

# ORGANIZATIONAL CULTURE AS A MEDIATOR MOTIVATION AND TRANSFORMATIONAL LEADERSHIP ON EMPLOYEE PERFORMANCE

Ade Riandi Virgiawan, Universitas Mercu Buana  
Setyo Riyanto, Universitas Mercu Buana  
Endri Endri, Universitas Mercu Buana

## ABSTRACT

*The research process begins by identifying problems in the Ministry of Public Works and Public Housing (PUPR) of the Republic of Indonesia. These several targets were not achieved by the end of 2019, sorting and conducting problem formulation, data collection, and preliminary studies. This process starts from January 2020 to May 2020. Following the research objectives, the research design used was a descriptive causal study with the variable Motivation, Transformational Leadership, and Organizational Culture as the independent variable and the Employee Performance variable as the dependent variable. The study population was all PUPR civil servants who had duties and directly related to planning activities and reporting systems. Respondents were selected using a purposive sampling technique. Using the sample size technique from Slovin, the number of respondents in this study was 120 respondents. Field data collection was carried out by survey method using questionnaires, which were processed using Structural Equation Modeling (SEM) using the Partial Least Square (SmartPLS) version 3.0 program. The results show that the performance of the state civil servants at the Ministry of PUPR of the Republic of Indonesia is positively and significantly influenced by work culture, especially in the use of working time effectively and efficiently, and is closely related to how well a superior is as a role model who gives an example to subordinates in implementing time management well.*

**Keywords:** Employee Performance, Transformational Leadership, Organizational Culture, Motivation.

## INTRODUCTION

The development of infrastructure and public housing in Indonesia is currently a grave concern of the Government to catch up and issue equitable development throughout the Republic of Indonesia's territory. This task is the primary responsibility of the Ministry of Public Works and Public Housing (PUPR). After making observations at the end of 2019, our research team found a condition that the PUPR organization's performance is closely related to the two main activities of the organization, namely planning activities and how the organization manages its reporting system. Therefore, our study focuses on observing personnel involved either directly or indirectly in planning and reporting activities. Initial studies using a survey by simple random sampling show that work culture is a very dominant aspect influencing employee performance. In the next stage, we find two main factors that significantly affect the formation of work culture, namely the role of direct supervisors and the level of employee motivation itself. Based on considerations based on field facts obtained during field research, we designed a research

framework that connects motivation variables and the application of leadership styles by taking the concept of transformational leadership on the formation of work culture and, in the end, how the work culture in the PUPR Ministry affects performance. The state civil apparatus's work will significantly determine the ministries' level of achievement that are currently chasing the targets of completion of development in this country, which is actively developing. The relationship between the variables studied and the different results of previous research is the material for our study, as outlined in the literature review below.

## LITERATURE REVIEW

### Motivation

Work motivation is the direction, intensity, and persistence of work-related behavior desired by the organization (Arshadia, 2010). This condition can present challenges and can be intrinsic or extrinsic (Barbutto & Story, 2011). Work motivation is related to the reasons and the ability of a person to do their job better than others (Dal Forno & Merlone, 2010). According to equity theory, motivation is mostly a function of justice in social exchange. If employees understand organizational truth, they are more involved in the organization. Conversely, if they see injustice, they will tend to reduce their involvement, which results in expectations of work and the organization restoring the balance between their contributions and work situations (Giauque et al., 2011). A person's motivation to pursue certain goals is determined by situational stimuli, personal preferences, and the two's interaction. Motivational tendency produces various incentives related to activities, results, and internal (self-evaluation) and external consequences, each of which is weighted according to personal motives (Pancasila et al., 2020; Setiyani et al., 2020). There are good reasons for using the terms “*motive*” and “*motivation*” The term “*motive*” is used in a certain context in ordinary language. Use this term is used by psychologists who argue that we have a motive for everything we do (Farrell & Finkelstein, 2011). Meanwhile, this study's motivation perspective shows that individual motivation can increase through contextual conditions internalized by the individual (Kenny et al., 2010; Vizano et al., 2021). Intrinsic motivation implies that “*workers are quite proud of their work so that efforts increase some level of utility*”. Such an assumption can be tested given that decision utility is a function of hours worked (Atkinson & Hall, 2009).

### Transformational Leadership

Leadership is an effort by a group of people on a common goal, and it is possible to work as a team (Arora & Baronikian, 2013; Hapsari et al., 2021). The field of organizational behavior defines leadership as “*the ability to influence a group toward achieving goals*”. This leadership style is well studied and researched that uses traditional work settings, and is scattered in mind (Christie et al., 2011). Leadership studies have determined that behavioral and personality attributes are important aspects of an organization (Meng & Berger, 2019). Currently, leadership is one of the most observed management phenomena (Chi et al., 2011). Indeed, in the development of several aspects of organizational life today, leadership is an inherently social phenomenon, and the ability to understand and effectively respond to complex social behavior (Sun & Anderson, 2012). Leadership personality traits get a person noticed, but they need to be refined and developed in experience. Research shows that competencies develop, grow, and emerge over time and are played differently in different situations (Collings, 2012). Leadership

is an important management function that helps maximize efficiency and achieve organizational goals. This underlies why contemporary leadership theory approves organizations to create a culture of empowerment that enhances workforce performance and leadership (Yuan & Lee, 2011). The history of leadership can be traced back to past kingdoms' heyday, discussed in various ancient books and manuscripts. Leadership was initially believed to be a trait inherent in a person, arises with the individual's birth, cannot be learned, and is related to genes or glory. This is what is believed to cause aristocracy and monarchy to become birthright, where power is passed down from generation to generation associated with the leadership of the family dynasty (Kamariah et al., 2013). These are cross-disciplinary experiences such as organizational behavior, social and human relations. But in the end, the experts agreed that leadership could be learned and shaped and developed (Biswas, 2009).

Several authors have allocated leadership as an approach to fostering innovative environments to advance organizational, human, social, and structural capabilities (Kamariah et al., 2013). Today we recognize a transformational leadership model which assumes that four human needs cannot be negotiated, namely needs that must be met if we want to be healthy, fully happy, fully functional human beings, where these needs can be met by leadership that is transformational (Astuty & Udin, 2020). Transformational leadership emphasizes the continuous process of independent learning, training, and relevant leadership experiences (Astrauskaite et al., 2015). This is very relevant to the fundamental values of leadership, which are at the core of efforts to achieve effective development of values that drive the group in dealing with internal and external problems. If something proposed by the leader is successful from what used to be the leader's assumption, gradually, it can become a shared assumption (Chammas & Hernandez, 2019). Mumford compared three types of extraordinary leaders: charismatic, ideological, and pragmatic (Argyris, 2010). The three of them combine in transformational leadership. From the literature study conducted, basically transformational leadership is a significant correlation of the amount of effort put in by followers, leader-member satisfaction, employee performance, and overall effectiveness of the individual and with organizational expansion (Biswas, 2009). Besides, Hsiao & Chang (2011). empirical study shows that transformational leadership has a strong influence by considering the characteristics of work as a mediator (Astrauskaite et al., 2015). However, the perception of followers and acceptance of transformational leadership is determined by the behavior of a leader and his followers' characteristics (Felfe & Schyns, 2009). Transformational leadership has two parallel effects.

## **Organizational Culture**

Organizations are formed because of a group of people and a group of activities. When a group of people who carry out these activities has different beliefs, norms, and values, those beliefs, norms, and values cannot unite them. Therefore, it is necessary to identify a basic assumption that can overcome external adaptation and internal integration, which is then taught to new members as the correct way to see, think, and feel these problems (Silla et al., 2017). Organizations exist for different reasons and cause them to emerge and encourage the birth of a culture that teaches how they should work (sometimes called 'ethos') etc. Organizational culture is then agreed upon as values and behaviors that contribute to an organization's social and psychological environment (Stone et al., 2007). Culture is the 'way of getting things done' or implicit rules that govern how people behave and do their jobs (Colquitt et al., 2019).

Meanwhile, culture building takes years, and a common competency model that influences strategic priorities and is applied in any talent management system can provide

constant cultural change and reinforcement (Jiao et al., 2011). The desire to remove the characteristics of organizational culture such as (1) the organizational glue that is maintained by a commitment to innovation and development, (2) the achievement of new resources and challenges, and (3) defining success through the latest products and services creating a culture that allows people (and ourselves) to grow, expanding our capacities as leaders, as employees, and as people (Nurjanah et al., 2020; Atkinson & Hall, 2009). Lack of trust is an indication of a weak culture. If the organization has the right culture and personnel, rules are almost certainly no longer needed. Organizations from countries that show high individualism tend to make more intensive recruitment via company websites than more collectivist organizations. Besides, companies from cultures with high uncertainty levels tend to take less intensively on recruitment using the company website (Ugbomhe et al., 2016). The strong variety will result in assistance from contributors to the agency, and it is part of the outreach as part of the employer culture. Organizations with a concomitantly conservative risk culture will take it lower and decide to have stronger management structures. Likewise, organizations with a more aggressive risk culture will choose to take higher ones and adopt a weaker management structure (Haerani et al., 2020).

### **Employee Performance**

Employee performance is often associated with organizational efforts in developing new products (called innovation performance), profits achieved, sales growth, and market share achievements (Zhang, 2010). Job performance is often defined as the value of a series of employee behaviors that contribute positively or negatively to the achievement of organizational goals. This definition of job performance includes behavior within the control of employees but places boundaries where the behavior is (and is not) relevant to job performance (Colquitt et al., 2019). Job performance can be divided into task performance and performance; the latter mainly involving job-related behavioral factors. Behavioral performance is represented by spontaneous behavior and extra roles in the workplace, further divided into positive behavior and negative behavior (Bogler & Somech 2005). While performance in a role is defined as the employee's actions to fulfill the formal requirements of his job, extra-role performance refers to activities performed by an employee that is outside the boundaries of the formal job description and are performed by employees at their discretion (Endri, 2020; Biswas, 2009). Highly performing employees were found to have a greater obligation to help the organization achieve its goals, stronger affective commitment to the organization, increased expectations of rewards for high performance, and all of these results were consistently found with increased performance in extra roles (Silitonga et al., 2020; Neves & Eisenberger, 2012). The trend is that supervisors increasingly expect higher performance in terms of quality or quantity, longer working hours, greater responsibility, greater flexibility, and demands for more modest rewards of various kinds. Evidence shows that climate affects performance more than performance affects climate, so an increase in climate tends to lead to better performance. Performance appraisal increases employee motivation levels and encourages them to engage in innovative programs, and facilitates the achievement of desired results (Minavand, 2013). Performance reviews generate feedback, and performance improvement plans help employees develop skills that maximize their potential (Cascio, 2014).

## METHODOLOGY

The research process begins by identifying problems in the Ministry of Public Works and Public Housing (PUPR) of the Republic of Indonesia, especially those related to planning activities and reporting systems, until the end of 2019, sorting and formulating problems, collecting data, and conducting preliminary studies (Table 1).

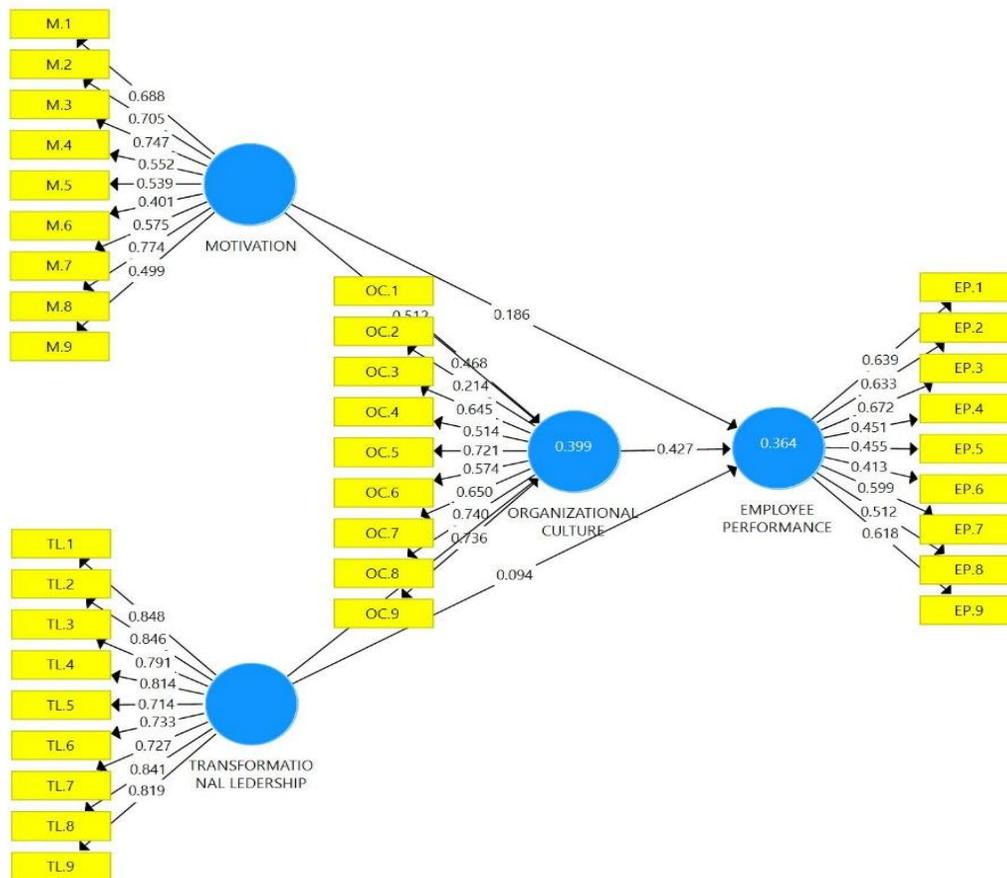
<b>Table 1</b>	
<b>RESEARCH VARIABLES AND INDICATORS</b>	
<b>Variable</b>	<b>Indicator (manifest variable)</b>
Motivation	M.1 Award as an achievement
	M.2 Provide work results above the standard
	M.3 Evaluate work results for improvement
	M.4 Teamwork
	M.5 Know the character of my boss and coworkers
	M.6 Understand the limitations of the association
	M.7 Be the leader in the work team
	M.8 The urge to always excel
	M.9 To be someone who is always heard
Transformational Leadership	TL.1 My boss is a good example
	TL.2 Respect for superiors for their proper way of working
	TL.3 My boss always provides explanations
	TL.4 Allow his subordinates to make decisions
	TL.5 Want to accept opinions
	TL.6 Give appreciation for the ideas of his subordinates
	TL.7 Provide opportunities to improve abilities
	TL.8 Provide a clear and neat schedule
	TL.9 Provide work-related advice
Organization Culture	OC.1 Receive an appropriate performance allowance
	OC.2 Performance is taken into career development
	OC.3 Organizations reward performance
	OC.4 Involved in the work team to achieve output
	OC.5 I can work as a team
	OC.6 I feel like working as a team will be better
	OC.7 I have a clear job desk, and I do it
	OC.8 Make use of time to work optimally
	OC.9 I work according to the provisions
Employee Performance	EP.1 Make mistakes in doing office work
	EP.2 Output is following the applicable rules
	EP.3 Do the job quickly and thoroughly
	EP.4 My SKP target can be achieved by 100%
	EP.5 Do work according to a predetermined target time
	EP.6 Existing facilities and infrastructure supported work
	EP.7 During working hours, always in the workspace
	EP.8 Never late for work
	EP.9 Never use the time for other purposes

This process began in January 2020 to May 2020. Following the research objectives, the research design used was a descriptive causal study with the variables of Motivation, Transformational Leadership, and Organizational Culture as the independent variable and the Employee Performance variable as the dependent variable. The study population was all PUPR civil servants who had tasks related to planning activities and reporting systems. Respondents

were selected using a purposive sampling technique. Using a sampling technique from Slovin, the respondents in this study were 120 respondents to the state civil servants. Field data collection was carried out using a survey using a questionnaire that was processed using the Structural Equation Modeling (SEM) technique using the Partial Least Square (SmartPLS) version 3.0 program.

## RESULTS AND DISCUSSION

	<b>Loading<sup>a</sup></b>	<b>Cronbach's Alpha</b>	<b>Rho_A</b>	<b>Composite Reliability</b>
EP.1	0.639	0.750	0.750	0.800
EP.2	0.633			
EP.3	0.672			
EP.4	0.451			
EP.5	0.455			
EP.6	0.413			
EP.7	0.599			
EP.8	0.512			
EP.9	0.618			
M.1	0.688	0.800	0.825	0.850
M.2	0.705			
M.3	0.747			
M.4	0.552			
M.5	0.539			
M.6	0.401			
M.7	0.575			
M.8	0.774			
M.9	0.499			
OC.1	0.468	0.780	0.800	0.850
OC.2	0.214			
OC.3	0.645			
OC.4	0.514			
OC.5	0.721			
OC.6	0.574			
OC.7	0.650			
OC.8	0.740			
OC.9	0.736			
TL.1	0.848	0.925	0.950	0.950
TL.2	0.846			
TL.3	0.791			
TL.4	0.814			
TL.5	0.714			
TL.6	0.733			
TL.7	0.727			
TL.8	0.841			
TL.9	0.819			

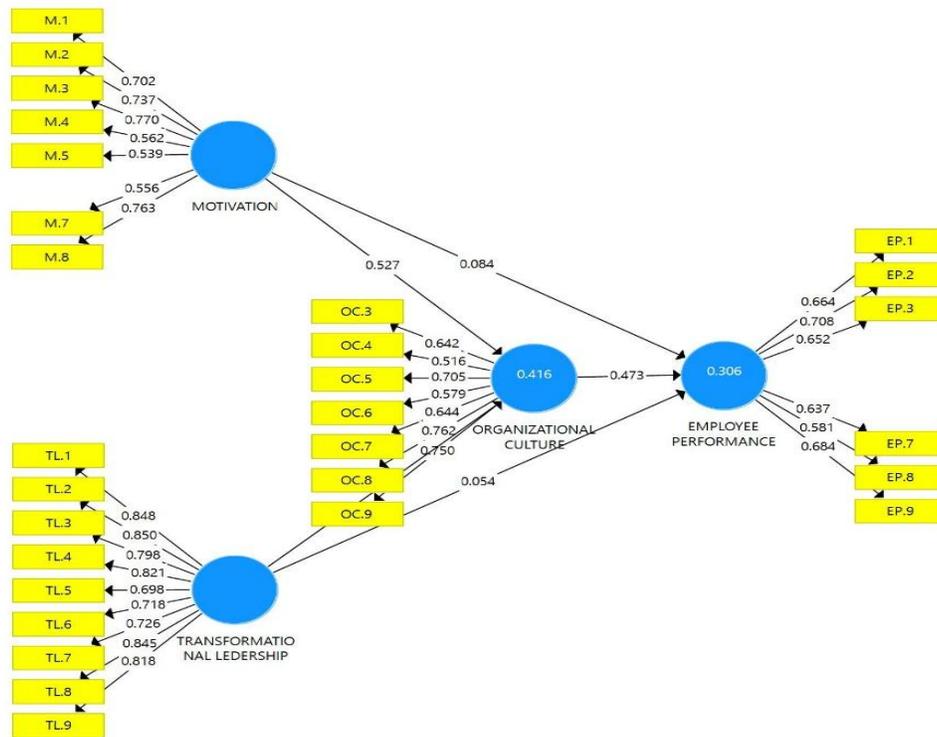


**FIGURE 1  
PLS ALGORITHM**

The relationship between indicators in a variable can be shown in Figure 1. Following the existing provisions, an indicator is declared substantial if it has a loading factor above 0.5; therefore, if there is an indicator with a loading factor below 0.5, the indicator will be removed so that the result looks like Figure 2 PLS Algorithm (Modification).

After reducing the indicator factors whose values were below 0.5, they were M.6, OC.2, EP.4, EP.5, EP. 6 is no longer used. It can be seen that the change in the motivation value of the loading factor fell to 0.084. In contrast, for employee performance, the value of transformational leadership fell to 0.054, and the value of organizational culture increased to 0.473. A reliability test is done by looking at the indicator block's composite reliability value that measures the construct. The results of the composite reliability will show a good value if it is above 0.7. The following are the composite reliability values for the output (Tables 2 and 3):

	<b>Composite Reliability</b>
Motivation	0.850
Transformational Leadership	0.950
Organization Culture	0.850
Employee Performance	0,800



**FIGURE 2**  
**PLS ALGORITHM (MODIFICATION)**

It can be seen that all variables meet the desired composite reliability value, which is above 0.7, which means that all variables are realistic.

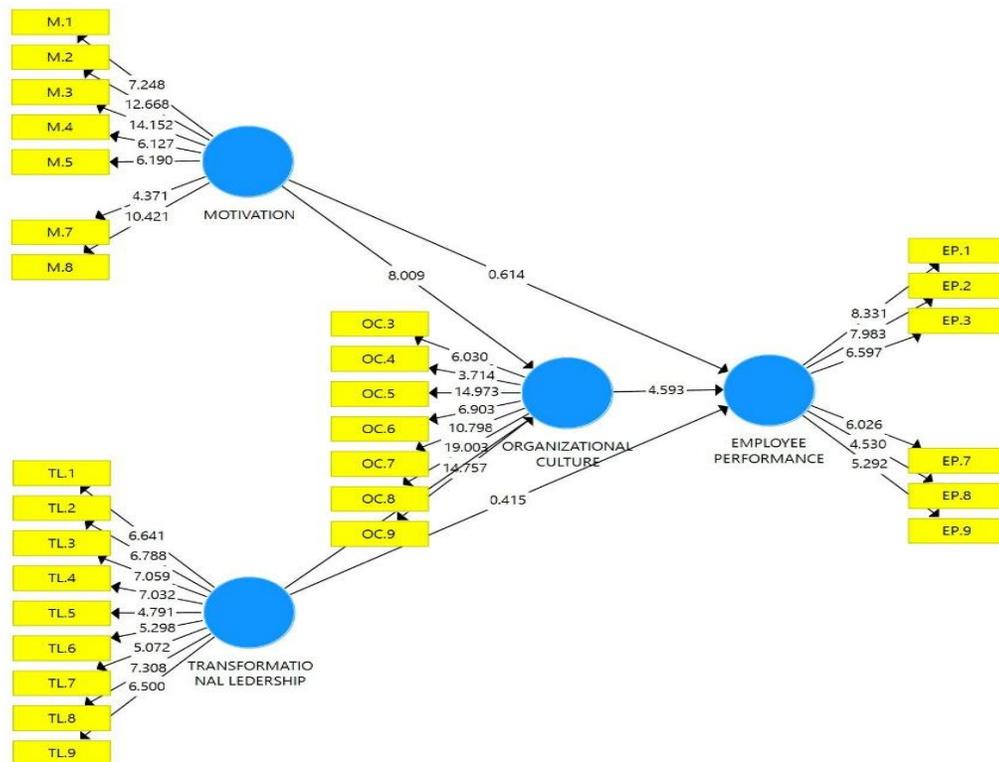
	<b>Cronbach's Alpha</b>
Motivation	0.800
Transformational Leadership	0.925
Organization Culture	0.780
Employee Performance	0.750

The recommended value is above 0.6. The Table 4 above shows that Cronbach's Alpha  $\alpha > 0.6$  with the lowest value of 0.750 means that it meets the desired criteria, which has a good reliability level and tends to be very good.

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics (O/STDEV)</b>	<b>P Values</b>
MOTIVATION -> EMPLOYEE PERFORMANCE	0.249	0.266	0.069	3.631	0.00
TRANSFORMATIONAL LEADERSHIP -> EMPLOYEE PERFORMANCE	0.110	0.110	0.043	2.552	0.011

Table 5 shows that the relationship between motivation and employee performance is significant, with T statistic 3,631 (> 1.96). The original sample's estimated value is positive, namely 0.249, which indicates that the relationship between motivation and employee performance is positive. The value obtained is 0.00. Similarly, the relationship between transformational leadership and employee performance is significant, with a T statistic of 2.552 (> 1.96). The original sample's estimated value is positive, namely, 0.110, which shows the positive relationship between motivation and employee performance. The P-value obtained was 0.011 (<0.05).

Based on the structural model as shown in Figure 3, it can be explained that currently, the M3 (Evaluate work results for improvement) indicator is the best indicator in measuring the level of employee motivation. In contrast, the TM8 indicator (Provide a clear and neat schedule) is the best in measuring Transformational Leadership variables. From the aspect of Organizational Culture, the best indicator for measuring Organizational Culture is OC.8 (Make use of time to work optimally) and related to employee performance, the highest indicator to measure the level of performance is the extent to which EP.1 (Make mistakes in doing office work) occur. The following is a diagram of the statistical T value based on the output with Smart PLS.



**FIGURE 3  
STRUCTURAL MODEL**

**CONCLUSION**

Socializing well with colleagues is the dominant indicator for increasing employee motivation. Good communication between colleagues is a dominant indicator of increasing job satisfaction for employees. Enjoying work is a dominant indicator for increasing employee

engagement. Working as a team is a dominant indicator in increasing employee engagement among the motives, some variables significantly affect employee engagement and employee performance in government agencies. A clear division of labor can help employees to be more focused on completing their tasks. Suggestions for companies to pay more attention to employee motivation and support things that can increase employee motivation for good performance, which can improve the company's quality. Good performance of employees refers to activities carried out by an employee who is in a formal job and is carried out by the employee at his own discretion and is willing to listen to the opinions of other workers. Behavioral leader or supervisor performance is represented by spontaneous behavior and extra roles in the workplace, further divided into positive behavior such as involving the team work to achieve output. For further research is to use more variables so that the resulting model is more suitable.

### ACKNOWLEDGMENT

This research was made possible because of the full support of the Region III Education Service Institute, the Ministry of Education and Culture of the Republic of Indonesia, and the Research Center of Mercu Buana University, Jakarta.

### REFERENCES

- Argyris, C. (2010). *Organizational traps: Leadership, culture, organizational design* (Vol. 15, p. 2019). Oxford: Oxford University Press.
- Arora, M., & Baronikian, H. (2013). *Leadership in project management: Leading people and projects to success*. Leadership Publishing House.
- Arshadia, N. (2010). Basic need satisfaction, work motivation, and job performance in an industrial company in Iran. *Procedia - Social and Behavioral Sciences*, 5, 1267-1272.
- Astrauskaite, M., Notelaers, G., Medisauskaite, A., & Kern, R.M. (2015). Workplace harassment: Detering role of transformational leadership and core job characteristics. *Scandinavian Journal of Management*, 31(1), 121-135.
- Astuty, I., & Udin, U. (2020). The Effect of Perceived Organizational Support and Transformational Leadership on Affective Commitment and Employee Performance. *Journal of Asian Finance, Economics and Business*, 7(10), 401-411.
- Atkinson, C., & Hall, L. (2009). The role of gender in varying forms of flexible working. *Gender, Work, and Organization*, 16(6), 650-666.
- Barbuto, J.E., & Story, S.P.J. (2011). Work Motivation and Organizational Citizenship Behavior. *Journal of Leadership Studies*, 5(1), 23-34.
- Biswas, S. (2009). HR practices as a mediator between organizational culture and transformational leadership: Implications for employee performance. *Psychological Studies*, 54(2), 114-123.
- Bogler, R., & Somech, A. (2005). Organizational citizenship behavior in school: How does it relate to participation in decision making?. *Journal of Educational Administration*, 43(5), 420-438.
- Cascio, W. F. (2014). Leveraging employer branding, performance management, and human resource development to enhance employee retention. *Human Resource Development International*, 17(2), 121-128.
- Chammas, C.B., & Hernandez, J.M.D.C. (2019). Comparing transformational and instrumental leadership. *Innovation & Management Review*, 16(2), 143-160.
- Collings, D.G. (2012). International Human Resource Management: Policies and Practices for Multinational Enterprises. *The International Journal of Human Resource Management* 23(7), 1509-1511.
- Colquitt, J.A., Lepine, J.A., & Wesson, M.J. (2019). *Organizational Behavior: Improving Performance and Commitment in the Workplace*, Sixth Edition. In *McGraw-Hill Education*.
- Dal Forno, A., & Merlone, U. (2010). Incentives and individual motivation in supervised workgroups. *European Journal of Operational Research*, 207(2), 878-885.
- Farrell, S.K., & Finkelstein, L.M. (2011). The Impact of Motive Attributions on Coworker Justice Perceptions of Rewarded Organizational Citizenship Behavior. *Journal of Business and Psychology*, 26(1), 57-69.

- Felfe, J., & Schyns, B. (2009). Followers' personality and the perception of transformational leadership: Further evidence for the similarity hypothesis. *British Journal of Management*, 21(2), 393-410.
- Giaouque, D., Ritz, A., Varone, F., & Anderfuhren-Biget, S. (2011). Resigned but satisfied: The negative impact of public service motivation and red tape on work satisfaction. *Public Administration*, 90(1), 175-193.
- Haerani, S., Sumardi, S., Hakim, W., Hartini, H., & Putra, A.H.P.K. (2020). Structural model of developing human resources performance: Empirical study of Indonesia states owned enterprises. *The Journal of Asian Finance, Economics, and Business*, 7(3), 211-221.
- Hapsari, D., Riyanto, S. & Endri, E. (2021). The role of transformational leadership in building organizational citizenship: The civil servants of Indonesia. *Journal of Asian Finance, Economics, and Business*, 8(2), 595-604.
- Jiao, C., Richards, D.A., & Zhang, K. (2011). Leadership and Organizational Citizenship Behavior: OCB-Specific Meanings as Mediators. *Journal of Business and Psychology*, 26(1), 11-25.
- Kamariah, N., Idrus, M. ., Asdar, M., & Sudirman, I. (2013). An inquiry on the effect of knowledge management and strategic leadership on dynamic capability, entrepreneurship strategy, and organizational performance in the general public hospitals. *IOSR Journal of Business and Management*, 12(1), 01-12.
- Kenny, M.E., Walsh-Blair, L.Y., Blustein, D.L., Bempechat, J., & Seltzer, J. (2010). Achievement motivation among urban adolescents: Work hope, autonomy support, and achievement-related beliefs. *Journal of Vocational Behavior*, 77(2), 205-212.
- Meng, J., & Berger, B.K. (2019). The impact of organizational culture and leadership performance on PR professionals' job satisfaction: Testing the joint mediating effects of engagement and trust. *Public Relations Review*, 45(1), 64-75.
- Minavand, H. (2013). The linkage between strategic human resource management, innovation, and firm performance. *IOSR Journal of Business and Management*, 11(2), 85-90.
- Neves, P., & Eisenberger, R. (2012). Management Communication and Employee Performance: The Contribution of Perceived Organizational Support. *Human Performance*, 25(5), 452-464.
- Nurjanah, S., Pebianti, V., & Handaru, A.W. (2020). The influence of transformational leadership, job satisfaction, and organizational commitments on Organizational Citizenship Behavior (OCB) in the inspectorate general of the Ministry of Education and Culture. *Cogent Business & Management*, 7(1), 1793521.
- Pancasila, I., Haryono, S., & Sulisty, B.A. (2020). Effects of work motivation and leadership toward work satisfaction and employee performance: Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 7(6), 387-397.
- Setiyani, A., Sutawijaya, A., Nawangsari, L.C., Riyanto, S., & Endri, E. (2020). Motivation and the millennial generation. *International Journal of Innovation, Creativity and Change*, 13(6), 1124-1136
- Silla, I., Navajas, J., & Koves, G.K. (2017). Organizational culture and a safety-conscious work environment: The mediating role of employee communication satisfaction. *Journal of Safety Research*, 61(June), 121-127.
- Silitonga, T.B., Sujanto, B., Luddin, M.R., & Susita, D., & Endri, E. (2020). Evaluation of Overseas field study program at the indonesia defense university. *International Journal of Innovation, Creativity and Change*, 12(10), 554-573.
- Sun, P.Y.T., & Anderson, M.H. (2012). The importance of attributional complexity for transformational leadership studies. *Journal of Management Studies*, 49(6), 1001-1022.
- Endri, E. (2020). The Effect of Task Complexity, Independence and Competence on the Quality of Audit Results with Auditor Integrity as a Moderating Variable. *International Journal of Innovation, Creativity and Change*, 12(12).
- Stone, D.L., Stone-Romero, E.F., & Lukaszewski, K.M. (2007). The impact of cultural values on the acceptance and effectiveness of human resource management policies and practices. *Human Resource Management Review*, 17(2), 152-165.
- Ugbomhe, U.O., Osagie, G.N., & Egwu, E.U. (2016). Impact of training and development on employee performance in selected banks in edo north senatorial district, Nigeria. *Indian Journal of Commerce & Management Studies*, 7(3), 48-55.
- Vizano, N.A., Sutawidjaya, A.A., & Endri, E. (2021). The effect of compensation and career on turnover intention: evidence from Indonesia. *Journal of Asian Finance, Economics, and Business*, 8(1), 471-478.
- Yuan, C.K., & Lee, C.Y. (2011). Exploration of a construct model linking leadership types, organization culture, employee performance, and leadership performance. *Procedia - Social and Behavioral Sciences*, 25, 123-136.
- Zhang, J. (2010). Employee orientation and performance: An exploration of the mediating role of customer orientation. *Journal of Business Ethics*, 91, 111-121.