, 2020). Reliable natural resources (HR) have professionalism, integrity and synergy aimed at creating maximum job satisfaction which forms optimal performance in order to achieve future organizational goals (Zaman et al., 2021). Employee job satisfaction that forms optimal performance is also influenced by several things such as organizational culture, work environment, organizational commitment, and organizational manager leadership style (Putra, 2015).

The Pasuruan Pratama Tax Service Office which is a Tax Service Office under the Regional Office of the Directorate General of Taxes East Java III in 2018 has been able to achieve the realization of more than 100% of the tax revenue target set at Rp. 1.87 Trillion (Nugroho, 2020). This is a form of employee hard work and support from the community as taxpayers who participate in paying taxes. High employee performance results in the achievement of tax revenue targets (Sudrajat, 2020). This is what attracts and encourages researchers to conduct research on organizational culture and work environment that can create job satisfaction that affects employee performance at the Pasuruan Pratama Tax Service Office.

RESEARCH METHOD

The type of research conducted in this research is quantitative (explanatory research), namely a scientific approach to decision making. The data that will be used in this research is quantitative data in the form of primary data which will be analyzed using statistical techniques utilizing the SPSS application. The source of data used in this study is the primary data source obtained from questionnaires given to employees and leaders in the Pasuruan Pratama Tax Service organization. The data obtained are in the form of employee answers to statements about organizational culture, work environment, job satisfaction and employee performance.

This research was conducted at the Pasuruan Pratama Tax Service Office, as a government institution at the lowest level under the East Java III Regional Tax Office at the Directorate General of Taxes at the Ministry of Finance of the Republic of Indonesia, whose task is to collect state revenues from the public with the scope of the Pasuruan city and district Pasuruan.

RESULT AND DISCUSSION

A. Research Results

1. Validity Test Results

The results of the processing of questionnaire data with SPSS for windows version 16.0 against 2 free variables (organizational culture and work environment) and 2 bound variables (job satisfaction and employee performance) using *Pearson Correlation* obtained the following test results:

Table 1. Organizational Culture Variables

		Innovation and risk-taking	Attention to detail	Result orientation	Individual orientation
Innovation and risk-taking	Pearson Correlation	1	.503**	.571**	.567**
	Sig. (2-tailed)		.000	.000	.000
	N	80	80	80	80
Attention to detail	Pearson Correlation	.503**	1	.694**	.609**
	Sig. (2-tailed)	.000		.000	.000
	N	80	80	80	80

Result orientation	Pearson Correlation	.571[**]	.694[**]	1	.661[**]
	Sig. (2-tailed)	.000	.000		.000
	N	80	80	80	80
Individual orientation	Pearson Correlation	.567[**]	.609[**]	.661[**]	1
	Sig. (2-tailed)	.000	.000	.000	
	N	80	80	80	80
Team orientation	Pearson Correlation	.489[**]	.531[**]	.567[**]	.513[**]
	Sig. (2-tailed)	.000	.000	.000	.000
	N	80	80	80	80
Aggressiveness	Pearson Correlation	.556[**]	.639[**]	.590[**]	.537[**]
	Sig. (2-tailed)	.000	.000	.000	.000
	N	80	80	80	80
stability	Pearson Correlation	.515[**]	.477[**]	.657[**]	.382[**]
	Sig. (2-tailed)	.000	.000	.000	.000
	N	80	80	80	80
Organizational Culture	Pearson Correlation	.762[**]	.814[**]	.861[**]	.774[**]
	Sig. (2-tailed)	.000	.000	.000	.000
	N	80	80	80	80

Source : Primary data processed, Year 2019

Table 1, Organizational Culture Variables with indicators consisting of innovation and risk-taking (0.762), attention to detail (0.814), yield orientation (0.861), individual orientation (0.744), team orientation (0.780), aggressionvitas (0.796) and stability (0.744) indicate that *Pearson Correlation* has a positive value above 0.256 and a significant value (0.000) is below 0.05 so it can be concluded that the indicators in the organization's cultural variables are declared valid.

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Table 2 Working Environment Variables

		Relationships with coworkers	Relationship between subordinates and leaders	Availability of work facilities for employees	Work Environment
Relationships with coworkers	Pearson Correlation	1	.506**	.430**	.768**
	Sig. (2-tailed)		.000	.000	.000
	N	80	80	80	80
Relationship between subordinates and leaders	Pearson Correlation	.506**	1	.448**	.796**
	Sig. (2-tailed)	.000		.000	.000
	N	80	80	80	80
Availability of work facilities for employees	Pearson Correlation	.430**	.448**	1	.830**
	Sig. (2-tailed)	.000	.000		.000
	N	80	80	80	80
Work Environment	Pearson Correlation	.768**	.796**	.830**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	80	80	80	80

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data processed, Year 2019

Table 2, Working Environment Variables with indicators consisting of relationships with co-workers (0.768), relationships between subordinates and leaders (0.796), and the availability of work facilities for employees (0.830) shows that *Pearson Correlation* has a positive value above 0.256 and a significant value (0.000) is below 0.05 so it can be concluded that the indicator in the work environment variable is declared valid.

Table 3 Job Satisfaction Variables

		Satisfaction with salary	Satisfaction with promotion	Satisfaction with coworkers	Satisfaction with supervisors	Satisfaction with the job itself	Job Satisfaction
Satisfaction with salary	Pearson Correlation	1	.403**	.159	.255*	.204	.579**
	Sig. (2-tailed)		.000	.160	.023	.069	.000
	N	80	80	80	80	80	80
Satisfaction with promotion	Pearson Correlation	.403**	1	.376**	.441**	.327**	.702**
	Sig. (2-tailed)	.000		.001	.000	.003	.000
	N	80	80	80	80	80	80
Satisfaction with coworkers	Pearson Correlation	.159	.376**	1	.805**	.464**	.791**
	Sig. (2-tailed)	.160	.001		.000	.000	.000
	N	80	80	80	80	80	80
Satisfaction with supervisors	Pearson Correlation	.255*	.441**	.805**	1	.464**	.837**
	Sig. (2-tailed)	.023	.000	.000		.000	.000
	N	80	80	80	80	80	80
Satisfaction with the job itself	Pearson Correlation	.204	.327**	.464**	.464**	1	.665**
	Sig. (2-tailed)	.069	.003	.000	.000		.000
	N	80	80	80	80	80	80
Job Satisfaction	Pearson Correlation	.579**	.702**	.791**	.837**	.665**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	80	80	80	80	80	80

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Primary data processed, Year 2019

Table 3 Variable Job satisfaction with indicators consisting of satisfaction with salary (0.579), satisfaction with promotion (0.702), satisfaction with colleagues (0.791), satisfaction with supervisors (0.837), satisfaction with the work itself (0.665) indicates that *Pearson Correlation* has a positive value above 0.256 and a significant value (0.000) is

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below 0.05 so it can be concluded that the indicator in the job satisfaction variable is declared valid.

Table 4 Employee Performance Variables

		Quality of work	Quantity of work	Presence at work	collaborate	Employee Performance
Quality of work	Pearson Correlation	1	.738**	.707**	.310**	.860**
	Sig. (2-tailed)		.000	.000	.005	.000
	N	80	80	80	80	80
Quantity of work	Pearson Correlation	.738**	1	.657**	.264*	.835**
	Sig. (2-tailed)	.000		.000	.018	.000
	N	80	80	80	80	80
Presence at work	Pearson Correlation	.707**	.657**	1	.351**	.847**
	Sig. (2-tailed)	.000	.000		.001	.000
	N	80	80	80	80	80
Cooperation	Pearson Correlation	.310**	.264*	.351**	1	.627**
	Sig. (2-tailed)	.005	.018	.001		.000
	N	80	80	80	80	80
Employee Performance	Pearson Correlation	.860**	.835**	.847**	.627**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	80	80	80	80	80

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Primary data processed, Year 2019

Table 4, Employee Performance Variables with indicators consisting of work quality (0.860), quantity of work (0.835), workplace attendance (0.847), cooperation (0.627) shows that the Pearson Correlation has a positive value above 0.256 and a significant value (0.000) is below 0.05 so it can be concluded that the indicators in the employee performance variable are declared valid.

2. Reliability Test Results

This test is carried out by comparing the Cronbach's Alpha number with the provision that the minimum Cronbach's Alpha value is 0.6, meaning that if the Cronbach's Alpha value obtained from the SPSS calculation is greater than 0.6, then it can be concluded that the questionnaire is reliable, otherwise if the Cronbach's Alpha value is more smaller than 0.6, it can be concluded that the questionnaire is not reliable.

Based on the results of the processing of questionnaire data with SPSS version 16.0 with 2 free variables (organizational culture and work environment) and 2 variables bound (job satisfaction and employee performance) using Cronbach's Alpha obtained reliability test results against research variables as follows:

Table 5 Organizational Culture Variables

Reliability Statistics	
Cronbach's Alpha	N of Items
.899	7

Source: Primary data processed, Year 2019

Table 6 Organizational Culture Variables

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Innovation and risk-taking	25.4331	3.975	.663	.890
Attention to detail	25.5081	3.801	.727	.882
Result orientation	25.4331	3.737	.795	.874
Individual orientation	25.3581	4.031	.687	.887
Team orientation	25.3281	4.017	.694	.886
Aggressiveness	25.3206	4.020	.719	.883
stability	25.4625	4.172	.658	.890

Source: Primary data processed, Year 2019

Based on table 6, *Cronbach's Alpha* on organizational culture variable is 0.899 which means above the minimum value of 0.60, so it can be concluded that the organizational culture variable is declared reliable or reliable.

Table 7 Working Environment Variables

Cronbach's Alpha	N of Items
.704	3

Source: Primary data processed, Year 2019

Based on table 7, *Cronbach's Alpha* on the working environment variable is 0.704 which means above the minimum value of 0.60, so it can be concluded that the work environment variable is declared reliable or reliable.

Table 8 Working Environment Variables

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Relationships with coworkers	8.1088	.685	.543	.606
Relationship between subordinates and leaders	8.0513	.625	.555	.577
Availability of work facilities for employees	8.4825	.494	.507	.669

Source: Primary data processed, Year 2019

Table 9 Job Satisfaction Variables

Reliability Statistics

Cronbach's Alpha	N of Items
.759	5

Source: Primary data processed, Year 2019

Based on table 9, *Cronbach's Alpha* on the job satisfaction variable is 0.759 which means above the minimum value of 0.60, so it can be concluded that the job satisfaction variable is declared reliable or reliable.

Table 10 Job Satisfaction Variables

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Satisfaction with salary	17.0773	1.808	.321	.792
Satisfaction with promotion	17.1042	1.718	.528	.717
Satisfaction with coworkers	16.7281	1.516	.631	.676
Satisfaction with supervisors	16.6698	1.443	.704	.646
Satisfaction with the job itself	16.9498	1.792	.491	.729

Sumber: Data primer diolah, Tahun 2019

Tabel 11 Variabel Kinerja Pegawai

Reliability Statistics

Cronbach's Alpha	N of Items
.795	4

Source: Primary data processed, Year 2019

Based on table 11, Cronbach's Alpha on the employee performance variable is 0.795 which means above the minimum value of 0.60, so it can be concluded that the employee performance variable is declared reliable or reliable.

Table 12 Employee Performance Variables

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Quality of work	12.3344	1.696	.738	.679
Quantity of work	12.2344	1.671	.681	.705
Attendance at work	12.4812	1.731	.718	.691
Cooperation	12.1219	2.044	.343	.875

Source: Primary data processed, Year 2019

3. Classical Assumption Test Results

Based on the results of questionnaire data processing with SPSS version 16.0 of the influence of the independent variables (organizational culture and work environment) on the dependent variable (job satisfaction and performance) the following results were obtained:

4. Normality Test Results

Based on the results of questionnaire data processing with SPSS version 16.0 of the independent variables (organizational culture and work environment) and the dependent variable (job satisfaction and employee performance) using the Kolmogorov-Smirnov test results obtained as follows:

Table 13 Normality Test 4 Variables

One-Sample Kolmogorov-Smirnov Test

		Budaya Organisasi	Lingkungan Kerja	Kepuasan Kerja	Kinerja Pegawai
N		80	80	80	80
Normal Parameters[a]	Mean	4.2344	4.1071	4.2265	4.0977
	Std. Deviation	.32911	.36188	.31243	.43093
Most Extreme Differences	Absolute	.071	.091	.118	.102
	Positive	.071	.091	.118	.102
	Negative	-.046	-.072	-.045	-.060
Kolmogorov-Smirnov Z		.632	.817	1.058	.914
Asymp. Sig. (2-tailed)		.819	.517	.213	.374

a. Test distribution is Normal.

Source: Primary data processed, Year 2019

Based on table 13, the independent variables (organizational culture, work environment), moderating variables (job satisfaction), the dependent variable (employee performance) showed that the significance value of Asymp.Sig (2-tailed) was 0.819, 0.517, 0.213, respectively. 0.374 is greater than 0.05, it can be concluded that the data is normally distributed.

5. Heteroscedasticity Assumption Test Results

Based on the results of questionnaire data processing with SPSS version 16.0, test the assumption of heteroscedasticity on the independent variables (organizational culture, work environment) and the dependent variable (job satisfaction, employee performance) using the Glejser test, the test results are obtained as follows:

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Table 14 Heteroscedasticity Test 2 Independent Variables on Job Satisfaction

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.172	.216		.796	.429
	Organizational Culture	.005	.073	.011	.068	.946
	Working Environment	-.003	.067	-.008	-.045	.964

a. Dependent Variable: Abs_RES_1

Source: Primary data processed, Year 2019

Based on table 14, the independent variable (organizational culture, work environment) on the dependent variable (job satisfaction) shows that the significance value of Sig > 0.05, it can be concluded that the data has no symptoms of heteroscedasticity in the regression model.

Table 15 Heteroscedasticity Test 2 Independent Variables on Employee Performance

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.248	.314		.789	.433
	Budaya Organisasi	.025	.107	.039	.234	.815
	Lingkungan Kerja	-.026	.097	-.045	-.269	.789

a. Dependent Variable: Abs_RES_2

Source: Primary data processed, Year 2019

Based on table 15, the independent variable (organizational culture, work environment) on the dependent variable (employee performance) shows that the significance value of Sig > 0.05, it can be concluded that the data has no symptoms of heteroscedasticity in the regression model.

Table 16 Heteroscedasticity Test of Job Satisfaction on Employee Performance

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.569	.397		1.433	.156
	Job satisfaction	-.066	.094	-.080	-.707	.481

a. Dependent Variable: Abs_RES_3

Source: Primary data processed, Year 2019

Based on table 16, the independent variable (job satisfaction) on the dependent variable (employee performance) shows that the significance value of Sig > 0.05, it can be concluded that the data has no symptoms of heteroscedasticity in the regression model.

Table 17 Heteroscedasticity Test 2 Independent Variables on Employee Performance through Job Satisfaction.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.418	.194		2.157	.034
	Organizational Culture through Job Satisfaction	-.033	.025	-.348	-1.320	.191
	Work Environment through Job Satisfaction	.024	.025	.258	.980	.330

a. Dependent Variable: Abs_RES_4

Source: Primary data processed, Year 2019

Based on table 17, free variables (organizational culture, work environment) against bound variables (employee performance) through moderation variables (job satisfaction) obtained results that the value of *Sig* significance > 0.05, it can be concluded that the data there are no symptoms of heteroskedastisitas in the regression model.

6. Multicolerity Test Results

That every statistical test performed must have its decision-making base. The basis of decision making in this study using multicolinearity test conducted by *Tolerance* and VIF method *(Variance Inflation Factor)*is as follows: Decision Guidelines Based on *Tolerance* Value

1. If the Tolerance value *is* greater than 0.10 then it means that there is no multicosinierity in the regression model.
2. If the Tolerance value *is* less than 0.10 then it means that multicolumnity occurs in the regression model.

Decision Guidelines Based on VIF Value (*Variance Inflation Factor*)

1. If the VIF value < 10.00 then it means that there is no multicolumnity in the regression model.
2. If the VIF value > 10.00 then it means that there is multicolerity in the regression model. It should be noted that the two basis of decision making in the above multicolinearity test will produce the same conclusions (will not conflict).

Table 18 Multicolonrity Test 2 Free Variables Against Job Satisfaction Coefficients[a]

type		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		b	Std. Error	beta	t	Sig.	Tolerance	Vif
1	(Constant)	1.476	.348		4.242	.000		
	Organizational Culture	.554	.118	.583	4.674	.000	.457	2.188
	Work Environment	.099	.108	.114	.916	.363	.457	2.188

A. Dependent Variable: Job Satisfaction

Source: Primary data processed, Year 2019

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Based on table 18, free variables (organizational culture, work environment) against bound variables (job satisfaction) obtained the result that the VIF value of all free variables 2,188<10 and *Tolerance* value 0.457>0.1, so it can be concluded that the free variable does not contain multicolerity.

Table 19 Multicolonrity Test 2 Variables Free of Employee Performance

Coefficients[a]

type		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		b	Std. Error	beta	t	Sig.	Tolerance	VIF
1	(Constant)	.383	.488		.786	.434		
	Organizational Culture	.756	.166	.578	4.554	.000	.457	2.188
	Work Environment	.125	.151	.105	.825	.412	.457	2.188

A. Dependent Variable: Employee Performance

Source: Primary data processed, Year 2019

Based on table 19, free variables (organizational culture, work environment) against bound variables (employee performance) obtained the result that the VIF value of all free variables is 2,188<10 and *tolerance* value 0.457 >0.1, so it can be concluded that the free variable does not contain multicolerity.

Table 20 Multicolerity Test 2 Free Variables To Employee Performance through Job Satisfaction

Coefficients[a]

type		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		b	Std. Error	beta	t	Sig.	Tolerance	VIF
1	(Constant)	2.238	.292		7.659	.000		
	Organizational Culture through Job Satisfaction	.093	.037	.535	2.489	.015	.182	5.495
	Work Environment through Job Satisfaction	.011	.037	.063	.295	.769	.182	5.495

a. Dependent Variable: Employee Performance

Source: Primary data processed, Year 2019

Based on table 20, Free variables (organizational culture, work environment) to bound variables (employee performance) through mediation variables (job satisfaction) obtained the result that the VIF value of free variables (organizational culture, work environment) against bound variables (employee kineja) through mediation variables (job satisfaction) 5,495<10 and *Tolerance* value of 0.182 > 0.10, so it can be concluded that 2 free variables of mediation do not contain multicoloninierity.

7. Data Analysis Results

Based on the results of processing the questionnaire data with SPSS version 16.0, the following results were obtained:

Table 21 Regression Analysis of 2 Independent Variables on Job Satisfaction

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.476	.348		4.242	.000
	Organizational Culture	.554	.118	.583	4.674	.000
	Work Environment	.099	.108	.114	.916	.363

a. Dependent Variable: Job Satisfaction

Source: Primary data processed, Year 2019

Based on table 21, it is known that a = constant number of unstandardized coefficients whose value is 1.476, this number is a constant number which means that if there is no organizational culture (X1), work environment (X2) then the consistent value of job satisfaction (Z) is of 1.476 . While b = regression coefficient, organizational culture variable bX1 value is 0.554, which means that for every 1% addition to organizational culture (X1), job satisfaction will increase by 0.554. The work environment variable bX2 has a value of 0.099, which means that for every 1% addition to the work environment (X2), job satisfaction will increase by 0.099.

Tabel 22 Analisis Regresi 2 Variabel Bebas Terhadap Kinerja Pegawai

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.383	.488		.786	.434
	Organizational Culture	.756	.166	.578	4.554	.000
	Work Environment	.125	.151	.105	.825	.412

a. Dependent Variable: Employee Performance

Source: Primary data processed, Year 2019

Based on table 22, it is known that a = constant number of *unstandardized coefficients* whose value is 0.383 , this number is a constant number that means that if there is no organizational culture (X1), work environment (X2) then the consistent value of employee performance (Y) is 0.383. While b = regression coefficient number, the organizational culture variable bX1 is worth 0.756, which means that every addition of 1% organizational culture (X1), the employee performance will increase by 0.756. The organizational environment variable bX2 is worth 0.125, which means that every addition of 1% of the work environment (X2), the employee performance will increase by 0.125.

Table 23 Job Satisfaction Regression Analysis on Employee Performance

Coefficients[a]

type		Unstandardized Coefficients		Standardized Coefficients		
		b	Std. Error	beta	t	Sig.
1	(Constant)	1.607	.598		2.685	.009
	Job Satisfaction	.589	.141	.427	4.174	.000

a. Dependent Variable: Employee Performance

Source: Primary data processed, Year 2019

Based on table 23, it is known that a = constant number of unstandardized coefficients whose value is 1.607, this number is a constant number which means that if there is no job satisfaction (Z) then the consistent value of employee performance (Y) is 1.607. While b = regression coefficient, job satisfaction variable bZ value is 0.589, which means that for every additional 1% of job satisfaction (Z), employee performance will increase by 0.589.

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Table 24 Regression Analysis of 2 Independent Variables on Employee Performance through Job Satisfaction

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	2.238	.292		7.659	.000
Organizational Culture through Job Satisfaction	.093	.037	.535	2.489	.015
Work Environment through Job Satisfaction	.011	.037	.063	.295	.769
A. Dependent Variable: Employee Performance					

Source: Primary data processed, Year 2019

Based on table 24, it is known that a = constant number of unstandardized coefficients whose value is 2,238, this number is a constant number which means that if there is no organizational culture (X1), the work environment (X2) is mediated through job satisfaction (Z), then the consistent value of employee performance (Y) is 2.238. While b = regression coefficient, organizational culture x job satisfaction bX1Z is 0.093, which means that for every 1% addition to organizational culture mediated by job satisfaction (X1Z), employee performance will increase by 0.093. The work environment variable x job satisfaction bX2Z has a value of 0.011 , which means that for every 1% addition to the work environment mediated by job satisfaction (X2Z), employee performance will increase by 0.011.

8. Hypothesis Test Results

Hypothesis testing using Multiple Linear Regression Analysis can then be explained using Partial Test (t test) which aims to determine whether the independent variable or independent variable (X) partially (alone) affects the dependent variable or dependent variable (Z and Y). In this case a reference that can be used as a basis for decision making, by looking at the significance value (Sig).

The basis for decision making in regression analysis is to look at the significance value (Sig) of the SPSS output results are (1) if the significance value (Sig.) is less than 0.05 probability, it means that there is an influence of the independent variable (X) to the dependent variable (Y) or the hypothesis is accepted; (2) On the other hand, if the significance value (Sig.) is greater than the probability of 0.05, it means that there is no effect of the independent variable (X) on the dependent variable (Y) or the hypothesis is rejected.

To determine the effect of the independent variable (X) on the dependent variable (Y) partially or through the mediation of the moderating variable (Z) in linear regression analysis, it can be guided by the value of the coefficient of determination R Square or R^2 contained in the SPSS output. From the data processing of the respondent's questionnaire using the SPSS version 16 application for windows, through multiple linear regression

analysis which was analyzed by Partial Test (t test) and the value of the coefficient of determination R Square, the following results were obtained:

Hypothesis 1 and 2 Testing

Hypothesis 1 and 2 were tested to determine the direct effect of organizational culture (X1) and work environment (X2) on job satisfaction (Z). A recapitulation of the results of the analysis is presented below. Based on table 4.25, the results show that the organizational culture variable (X1) has a significance value (Sig.) 0.000 which is less than the probability of 0.05 so that it can be concluded that the hypothesis / Ha is accepted, which means that there is an influence between the organizational culture variable (X1) on the variable job satisfaction (Z). The work environment variable (X2) has a significance value (Sig.) 0.363 greater than probability 0.05 so it can be concluded that the hypothesis / Ho is rejected, which means that there is no influence between the work environment variable (X2) on the job satisfaction variable (Z).

Table 25 Coefficient of Determination of 2 Independent Variables on Job Satisfaction

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.672[a]	.452	.437	.23433

a. Predictors: (Constant), Lingkungan Kerja, Budaya Organisasi

Source: Primary data processed, Year 2019

Based on table 25, from the output above, the coefficient of determination (R Square or R^2) is 0.452. This value means that the influence of 2 variables (organizational culture and work environment) on the job satisfaction variable is 45.2%, while 54.8% job satisfaction is influenced by other variables.

Hypothesis Testing 3 and 4

Hypothesis testing 3 and 4 was conducted to determine the direct effect of organizational culture (X1) and work environment (X2) on employee performance (Y). A recapitulation of the results of the analysis is presented below. Based on table 4.26, the results show that the organizational culture variable (X1) has a significance value (Sig.) 0.00 less than 0.05 probability so that it can be concluded that the hypothesis / Ha is accepted, which means that there is an influence between the organizational culture variable (X1) on the variable employee performance (Y). The work environment variable (X2) has a significance value (Sig.) of 0.412 greater than the probability of 0.05 so it can be concluded that the hypothesis / Ho is rejected, which means that there is no influence between the work environment variable (X2) on the employee performance variable (Y).

Table 26 Coefficient of Determination of 2 Independent Variables on Employee Performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.659[a]	.434	.419	.32849

a. Predictors: (Constant), Work Environment, Culture Organization

Source: Primary data processed, Year 2019

Based on table 26, from the output above, the coefficient of determination (R Square or R²) is 0.434. This value means that the influence of 2 variables (organizational culture and work environment) on employee performance variables is 43.4%, while 56.6% employee performance is influenced by other variables.

Hypothesis Testing 5

Hypothesis 5 testing was conducted to determine the direct effect of job satisfaction (Z) on employee performance (Y). A recapitulation of the results of the analysis is presented below. Based on table 4.27 the results show that the job satisfaction variable (Z) has a significance value (Sig.) 0.00 less than the probability 0.05 so it can be concluded that the hypothesis / Ha is accepted, which means that there is an influence between the job satisfaction variable (Z) on the performance variable employee (Y).

Table 27 Coefficient of Determination of Job Satisfaction on Employee Performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427[a]	.183	.172	.39210

a. Predictors: (Constant), Job Satisfaction

Source: Primary data processed, Year 2019

Based on table 27, from the output above, the coefficient of determination (R Square or R²) is 0.183. This value means that the effect of job satisfaction on employee performance variables is 18.3%, while 81.7% employee performance is influenced by other factors such as 2 variables (organizational culture and work environment) of 43.4% and the rest is influenced by another variable.

Hypothesis Testing 6 and 7

Hypothesis testing 6 and 7 was conducted to determine the indirect effect of organizational culture (X1) and work environment (X2) on employee performance (Y) through job satisfaction (Z). A recapitulation of the results of the analysis is presented below.

Based on table 28, the results show that the organizational culture variable (X1) through job satisfaction (Z) has a significance value (Sig.) of 0.015 which is less than the probability of 0.05 so that it can be concluded that the hypothesis / Ha is accepted, which means that there is an influence between the cultural variables organization (X1) on employee performance variable (Y) through job satisfaction variable (Z). The work environment variable (X2) has a significance value (Sig.) of 0.769 greater than the probability of 0.05 so that it can be concluded that the hypothesis / Ho is rejected, which means that there is no influence between the work environment variable (X2) on the employee performance variable (Y) through job satisfaction variable (Z).

Table 28 Coefficient of Determination of 2 Independent Variables on Employee Performance through Job Satisfaction

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.593[a]	.352	.335	.35138

a. Predictors: (Constant), Work Environment through Job Satisfaction, Organizational Culture through Job Satisfaction

Source: Primary data processed, Year 2019

Based on table 28, from the output above, the coefficient of determination (R

Square or R²) is 0.352. This value means that the influence of 2 variables (organizational culture and work environment) moderated by job satisfaction on employee performance variables is 35.2%, while 64.8% of employee performance is influenced by other factors not examined.

Table 29 Correlation Coefficient (Effect) Between Variables

	Direct	Not Direct	Total
X1	Ke Z = 0,583	0,000	0,583
	Ke Y =0,578	Ke Y through Z = 0,583 X 0,427 = 0,248	0,826
X2	Ke Z = 0,114	0,000	0,114
	Ke Y =0,105	Ke Y through Z = 0,114 X 0,427 = 0,048	0,153
Z	Ke Y =0,427	0,000	0,427

Then from the results of the research above, the following conclusions can be drawn:
1. There is a direct significant positive effect between X1 and Z variables of 0.583.
2. X2 to Z is 0.114, which means X2 is only able to explain Z by 11.4%, which means that there is no direct significant effect between X2 and Z.
3. There is a significant positive effect directly between the variables X1 on Y of 0.578.
4. X2 to Y is 0.105, which means X2 is only able to explain Y by 10.5%, which means that there is no direct significant effect between X2 variables on Y.
5. There is a direct significant positive effect between variable Z on Y of 0.427.
6. There is an indirect positive effect between the X1 variable on Y which is mediated by Z of 0.826.
7. X2 to Y mediated by Z is 0.153, which means X2 is only able to explain Y mediated by Z by 15.3%, which means that there is no indirect significant effect between X2 and Y mediated by Z.

B. Discussion

In this section, a discussion of the research results presented above will be presented.

1. The Direct Effect of Organizational Culture and Work Environment on Job Satisfaction

From the results of the research above, it can be seen that organizational culture has a direct influence on the job satisfaction of Pasuruan Pratama Tax Office employees. This means that forming a good organizational culture can increase employee job satisfaction. The results of this study support the research results of Widyanto Eko Susetyo, Amiartuti Kusmaningtyas, and Hendro Tjahjono (2014) which state that organizational culture variables have a significant influence on employee job satisfaction.

In this study, the work environment does not directly affect employee job satisfaction. This means that the work environment is not the dominant element in increasing employee job satisfaction. The results of this study contradict the results of research by George Kafui Agbozo, Isaac Sakyi Owusu, Mabel A. Hoedoafia, and Yaw Boateng Atakorah (2017) that the environment has a significant influence on employee satisfaction. Based on this research, the work environment does not have a significant effect on job satisfaction, it can mean that the current work environment is sufficient for employees to achieve job satisfaction, or it can also mean that employee job satisfaction that forms optimal performance is influenced by other factors such as compensation, competence, motivation, organizational commitment, and leadership style of organizational managers.

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2. Direct Influence of Organizational Culture and Work Environment on Employee Performance

The results of the above study indicate that organizational culture directly has a significant influence on employee job satisfaction at the Pasuruan Pratama Tax Service Office. The results of this study support the results of research conducted by Fakhar Shahzad (2014), which states that the overall results support that organizational culture has a significant positive impact on employee performance. This opinion is also reinforced by Muhammad Agung Baiquni and Apriatni Endang Prihatini (2016) who state that organizational culture and work environment affect employee performance, either partially or simultaneously. Gogy Bara Kharisma (2013) also states that organizational culture and work environment affect employee performance, either partially or simultaneously. Deni Sulistiawan, Sukisno S. Riadi, and Siti Maria (2017) argue that organizational culture has a significant positive effect on employee performance, the work environment has a significant positive effect on employee performance.

The work environment in this study does not directly show an effect on the performance of the Pasuruan Pratama Tax Office employees. This means that the work environment is not the dominant element in improving employee performance. The results of this study contradict the results of research conducted by Khaled Al-Omari and Haneen Okasheh (2017) which states that the work environment

Based on this study the work environment does not have a significant influence on employee performance, this can mean that the current work environment is sufficient for employees to achieve optimal employee performance, or it can also mean that optimal employee performance is influenced by other factors related to the development of human resources (HR) starting from the stages of employee recruitment, employee training and development, appropriate competencies, adequate compensation, strong work motivation, clear organizational commitment, and supportive leadership style of organizational managers.

3. The Direct Effect of Job Satisfaction on Employee Performance

The results of the study above state that job satisfaction directly has a significant effect on employee performance at the Pasuruan Pratama Tax Service Office. This means that increased job satisfaction will have a positive impact on improving employee performance. The results of this study support research conducted by Iwan Kurnia Wijaya (2018) and Riski Damayanti, Agustina Hanafidan Afriyadi Cahyadi (2018) which states that there is an effect of job satisfaction on employee performance.

4. Indirect Influence of Organizational Culture and Work Environment on Employee Performance through Job Satisfaction

The results of the above study indicate that organizational culture indirectly has an influence on employee performance through employee job satisfaction at the Pasuruan Pratama Tax Service Office. This means that a good organizational culture through increased job satisfaction will have a positive impact on improving employee performance. The results of this study support research conducted by Widyanto Eko Susetyo, Amiartuti Kusmaningtyas, and Hendro Tjahjono (2014) which states that organizational culture and work environment variables have a significant influence on employee job satisfaction. In addition, organizational culture and work environment variables have also been shown to have a significant effect on employee performance. Likewise, job satisfaction was also found to have a significant effect on employee performance.

Surya Adhi Candra

CONCLUSSION

Based on the results of research on the influence of organizational culture and work environment on employee performance through job satisfaction at the Pasuruan Pratama Tax Service Office, it can be concluded that organizational culture directly has a positive effect on job satisfaction. These results prove that the hypothesis H1 is accepted. The work environment has no direct effect on job satisfaction. These results prove that hypothesis H2 is rejected. Organizational culture directly affects employee performance. These results prove that the hypothesis H3 is accepted. The work environment has no direct effect on employee performance. These results prove that hypothesis H4 is rejected. Job satisfaction directly has a significant effect on employee performance. These results prove that the hypothesis H5 is accepted. Organizational culture affects employee performance through job satisfaction. These results prove that hypothesis H6 is accepted. The work environment has no effect on employee performance through job satisfaction. These results prove that hypothesis H7 is rejected.

Referring to the results of the research above, it can be concluded that the results of the analysis show that organizational culture variables directly affect job satisfaction and employee performance and indirectly affect employee performance through job satisfaction, while the work environment has no direct influence on job satisfaction and performance employees and indirectly does not affect employee performance through job satisfaction. Furthermore, job satisfaction directly affects the performance of employees at the Pasuruan Pratama Tax Service Office.

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