

The Influence of Organizational Culture, Job Rotation, and Work Motivation on Employee Performance at the Lubuk Pakam Pratama Tax Services Office

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Abstrak. Penelitian ini bertujuan untuk mengetahui pengaruh budaya organisasi, rotasi pekerjaan, dan motivasi kerja secara simultan terhadap kinerja pegawai pada Kantor Pelayanan Pajak Pratama Lubuk Pakam. Penelitian dilakukan di Kantor Pelayanan Pajak Pratama Lubuk Pakam Jalan P Diponegoro Nomor 30-A Medan dengan populasi sebanyak 122 orang dan sampel penelitian sebanyak 55 orang. Pengumpulan data dilakukan melalui wawancara, angket, dan dokumentasi. Metode analisis data yang digunakan adalah analisis regresi berganda dengan menggunakan software IBM SPSS Statistics versi 25. Hasil analisis menunjukkan bahwa kinerja pegawai Kantor Pelayanan Pajak Pratama Lubuk Pakam dipengaruhi positif oleh budaya organisasi, dibuktikan dengan hasil analisis regresi berganda. analisis t tabel ($3,603 > 2,008$) pada $n = 55$ dan tingkat signifikansi 95%. Rotasi jabatan tidak berpengaruh signifikan terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Lubuk Pakam didukung dengan hasil analisis t -value $< t$ -tabel ($0,444 < 2,008$) pada $n = 55$ pada taraf signifikansi 95%. Sedangkan motivasi kerja berpengaruh signifikan terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Lubuk Pakam didukung dengan nilai t -hitung $> t$ -tabel ($3,613 > 2,008$) pada $n = 55$ dengan signifikansi 95%. tingkat. Nilai F hitung $> F$ tabel ($21,926 > 2,79$) menunjukkan bahwa secara bersama-sama terdapat pengaruh positif dan signifikan budaya organisasi, rotasi pekerjaan, dan motivasi kerja terhadap kinerja pegawai Kantor Pelayanan Pajak Lubuk Pakam Pratama.

Kata kunci: Budaya Organisasi; Rotasi Pekerjaan; Motivasi Kerja; Kinerja Karyawan.

Abstract. This study aims to determine the influence of organizational culture, job rotation, and work motivation simultaneously on employee performance at the Lubuk Pakam Pratama Tax Services Office. The research was conducted at the Lubuk Pakam Pratama Tax Services Office on Jalan P Diponegoro Number 30-A, Medan, with a population of 122 individuals and a research sample of 55 individuals. Data collection was carried out through interviews, questionnaires, and documentation. The data analysis method used was multiple regression analysis using the IBM SPSS Statistics software version 25. The findings of the analysis reveal that the performance of employees at the Lubuk Pakam Pratama Tax Services Office is positively influenced by organizational culture, as evidenced by the results of the t -table analysis ($3.603 > 2.008$) at $n = 55$ and a 95% significance level. Job rotation does not significantly affect the performance of Lubuk Pakam Pratama Tax Services Office employees, supported by the t -value $< t$ -table analysis ($0.444 < 2.008$) at $n = 55$ at a 95% significance level. On the other hand, work motivation has a significant impact on the performance of employees at the Lubuk Pakam Pratama Tax Services Office, as supported by the t -value $> t$ -table ($3.613 > 2.008$) at $n = 55$ with a 95% significance level. The calculated F -value $> F$ -table ($21.926 > 2.79$) indicates that collectively, there is a positive and significant influence of organizational culture, job rotation, and work motivation on the performance of Lubuk Pakam Pratama Tax Services Office employees.

Keywords: Organizational Culture; Job Rotation; Work Motivation; Employee Performance.

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Introduction

Human Resources (HR) play a pivotal role in determining the effectiveness and progress of an organization. HR are significant resources that should be considered for an association, because practically all authoritative functional exercises are done by people. An association should have the option to deal with the HR inside it, as ideally could be expected. The main HRs in an association are those who give their energy, ability, imagination, and endeavors to the association. How refined the innovation an association involves in completing its work is not entirely set in stone by the nature of the HR who works it. Quality HR are HR who have information, capacities, abilities, and great perspectives towards work. An association complete with offices and a foundation will be pointless without people as supervisors and makers of thought. As individuals, representatives have individual objectives other than organization objectives that should be accomplished, so a combination between organization objectives and workers' very own objectives is required, so there is no covering. The requirements of every worker should be known and focused on so representative objectives can be appropriately coordinated. Representatives have different individual necessities. For a healthy life, these physical and non-physical needs must be satisfied. Arianty (2014) contend that representative presentation is the work result that can be accomplished by an individual or gathering in an association as per their separate power and obligations to accomplish the objectives of the association concerned. The idea of execution should be visible from two viewpoints, namely, representative execution and authoritative execution. Representative execution is the aftereffect of individual work in an association. In the interim, authoritative execution is the entirety of work results accomplished by an association. Representative execution and authoritative execution are firmly related. Accomplishing hierarchical objectives can't be isolated from the assets claimed by the association, which are driven or run by representatives who assume a functioning role as entertainers in endeavors to accomplish the association's objectives. Execution is a sign of a representative's work respectability, which is

displayed as work execution as per his commitment to an organization within a specific timeframe.

Endeavors to further develop representative execution by focusing on authoritative culture. Hierarchical culture is an arrangement of values, convictions and propensities in an association that cooperate with one another within a proper framework structure for authoritative conduct standards. A decent hierarchical culture can be a significant instrument of upper hand if the authoritative culture can uphold the association's methodology and can reply to or defeat ecological difficulties rapidly and definitively. To achieve organizational objectives, a company's culture can serve as a binding system and a point of reference for behavior. Then again, a terrible hierarchical culture will prevent the running of the association. Hadju & Adam (2019) directed research entitled *The Impact of Hierarchical Culture on the Exhibition of Bone Bolango Regime Transportation Administration Representatives*. The aftereffects of the examination show that hierarchical culture impacts the presentation of Bone Bolango Rule Transportation Administration workers.

The following variable that can impact worker execution is work turn. Afandi (2016) states that a work turn is a difference in the readiness or position of a representative, starting with one errand, then onto the next. Representatives can be moved to different positions from similar ones or even out and have the same skill requirements, and job rotation can be used for certain exercises if testing is done. Work revolution is planned to lessen weariness, give work newness, and increment abilities and experience to representatives, so that assuming a worker is on leave or missing from work, the obligations and work of the representative concerned can be completed by another worker. With the work revolution, it is trusted that representatives can trade contemplations and sentiments, communicate with one another, and adjust to the climate and workers in the new spot, subsequently further developing representative execution in doing their work. Marlius & Sari (2023) directed research entitled *The Impact of Hierarchical Culture and Occupation Pivot on Representative Execution*

in the Social Administrations of the West Sumatra Area. This study found that social workers in the West Sumatra province who participated in job rotation improved their performance in a significant and positive way.

Another variable that can impact representative execution is work inspiration. An organization's productivity and the performance of its employees can only improve with motivation. Notwithstanding, every representative will be forced to work harder if they have or potentially are persuaded. As per Mukhlis (2020), inspiration is the readiness to consume an elevated degree of exertion for hierarchical objectives, which is molded by the capacity of that work to meet a few individual requirements. When there is not enough of what is owned and what is expected, needs arise. Inspiration is the consolation of a progression of human social cycles in accomplishing objectives. In the mean time, the perspectives contained in inspiration are components that create, direct, keep up with, show will, congruity and have an objective (Wibowo, 2017). Inspiration is an interaction that makes sense of the force, heading and industriousness of a person to accomplish his objectives. Inspiration is normally given by each organization that needs high worker execution in their organization. The capacity to inspire, impact, direct and speak with subordinates will determine viability. (Indrawati, 2019) led research entitled the impact of hierarchical culture and work inspiration on representative execution at the Branch of Farming, Food Yields and Cultivation, Focal Lampung Rule. The outcomes of this exploration are that work inspiration impacts representative execution at the Branch of Agribusiness, Food Harvests and Cultivation, Lampung Rule Center.

According to (Fadilah, 2013), performance is the result of an employee's work in terms of quality and quantity when he or she fulfills the assigned responsibilities. Salsabila (2015) says that execution is the outcome gotten by an association, whether the association is benefit-situated or non-benefit-arranged, which is created throughout some undefined time frame. Wahyudi & Tupti (2019) makes sense of

the fact that hierarchical culture is the consequence of the most common way of combining the social styles and conduct of every person that were recently brought into another standard and reasoning, which has the energy and pride of the gathering in confronting specific things and objectives. As indicated by (Tika, 2006), hierarchical culture can likewise be supposed to be propensities that are rehashed again and again and become values and ways of life by a gathering of people in an association that are followed by resulting people. Rahmawati (2019), a task pivot or position turn is an individual transformation completed evenly without causing changes in compensation or rank or class, fully intent on expanding an individual's information on the labor force and keeping away from fatigue. Moving an employee from one position within an organization to another is known as job rotation, according to (Setya, 2022). A work revolution can be completed when another representative (learner) is set up in different work units to grasp the positions in different work units in the association. As per Prasetyo & Wahyuddin (2003), inspiration is the eagerness to do high endeavors to accomplish hierarchical objectives, which are adapted by the capacity of endeavors to meet specific individual necessities. As per Setiawan (2015) Inspiration is the consolation of a progression of human social cycles in accomplishing objectives.

Research Methodology

This study employs quantitative research methods, where the population, as defined by Sugiyono (2016), refers to a broad category of individuals or entities possessing specific qualities and characteristics that the researcher chooses to investigate and draw conclusions from. The functional definition, according to Agustian *et al.* (2019), is a definition with a singular meaning accepted if the indicators are not apparent. It is a definition of a variable shaped based on the observed factors' characteristics. The data analysis method utilized in this study is multiple linear regression analysis, and the tool employed is the SPSS program. SPSS, as a computer program, is used for data analysis with statistical procedures. In

this research, SPSS Version 25 is utilized (Hamid *et al.*, 2019). Quantitative research allows for a systematic investigation into the relationships between variables, providing statistical insights into the impact of organizational culture, job rotation, and work motivation on employee performance at the Lubuk Pakam Pratama Tax Services Office. The research focuses on measurable and numerical data, facilitating a comprehensive analysis and interpretation of the findings. The choice of multiple linear regression analysis enables the examination of the simultaneous impact of multiple independent variables on the dependent variable, contributing to a nuanced understanding of the factors influencing employee performance.

Data collection involves interviews, questionnaires, and documentation. Interviews allow for in-depth insights into participants' perspectives, while questionnaires provide standardized responses for statistical analysis. Documentation, such as records and reports, supplements the primary data sources. The research sample comprises 55 individuals selected from a population of 122 at the Lubuk Pakam Pratama Tax Services Office. The utilization of SPSS Version 25 ensures robust statistical analysis, enhancing the reliability and validity of the study's findings. Multiple linear regression analysis allows for the identification

of the individual and collective impact of organizational culture, job rotation, and work motivation on employee performance. The research methodology employed is designed to yield comprehensive insights into the dynamics of these variables and their relationship with employee performance at the tax services office.

The quantitative research approach, complemented by multiple linear regression analysis and the utilization of SPSS Version 25, forms a methodologically sound framework for investigating the influence of organizational culture, job rotation, and work motivation on employee performance at the Lubuk Pakam Pratama Tax Services Office.

Results and Discussion

Validity test

Instrument validity testing can be seen in the Corrected Item-Total Correlation column. If the correlation number obtained is greater than the critical number ($r\text{-count} > r\text{-table}$), then the instrument is said to be valid. Based on the validity test, it can be concluded that all question items to measure each research variable are declared valid. The results of the variable validity test are as follows:

Table 1. Variable Validity Test

Variable	Instrument	r-count	r-table	Description
Organizational culture (X1)	1) BO1	0.502	0.265	Valid
	2) BO2	0.418	0.265	Valid
	3) BO3	0.642	0.265	Valid
	4) BO4	0.642	0.265	Valid
	5) BO5	0.629	0.265	Valid
	6) BO6	0.545	0.265	Valid
	7) BO7	0.681	0.265	Valid
	8) BO8	0.738	0.265	Valid
	9) BO9	0.538	0.265	Valid
	10) BO10	0.533	0.265	Valid
Job rotation (X2)	1) RP1	0.526	0.265	Valid
	2) RP2	0.496	0.265	Valid
	3) RP3	0.429	0.265	Valid
	4) RP4	0.577	0.265	Valid
	5) RP5	0.561	0.265	Valid
	6) RP6	0.683	0.265	Valid
	7) RP7	0.530	0.265	Valid

	8) RP8	0.441	0.265	Valid
	9) RP9	0.596	0.265	Valid
	10) RP10	0.582	0.265	Valid
Work motivation (X3)	1) MK1	0.423	0.265	Valid
	2) MK2	0.690	0.265	Valid
	3) MK3	0.800	0.265	Valid
	4) MK4	0.531	0.265	Valid
	5) MK5	0.751	0.265	Valid
	6) MK6	0.603	0.265	Valid
	7) MK7	0.750	0.265	Valid
	8) MK8	0.780	0.265	Valid
	9) MK9	0.667	0.265	Valid
	10) MK10	0.295	0.265	Valid
Employee Performance (Y)	1) KP1	0.557	0.265	Valid
	2) KP2	0.798	0.265	Valid
	3) KP3	0.752	0.265	Valid
	4) KP4	0.594	0.265	Valid
	5) KP5	0.787	0.265	Valid
	6) KP6	0.737	0.265	Valid
	7) KP7	0.676	0.265	Valid
	8) KP8	0.779	0.265	Valid
	9) KP9	0.565	0.265	Valid
	10) KP10	0.292	0.265	Valid

Reliability Test

After carrying out a validity test, the next step is to carry out a data reliability test to find out whether the instrument is reliable by looking at the Cronbach's alpha value. Reliability testing is carried out to find out whether the measuring

device used is reliable and remains consistent if the measurement is repeated. A questionnaire is said to be reliable if Cronbach's alpha is greater than 0.6. This shows that the research data is considered reliable.

Table 2. Variable Reliability Test

Variable	Cronbach's Alpha	Limit Reliability	Description
Organizational culture (X1)	0.727	0.6	Reliabel
Job rotation (X2)	0.721	0.6	Reliabel
Work motivation (X3)	0.750	0.6	Reliabel
Employee Performance (Y)	0.756	0.6	Reliabel

From the table information above, it tends to be seen that the aftereffects of the dependability test estimation show that Cronbach's alpha in every section of the variable is more prominent than 0.6 (unwavering quality cutoff), so it very well may be expressed that the instrument is dependable.

Hypothesis testing

Speculation testing utilizing the t test, to be specific by focusing on the determined t esteem from the relapse results to decide the impact of the free factor somewhat on the dependent variable with an importance level in this review

utilizing alpha 5% or 0.05. The p-value (in the Sig.) indicates the value of the calculated t test. segment) for every free factor; if the p-esteem is more modest than the predefined level of importance or the determined t (in the t section) is more prominent than the t table (determined from two-followed $\alpha = 5\%$ df-k, k is the quantity of autonomous factors), then, at that point, the worth of the free factor to some degree fundamentally affects the dependent variable (as in Ha is acknowledged and Ho is dismissed; all in all, there is an impact between the autonomous factors on the subordinate variable). The strategy for deciding the t table

has a huge degree of 5%, with $df=n-k-1$ (in this study, $df = 55 - 4 - 1 = 50$), so a t table worth of 2.008 is obtained, which is introduced in Table 5.10 as follows:

Table 3. Partial Test (t Test)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.839	6.398		.287	.775
	BudayaOrganisasi	.467	.130	.419	3.603	.001
	RotasiPekerjaan	.044	.098	.042	.444	.659
	MotivasiKerja	.449	.124	.422	3.613	.001

a. Dependent Variable: KinerjaPegawai

Hypothesis Testing with F Test

The aftereffects of the F test show that the autonomous factors mutually impact the dependent variable if the p-esteem (in the sig. section) is more modest than the predetermined degree of meaning (of 5%) or the determined F (in segment F) is more prominent than the F table. The value of the F

table is 2.79 when $df1 = k-1$ and $df2 = n-k$ are used to calculate it. That is, $df1 = 4$ minus $1 = 3$, and $df2 = 55$ minus $4 = 51$. In the mean time, the consequences of the F test with the assistance of the SPSS program should be visible in the table underneath:

Table 4. Simultaneous Test Results (F Test)
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	387.267	3	129.089	21.926	.000 ^b
	Residual	300.260	51	5.887		
	Total	687.527	54			

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), MotivasiKerja, RotasiPekerjaan, BudayaOrganisasi

In light of the F test Anova test or concurrent test, the determined F is 21.926 at $\alpha = 5\%$ or 0.05 with an importance level of 0.000 on the grounds that the likelihood esteem (0.000) is a lot more modest than 0.05, so the relapse model can be utilized to foresee that hierarchical culture (X1), work turn (X2), and work inspiration (X3) as autonomous factors together (at the same time) impact representative execution (Y). At the end of the day, hierarchical culture (X1), work revolution (X2), and work inspiration (X3) at the same time impact representative execution since $F_{count} > F_{table}$, specifically $21.926 > 2.79$. This really intends that if hierarchical culture (X1), work revolution (X2), and work inspiration (X3) are mutually carried out in the association, it will affect expanding representative execution (Y); alternately, if authoritative culture (X1) and work revolution

(X2) and work inspiration (X3) are not carried out together, it will affect decreasing worker execution (Y).

The Influence of Organizational Culture, Job Rotation and Work Motivation on Employee Performance

Based on the results of the calculations, it can be concluded that the Lubuk Pakam Pratama Tax Service Office's organizational culture, job rotation, and work motivation all have a positive and significant impact on employee performance. Accordingly, at the same time, the aftereffects of this exploration are as per the hypothesis, which expresses that hierarchical culture, work turn, and work inspiration are vital for representative execution. The positive and critical impact of authoritative culture, work revolution and work inspiration applied at the Lubuk Pakam Pratama Assessment

Administration Office will further develop representative execution. This implies that hierarchical culture, the work revolution, and work inspiration play a significant part in further developing representative presentations. This likewise shows that the abilities I have are as per the work I do I'm ready to finish jobs as per the organization's objectives and assumptions, I have a high disposition and mindfulness, and I show an extraordinary feeling of obligation towards the work. I have had the option to do all my work errands up until this point. work and the outcomes are as per the time arranged by the organization, I never dawdle work, I have a feeling of obligation in completing undertakings or work, I give ideas, analysis or valuable contribution to the work group, I generally submit to the guidelines set by the organization, I'm ready to work creatively and helpfully in doing a task, and I can fabricate great participation with different partners.

The Influence of Organizational Culture on Employee Performance

Somewhat, the consequences of this exploration show that hierarchical culture affects representative execution at the Lubuk Pakam Pratama Assessment Administration Office. This impact shows that hierarchical culture is in accordance with representative execution, or at the end of the day, the satisfaction of an authoritative culture will impact great or high worker execution. At the Lubuk Pakam Pratama Tax Service Office, this influence demonstrates that organizational culture plays a significant role in enhancing employee performance. This is clear from the responses of respondents, who are generally in agreement that the leadership encourages me to be more creative so that work can be completed quickly and safely, that the leadership encourages me to innovate or have new ideas in my work, and that employees must adhere to the agency's values. To accomplish the goals of the Lubuk Pakam Pratama Expense Administration Office, I should help each other in completing their obligations, work tenaciously in light of the open door given by the Lubuk Pakam Pratama Duty Administration Office to possess a specific position, the authority urges me to

work ideally, the pioneer mirrors the disposition who is great and deserving of being a model, the pioneer has and sets an illustration of a decent work soul, consistently makes creative thoughts in work, and the pioneer gives clear and nitty-gritty bearing and correspondence in regards to the work that I need to do.

The Effect of Job Rotation on Employee Performance

Somewhat, the consequences of this study show that the work revolution affects representative execution. All in all, a satisfying position pivot at the Lubuk Pakam Pratama Expense Administration Office won't influence worker execution. This shows that the work revolution isn't yet vital and doesn't mean very much to execute at the Lubuk Pakam Pratama Expense Administration Office. This is obvious from the responses of respondents who on normal disagree that I am significant about completing my obligations to create ideal work despite the fact that I move to another division, I don't have the energy to work assuming I am set in another division, work pivot places me in the space of capacity that I have, after work turn it is challenging for me to adjust to new conditions and occupations, work revolution makes me more able at work, with work revolution it will diminish weariness at work, in work revolution I can expand my insight, abilities and skills, revolution work is completed officially and occasionally, work turn places me in the space of capacity that I have, work turn permits me to lay out better friendly connections in the workplace.

The Influence of Work Motivation on Employee Performance

To some degree, the consequences of this exploration show that work inspiration meaningfully affects representative execution at the Lubuk Pakam Pratama Expense Administration Office. Positive impact shows that the impact of work inspiration is in a similar direction as representative execution, or at the end of the day, the presence of good work inspiration will impact great or high representative execution, as well as the other way around. If great work inspiration isn't satisfied, then, at that point, worker execution will be low or terrible. The huge impact shows

that work inspiration plays a significant part in further developing representative exhibitions at the Lubuk Pakam Pratama Assessment Administration Office. This is clear from the responses of respondents, who by and large concur that the organization gives me compensation that is suitable to the responsibility I do. Work advancements are done in view of the representative's capacities and accomplishments, and I gain appreciation from my collaborators when I effectively do my work obligations. As for me, a new job is a new challenge that is very enjoyable. I am happy with the work given by my superiors so that I don't feel bored with my work routine, and working at the Lubuk Pakam Pratama Tax Service Office makes my abilities and skills develop. The praise given by the boss motivates me to work better. The company provides opportunities to develop skills and the ability to work. For me, a new job is a new challenge that is very enjoyable.

Conclusion

Hierarchical culture, work pivot and work inspiration at the same time affect representative execution at the Lubuk Pakam Pratama Expense Administration Office. This is upheld by the consequences of the investigation of F count $>$ F -table ($21.926 > 2.79$) at $n = 55$ at the importance level of 95%. Hierarchical culture somewhat meaningfully affects representative execution at the Lubuk Pakam Pratama Expense Administration Office; this is upheld by the consequences of the t count $>$ t -table examination ($3.603 > 2.008$) at $n = 55$ at an importance level of 95%. Employee performance at the Lubuk Pakam Pratama Tax Service Office is unaffected by partial job rotation, as demonstrated by the t -table analysis ($0.444 < 2.008$) with $n = 55$ and a 95% significance level. Work inspiration to some extent significantly affects representative execution at the Lubuk Pakam Pratama Duty Administration Office; this is upheld by the consequences of the t count $>$ t -table investigation ($3.613 > 2.008$) at $n = 55$ at an importance level of 95%.

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