

The Effect of Transformational Leadership, Organizational Culture, and Management Control System on Employee Performance with Organizational Commitment as the Intervening Variable at CV Makmur Jaya Abadi Surabaya City



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ABSTRACT: Human resource is the most important asset in a company because it is a resource that directs, maintains and develops the company. Company progress comes from good employee performance. Employee performance is influenced, among others, by the application of leadership style, organizational culture, management control systems and supported by the organizational commitment of employees to the company. This study aims to prove and analyze the influence of transformational leadership, organizational culture and management control systems on employee performance with organizational commitment as an intervening variable. The method used is quantitative with explanatory causal research. The sampling technique used was total sampling with 243 employees of CV Makmur Jaya Abadi, Surabaya City. The data analysis technique uses the Structural Equation Modeling (SEM) method. The results proved that (1) transformational leadership has a significant influence on employee organizational commitment, (2) transformational leadership has no significant influence on employee performance, (3) organizational culture has no significant influence on employee organizational commitment, (4) organizational culture has a significant influence on performance employees, (5) management control system has no significant influence on employee organizational commitment, (6) management control system has a significant influence on employee performance, and (7) employee organizational commitment has a significant influence on employee performance.

KEYWORDS: transformational leadership; organizational culture; management control systems; organizational commitment; performance

INTRODUCTION

Human resources are the most important asset in an organization because they are the resources that direct the organization and maintain and develop the organization under the various demands of society and the times. Therefore, human resources must always be considered, maintained, and developed. An organizational body is expected to be able to show its existence positively, meaning that it can show good performance. Performance is the result that a person achieves according to the measures that apply to the job in question.

Performance is basically what employees do or don't do. The lack of performance shown by employees can threaten the continuity of a company because the targets cannot be achieved. Individuals who have good performance will show quantity and quality in conducting their duties in accordance with the responsibilities given to them (Mangkunegara, 2013). Employees are expected to show maximum performance so that the main objectives of the organization can be achieved. Achieving maximum performance is also the target of the CV. Makmur Jaya Abadi Surabaya City (Laritta Bakery Shop) so that it can maintain customer trust and achieve maximum turnover. However, the existing phenomenon still demonstrates that the performance of employees of CV Makmur Jaya Abadi is not maximized.

First, in terms of sales, judging from the last three months (August-October 2022) there are still outlets that did not reach the sales target. The details are that in August there was one outlet that did not reach the sales target, in September there were five outlets that did not reach the sales target, and in October, there were four outlets that did not reach the sales target. Second, in terms of production and packaging, product quality is still often found in sorted/non-standard products, and the packaging team's lack of precision in packing orders causes customer complaints. In August there were nine complaints, in September there were five

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complaints, and in October there were two complaints. Third, from the monthly RAKOR (Coordination Meeting) target, there are still divisional targets that are not achieved. Among them, in August there were eight divisions, in September there were six divisions, and in October there were ten divisions whose targets were not achieved.

Mangkunegara (2013) states that performance is the result of several factors, one of which is the organizational support factor, which provides an opportunity to do something. Organizational support includes leadership. Wibowo (2014) states that leadership is essentially the ability of individuals to use their power to influence, motivate, and support efforts that enable others to contribute to the achievement of organizational goals. The leader's ability to change the work environment, work motivation, work patterns, and work values perceived by subordinates will optimize performance to achieve organizational goals. This is in accordance with research conducted by A.Khaeril (2022), which proves that transformational leadership has a significant effect on employee performance.

In addition to leadership style, an important input of performance is organizational culture. Culture is a set of values that become the main basis for determining attitudes toward the outside world, even underlying every behavior that must be carried out in connection with the pattern of life and social structure. Culture binds its members to behave in accordance with the existing culture. If a set of norms has become a culture in an organization, then the members of the organization behave and act in accordance with that culture without feeling forced. If the organizational culture is a culture that directs members of the organization to perform good performance, the implementation of the culture will certainly produce good performance output. Culture is related to the activities in the organization. Organizational culture is a philosophy, ideology, values, assumptions, beliefs, expectations, attitudes, and norms that are shared and bound to a particular group. Organizational culture is central to the organizational system. In-depth, organizational culture is determined by the working conditions of the team, leaders, and organizational characteristics. A productive culture is a habit that can make the organization more resilient and organizational goals can be facilitated. Organizational culture is also one of the factors that can affect performance, an employee will feel comfortable at work if the values they espouse are in accordance with the values applied by the company. This will make employees easy to adapt to the work environment within the company so that employees will be motivated to make high contributions and will improve their performance for the better on an ongoing basis. This is in accordance with the results of Hendra's research (2020), which proves that organizational culture has a significant effect on employee performance.

According to Robbins (2013), organizational culture is a system of shared meanings (perceptions) shared by members that distinguish an organization from other organizations. Therefore, organizational culture is taught to new members as a way of feeling and thinking about external problems and internal integration. In addition to organizational culture, in achieving good performance results, of course, a system is needed. The characteristics of a system are systematic, coherent, patterned, coordinated, and consist of several steps that are coordinated to achieve certain goals. The system is designed to solve problems that have systematic characteristics. Management, on the other hand, is required to solve unsystematic problems. The role of management is needed in conditions where the environment does not have clear rules or in very unusual situations. Then management must enter by taking the best policy. The management control system is a system of planning and controlling activities in the organization, which is between two activities, namely, strategy formulation or formulation carried out by upper management and task control carried out by lower/operational level management so that maximum employee performance is obtained. This statement is in accordance with several previous studies, including research from Rina Ratnasari (2018), which proves that the management control system has a significant effect on employee performance.

CV. Makmur Jaya Abadi is a food and beverage company that sells various bakery products, cakes, traditional snacks, and pastries that has 12 outlets spread across three cities, namely, Surabaya City, Sidoarjo Regency, and Gresik Regency. This company has a clear vision, mission, and organizational culture under the leadership of the owner, who always invites the entire team to continue to grow and learn. The company also continues to strive to maintain the commitment of its employees so that they feel proud and have the responsibility in conducting their work. The management control system also continues to be built by the company in order to improve employee performance and achieve company goals.

CV Makmur Jaya Abadi has 243 employees (data as of October 2022). The number of employees who work makes company management have to work together more strongly to improve employee performance as an effort to achieve company targets and goals. The aspects that affect employee performance are numerous, and this is a challenge for company management in managing human resources because the success of a company is highly dependent on human resources who have superior values and good character. Culture can be a positive or negative force, in relation to the effectiveness of achievement and company progress. High employee performance is the result of the consistent application of transformational leadership, organizational culture, and a good management control system supported by the organizational commitment of employees.

Based on the background described, this research aims to prove and analyze:

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1. The effect of transformational leadership on employee organizational commitment at CV. Makmur Jaya Abadi Surabaya City.
2. The effect of transformational leadership on employee performance at CV. Makmur Jaya Abadi Surabaya City.
3. The influence of organizational culture on employee organizational commitment at CV. Makmur Jaya Abadi Surabaya City.
4. The effect of organizational culture on employee performance at CV. Makmur Jaya Abadi Surabaya City.
5. The effect of the management control system on employee organizational commitment at CV. Makmur Jaya Abadi Surabaya City.
6. The effect of the management control system on employee performance at CV. Makmur Jaya Abadi Surabaya City.
7. The effect of employee organizational commitment on employee performance at CV. Makmur Jaya Abadi Surabaya City.

LITERATURE REVIEW

Human Resource Management

Mondy and Noe (2005) state that human resource management is the utilization of human resources to achieve organizational goals. Ivancevich (2007) argues that human resource management is a function carried out in organizations to facilitate the effective usage of people to realize organizational and individual goals. Based on these two opinions, it can be concluded that human resource management is the use of human resources in an organization to achieve organizational and individual goals effectively. The variables studied in this research are transformational leadership, organizational culture, management control system, organizational commitment, and employee performance.

Transformational Leadership

Transformational leadership style is a leadership style that involves followers, inspires followers, and is committed to realizing a shared vision and goals for an organization (Bass & Riggio, 2006: 4). Transformational leadership style is operationally measured using the following four indicators (Bass & Riggio, 2006):

1. Charisma, which communicates the vision of the organization, fosters trust and admiration of employees for the leader.
2. Inspirational, which communicates high expectations and work challenges, raises morale and expresses important goals.
3. Intellectual stimulation, which values employees' ideas, develops employees' rationality and creativity and involves employees in problem-solving.
4. Individualized attention, i.e. giving individualized attention to the need for achievement, respecting individual differences, and providing direction.

Organizational Culture

Organizational culture is the values, beliefs, and basic principles that are the foundation for management systems and practices, as well as behavior that enhances and reinforces these principles (Denison, 2006: 5). Organizational culture is measured operationally using the following four indicators (Denison, 2006: 5):

1. Involvement, is the ability of an effective organization to empower employees, build organizations with teams, and show the level of employee participation in the decision-making process. Involvement consists of three indicator items, namely, empowerment, teamwork (Team Orientation), and capability development.
2. Consistency, is the creation of a strong culture based on a system of beliefs, values, and symbols that are widely shared and understood by members of the organization. Consistency consists of three indicator items, namely, core values, agreement, coordination, and integration.
3. Adaptability, is the ability of a company or organization to translate the demands of the business environment into action. Adaptability can be seen from three indicator items, namely, change (Creating Change), focusing on customers (Customer Focus), and the state of the organization (Organizational Learning).
4. Mission, is a long-term direction that is meaningful to the organization. Successful organizations have a clear purpose and direction that defines the organization's strategic goals and objectives and expresses a vision of how the organization will be seen in the future. The mission consists of three indicator items, namely, a directed and fixed strategy, goals and objectivity, and Vision.

Management Control System

The management control system is a system that has the function of controlling every activity that occurs within a company in an effort to determine the appropriate strategy to be implemented and to achieve the company's goals (Anthony and Reece, 1989: 824). The management control system is operationally measured using the following six indicators (Govindarajan, 2007):

1. Centered on programs and responsibility centers.

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2. Information processed from the planned data in the form of programs.
3. Comprehensive system.
4. Relate to the financial structure
5. The planning aspect follows a certain pattern and schedule.
6. A coordinated and integrated system

Organizational Commitment

Organizational commitment is a psychological construct of organizational members' relationship with their organization and influences individual decisions to continue their membership in the organization (Meyer & Allen, 1997). Organizational commitment is operationally measured using the following three indicators (Meyer & Allen, 1997):

1. Affective Commitment, which is the desire of employees to be part of the organization because of emotional ties.
2. Continuance Commitment, which is the desire of employees to stay with an organization because they need a salary and other benefits, or because the employee cannot find another job.
3. Normative commitment, which is a desire that arises from the values within the employee. Employees gradually become members of the organization because of the awareness that commitment to the organization is something that should be done.

Employee Performance

Employee performance is the result of work that can be achieved by employees within a certain period in accordance with their duties which leads to an organizational goal (Bernardin & Russel, 2013: 248). Employee performance is operationally measured using the following six indicators (Bernardin & Russel, 2013: 250):

1. Quality of work (neatness, accuracy, and relevance of work results).
2. Work Quantity (volume of work produced under normal conditions).
3. Timeline (time required to complete an activity or produce a product).
4. Cost-effective (the level of use of organizational resources (money, people, materials, technology) in obtaining or obtaining results or reducing waste in the use of organizational resources).
5. Need for Supervision (the ability of employees to work well without supervision from the company).
6. Interpersonal impact (individual desire to improve cooperation among fellow workers and subordinates)

METHODOLOGY

Research Design

This research is explanatory research that will prove the causal relationship between the variables of transformational leadership, organizational culture, and management control system on employee performance with the intervening variable of organizational commitment at CV Makmur Jaya Abadi Surabaya City. The research method used is quantitative.

Population and Sample

The study population study was 243 employees who worked at CV Makmur Jaya Abadi (employee data as of October 2022). The sampling technique used in this study was total sampling (saturated sample), namely, all employees of CV. Makmur Jaya Abadi was sampled (243 respondents).

Data Collection Procedures and Instrumentation

The data collection technique used was a questionnaire distributed to respondents using Google Form. The scale used in the questionnaire is a Likert scale. The questionnaire is designed according to research needs and contains indicators of each variable studied, the questionnaire is anonymous and given the respondent's number, instructions for filling out, and questions with optional answers with notations "1" to "5" with criteria from strongly disagree to strongly agree.

Data Analysis Techniques

Analysis in this study was carried out to describe the answers of respondents to the variables tested. Data analysis in this study uses quantitative analysis using validity tests, reliability tests, Structural Equation Modeling (SEM) analysis using AMOS version 24 software, and hypothesis testing.

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RESEARCH RESULTS

Respondent Characteristics

Table 1. Respondent Characteristics

Respondent Characteristics		Number	Percentage (%)
Sex	Male	137	56
	Female	106	44
Age	18 – 26 y.o	135	55
	>26 – 34 y.o	82	34
	>34 – 42 y.o	22	9
	>42 y.o	4	2
Education Level	Elementary	1	0,5
	Junior High	17	7
	Senior High	201	83
	Diploma/Bachelor	24	9,5

Source: (Survey, 2022)

Table 1 shows that the majority of CV Makmur Jaya Abadi employees who are respondents in this study are male, but the difference is not much compared to the number of female employees, the majority of employees who are respondents are aged 18-34 years, and the majority of respondents have a high school education.

Instrument Reliability

The reliability test is carried out to determine the consistency of whether the measuring instrument can be trusted or not. The measuring instrument has high reliability if in several times the implementation of measurements on the same group of subjects, relatively consistent results are obtained. A variable is said to be reliable if it provides a Cronbach Alpha value > 0.60. The reliability test results can be seen in the following table.

Table 2. Instrument Reliability Test Results

Variable	Numbers of Item	Cronbach's Alpha	Status
Transformational Leadership (X1)	12	0,916	Reliable
Organizational Culture (X2)	12	0,901	Reliable
Management Control System (X3)	18	0,954	Reliable
Organizational Commitment (Z)	9	0,886	Reliable
Performance (Y)	15	0,919	Reliable

Source: (Survey, 2022)

The results of manual calculations on reliability showed that the Workload construct has a reliability of 0.828 (> 0.70), Authoritarian Leadership of 0.848 (> 0.70), Career Burnout of 0.825 (> 0.70), Job Loyalty of 0.814 (> 0.70), and Employee Performance of 0.814 (> 0.70). That is, the reliability requirement of 0.70 has been exceeded by the variables involved in this equation model.

Structural Equation Model Analysis

After the measurement model analysis has been carried out and all indicators have been declared valid, the next stage is structural equation modeling (SEM) analysis. Structural model analysis serves to ensure that the model is in accordance (fit) with the data and tests the hypothesis of influence between the variables studied. The results of the structural model estimation analysis with AMOS 24 are as follows:

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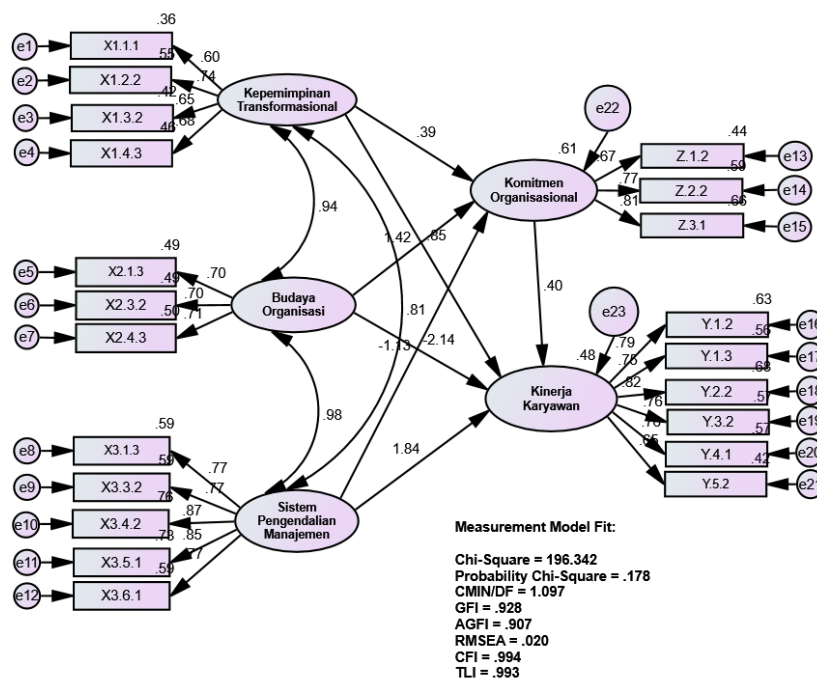


Figure 1. Full Structural Model

Source: (Survey, 2022)

The following are the results of the calculation of the goodness of fit indices produced by the structural model:

Table 3. Goodness of Fit Model's Overall Value

Indicator	Cut Off Value	Result	Status
Chi-Square	Expected lower	196.342	Fit
Probabilitas Chi-Square	≥ 0,05	0.178	Fit
CMIN/DF	≤ 2,00	1.097	Fit
GFI	≥ 0,90	0.928	Fit
AGFI	≥ 0,90	0.907	Fit
RMSEA	≤ 0,08	0.020	Fit
CFI	≥ 0,95	0.994	Fit
TLI	≥ 0,95	0.993	Fit

Source: (Survey, 2022)

Table 3 shows that all model fit criteria provide a fit index. So, it can be concluded that the model is fit and suitable for further testing.

Hypothesis Verification

Hypothesis testing to determine the causal relationship between each variable as in the following table:

Table 4. Hypothesis Test Results

Variable Relations		Estimate	S.E.	C.R.	P	Sig.
Transformational Leadership	→ Organizational Commitment	5.787	.893	6.481	***	Sig.
Transformational Leadership	→ Performance	-.490	.704	-.696	.486	Not Sig.
Organizational Culture	→ Organizational Commitment	-.788	.732	-1.076	.282	Not Sig.

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Organizational Culture	→	Kinerja Karyawan	1.144	.451	2.534	.011	Sig.
Management Control System	→	Organizational Commitment	-.110	.640	-.172	.864	Not Sig.
Management Control System	→	Performance	1.072	.380	2.824	.005	Sig.
Organizational Commitment	→	Performance	.394	.090	4.391	***	Sig.

Source: (Survey, 2022)

In Table 4, based on the analysis of the influence between variables, each hypothesis can be explained as follows

Hypothesis 1 Test Results

The results of testing hypothesis 1 prove that transformational leadership has a positive and significant effect on the organizational commitment of employees of CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is obtained as 5.787. The test shows significant results with a C.R. value = 6.481, which meets the requirements > 1.96 with probability = *** (<0.001), which meets the test requirements <0.05. Thus, it can be concluded that H1 (Hypothesis 1) is accepted.

Hypothesis 2 Test Results

The results of hypothesis 2 testing prove that transformational leadership has an insignificant effect on employee performance at CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is -0.490. The test shows insignificant results with a C.R. value = -0.696 that has not met the requirements > 1.96 and probability = 0.486, which also does not meet the test requirements <0.05. Thus, it can be concluded that H2 (Hypothesis 2) is rejected.

Hypothesis 3 Test Results

The results of testing hypothesis 3 prove that organizational culture has an insignificant effect on the organizational commitment of employees of CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is -0.788. The test shows insignificant results with a C.R. value = -1.076, which has not met the requirements > 1.96, and probability = 0.282, which also does not meet the test requirements <0.05. Thus, it can be concluded that H3 (Hypothesis 3) is rejected.

Hypothesis Test Results 4

The results of testing hypothesis 4 prove that organizational culture has a positive and significant effect on employee performance of CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is obtained as 1.144. The test shows significant results with a C.R. value = 2.534, which meets the requirements > 1.96 with a probability = 0.011, which meets the test requirements <0.05. Thus, it can be concluded that H4 (Hypothesis 4) is accepted.

Hypothesis 5 Test Results

The results of testing hypothesis 5 prove that the management control system has an insignificant effect on the organizational commitment of employees of CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is -0.110. The test shows insignificant results with a C.R. value = -0.172 that has not met the requirements > 1.96 and probability = 0.864 which, which also does not meet the test requirements <0.05. Thus, it can be concluded that H5 (Hypothesis 5) is rejected.

Hypothesis 6 Test Results

The results of testing hypothesis 6 prove that the management control system has a positive and significant effect on the performance of employees of CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is obtained as 1.072. The test shows significant results with a C.R. value = 2.824, which meets the requirements > 1.96 with probability = 0.005, which meets the test requirements <0.05. Thus, it can be concluded that H6 (Hypothesis 6) is accepted.

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Hypothesis 7 Test Results

The results of testing hypothesis 7 prove that organizational commitment has a positive and significant effect on employee performance of CV Makmur Jaya Abadi Surabaya City. The estimated parameter of the causal relationship between the two variables is obtained as 0.394. The test shows significant results with a C.R. value = 4.391, which meets the requirements > 1.96 with probability = *** (< 0.001), which meets the test requirements < 0.05 . Thus, it can be concluded that H7 (Hypothesis 7) is accepted.

Indirect Test Results

In indirect testing by conducting the Sobel Test which is used to determine whether there is an indirect effect on the independent variables (X1, X2, and X3) on the dependent variable (Y) caused by the intervening variable (Z). The Sobel Test results are as follows:

Table 5. Indirect Test Result

Variables Relationship	T value	P
Transformational Leadership on Employee Performance through Organizational Commitment	3.628	0.0002
Organizational Culture on Employee Performance through Organizational Commitment	-1.045	0.296
Management Control System on Employee Performance through Organizational Commitment	-0.172	0.864

Source: (Survey, 2022)

Based on Table 5, the results of the Sobel test show that organizational commitment is able to mediate transformational leadership variables on employee performance with a sobel value > 1.96 and $P < 0.05$. However, simultaneously organizational commitment is not able to mediate organizational culture variables and management control systems on employee performance because the sobel value is not < 1.96 and the P value is > 0.05 .

CONCLUSIONS

Based on the research data that has been described, it can be concluded as follows:

1. Transformational leadership has a positive and significant effect on the organizational commitment of CV Makmur Jaya Abadi Surabaya City's employees.
2. Transformational leadership has an insignificant effect on employee performance CV Makmur Jaya Abadi Surabaya City.
3. Organizational culture has an insignificant effect on the organizational commitment of CV Makmur Jaya Abadi Surabaya City.
4. Organizational culture has a positive and significant effect on employee performance CV Makmur Jaya Abadi Surabaya City.
5. The management control system has an insignificant effect on the organizational commitment of CV Makmur Jaya Abadi Surabaya City's employees.
6. The management control system has a positive and significant effect on the performance of CV Makmur Jaya Abadi Surabaya City's employees.
7. Organizational commitment has a positive and significant effect on the performance of CV Makmur Jaya Abadi Surabaya City's employees.
8. Organizational commitment as an intervening variable has a significant effect on transformational leadership on employee performance CV Makmur Jaya Abadi Surabaya City.
9. Organizational commitment as an intervening variable has an insignificant effect on organizational culture on employee performance CV Makmur Jaya Abadi Surabaya City.
10. Organizational commitment as an intervening variable has an insignificant effect on the management control system on employee performance CV Makmur Jaya Abadi Surabaya City.

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