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The Influence of Compensation, Organizational Culture, and Work Environment on the Organizational Commitment and Its Implications on the Budget Manager's Performance (A Case Study on the Local Government Officers in Klungkung Regency)

Eka Purnamadewi

Student, Udayana University, Indonesia

I. G. A. M Asri Dwija Putri

Lecturer, Udayana University, Indonesia

Herkulanus Bambang Suprasto

Lecturer, Udayana University, Indonesia

Ida Bagus Putra Astika

Lecturer, Udayana University, Indonesia

Abstract:

The purpose of this research is to attain empirical evidence regarding the influence of compensation, organizational culture, and work environment on organizational commitment and its implications on the performance of budget managers. This research is conducted on the budget management officers in all the Government Office in Klungkung Regency. The respondents consist of 246 budget managers which were selected using the total population sampling method. The data in this research is primary data. These data were attained through questionnaires. This research utilized the Partial Least Square (PLS) analysis technique. The hypothesis test results show that compensation does not influence organizational commitment, while organizational culture and work environment have a positive influence on organizational commitment. Furthermore, Organizational commitment, compensation, and organizational culture have a positive influence on the performance of budget managers, while work environment does not influence the performance of budget managers. Organizational culture and work environment have a positive influence on the performance of budget managers through organizational commitment, but organizational commitment is unable to mediate the influence of compensation on the performance of budget managers.

Keywords: Compensation, organizational culture, work environment, organizational commitment, and performance

1. Introduction

With the issuance of the President's Regulation Number 29 Year 2014, regarding the Performance Accountability System for Government Institutions, each government institution, as an element of the governance system, is required to be accountable for the success or the failure of the programs and events they hold, as mandated by the stakeholders, in the attempt to achieve the organization's missions which is compared with the predetermined performance level and reported in the periodical government institution performance report. In line with the issuance of this regulation, a system which integrates the planning system, budgeting system, and the performance reporting system has been developed and implemented and is named the Government Institution Performance Accountability System (SAKIP). The Government Institution Performance Accountability System is related with the New Public Management (NPM) concept which is a critical issue in reforming the public sector. New public management focuses on the management of the public sector, oriented towards performance, not towards policies (Mahmudi, 2003).

Evaluation on the Performance Accountability of Regency/City Government Institution Performance (AKIP) has a purpose to assess the level of accountability or accountability for the outcomes of the budget usage. Evaluation is conducted on 5 (five) major components of performance management namely performance planning, performance measurement, performance reporting, performance evaluation, and performance achievement. The evaluation results of the implementation of SAKIP by the Government of Klungkung Regency from 2014 to 2016 received a C grade (Not Good). This shows that the budget usage level of effectiveness and efficiency is still very low. This is because the development of the bureaucratic performance culture and the result-oriented governance is still not running well and requires a more fundamental improvement. The activities in the government institution environments need to be evaluated in terms of the performance accountability, which can be measured by assessing the individual performance. This phenomena reveals that there is a need for further review into the topic (Nasir & Oktari, 2013).

President Regulation Number 29 Year 2014 Article 1 Paragraph 2 states that performance is the outcome or results of a program or event that has or will be achieved related to the utilization of the budget with a measurable quantity and

quality. The disclosure of local government performance in an accurate and objective manner will enable the evaluation of performance, both internally and externally. Supianto's (2015) research regarding performance revealed that performance is influenced by compensation. In their research, Usmany, Hamid, & Utami (2016) and Ponnu & Hassan (2015) stated that performance is influenced by organizational culture. While the research conducted by Trisnarningsih (2007) attained results in which organizational culture does not have a direct influence on auditor performance. The research conducted by Manaf, Lubis, & Ibrahim (2015), and Muda, Yunus, & Amri (2015) stated that performance is influenced by the work environment, while Arianto (2013) stated that work environment does not have an influence on performance. The inconsistencies in previous studies have motivated the researcher to re-examine the influence by adding organizational commitment as the intervening variable. Organizational commitment is selected as the intervening variable because it is the psychological condition which affects the budget manager in an organization.

The motivations of the researcher in conducting this research are: 1) this research is important and interesting to be conducted because the phenomena shows that government performance holds an important role for the public and is a stimulus and a facilitator in the success of the nation's development, 2) results in previous studies are inconsistent, which makes the researcher suspect that there are contingency factors that might have an effect on the influence of compensation, organizational culture, and work environment on the budget manager's performance, 3) this research is conducted on the local government of Klungkung Regency because the regency's SAKIP evaluation results from 2014 until 2016 shows a "Not Enough" predicate. Based on the issues, phenomenon, theory and previous studies discussed, the researcher is motivated to research the "Influence of Compensation, Organizational Culture, and Work Environment on Organizational Commitment and the Implications on the Performance of Budget Managers".

2. Literature Review

2.1. Performance

Mangkunegara (2005:9) stated that employee performance is the work results achieved by an employee, in terms of quality and quantity, in performing their job in line with the role and responsibility given to them. There is a strong relationship between individual performance and organization performance. If the employee performance is good, the organizational performance will probably be good too. Ruky (2001) argued that there are 3 types of performance criteria, namely:

- The theory of performance on input
- This theory has an individual centered emphasis. It is the traditional concept which emphasizes on the measurements or evaluation of the employee's individual characteristics instead of the results or work achievements.
- The theory of performance oriented towards process
- In this theory, the achievement of an employee is measured by assessing their attitude and behavior in performing their task and responsibilities.
- The theory of performance oriented towards output
- This theory focuses on the output or results attained or achieved by the employees in the concept of "input-process-output".

2.2. Regional Finance Management

In the Government Regulation Article 1 Paragraph 58 Year 2005, regional finance management is the overall activity encompassing planning, execution, administration, reporting, accountability, and control of the regional finance (Ministry of Law and Human Rights, 2005). In managing the budget, the principles of regional finance management are needed to control the regional finance policy (Mardiasmo, 2002:20). These principles are:

2.2.1. Accountability

Accountability is the obligation of the agents in providing accountability, presenting, reporting, and disclosing all the activities and events which a form of accountability towards the principal is, who has the rights and authority to demand for accountability.

2.2.2. Value for Money

Value for money is the concept of implementing 3 principles in the process of budgeting, namely economic, efficiency and effectivity.

2.2.3. Integrity in Managing the Public Finance

Regional finance management must be entrusted to staffs that have high integrity and honesty.

2.2.4. Transparency

Transparency is how open the government are in creating the regional finance policies, so that the policies can be known and monitored by the Regional House of Representatives and the public.

2.2.5. Control

The local revenues and expenditures with the local government budget funds must be monitored using the method of comparing the realization and the budget.

2.3. Compensation

Compensation is discussed in the human resource management strategic planning to direct the organizational goals toward organizational growth. According to Mahmudi (2010:173), compensation management is an important mechanism to motivate and influence employees in an organization to achieve the organizational goals. The compensation system is among the tools to influence the employee's motivation in an organization. According to Ruky (2001), compensation consists of:

- Direct compensation
- Indirect compensation comprises facility, health maintenance cost, salary given to employees on paid leave and permission to leave work, free education assistance and other assistance.

2.4. Organizational Culture

Robbins & Judge (2013:512) defined organizational culture as a mutual understanding system and is a collection of key characteristics upheld in an organization which differentiates them from other organizations. The organizational culture grows because it was created and developed by individuals who work in the organization, and is accepted as the values that must be sustained and inherited to all the new members. Robbins & Judge (2013:516) stated that culture has a number of functions in an organization. These functions are:

- Culture has a role in determining the boundary. This means that culture creates distinctive differences between organizations.
- Culture gives a sense of identity to the organization members.
- Culture becomes a catalyst in making members become committed more than their individual interest.
- Culture strengthens the social system, which means that culture strengthens social cohesion, and this helps in uniting the organization through a set of standards regarding how the employees must behave.
- Culture functions as a mechanism that creates value and is a steer that guides and forms the attitude and behavior of the employees

2.5. Work Environment

According to Nitisemito (2002), work environment is anything around the workers that can influence them in performing their designated jobs, for example cleanness, security, music, etc. Sedarmayanti (2001) stated that in general, the work environment can be divided into 2, namely:

- Physical work environment, which is all the physical conditions surrounding the work environment that can directly or indirectly influence employees.
- Non-physical work environment, which is any situation that is related to work. This may be in the form of relationship with superiors/ supervisors or with underlings and relationship with colleagues.

Work environment is among the important factors in improving employee performance. Work environment has a direct influence on employees in completing their job, in which eventually will improve the organizational performance.

2.6. Organizational Commitment

Organizational commitment can also be defined as the involvement of employees in performing their job vigorously and happily (Dorenbosch & Van Veldhoven, 2006). Allen & Meyer (1990) stated that employees with commitment towards the organization will work with full dedication because committed employees view that the most important thing to achieve is to complete their organizational jobs. A high level of commitment is needed to increase the output and attain a sustainable competitive advantage. The three dimension of organizational commitment are:

- Effective commitment, which is the emotional affection towards the organization and have faith in the values.
- Continuous commitment is the economic values felt from staying in an organization compared to leaving the organization.
- Normative commitment, which is the obligation to hold out in the organization for moral and ethical reasons.

3. Research Method

3.1. The Type and Source of Data

The data utilized in this research, based on the source, is categorized as primary data. According to Sugiyono (2010:137), primary data is obtained directly from the respondent, which can be collected through field surveys using data collection techniques. The primary data is obtained by using questionnaires by creating a structured statement which is distributed to respondents. The type of data in this research is quantitative data which comprises the answer scores from the answered questionnaires and the number of budget managers among the local government officers in Klungkung Regency.

3.2. Population and Sample

Population is the generalization area which consists of objects and subjects that have a certain quantity or characteristics and is determined by the researcher to be studied and to be drawn a conclusion from (Sugiyono, 2015:148). The population in this research are the local government budget managers in the whole region namely the Budget Users and the Technical Executant Officers. The total number of population is shown in Table 1.

No	Description	Total
1.	Budget Users	31
2.	Technical Executant Officers	215
	Total Population	246

Table 1: Total Population

The sampling technique used in this research is the total population sampling method, in which all population members are selected as the sample.

3.3 Data Analysis

This research utilizes the partial least square (PLS) technique. PLS is used to measure the relationship of each indicator with its construct. As indicators are used to measure their construct and the measurement model has a structural characteristics, the PLS technique is used. The hypothesis model is displayed as follows:

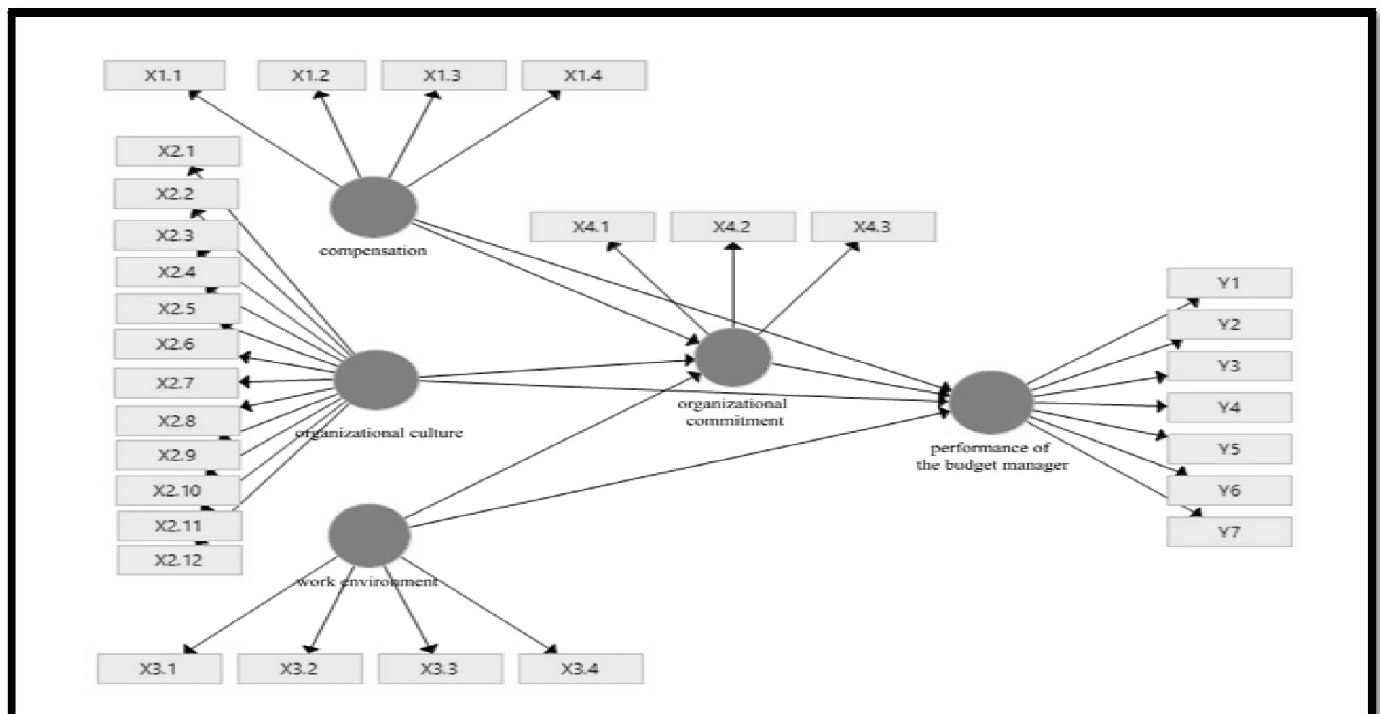


Figure 1: Hypothesis Model

4. Results and Discussions

4.1. Outer Model Evaluation (Measurement Model)

This model is used to determine the validity and reliability which relates the indicator with its latent variable. There are four ways to measure, namely:

4.1.1. Convergent Validity

An indicator is deemed to be valid if it the loading factor on its construct is $> 0,6$. The variables; compensation, organizational culture, work environment, organizational commitment, and budget manager performance all have a loading factor of greater than 0,6. This means that the indicators in this research are valid or has fulfilled the convergent validity requirements.

4.1.2. Discriminant Validity

	AVE	Composite Reliability	Cronbach's Alpha	Description
Compensation	0,846	0,956	0,939	Valid and Reliable
Organizational Culture	0,782	0,977	0,975	Valid and Reliable
Work Environment	0,916	0,978	0,969	Valid and Reliable
Organizational Commitment	0,948	0,982	0,973	Valid and Reliable
Performance	0,812	0,968	0,961	Valid and Reliable

Table 2: AVE Value, Composite Reliability, and Cronbach Alpha

The subsequent evaluation is done by assessing and comparing the discriminant validity and the square root of average variance extracted (AVE). If the \sqrt{AVE} value is greater than the correlation value between the constructs, a good discriminant validity is deemed to be achieved. The AVE value is expected to be greater than 0,5. Table 2 shows that the AVE value for the compensation variable is $0,846 > 0,5$, organizational commitment is $0,782 > 0,5$, work environment is $0,916 > 0,5$, organizational commitment is $0,948 > 0,5$, and performance is $0,812 > 0,5$. This means that discriminant validity has been achieved in this research.

4.1.3. Composite Reliability

The reliability of a construct can be assessed from the composite reliability which measures the internal consistency. With a ρ_c value of $> 0,8$, the construct is deemed to have a high reliability and if the ρ_c value is $> 0,6$, the construct is deemed to be reliable enough. Table 2 shows that the composite reliability value for the compensation variable is $0,956 > 0,8$, organizational culture is $0,977 > 0,8$, for work environment it is $0,978 > 0,8$, organizational commitment is $0,982 > 0,8$, and for budget manager performance is $0,968 > 0,8$. This means that all the variables in this research are categorized as reliable (Ghozali, 2015:40).

4.1.4. Cronbach Alpha

The reliability test in PLS is strengthened by the Cronbach Alpha in which the consistency of each answer is examined. Cronbach alpha is deemed to be good if the $\alpha \geq 0,5$. Table 2 shows that the Cronbach alpha value for the compensation variable is $0,939 \geq 0,5$, organizational culture is $0,975 \geq 0,5$, work environment is $0,969 \geq 0,5$, organizational commitment is $0,973 \geq 0,5$, and for performance it is $0,961 \geq 0,5$. This means that all the variables in this research have a good reliability.

4.2. Inner Model Evaluation (Structural Model)

The structural model is evaluated by using the R-Squared (R^2) for endogen constructs, path coefficient value or the t-value of each path to examine the significance between constructs in each structural model.

	R Square
Compensation	
Organizational Culture	
Work Environment	
Organizational Commitment	0,597
Performance	0,728

Table 3: R-Squared Value

The R-Squared value of the organizational commitment variable is 0,597 which can be interpreted as 59,7% of the variability in the organizational commitment construct is explained by the compensation variable, organizational culture, and work environment, while the remaining 40,3% is explained by other variables not included in the research model. The R-squared value of the budget manager performance variable is 0,728. This can be interpreted as 72,8% of the budget manager performance construct can be explained by compensation, organizational culture, work environment, and organizational commitment. While the remaining 27,2% is explained by other variables not included in the model.

Afterwards, evaluation on the model is conducted by assessing the significance value to determine the influence between variables through the bootstrapping procedure displayed in Table 4.

	Original Sample (O)	T Statistics (O/STERR)	t-Table	Conclusion
H ₁ : Compensation → Organizational Commitment	0,043	1,008	1,96	Insignificant
H ₂ : Organizational Culture → Organizational Commitment	0,380	4,800	1,96	Significant
H ₃ : Work Environment → Organizational Commitment	0,388	4,935	1,96	Significant
H ₄ : Organizational Commitment → Performance	0,380	6,186	1,96	Significant
H ₅ : Compensation → Performance	0,409	7,227	1,96	Significant
H ₆ : Organizational Culture → Performance	0,121	2,113	1,96	Significant
H ₇ : Work Environment → Performance	0,047	0,783	1,96	Insignificant
H ₈ : Compensation → Organizational Commitment → Performance	0,016	0,983	1,96	Insignificant
H ₉ : Organizational Culture → Organizational Commitment → Performance	0,144	3,762	1,96	Significant
H ₁₀ : Work Environment → Organizational Commitment → Performance	0,147	3,827	1,96	Significant

Table 4: The Bootstrapping Output Results of the Influence between Variables

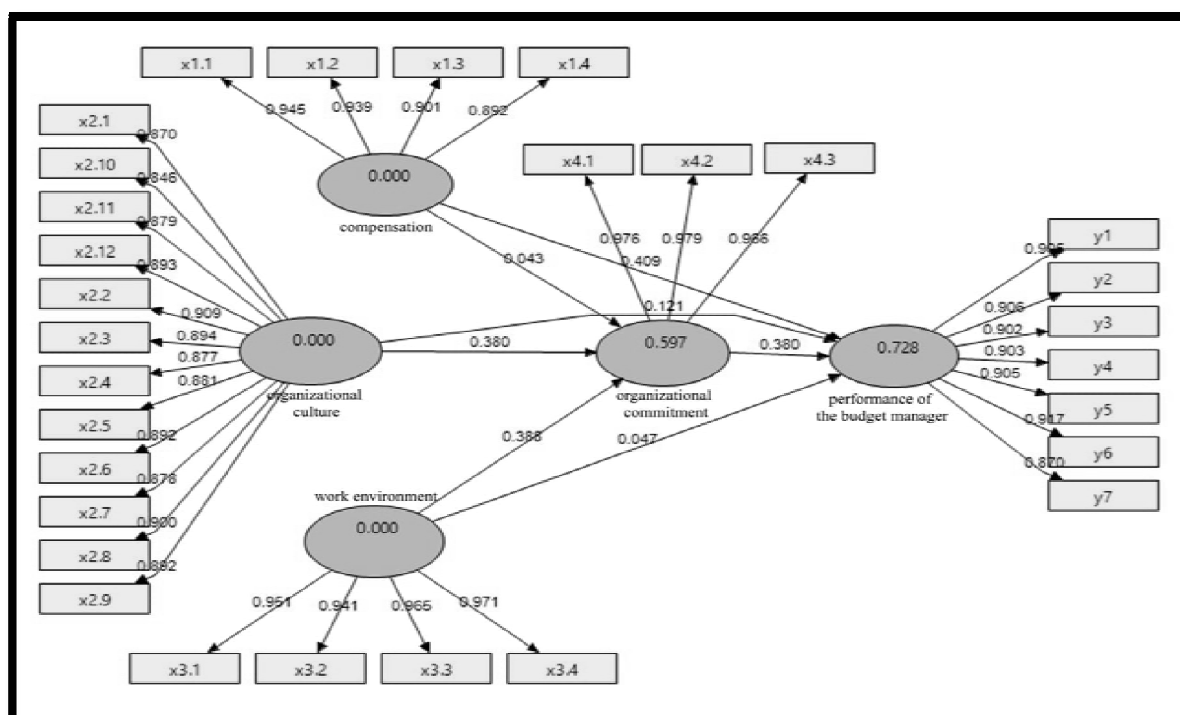


Figure 2: Bootstrapping Output Results

Based on Table 4., the influence of compensation on the commitment of the budget manager has a t-statistics value of 1,008 which is greater than the t-table 1,96. This shows that compensation does not have an influence on the commitment of budget managers. This means that Hypothesis 1 is rejected. Compensation is what the budget managers receives in return for their contribution to the organization. Providing compensation is able to stimulate greater achievements and the commitment of the budget manager to work harder to achieve the organizational goals. However, the analysis results show that providing compensation to budget managers does not influence their commitment towards the organization because the compensation system is not based on contract but based on the Government Law. Thus, no matter the amount of compensation determined and given, the budget managers will work based on the standard operating procedure (SOP) applied in the organization.

The influence of organizational culture on the commitment of budget managers have a t-statistics value 4,800 which is greater than the t-table 1,96. This shows that organizational culture has an influence on the commitment of budget managers. Organizational culture can lead to the increase in commitment of the budget manager because it embodies the

values and believes such as professionalism, faith in colleagues, order, and the integration of characteristics which form the identity of the organization. The organizational identity is greatly needed in instilling pride which will improve the work culture. A work culture that is solidly engrained in an organization will increase the commitment of the budget manager towards the organization. This is consistent with the research conducted by Usmany, et al. (2016) which stated that organizational culture has a positive influence on organizational commitment. Likewise, Taurisa & Ratnawati (2012) in their research also stated that organizational culture has an influence on organizational commitment.

The influence of work environment on the commitment of the budget manager has a t-statistics value of 4,935 which is greater than the t-table 1,96. This shows that work environment has an influence on the budget manager's commitment. A good work environment can be seen from a decent physical condition of the building or the office, enough work facilities to facilitate accomplishing the job, harmonious relationship with others in organization, and effective communication pattern between colleagues and with supervisors. This condition can create a conducive situation to make achieving the work target much easier, more punctual, and with optimal results. If these factors are achieved, it can be said that the work environment is good, leading to the increase in commitment towards the organization. The results attained is in line with the research conducted by Akhtar (2014), and Kurniasari & Halim (2013) which stated that work environment has a positive influence on the organizational commitment.

The influence of organizational commitment on the performance of budget managers has a t-statistics value of 6,186 which is greater than the t-table 1,96. This shows that organizational commitment has an influence on the performance of budget managers. Improving and maintaining the budget manager's commitment is very important because commitment has a relationship with performance. Commitment has an important role especially on a person's performance in working. This is because commitment is a guide and force that makes budget managers become more responsible towards their obligation. With commitment towards the organization, budget managers will give in their best effort for the organization. This result is consistent with the research by Idris (2015) which stated that organizational commitment is the factor with the greatest influence on performance.

The influence of compensation on the performance of budget managers has a t-statistics value of 7,227 which is greater than the t-table value 1,96. This shows that compensation has an influence on the budget manager's performance. The analysis results show that the higher the compensation given to employees, the greater the performance of budget managers which will lead to achieving the organizational goals. If compensation is managed well, compensation will help the organization in achieving their goals, as well as to maintain employees well. This research result is consistent with the research by Hameed, et al (2014), Nurcahyani & Adnyani (2016), and Muhammad & Abdullah (2016) who stated that compensation has a positive and significant influence on organizational performance. This means that the greater the compensation given by the company to employees, the greater the effort of employees in improving their performance.

The influence of organizational culture on the performance of budget managers has a t-statistics value 2,113 which is greater than the t-table value 1,96. This shows that organizational culture has an influence on the performance of budget managers. The analysis results show that the stronger the organizational culture, the higher the performance of the budget manager. Budget managers that have internalized all the organizational values will make those values become the organizational identity. The values and beliefs will be manifested into their daily behaviors in working. This research result is in line with the research conducted by Heriyanti (2007), Kusumawati (2008), Chasanah (2008), and Evawati & Suharno (2015) which stated that there is a significant and positive relationship between organizational culture and performance.

The influence of work environment on the budget manager's performance has a t-statistics value of 0,783 which is smaller than the t-table value 1,96. This shows that work environment does not influence the performance of budget managers. A safe, comfortable, healthy and conducive environment will have a positive impact on the budget managers. However, the results of this research states that work environment does not influence the performance of budget managers because the demand to finish the work and the focus of the budget manager is on the job, not on the surrounding situation or environment. This research result is consistent with the research by Norianggono, Hamid, & Ruhana (2014) who stated that non-physical work environment does not have an influence on employee performance.

The influence of compensation on the performance of budget managers through organizational commitment has a t-statistics value of 0,983 which is smaller than the t-table value 1,96. This shows that organizational commitment is not able to mediate the influence of compensation on the performance of budget managers. Budget managers that have high organizational commitment will have a positive mindset and will put in their best effort in the interest of the organization. Having a strong commitment level towards the organization will reduce the turn over rate of employees. However, the research results show that organizational commitment is unable to mediate the influence of compensation on the budget manager's performance because the compensation attained by the budget manager is based on the Government Law which regulates the wages system. Despite this, budget managers are still motivated to work effectively in their assignments, principal and function, improve the organizational productivity and increase performance so that the organization becomes better. This research result is in line with the research by Al Afghoni & Wahyudi (2011) who stated that organizational commitment is unable to mediate the influence of compensation on the performance of teachers.

The influence of organizational culture on the performance of budget managers through organizational commitment has a t-statistics value of 3,762 which is greater than the t-table 1,96. This shows that organizational culture has a positive influence on the performance of budget managers through organizational commitment. Organizational culture refers to a common understanding system which is upheld by the members and this distinguishes an organization from other organizations. The common understanding system is a collection of key characteristics which is greatly upheld in an organization (Robbins & Judge, 2013:256). The more members that accept the values the greater their commitment

towards those values, and the stronger the culture itself. A strong culture will have a large influence on the behavior of the members because the high level of kinship and diligence will form the internal condition of the organization. Harmony in goals within the organization can develop solidarity, loyalty, and organizational commitment. This will minimize the tendency of employees leaving the organization and instead stay and work to achieve the organizational goals. This research result is consistent with the research by Usmany, et al. (2016) which stated that organizational culture has a positive influence on the performance of employees mediated by organizational commitment.

The influence of work environment on the performance of budget managers through organizational commitment has a t-statistics value of 3,827 which is greater than the t-table 1,96. This shows that work environment has a positive influence on the performance of budget managers through organizational commitment. With a good work environment, aside from able to directly influence performance, it can also develop high organizational commitment in the budget manager. Thus, commitment has a positive implication on the increase in the performance of budget managers. This research result is in line with the research by O'Driscoll, et al. (2006) which stated that work environment has an influence on the organizational commitment and has positive implications on the increase in employee performance.

5. Conclusions and Recommendations

5.1. Conclusion

Based on the discussion on the research results, it can be concluded that:

- Compensation does not have any influence on the commitment of budget managers. This means that compensation received by budget managers will not influence their commitment towards the organization.
- Organizational culture has a positive influence on the commitment of budget managers. This means that the better the implementation of organizational culture, the better the commitment of budget managers.
- Work environment has a positive influence on the commitment of budget managers. This means that the commitment of budget managers increases with the improvement in work environment.
- Organizational commitment has a positive influence on the performance of budget managers. This means that the higher the commitment of budget owners, the higher the performance of budget managers.
- Compensation has a positive influence on budget manager's performance. This means that as compensation increases, so does the performance of budget managers.
- Organizational culture will have a positive influence on the performance of budget managers. This means that a better implementation of organizational culture will result in the increase in budget manager performance.
- Work environment does not influence the performance of budget managers. This means that the physical work environment which comprises work facilities and non-physical elements such as work relationship and communication pattern does not have an influence on budget manager's performance.
- Organizational commitment is unable to mediate the influence of compensation on the budget manager's performance in the Government of Klungkung Regency. This provides information that compensation is the main determinant in increasing the performance of budget managers.
- Organizational commitment is able to mediate the influence of organizational culture on the performance of budget managers. This means that the higher the organizational culture, the higher the commitment of budget managers towards the organization which will lead to the increase in the budget manager's performance.
- Organizational commitment is able to mediate the influence of work environment on the performance of budget managers. This means that as work environment improves, the commitment of budget managers towards the organization will increase, and this will have an impact on the increase in budget manager's performance.

5.2. Recommendation

Based on the research results, the following recommendations can be conveyed:

- Improving competence, which is by conducting trainings because trainings are able to improve and knowledge and ability of the budget managers in working. Furthermore, it can improve their mindset to be able to increase the budget manager's performance.
- Meetings or gatherings between departments or sections are needed to build up trust, support, and cooperation which is able to increase the performance of budget managers and achieve the organizational goals.
- Improving coordination to align the work or tasks a person with others so that there are no overlapping or chaos in performing their tasks and to accomplish the job well.
- Maintain the existing organizational commitment and if possible, to improve it in order to achieve the organizational goals in line with the vision and missions of the Government of Klungkung Regency.
- Complete tasks punctually and never procrastinate work so that there is more time to finish other jobs. With this, the performance of budget managers will improve.

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