

**THE INFLUENCE OF ORGANIZATIONAL CULTURE, LEADERSHIP
STYLE, AND REMUNERATION ON IMPROVING EMPLOYEE
PERFORMANCE AT THE REGIONAL OFFICE OF THE DIRECTORATE
GENERAL OF CUSTOMS AND EXCISE (DJBC) BANTEN**

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ABSTRACT

Keywords: Organizational Culture; Leadership Style; Remuneration; Employee Performance.

This study aims to analyze and prove the influence of organizational culture, leadership style, and remuneration on improving employee performance at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten. The method used in this study is a quantitative descriptive research method, data collection using a questionnaire. The sampling technique uses saturated samples, namely, taking the entire population of 131 respondents. The data analysis method used is multiple linear regression—data processing using SPSS 26 analysis tools. The results of partial data testing using the t-test show that organizational culture has a positive effect on employee performance with a significant value of 0.000 <0.050, and leadership style has a positive effect on employee performance with a significant value of 0.032 <0.050. Remuneration positively affects employee performance, with a significant value of 0.048 <0.050. The results of the F test show a positive and significant influence between the variables of organizational culture, leadership style, and remuneration on the performance of employees of the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten. This is based on the results of the F test, which obtained the Fcount value of 47.18 and Ftable of 2.60. The size of the contribution contributed by the influence of organizational culture variables, leadership style, and remuneration can be seen in the R Square value of 0.527, which means that the influence of these three variables simultaneously on employee performance variables is 52% and 48% is influenced by other factors which were not examined in this study.



Introduction

Human resources in Indonesia currently have a very large and very low quality. If used effectively and efficiently, a large amount of human resources will be useful to support the pace of sustainable national development (Muday, Marnisah, Yustini, & Riwukore, 2022). Human resources ability is still low regarding intellectual ability and technical skills. Current conditions are difficult to predict, along with the rapid advancement of information technology, making national borders seem not to be a barrier. The direct impact felt is the open free trade between countries. Today's rapidly changing conditions require the role of leaders and organizational culture to improve organizational effectiveness and performance (Cahyani, Herawati, & Septyarini, 2021).

Leadership is an important factor that determines employee performance and the ability of organizations to adapt to the rapidly changing world (Ausat, Suherlan, Peirisal,

& Hirawan, 2022). Leadership is the process of influencing others to understand and agree with what is required and how tasks are performed effectively, as well as facilitating individual efforts.

Collective to achieve goals. (Husni, 2018) leadership describes the relationship between the leader and the leader (follower); how a leader (leader) directs followers will determine the extent to which followers achieve the goals and expectations of the leader (leader).

Leaders are figures who can be seen as the driving force of the institution, but there are still many leaders who are not what is expected (Santika, 2017). The phenomenon that is commonly encountered today leadership style tends to be only task-oriented, where the leader gives more orders/instructions to subordinates, always holds inherent and strict supervision to subordinates, and convinces subordinates (followers) that the tasks given must be by his wishes, leaders emphasize more on the implementation of tasks than coaching and developing subordinates, only carrying out daily routines and only running tasks that correspond to the main task and function (Tupoksi), tend to act authoritatively by ordering and being to directive.

A good leader must understand the tasks carried out, the characteristics of his subordinates (followers), and the situations in which leadership takes place to motivate his subordinates to achieve organizational goals. (Purwanto, Asbari, Prameswari, Ramdan, & Setiawan, 2020) Mention that leader behavior significantly impacts employee attitudes, behavior, and performance. Leaders are said to be unsuccessful if they cannot motivate, mobilize, and satisfy employees in a certain job and environment.

Leadership style is associated with organizational culture, both perceptions of others, especially employees. Organizational culture is concerned with how employees accept the values of organizational culture, not with whether they like it or dislike it (Jufrizen, 2018). Through his leadership style, a leader can transfer values such as group emphasis, employee support, tolerance to risk, wage criteria, etc.

Research conducted by (Aurora and Robin, 2022) found that employees will form perceptions of the basic values that exist in the organization by the values that leaders want to convey through their leadership style. Organizational culture and leadership have been independently linked to company performance. Researchers have examined the relationship between leadership style and performance and corporate culture and performance.

(Riwukore, Yustini, & Tada, 2022) Organizational culture can be the basis of adaptation and the key to organizational success. Many studies are conducted to identify values or norms of behavior that can contribute greatly to organizational success. However, relatively few try to link organizational culture to important human resource variables, especially employee performance. Organizational culture is usually associated with values, norms, attitudes, and work ethics shared by each organization component.

These elements form the basis for monitoring employee behavior and how they think, cooperate, and interact with their environment (Ainanur & Tirtayasa, 2018). If the organizational culture is good, it can improve employee performance and contribute to

the institution's success. Problems related to organizational culture include employee attitudes and behaviors that do not follow organizational culture. The built organizational culture has not been understood and implemented by what has been determined by the organization (Amanda, Budiwibowo, & Amah, 2017).

Organizational culture is concerned with how employees perceive the characteristics of an organization's culture, not with whether they like that culture or not. That is, culture is a descriptive term. Organizational culture is a shared perception shared by all members of the organization. (Diyahanip, Marnisah, & Yustini, 2022) State that each organization has its own culture and unique identity. Culture exists only through social interaction between its members throughout the organization and may even differ from what management wants.

(Disfantor, Subiyanto, & Septyarini, 2022) State that employee performance is obtained from the thought and energy of an employee for the work he does; it can be tangible, seen, and counted, but in many cases, the results of thought and energy cannot be calculated and seen, such as problem-solving ideas, innovations of a product or application, can also be a discovery of more efficient work procedures. The findings of the study concluded that employee performance is influenced by organizational culture.

In performance management, the term competency refers to the behavioral dimension of a role, the behavior required for a person to carry out his job satisfactorily. Competence is what a person brings to his work in the form of different types and levels of behavior. It must be distinguished from certain attributes (knowledge, skills, and expertise) required to carry out various tasks related to a job (DP, 2018).

Remuneration is a rearrangement of the payroll system associated with the performance appraisal system. It can be in the form of rewards or remuneration for services provided to workers or employees as a result of the achievements they have given to achieve organizational goals. Remuneration is part of the compensation provided by the agency to its employees. Everything that employees receive in return for the results of their work. So, through such compensation, employees can increase work performance, motivation, and performance. The remuneration given to employees is based on the position's grading or position and the resulting performance. Performance itself cannot be achieved optimally if remuneration is not given proportionally. Both are expected to run effectively and efficiently for the organization's progress.

Based on the formulation of the problem above, the objectives of the research at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten are as follows:

1. To analyze and prove the influence of organizational culture on improving employee performance.
2. To analyze and prove the influence of leadership style on improving employee performance.
3. To analyze and prove the effect of remuneration on improving employee performance.
4. To analyze and prove the influence of organizational culture, leadership style, and remuneration on improving employee performance

Research Methods

This study used quantitative research methods. Quantitative research methods use numerical data and emphasize the research process on objective measurement of results using statistical analysis. Quantitative methods focus on collecting data and generalizing it to explain specific phenomena experienced by populations. Quantitative research was conducted by distributing questionnaires to respondents at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten. According to (Moleong and Edisi, 2004), a survey is a form of research technique where information is collected using questionnaires. The quantitative descriptive approach is considered the most appropriate for this research, considering that the expected information is about the symptoms when the research is conducted. Causal analysis is needed to examine the influence of the independent variable on the dependent variable so that the hypothesis can be tested empirically through accurate statistical analysis.

Research Population

(Sari & Sugiyono, 2016) Population is a generalized area of objects/subjects with certain qualities and characteristics determined by researchers to be studied and then concluded. The determination of the population in each study aims to determine the size of the sample to be taken from members of the population and limit the validity of generalization areas. The population in this study was 131 employees at the Regional Office of the Directorate General of Customs and Excise (DJBC) Baanten.

Research Sample

(Sari & Sugiyono, 2016) The sample is part of the population's number of characteristics and must be representative. In this study, all populations of 131 employees were subjected to saturated samples.

Research Data

1. Primary data is obtained and extracted from the main source by distributing questionnaires to employees at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten.
2. Secondary data is a type of data obtained and extracted through the results of second-party processing from the research results in the field in the form of written data such as the number, position, and level of employee positions.

Data Collection Techniques

Data collection techniques carried out in this study are by using field studies, namely interviews, observations, documentation, and questionnaire distribution.

Skunder data collection techniques

Secondary data collection is carried out through literature and documentation studies, which are carried out by viewing and studying various reading materials such as theoretical books, scientific papers, journals, documents, and reports, including various regulations related to research variables.

Research instruments

Research instruments measure the variables' value to produce accurate quantitative data. The instrument or tool used in collecting data is a questionnaire containing questions that respondents, namely employees, must answer. Questionnaires were graded on a Likert scale. (Sari & Sugiyono, 2016), Likert scale measures attitudes, opinions, and perceptions of a person or group of people about social phenomena. Social phenomena, now called research variables, must be specifically established by the researcher. With the Likert scale, the variables to be measured are broken down into variable indicators. Then, the variable indicator is used as a starting point for compiling instrument items in the form of questions or statements. The answer to each instrument item that uses the Likert scale has a gradation from very positive to very negative.

Results and Discussion

Organization Overview

The Regional Office of the Directorate General of Customs and Excise (DJBC) Banten was inaugurated on December 22, 2006, located at Jl. Raya Serpong Damai Sector VI Block 201 No.02, Bumi Serpong Damai, South Tangerang, Banten Province, is now referred to as the Regional Office of DJBC Banten and has a familiar nickname, namely "KABAN," which is an acronym for Banten Regional Office. In addition, the Regional Office of DJBC Banten also has a logo inspired by the typical animal of Banten province, namely the Javan Rhinoceros. The Regional Office of DJBC Banten has a working area covering 4 (four) Intermediate Cities: Serang City, Tangerang City, Cilegon City, and South Tangerang City. Moreover, 4 (four) regencies consist of Pandeglang Regency, Lebak Regency, Tangerang Regency, and Serang Regency.

The Regional Office of DJBC Banten is in charge of 2 (two) Service Offices, namely the Customs and Excise Supervision and Service Office Type Madya Pabean A Tangerang located in Tangerang City, and the Customs and Excise Supervision and Service Office Type Madya Pabean Merak located in Serang Regency. The Regional Office of DJBC Banten has a motto: "Kaban: Definitely Can, Clean and Serve." The vision of the Banten DJBC Regional Office is to become the best Regional Office within the DJBC, while the Banten Directorate General of Customs and Excise (DJBC) has missions including:

1. Develop employee competence and achievement;
2. Provide excellent service for stakeholder satisfaction;
3. Optimize monitoring to maintain stakeholder compliance.

Overview of Respondent Characteristics

This study aims to determine the influence of Organizational Culture, Leadership Style, and Remuneration on Improving Employee Performance at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten. The number of respondents was 131, and they were employees at the DGCA. Analysis of respondent characteristics can be seen as descriptive statistics in pie charts. The respondents' characteristics in this study include Gender, Age, Recent Education, and length of service.

Test the Validity and Reliability of Research Instruments

1. Validity Test

The validity test is carried out to know that each item of question asked to the respondent has been declared valid. In other words, validity tests are carried out to determine the consistency and accuracy of data collected using instruments. The validity test in this study uses the statistical formula of product-moment correlation from Pearson. The validity test compares the calculated r value with the table r, where $df = n-2$. In this case, n is the number of samples or respondents. In this study, the number of samples (n) = 131, and then the magnitude $df = 131-2 = 129$. With $\alpha = 0.05$, we get the value of r table = 0.3610. The validity test in this study was carried out using grain analysis. Terms of decision-making:

1. The question item is valid if recalculate is positive and $recalculate > table$.
2. The question item is invalid if the count is negative or $recount < table$.

Table 1
Validity Test Results

Number	r- results	R-table	
		(N=131; 5%)	Information
Organizational Culture (X1)			
1	,648**	0,169	Valid
2	,569**	0,169	Valid
3	,595**	0,169	Valid
4	,584**	0,169	Valid
5	,459**	0,169	Valid
6	,576**	0,169	Valid
7	,622**	0,169	Valid
8	,462**	0,169	Valid
9	,633**	0,169	Valid
10	,460**	0,169	Valid
11	,530**	0,169	Valid
12	,631**	0,169	Valid
13	,516**	0,169	Valid
14	,475**	0,169	Valid
Leadership Style (X2)			
1	,564**	0,169	Valid
2	,499**	0,169	Valid
3	,582**	0,169	Valid
4	,597**	0,169	Valid
5	,645**	0,169	Valid
6	,626**	0,169	Valid
7	,697**	0,169	Valid
8	,581**	0,169	Valid
9	,645**	0,169	Valid
10	,663**	0,169	Valid

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11	,614**	0,169	Valid
12	,657**	0,169	Valid
Remuneration (X3)			
1	,560**	0,169	Valid
2	,553**	0,169	Valid
3	,601**	0,169	Valid
4	,585**	0,169	Valid
5	,347**	0,169	Valid
6	,578**	0,169	Valid
7	,570**	0,169	Valid
8	,496**	0,169	Valid
9	,645**	0,169	Valid
10	,457**	0,169	Valid
Employee Work (Y)			
1	,657**	0,169	Valid
2	,811**	0,169	Valid
3	,845**	0,169	Valid
4	,777**	0,169	Valid
5	,715**	0,169	Valid
6	,798**	0,169	Valid
7	,749**	0,169	Valid
8	,814**	0,169	Valid
9	,786**	0,169	Valid
10	,699**	0,169	Valid

Based on the data from the validity test results table above, it can be seen that all statement items have r positive results and are greater than the r table (0.169), so it can be said that all question items are valid.

2. Reliability Test

The reliability test aims to determine the coefficient of the measuring instrument if it is done with a re-meter. A questionnaire is reliable if a person's answers to questions are consistent over time. The SPSS program provides facilities to measure reliability with the Cronbach alpha statistical test (α).

The results of the instrument reliability test with its level of reliability were obtained from the calculation of reliability on the variables of organizational culture (X1), leadership style (X2), remuneration (X3), and performance (Y) that are reliable because Cronbach's Alpha (α) value is 0.840, where Cronbach's Alpha value is 0.60 Sugiyono, (2016). It can be seen that the value is above 0.60, so this questionnaire is reliable.

Descriptive Analysis

This study's Descriptive analysis aims to determine the picture of research variables. The variables measured and analyzed in this study are organizational culture (X1), Leadership Style (X2), and Remuneration (X3) on Employee Performance (Y). Descriptive analysis is used to determine the picture of compatibility between organizational culture (X1), Leadership Style (X2), and Remuneration (X3) to Employee Performance (Y).

Table 2
Descriptive Statistics Test Results

Model	N	Minimum	Maximum	Mean	Std. Deviation
culture	131	43	70	62,11	6,102
Leadership	131	40	97	54,38	6,287
Remuneration	131	32	76	44,05	5,490
Performance	131	34	50	45,32	4,372
Valid N (listwise)	131				

Based on Table 2 above, N, or the data of each valid variable, amounts to 131. Organizational culture variable (X1) with an average value of 62.11, a minimum standard deviation value of 6.102, a maximum value of 70, and a minimum of 43. As for the leadership style variable (X2) has an average value of 54.38, a minimum standard deviation value of 6.287, a maximum value of 97, and a minimum of 40. The remuneration variable (X3) has an average value of 44.05, a minimum standard deviation value of 5.490, a maximum value of 32, and a minimum of 76. Employee performance variable (Y) has an average value of 45.32, a minimum standard deviation value of 4.372, a maximum value of 34, and a minimum of 50.

Normality Test

The normality test is a tool to measure the level of normality of data so that the data can be used in parametric statistical testing. Data normality testing is performed with the Kolmogorov-Smirnov Test. Data normality test results can be presented in the following Table 3:

Table 3
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		131
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,00630405
Most Extreme Differences	Absolute	,129
	Positive	,071
	Negative	-,129
Test Statistic		,129
Asymp. Sig. (2-tailed)		,06 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Table 3 shows that the residuals are normally distributed and have significant values because the test significance value (sig) is greater than 0.05.

Multicollenierity Test

The multicollinearity test aims to test whether, in regression, there is a correlation between independent variables. The similarity between variables will strengthen the correlation between variables. Provided that if the resulting VIF value is between 1-10, multicollinearity does not occur. The results of the multicollinearity test in this study can be presented in the table below.

Table 4
Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	12,098	2,819		4,292	0,000		
culture	0,331	0,070	0,462	4,705	0,000	0,385	2,595
Leadership	0,144	0,066	0,207	2,171	0,032	0,411	2,435
Remuneration	0,110	0,062	0,138	1,780	0,078	0,622	1,607

Table 4 shows that the value of VIF on the independent variable is less than 10, so Ho is accepted. This means that the multiple regression model is free of multicollinearity; thus, the assumption of non-multicollinearity has been fulfilled.

Heteroskedasticity Test

The Heteroscedasticity Test aims to determine whether or not there is a heteroscedasticity disorder in the variables tested in this study, which can be presented in Table 5.

Table 5
Heteroskedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,310	1,690		1,959	0,052
Culture	-0,064	0,042	-0,215	-1,525	0,130
Leadership	0,075	0,040	0,257	1,886	0,062
Remuneration	-0,023	0,037	-0,068	-0,618	0,537

a. Dependent Variable: Abs_RES

Table 5 shows the results of heteroskedasticity testing, from these results; it is known that the significant value for all independent variables is more than 0.05, which means there is no heteroskedasticity problem in the study.

Test Double Linear Analysis

Multiple linear regression analysis aims to find the effect of two or more independent variables (X) on the dependent variable / dependent variable (Y). The results of multiple linear regression calculations with the SPSS program in this study are as follows:

Table 6
Double Linear Test Results

		Coefficient				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	12,098	2,819		4,292	,000
	Culture	,331	,070	,462	4,705	,000
	Leadership	,144	,066	,207	2,171	,032
	Remuneration	,110	,062	,138	1,780	,048

a. Dependent Variable: Kinerja

The table "Coefficients" above explains the double regression equation in this study. The regression equation formula in this study is as follows:

$$KP = \alpha + b_1Bo + b_2 GK + b_3 Re$$

From the regression equation above, the conclusions that can be explained are as follows:

1. The constant value (α) of 12.098 with a positive sign states that if the variables of organizational culture (X1), Leadership Style (X2), and Remuneration (X3) are considered constant, then the value of Employee Performance is 12,098.
2. The value of the regression coefficient of the organizational culture variable (X1) of 0.331 with a positive sign states that if the organizational culture (X1) increases by one unit, assuming the other independent variable is constant, then Employee Performance will increase by 0.331.
3. The value of the regression coefficient of the Remuneration variable (X3) of 0.110 with a positive sign states that if the level of service quality increases by one unit, assuming other independent variables are constant, then Employee Performance will increase by 0.110.
4. The regression coefficient value of the Leadership Style variable (X2) of 0.144 with a positive sign states that if the level of service quality increases by one unit, assuming other independent variables are constant, then Employee Performance will increase by 0.144.

Coefficient of Determination (R2)

The Coefficient of Determination (R²) is used to determine the percentage change in variable Y caused by variable X. The results of the F test in multiple linear regression analysis can be stated in Table 7.

Table 7
Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,726a	,527	,516	3,042

a. Predictors: (Constant), Remuneration, Leadership, Culture

Based on Table 7, it is known that the R Square value of 0.527 in this case means that the influence of variables X1, X2, and X3 simultaneously on variable Y is 52%, and 48% is influenced by other variables that are not included in this research model.

Test t

The t-test is an individual partial regression test used to determine the effect of variable X on variable Y. The results of partial testing, commonly known as this t-test, can be seen in Table 8.

Table 8
Partial t-Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,098	2,819		4,292	,000
	Culture	,331	,070	,462	4,705	,000
	Leadership	,144	,066	,207	2,171	,032
	Remuneration	,110	,062	,138	1,780	,048

a. Dependent Variable: Kinerja

Based on Table 8, it is known that the variables of organizational culture (X1), Leadership Style (X2), and Remuneration (X3) affect employee performance. This is because the sig value is smaller than <0.05 for organizational culture variables (X1) is 0.00 < 0.05, Leadership Style (X2) is 0.032 < 0.05 and Remuneration (X3) is 0.048 < 0.05. So that the t-test results can be seen at the level of significance as above, then H0 is rejected, and H1 is accepted; that is, the independent variable influences the dependent variable.

Test F

The F test is a significant test of the equation used to determine the effect of the independent variables (X1 and X2) together on the dependent (Y). The results of the F test in Table 4.10 are as follows:

Table 9
F Test Results

ANOVA						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1309,612	3	436,537	47,186	,000b
	Residual	1174,922	127	9,251		
	Total	2484,534	130			

a. Dependent Variable: Kinerja

b. Predictors: (Constant), Remuneration, Leadership, Culture

In Table 9 above, it is known that the significant values for organizational culture (X1), Leadership Style (X2), and Remuneration (X3) affect employee performance where the sig value of 0.000 < 0.05 so that the hypothesis is accepted is $F_{\text{calculate}} 47.186 > F_{\text{table}} 2.60$, where F count is greater than F_{table} .

Counting $F_{\text{tabel}} = F(k; n - k - 1)$

$$= F(3; 127) = 2,60$$

Based on the F-test analysis, organizational culture (X1), leadership style (X2), and remuneration (X3) affect employee performance simultaneously.

1. The influence of the organizational culture of the Ministry of Finance on improving employee performance at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten.

Based on the results of research on the t-test, it was obtained that the organizational culture variable (X1) has a sig value smaller than 0.05, which is $0.00 < 0.05$, which means that the organizational culture variable (X1) affects employee performance. This means that hypothesis 1, namely H_{a1} : It is suspected that there is a significant influence between organizational culture on improving employee performance is accepted.

2. The influence of leadership style on improving employee performance at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten.

Based on the results of research on the t-test, it was obtained that the Leadership Style variable (X2) has a sig value smaller than 0.05, which is $0.032 < 0.05$, which means that the Leadership Style variable (X2) affects employee performance. This means that hypothesis 2, namely H_{a2} Accepted, is suspected that there is a significant influence between leadership styles on improving employee performance.

3. The effect of remuneration on improving employee performance at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten.

Based on the results of research on the t-test, it was obtained that the Remuneration variable (X3) has a sig value smaller than 0.05, which is $0.048 < 0.05$, which means that the Remuneration variable (X3) affects employee performance. This means that

hypothesis 3, namely Ha3 Accepted, is suspected to significantly influence Remuneration on improving employee performance received.

4. How is the influence of organizational culture, leadership style, and remuneration on improving employee performance at the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten?

Based on the significant value in test F for the variables of organizational culture (X1), Leadership Style (X2), and Remuneration (X3) simultaneously affect employee performance where, with a sig value of $0.000 < 0.05$, hypothesis 4 is accepted. This means that organizational culture (X1), leadership style (X2), and remuneration (X3) simultaneously influence employee performance. The amount of contribution contributed by the influence of organizational culture variables, leadership style, and remuneration can be seen in the R Square value of 0.527. In this case, this means that the influence of these three variables simultaneously on employee performance variables is 52%, and 48% is influenced by other factors not studied in this study. Mangkunegara (2017: 15) states that performance factors consist of internal and external factors. Internal factors are factors that are associated with the characteristics of a person. At the same time, external factors from the environment affect a person's performance, such as the behavior, attitudes, and actions of colleagues, subordinates or leaders, work facilities, and organizational climate.

Conclusion

Organizational culture variables positively and significantly influence the Performance of Regional Office Employees of the Directorate General of Customs and Excise (DJBC) Banten. This is based on the results of the t-test conducted, which obtained the result of the probability value in the column Sig.<0.05, which is 0.000, so it can be concluded that there is a significant influence between organizational culture variables partially on employee performance.

There is a positive and significant influence between leadership style variables on the Performance of Regional Office Employees of the Directorate General of Customs and Excise (DJBC) Banten. This is based on the results of the t-test conducted, which obtained the result of the probability value in the Sig.<0.05 column, which is 0.032, so it can be concluded that there is a significant influence between leadership style variables partially on employee performance. There is a positive and significant influence between remuneration variables on the Performance of Regional Office Employees of the Directorate General of Customs and Excise (DJBC) Banten. This is based on the results of the t-test conducted, which obtained the result of the probability value in the Sig.<0.05 column, which is 0.048 so that it can be concluded that there is a significant influence between partial remuneration variables and employee performance.

There is a positive and significant influence between organizational culture variables, leadership style, and remuneration on the performance of employees of the Regional Office of the Directorate General of Customs and Excise (DJBC) Banten. This is based on the results of the F test carried out, which obtained the results of the Fcalculate

value of 47.18 and F_{table} of 2.60. This shows that $F_{calculate} > F_{table}$ ($>$) and the probability value in the Sig, <0.05 column is <0.000 so that it can be concluded that H_0 is rejected and H_a is accepted. This means there is a significant influence on employee performance between organizational culture variables, leadership style, and remuneration simultaneously. The amount of contribution contributed by the influence of organizational culture variables, leadership style, and remuneration can be seen in the R Square value of 0.527. This means that the influence of these three variables simultaneously on employee performance variables is 52%, and 48% is influenced by other factors not studied in this study.

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