



# The Effect of Motivation and Commitment on Employee Performance Moderated by Organizational Culture at Gowa Regency Regional Government

Suriani Mustafa, Muh Asdar, Nuraeni Kadir

- 1) Staff of Maros Primary Tax Service Office
- 2) Department of Management, Faculty of Economics and Business, Hasanuddin University
- 3) Department of Management, Faculty of Economics and Business, Hasanuddin University

**Abstract:** This study aims to determine the effect of motivation, commitment, and organizational culture on employee performance in the Gowa Regency Regional Government, as well as to determine the effect of motivation on employee performance moderated by organizational culture, and the effect of commitment on employee performance moderated by organizational culture in the Gowa Regency Regional Government. This research is a quantitative research. The results of the study are 1) Motivation has no significant effect on employee performance in the Gowa Regency Regional Government, 2) Commitment has a significant effect on employee performance in the Gowa Regency Regional Government, 3) Organizational Culture has a significant effect on employee performance in the Gowa Regency Regional Government, 4) Culture Organization moderates the effect of motivation on employee performance, and 5) Organizational culture moderates the effect of commitment on employee performance.

**Keywords:** Motivation, Commitment, Employee Performance, Organizational Culture

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## I. INTRODUCTION

The performance of local government employees is an illustration of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the formulation of the strategic planning of an organization (Ratnawati, 2011). In other words, this performance is the extent to which the level of achievement of the activities/programs that have been carried out will provide results or achieve goals. A leader is required to be able to measure the performance of the organization he leads. A managerial performance measurement is needed to assess the achievements of the organization he leads. This managerial measurement in local government agencies must get attention because it is related to the responsibility for regional budget allocations (Wahyuni & Diyanto, 2014).

Performance is important for the company or organization as well as for the employees themselves. Employee performance is influenced by several factors, both related to the workforce itself and those related to the company or organization environment. Employee performance is influenced by several factors such as work motivation, organizational commitment and organizational culture where this organizational culture becomes a habit and tradition that must be carried out and carried out by every employee of the organization to show one form of performance towards the organization (Nurmala, 2019).

Organizational commitment is needed as an indicator of employee performance (Baihaqi, 2014). Strong commitment will encourage managers to strive to achieve organizational goals and improve organizational performance (Putri, 2013). If employee commitment has been obtained, it will get employees who are loyal, and able to work as well as possible for the benefit of the organization. This situation is very good for achieving organizational goals, because the organization has full support from its members so that they can concentrate fully on prioritized goals (Kurniawan, 2011). Organizational commitment is a measure of employees' willingness to stay with a company in the future.

Work motivation factors also affect employee performance. Work motivation is a mental attitude or condition of a person where the person feels moved to do a job that is assigned to him, so that it can affect the ability and ability of employees to do work. With high work motivation, employees are expected to love their

work more, be able to work well and have high loyalty. The existence of a need fulfillment that arises from an employee at work, can be used as a force or energy (energy) that produces an impetus for employees to carry out activities to meet or satisfy these needs. Therefore, employees need strong work motivation to be willing to carry out work enthusiastically, with high performance and productive.

Each organization has a different culture that they apply within the organization. Organizational culture refers to the view of life in an organization. Organizational culture will reflect the traits or characteristics that are felt to exist in the work environment and arise due to organizational activities, which are carried out consciously or not, and are considered to influence behavior, so that the culture that exists in the company can be seen as the personality of the organization (Steer, 2001).

The reason for choosing organizational culture is because it is closely related to the values, rules and norms possessed by an organization that can direct its members to work for the achievement of organizational goals effectively, thus making its members participate fully in achieving the set targets.

## II. LITERATURE REVIEW

### 2.1. Theory of Planned Behavior

The theory of planned behavior (TPB) is a theory developed by Ajzen which is a refinement of the reason action theory. Reason action theory (RAT) was first coined by Ajzen in 1980. This theory is structured using the basic assumption that humans behave in a conscious way and consider all available information.

### 2.2. Theory of Attribution

Attribution theory studies the process of how an individual interprets an event and studies a person's behavior in interpreting the reasons or causes of his behavior (Luthans, 1998). This theory was developed by Fritz Heider in 1958, which is aimed at providing an explanation of how to judge people differently, depending on the meanings that are attributed or associated with a particular behavior. This theory explains the causes of the behavior of others or oneself, which is determined by internal causes and external causes.

### 2.3. Motivation

Hasibuan (2017) argues that motivation is something that causes, distributes, and supports human behavior so that they are willing to work hard and enthusiastically achieve maximum results. Furthermore Hasibuan (2017) that motivation comes from the basic word motive, which has the meaning of a stimulant, desire, and driving force of one's willingness to work. Motivation is the provision of a driving force that creates enthusiasm for one's work so that they want to work together effectively and are integrated with all their efforts to achieve satisfaction.

### 2.4. Organizational Commitment

Organizational commitment is very important in each employee, where through organizational commitment it is expected that their performance can produce what is the initial goal of each organization. According to Hrebiniak & Alutto, (1972) organizational commitment is a structural phenomenon that occurs as a result of a transaction between individuals and organizations in investment for some time.

Organizational commitment is very important for every institution, if the organizational commitment of each member decreases, it results in decreased performance and willingness to commit to helping the organization achieve its goals.

### 2.5. Employee Performance

Performance is a real attitude that is displayed by everyone to highlight the results of employee achievements so far and how hard employees can perform optimally to achieve certain goals. The difficulty of evaluating employee performance has been widely recognized, because each individual has different performance, because it is not easy to measure and assess employee performance.

## III. CONCEPTUAL FRAMEWORK

### 3.1. Conceptual Framework



### 3.2. Hypothesis

#### 3.2.1. The Effect of Motivation towards Employee Performance in Gowa Regency Regional Government

H1: Motivation affects significantly towards employee performance in Gowa Regency Regional Government

#### 3.2.2. The Effect of Commitment towards Employee Performance in Gowa Regency Regional Government

H2: Commitment affects significantly towards employee performance in Gowa Regency Regional Government

#### 3.2.3. The Effect of Organizational Culture towards Employee Performance in Gowa Regency Regional Government

H3: Organizational Culture affects significantly towards employee performance in Gowa Regency Regional Government

#### 3.2.4. The Effect of Motivation towards Employee Performance Moderated by Organizational Culture in Gowa Regency Regional Government

H4: Motivation affects significantly towards employee performance moderated by organizational culture in Gowa Regency Regional Government

#### 3.2.5. The Effect of Commitment towards Employee Performance Moderated by Organizational Culture in Gowa Regency Regional Government

H5: Commitment affects significantly towards employee performance moderated by organizational culture in Gowa Regency Regional Government

## IV. RESEARCH METHOD

### 4.1. Research Location

The research for “The Effect of Motivation and Commitment on Employee Performance Moderated by Organizational Culture” was done in Gowa Regency

### 4.2. Research Sample and Population

The population of this study were all PPK-SKPD (Regional Work Units), as many as 54 SKPD. The reason for choosing this population as the research location is because of its role in administering the government to always carry out tasks in an integrated and sustainable manner to improve internal control at the Gowa Regency SKPD.

The sample taken is a saturated sample which makes the entire population as a sample. The sampling technique was carried out using the census method, namely distributing questionnaires to all populations.

### 4.3. Operational Variable Definition and Research Indicators

Variable	Definition	Indicators	Scale
Motivation (X1)	Motivation as a motivator so that employees are able to work with enthusiasm and even better, giving motivation is very important because giving motivation is also a sign that the leadership of the institution cares and is fully responsible for employees. (George & Gareth (2005)	1. Employee Behavior 2. Employee Effort 3. Employee Persistence	Likert
Commitment (X2)	Organizational commitment is very important, because through organizational commitment it can also measure the extent to which employee performance with a work agreement at the beginning enters the work environment of an institution or government agency. (Allen et al (1993)	1. Affective Commitment 2. Continuous Commitment 3. Normative Commitment	Likert
Organizational Culture (Z)	Culture is the habit of employees in the work environment that can lead to comfort in a harmonious work environment, upholding the rules and applying them in every job to the habit of behaving outside the work environment. (Robbins: 2001)	1. Innovation and risk-taking 2. Attention to detail 3. Result Oriented 4. Person Oriented 5. Team Oriented 6. Aggressiveness 7. Stability	Likert
Employee Performance (Y)	Performance is the result of an employee's work during a certain period in carrying out the task of achieving work targets, having succeeded in achieving work standards and achieving job criteria required by government institutions or agencies. Mangkunegara (2013)	1. Work Quality 2. Work Quantity 3. Reliability 4. Attitude	Likert

#### **4.4. Research Design**

This research is a quantitative research. This study aims to test the hypothesis in the form of a relationship or influence between variables. In this study, the relationship or influence studied includes the competence of human resources and the use of information technology on the quality of financial reports within the local government.

#### **4.5. Data Sources**

##### **4.5.1. Primary Data Sources**

The data in this study is primary data, primary data is data obtained directly from the research subject by using measuring devices or data collection tools directly on the subject as a source of information sought. In this study, the primary data used was a questionnaire which was distributed directly to PPK-SKPD in Gowa Regency.

##### **4.5.2. Secondary Data Sources**

Secondary data sources can be obtained through library research by studying books or written materials that have to do with the topic to be researched, from internet sources, journals, theses, theses and other written data originating from the institution that is the object of research.

#### **4.6. Data Gathering Technique**

Data collection is an effort that can be accounted for in order to obtain valid data as material for solving problems and discussing problems. The study used a survey method (survey method) in this study, namely by distributing a list of questions (questionnaires) that had previously been prepared in writing, structured and systematic, which were given to respondents to be submitted, filled out and answered by respondents to obtain data as well as the collection was taken. directly from the respondent in accordance with the promise. In measuring this research, submit a questionnaire where respondents are asked to answer according to the opinion of the respondent. All instruments use a Likert scale with a value of 1 to 5. The research sector used by researchers for each question item is:

Strongly Agree : 5 points  
Agree : 4 points  
Neutral : 3 points  
Disagree : 2 points  
Strongly Disagree : 1 point

#### **4.7. Data Analysis Technique**

The analytical method used in this study is as follows:

##### **4.7.1. Research Instrument Test**

- a. Validity test is used to measure the validity or validity of a questionnaire. The validity test was carried out by conducting a bivariate correlation between each indicator score and the total variable score.
- b. The reliability test is intended to measure a questionnaire which is an indicator of a variable. Reliability was measured by statistical test Cronbach's alpha ( $\alpha$ ). According to Sugiyono (2016: 184), a variable is said to be reliable if it gives Cronbach' alpha value  $> 0.60$ .

##### **4.7.2. Classical Assumption Test**

###### **a. Normality Test**

The normality test aims to test whether in the regression model, the dependent variable and the independent variable have a normal distribution or not. Normality can be tested using the Kolmogorov-Smirnov test, which can be done with SPSS.

###### **b. Multicollinearity Test**

Multicollinearity Test aims to test whether the regression model found a correlation on the independent variables (independent). A good regression model should be free of multicollinearity or there should be no correlation between the independent variables. Multicollinearity test can be seen from (1) tolerance value and its opposite (2) Variance Inflation Factor (VIF).

###### **c. Heteroscedasticity Test**

Heteroscedasticity Test aims to test whether in the regression model there is an inequality of variance from the residual of an observation to another observation, it is called homoscedasticity, and if it is different, it is called heteroscedasticity (Ghozali, 2016). A good regression model is that there is no heteroscedasticity.

### 4.7.3. Hypothesis Test

#### a. T test

This test is to determine whether the effect of each independent variable on the dependent variable is significant or not. The test was carried out using a probability approach, namely the value of sig < 0.05 found a significant effect between the independent variable and the dependent variable, and if the value of sig > 0.05 gave an insignificant effect between the independent variable and the dependent variable.

#### b. Determination Coefficient (Adjusted R2)

The coefficient of determination is used to measure the extent to which the variables in this study affect the dependent variable. The value of 2 lies between 0% to 100%. If 2 obtained is close to 100%, it can be said that the stronger the model explains the variation of the independent variable on the dependent variable. Conversely, if it is close to 0, the weaker the variation of the independent variable explains the dependent variable (Ghozali, 2016).

## V. RESULTS

### 5.1. Variable Descriptive Analysis

The research questionnaires that have been collected are then tabulated for data analysis purposes. Tabulated data are all respondents' responses to each question in the questionnaire regarding the variables of good governance, work environment, motivation, and performance of government officials. The results of the tabulated data were then processed using the Statistical Product & Service Solution (SPSS 22.0) program to obtain descriptive statistics showing the minimum, maximum, average and standard deviation of each variable. The descriptive statistics of the variables used in this study are presented in the following table:

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Motivation	70	2	5	3,77	,430
Commitment	70	3	5	4,21	,307
Organizational Culture	70	3	5	3,99	,337
Employee Performance	70	3	5	3,71	,349
Valid N (listwise)	70				

Source: Primary Data, 2022

Based on Table 5.3 above, it can be seen information about the minimum, maximum, average (mean) and standard deviation of respondents' answers to each question. In detail the descriptive statistics of each variable are described as follows.

1. Motivation variable (X1) has a minimum value (respondent's lowest perception) of 2, a maximum value (respondent's highest perception) of 5 and an average value (mean) of 3.77 and the standard deviation is 0.430. The standard deviation value which is smaller than the mean value on the Motivation variable indicates that the mean value is a good representation of the overall data in the study.
2. Commitment variable (X2) has a minimum value (respondent's lowest perception) of 3, the maximum value (respondent's highest perception) of the Commitment variable is 5 and the average value (mean) is 4.21 and the standard deviation is 0.307. The standard deviation value which is smaller than the mean value for the Commitment variable indicates that the mean value is a good representation of the overall data in the study.
3. Organizational Culture variable (Z) has a minimum value (respondent's lowest perception) of 3, a maximum value (respondent's highest perception) of Organizational Culture variable of 5 and an average value (mean) of 3.99 and the standard deviation is 0.337. The standard deviation value which is smaller than the mean value on the Organizational Culture variable indicates that the mean value is a good representation of the overall data in the study.
4. Employee Performance variable (Y) has a minimum value (respondent's lowest perception) of 3, the maximum value (respondent's highest perception) of Employee Performance variable is 5 and the average value (mean) is 3.71 and the standard deviation is 0.349. The standard deviation value which is smaller than the mean value on the Employee Performance variable indicates that the mean value is a good representation of the overall data in the study.

### 5.2. Validity and Reliability Test

This study uses a questionnaire as an instrument to obtain data from respondents. The measurement of each instrument uses an ordinal scale (likert). The data that has been collected will be tested by testing the validity and reliability to ensure the quality of the data before being processed further.

a. Validity Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is declared valid if the question or statement on the questionnaire is able to reveal something that will be measured on the questionnaire. Testing the validity of using Pearson Correlation, namely by comparing the value of r count and r table.

Validity Test Result				
Variable	Item	r-count	r-table	Information
Motivation (X1)	X1.1	0,774	0,198	Valid
	X1.2	0,744	0,198	Valid
	X1.3	0,648	0,198	Valid
	X1.4	0,327	0,198	Valid
	X1.5	0,769	0,198	Valid
	X1.6	0,658	0,198	Valid
	X1.7	0,408	0,198	Valid
	X1.8	0,346	0,198	Valid
	X1.9	0,294	0,198	Valid
Commitment (X2)	X2.1	0,775	0,198	Valid
	X2.2	0,691	0,198	Valid
	X2.3	0,552	0,198	Valid
	X2.4	0,563	0,198	Valid
	X2.5	0,665	0,198	Valid
	X2.6	0,689	0,198	Valid
	X2.7	0,613	0,198	Valid
	X2.8	0,265	0,198	Valid
	X2.9	0,242	0,198	Valid
Organizational Culture (Z)	Z.1	0,549	0,198	Valid
	Z.2	0,459	0,198	Valid
	Z.3	0,680	0,198	Valid
	Z.4	0,616	0,198	Valid
	Z.5	0,665	0,198	Valid
	Z.6	0,640	0,198	Valid
	Z.7	0,265	0,198	Valid
	Z.8	0,323	0,198	Valid
Employee Performance (Y)	Y.1	0,584	0,198	Valid
	Y.2	0,596	0,198	Valid
	Y.3	0,531	0,198	Valid
	Y.4	0,412	0,198	Valid
	Y.5	0,479	0,198	Valid
	Y.6	0,542	0,198	Valid
	Y.7	0,671	0,198	Valid
	Y.8	0,549	0,198	Valid

The table above shows that the results of the validity test for all items obtained an r-count value which is greater than the r-table value. So, all the items that have been tested have an r-count value above the r-table value of 0.198, it can be concluded that all statement items on the instrument are valid.

b. Reliability Test

The reliability test is used to determine the extent to which the measurement results remain consistent when performed twice or more on the same symptoms using the same measuring instrument. Reliability was measured by statistical test Cronbach's alpha ( $\alpha$ ). According to Sugiyono (2016: 184), a variable is said to be reliable if it gives Cronbach' alpha value  $> 0.60$ .

Variable	Alpha Coefficient Standard	Cronbach's Alpha	Information
Motivation (X1)	0,60	0,672	Reliable
Commitment (X2)	0,60	0,730	Reliable
Organizational Culture (Z)	0,60	0,627	Reliable
Employee Performance (Y)	0,60	0,653	Reliable

Source: Primary Data, 2022

The table above shows that the value of Cronbach's alpha for all variables is greater than the standard value of the alpha coefficient of 0.60. This means that the instrument used in this study is reliable (reliable).

**5.3. Classical Assumption Test**

a. Normality Test

The normality test was carried out by looking at the spread of data on diagonal sources on the Normal P-P Plot of regression standardized residual (graphic method) graph or by using the One Sample Kolmogorov Smirnov test (Imam Ghozali, 2016). The basis for making decisions is based on probability (Asymtotic Significance), namely:

- a. If the probability > 0.05 then the distribution and regression model is normal.
- b. If probability < 0.05 then the distribution and regression model are not normally distributed.

		Unstandardized Residual
N		70
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,21582376
Most Extreme Differences	Absolute	,101
	Positive	,082
	Negative	-,101
Test Statistic		,101
Asymp. Sig. (2-tailed)		,076 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

In this study, statistical normality was tested using the Kolmogorov Smirnov test. The results of the normality test as presented in table 5.6, obtained the Sig Kolmogorov Smirnov value of 0.076. This value has met the requirements of the normality test, that is, if the test results obtained a Sig value > 0.05, then the assumption of normality is met.

b. Multicollinearity Test

Multicollinearity test was conducted to test the presence or absence of correlation between independent variables in the regression model. Multicollinearity test can be done by looking at the Variance Inflation Factor (VIF) and the tolerance value. If the VIF value is 10 or the tolerance value is 0.1, then multicollinearity is free. Multicollinearity test results can be seen in the following table:

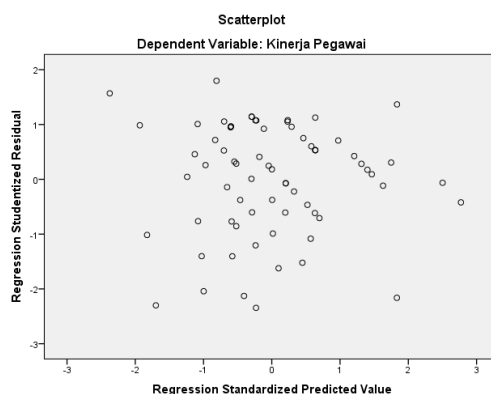
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Motivation	,810	1,234
Organizational Commitment	,692	1,445
Organizational Culture	,746	1,340

a. Dependent Variable: Kinerja Pegawai

Based on the table above, it can be seen that the tolerance value is 0.1 and the VIF value is 10. Thus, multicollinearity does not occur in all independent variables in this research.

c. Heteroscedasticity Test

Heteroscedasticity test was carried out by analysis of the Scatterplots graph. The figure below shows no clear pattern, namely the points spread above and below the number 0 (zero) on the Y axis. This means that there is no heteroscedasticity.



Heteroscedasticity test shows that the variance of the variables is not the same for all observations. A good regression model is one with homoscedasticity or no heteroscedasticity. Scatterplots graph analysis to predict the presence or absence of heteroscedasticity in a model can be seen from the pattern of the scatterplot image of the model. The results of the scatterplot graph in this study as presented in the image above shows that the points spread above and below the number 0 (zero) on the y-axis, or in other words, the distribution of the points does not form a certain pattern. This result means that there is no heteroscedasticity.

#### 5.4. Hypothesis Testing

The analytical method used to test the hypothesis in this study is to use Multiple Regression Analysis

Independent Variable	Coefficient	t	Sig.	Information
Constant	-0,439			
Motivation (X1)	0,125	1,825	,073	Insignificant
Commitment (X2)	0,609	5,854	,000	Significant
Organizational Culture (Z)	0,278	3,053	,003	Significant

$\alpha = 5\% = 0,05$   
 R square = 0,618  
 F = 35,551 sig. 0,000.

Based on the results of the regression test above, the following mathematical equations can be arranged.

$$Y = -0,439 + 0,125X1 + 0,609X2 + 0,278X3$$

From the equation above shows that the constant value of the coefficient for all independent variables is negative. This indicates that the influence of motivation, commitment, and organizational culture variables can be directly proportional to employee performance variables. However, the table above also shows that the variables of commitment, and organizational culture show a significant influence on employee performance. This can be seen from the probability value which is smaller than 0.05, where the probability value for commitment is 0.000, organizational culture is 0.003. While the motivation variable has not had a significant effect on the performance of government officials, where the probability value is 0.073 which is greater than 0.05. These results indicate that there are 2 independent variables that have a significant effect on the dependent variable and 1 independent variable has no significant effect on the dependent variable.

The value of the F statistical test results in table above is 35.551 with a significance value of 0.000. It can be concluded that the independent variables jointly affect the dependent variable. While the coefficient of determination R square in the test results above shows a value of 0.618 or 61.8%. These results indicate that the government apparatus performance variable is influenced by 61.8% by motivation, commitment, and organizational culture. The remaining 38.2% is influenced by other variables outside of the independent variables studied in this study.

#### Regression Analysis with Organizational Culture as Moderating Variable

The results of multiple regression testing with the moderating variable Organizational Culture (Z) can be seen in the following table:

Independent Variable	Coefficient	t	Sig.	Information
Constant	2,554			
Organizational Culture	-,454	-2,636	,010	Significant
X1.M	,036	2,022	,047	Significant



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X2.M	,144	5,700	,000	Significant
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$\alpha = 5\% = 0,05$   
R square = 0,613  
F = 34,843, sig. 0,000.

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The value of the coefficient of determination R square in the test results above shows a value of 0.613 or 61.3%. These results indicate that the employee performance variable is influenced by 61.3% by the research variables used after the moderation multiplication test is carried out. The remaining 38.7% is influenced by other variables outside of the independent variables studied in this study.

From the table above, it is known that after the Motivation variable interacts with Organizational Culture (moderation) it has a probability value of 0.047 above the standard value of 0.05 significance. The coefficient for the interaction of the motivation variable interacting with organizational culture is positive 0.036, which means that the organizational culture variable strengthens the influence of motivation on employee performance.

The interaction of the Commitment variable with Organizational Culture (moderation) has a probability value of 0.000 below the standard value of 0.05 significance. This shows that organizational culture can moderate the effect of commitment on employee performance. The coefficient for the interaction of the Commitment variable with Organizational Culture is positive 0.144, which means that the Organizational Culture variable strengthens the influence of Commitment on Employee Performance.

Based on the results of the tests that have been carried out, the results of hypothesis testing can be concluded as follows.

#### 1. First Hypothesis Testing

The results of the regression analysis in table above, for the relationship between motivation and employee performance have a probability value of 0.073 ( $> 0.05$ ). This value indicates that the relationship between motivation and employee performance has no significant effect.

Based on the results of this analysis, it can be concluded that motivation has no significant effect on employee performance. Thus, hypothesis 1 which states that "Motivation has a significant effect on Gowa Regency Regional Government Employee Performance" is rejected.

#### 2. Second Hypothesis Testing

The results of the regression analysis in table above, for the relationship between commitment and employee performance have a probability value of 0.000 ( $< 0.05$ ). This value indicates that the relationship between Commitment and Employee Performance has a significant effect. In addition, the coefficient value for the work environment variable is 0.609 which indicates that the direction of the relationship between Commitment and Employee Performance is positive. The coefficient value with a positive sign indicates a unidirectional relationship. This means that the better the commitment that is owned, the better the employee's performance.

Based on the results of this analysis, hypothesis 2 which states that "Commitment has a significant effect on Gowa Regency Regional Government Employee Performance" is accepted.

#### 3. Third Hypothesis Testing

The results of the regression analysis in table above, for the relationship between Organizational Culture and Employee Performance has a probability value of 0.003 ( $< 0.05$ ). This value indicates that the relationship between Organizational Culture and Employee Performance has a significant effect. In addition, the coefficient value for the motivation variable is 0.278 which indicates that the direction of the relationship between Organizational Culture and Employee Performance is positive. The coefficient value with a positive sign indicates a unidirectional relationship. This means that the better the Organizational Culture, the better the Employee Performance.

Based on the results of this analysis, hypothesis 3 which states that "Organizational Culture has a significant effect on Gowa Regency Regional Government Employee Performance" is accepted.

#### 4. Fourth Hypothesis Testing

The results of the regression analysis in table above, for the interaction between motivation and organizational culture have a probability value of 0.047 ( $< 0.05$ ). This value indicates that organizational culture can moderate motivation on employee performance. The coefficient value for the interaction variable between Motivation and Organizational Culture is 0.036.

Based on the results of this analysis, it can be concluded that organizational culture moderates motivation on employee performance. Thus, hypothesis 4 which states that "Motivation has a significant effect on employee performance moderated by Organizational Culture in the Gowa Regency Regional Government" is accepted.

## 5. Fifth Hypothesis Testing

The results of the regression analysis in table above, for the interaction between commitment and organizational culture have a probability value of 0.000 (<0.05). This value indicates that organizational culture can moderate commitment to employee performance. The coefficient value for the interaction variable between Commitment and Organizational Culture is 0.144.

Based on the results of this analysis, it can be concluded that Organizational Culture moderates Commitment to Employee Performance. Thus, hypothesis 5 which states that "Commitment has a significant effect on employee performance by being moderated by Organizational Culture in the Gowa Regency Regional Government" is accepted.

## VI. DISCUSSION

### 6.1. The Effect of Motivation towards Employee Performance in Gowa Regency Regional Government

The test results show that the proposed hypothesis is rejected. Thus the hypothesis which states that motivation has a significant effect on the performance of Gowa Regency Regional Government Employees cannot be proven empirically. This indicates that in achieving the best employee performance can not always be achieved with motivation. There are other factors in improving the performance of employees in an organization, although it can be said that motivation is the provision of motives or the generation of motives so that the notion of work motivation is something that creates enthusiasm or work motivation.

Anoraga (2001) explains that work motivation is something that creates enthusiasm or encouragement to work. Work motivation is an effort that can lead to a behavior, direct behavior, and maintain or maintain behavior that is in accordance with the work environment in the organization (Mowday & Porter, 1983). Motivation is an employee's encouragement or mental attitude of employees that leads or encourages behavior towards the achievement of needs that provide satisfaction (Hasibuan, 2003).

The results of this study do not support the theory of planned behavior which explains that it is related to the intention of a person or individual in behaving that affects a person's performance. Intention is considered to be able to see the motivational factors that influence behavior. Intention is an indication of how hard people are willing to try and how much effort the individual will expend to perform a behavior. Intentions will remain a tendency to behave until at the right time an attempt is made to turn these intentions into behavior.

### 6.2. The Effect of Commitment towards Employee Performance in Gowa Regency Regional Government

The test results show that the proposed hypothesis is accepted. Thus the hypothesis which states that Commitment to Employee Performance in the Gowa Regency Regional Government can be empirically proven. According to Ab. Aziz Yusof (2007), commitment is approval or vision of a case. Thus, organizational commitment is also very important in an organization to realize the goals of the institution, commitment can be realized if individuals in the organization carry out their rights and obligations in accordance with their respective duties and functions in the organization, because the achievement of organizational goals is the result of the work of all members of a collective organization (Kurniawan, 2013).

The results of this study support the attribution theory which states that a person's behavior is determined by internal causes (dispositional attributions) and external causes (situational attributions). Internal causes (dispositional attributions) tend to refer to aspects of individual behavior, namely the feelings an individual has about his or her ability to personally influence his performance and behavior. For example, personal traits, self-perceptions, skills, abilities and efforts. While external causes (situational attributions) are feelings that a person has that his behavior is influenced by external factors or situations or certain circumstances that force a person to do certain actions, namely from the surrounding environment, for example social conditions, social values, and community views (Luthans, 1998).

### 6.3. The Effect of Organizational Culture towards Employee Performance in Gowa Regency Regional Government

The test results show that the proposed hypothesis is accepted. Thus the hypothesis which states that organizational culture has a positive and significant effect on employee performance in the Gowa Regency Regional Government can be empirically proven. According to Widodo (2010), organizational culture is a collection of beliefs, expectations, and values shared by members of the organization and passed down from one generation to the next. Furthermore, Wibowo (2007) says that organizational culture is the values or habits that are accepted as a common reference that is followed and respected.

According to Chatab (2008) the function of organizational culture is identity which is a feature or character of the organization, binding or unifying source or inspiration, driving source or behavior pattern.

Meanwhile, according to (Busro, 2018) suggests the function of organizational culture is to help overcome problems of external adaptation and integrity and as the identity of organizational members, motivation and social glue that distinguishes one organization from another.

This study is in line with the results of research conducted by Nurmala (2020) which shows that organizational culture variables have a positive and significant effect on performance. In addition, the results of this study are supported by several previous research results such as Nystrom (1993), Gultom (2014); Jufrizen et al., (2017); Jufrizen (2017); Muis et al., (2018); Andayani & Tirtayasa (2019) and Fey & Denison (2000) which show that organizational culture has a positive influence on employee performance.

#### **6.4. The Effect of Motivation towards Employee Performance Moderated by Organizational Culture in Gowa Regency Regional Government**

In the test results related to Organizational Culture which moderates Motivation on Employee Performance, it shows that the proposed hypothesis is accepted. With organizational culture in moderating motivation to improve the performance of Gowa Regency Regional Government Employees. In addition, the direction of the coefficient value has a positive value, meaning that Organizational Culture significantly strengthens the relationship between motivation and employee performance.

Organizational culture is a value system that is held and carried out by members of the organization, so that such things can distinguish the organization from other organizations. Thoyib (2005) states that organizational culture has an effect on employee performance. From the description, it shows that there is a relationship between Organizational Culture and Employee Performance. Research conducted by Usman (2008) states that organizational culture has an effect on motivation.

#### **6.5. The Effect of Commitment towards Employee Performance Moderated by Organizational Culture in Gowa Regency Regional Government**

In the test results related to Organizational Culture which moderates Commitment to Employee Performance, it shows that the proposed hypothesis is accepted. With Organizational Culture in Moderating Commitment to Improve the Performance of Gowa Regency Regional Government Employees. In addition, the direction of the coefficient value has a positive value, meaning that Organizational Culture significantly strengthens the relationship between Commitment to Employee Performance.

Attribution theory which suggests that attribution theory studies the process of how an individual interprets an event and studies a person's behavior in interpreting the reasons or causes of his behavior (Luthans, 1998). Organizational culture in attribution theory is included in external attribution which is external (situational attributions) namely the feeling that a person has that his behavior is influenced by external factors or situations or certain circumstances that force a person to do certain actions that come from the surrounding environment for example social conditions, social values and the views of society (Luthans, 1998). According to Holmes and Marsden (1996) organizational culture has an influence on the behavior, way of working and motivation of managers and their subordinates to achieve organizational performance. The culture that exists in an organization will affect the way work is done and the way workers behave and cause workers to have the same perspective in carrying out work activities.

## **VII. CONCLUSION**

1. Motivation has no significant effect on employee performance in the Gowa Regency Regional Government. The regression coefficient is positive which indicates that the relationship between the two is positive. However, the probability shows that the results are not significant.
2. Commitment has a significant effect on employee performance in the Gowa Regency Regional Government. The regression coefficient is positive which indicates that the relationship between the two is positive. This means that the higher the commitment, the higher the employee's performance. The results of this study are in line with the results of research from Nurmala (2020) and Ghaliyah et al (2017).
3. Organizational culture has a significant effect on employee performance in the Gowa Regency Regional Government. The regression coefficient is positive which indicates that the relationship between the two is positive. This means that the better the organizational culture, the better the employee performance. The results of this study are in line with the results of research from Nurmala (2020), Nystrom (1993), Gultom (2014); Jufrizen et al., (2017); Jufrizen (2017); Muis et al., (2018); Andayani & Tirtayasa (2019) and Fey & Denison (2000).
4. Organizational culture moderates the effect of motivation on employee performance. The regression coefficient is positive which indicates that organizational culture moderates and strengthens motivation on employee performance. This means that organizational culture will support motivation so that employee performance will be better.

5. Organizational culture moderates the effect of commitment on employee performance. The regression coefficient is positive which indicates that organizational culture moderates and strengthens commitment to employee performance. This means that organizational culture will support commitment so that employee performance will be better.

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