

THE EMPLOYEE PERFORMANCE: ROLE OF PERCEPTION OF JUSTICE AND PERSONALITY WITH MODERATION OF ORGANIZATIONAL CULTURE

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Abstract

Tax Revenue is one of the tasks that must be carried out by the Directorate General of Taxes. KPP Madya Semarang is a tax service office that takes part in this task. But in reality, the tax revenue target cannot be achieved by 100%. KPP Madya Semarang experienced ups and downs in its performance. This phenomenon can be seen from the target and achievement of tax revenue in the last three years. In 2019 the target was not realized with an achievement of only 95.71% and in 2021 the target was also not realized with an achievement of only 83.43%. Therefore, the institution continues to make efforts, among others, by encouraging employees to be responsible for their respective fields. Based on the above background, the researcher will examine the Effect of Perception of Justice and Personality on Employee Performance with Organizational Culture Moderation. This study used linear regression analysis and took 120 employees of KPP Madya Semarang as respondents. Based on the results of the study, it can be concluded as follows: perceptions of justice and personality have a positive and significant effect on the performance of KPP Madya Semarang employees. Furthermore, Organizational Culture moderates the influence of perceptions of justice on the performance of KPP Madya Semarang employees and Organizational Culture also moderates the influence of personality on the performance of KPP Madya Semarang employees.

Keywords: perception of justice, personality, performance, organizational culture

1. Introduction

The potential of every human resource in an organization must be utilized as well as possible so that it can provide optimal output. The achievement of organizational goals does not only depend on modern equipment, complete facilities and infrastructure, but rather depends on the people who carry out the work. The success of an organization is strongly influenced by the performance of its employees. Employee performance according to Jackson (2006) is what influences how much they contribute to the organization which includes output quantity, output quality, output period, attendance at work, cooperative attitude.

Every organization or company will always try to improve employee performance, with the hope that the organizational goals will be achieved. In improving the performance of its employees, the organization takes several ways, for example through perceptions of justice, personality and organizational culture. Through these processes, employees are expected to maximize their responsibility for their work.

One of the factors that influence employee performance is the perception of fairness. Justice is an ethical decision against employees with impartial and fair treatment, according to the rules and standards that have been set (Schemerhorn, 2010). The aspect

of organizational justice becomes very important in the dynamics of an institution because if justice is not applied properly it can have an impact on various important variables in an agency, such as employee performance. This is because organizational justice is needed by every employee in building his perception that the institution respects, pays attention to, and appreciates his performance. This perception of fair treatment will motivate employees to work more enthusiastically and try to improve their performance.

Another factor that can affect employee performance is personality. Personality is a dynamic organization of psychological systems within an individual that determines a person's ability to uniquely adapt to his environment (Robbins and Judge, 2013). Personality is an association of various backgrounds that people choose and how they use it in their work. With a good personality is expected to improve employee performance. Research on the influence of personality on employee performance has been conducted by Muhsin and Sutomo (2016), Alfian, Rahayu and Rozak (2016) and Musadieq and Sulistyo (2018) which resulted in personality having a positive and significant effect on employee performance. This is different from the results of research conducted by Ma'ruf and Sutomo (2016) which resulted in personality not having a significant effect on employee performance. The results of these different studies indicate the importance of further research on the influence of personality on employee performance or can create a research gap in this study.

In addition to perceptions of fairness and personality, another factor that also influences employee performance is organizational culture. According to Robbins and Judge (2013), organizational culture is the basic philosophy of an organization that contains shared beliefs, norms, and values that become the core characteristics of how to do things in an organization. These beliefs, norms, and values become the grip of all human resources in the organization in carrying out their performance. The existence of a good organizational culture is expected to improve employee performance. Research on the influence of organizational culture on employee performance has been conducted by Mustiko and Utomo (2013), Sunarno and Liana (2015), Paramita, et al (2016) and Astuti and Basiya (2017), which resulted in organizational culture having an effect on employee performance. However, it is different from the results of research conducted by Purwanto (2013), Vita (2014) and Rosiana, Bachri and Dewi (2016) which results in organizational culture having no effect on employee performance. The results of these different studies indicate the importance of further research on the influence of organizational culture and employee performance or can create a research gap in this study.

With a fair perception of justice in its implementation and a good personality from employees and moderated by a good organizational culture, will be able to support the creation of maximum employee performance. Research on perceptions of justice and personality with organizational culture moderation on employee performance will be conducted on employees of KPP Madya Semarang. At this time, employees at KPP Madya Semarang are experiencing problems, namely the lack of maximum employee performance. This phenomenon can be seen from the target and realization of tax revenue for the KPP Madya Semarang from 2019 to 2021 as follows:

**Table 1. Data of Target and realization of KPP Madya Semarang tax revenue
Year 2019 – 2021**

Tahun	Target (IDR)	Realization (IDR)	Achievements (%)
2019	12.792.655.878.000	10.672.995.617.473	95,71
2020	10.809.944.553.000	11.256.736.282.968	104,13
2021	11.106.453.128.000	10.630.034.879.012	83,43

Source : KPP Madya Semarang, 2022

Based on Table 1.1, can be seen that the target and realization of Madya KPP Semarang tax revenues from 2019 to 2021. In 2019 the target was not realized with an achievement of only 95.71% and in 2021 the target was also not realized with an achievement of only 83.43%. Therefore, the institution continues to make efforts, among others, by encouraging employees to be responsible for their respective fields. Based on the above background, the researcher will examine the Effect of Perceptions of Justice and Personality on Employee Performance With Organizational Culture Moderation (Study on Employees of the Semarang Middle Tax Service Office).

Based on the background discribed, the formulation of the problem in the research conductes on KPP Madya Semarang as follows: (1) How does the perception of fairness affect the performance of KPP Madya Semarang employees? (2) How is the influence of personality on the performance of KPP Madya Semarang employees? (3) Does organizational culture moderate the effect of perceptions of fairness on employee performance at KPP Madya Semarang? (4) Does organizational culture moderate the influence of personality on employee performance at KPP Madya Semarang?

2. Methods

Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2011). The population in this study were KPP Madya Semarang employees, totaling 120 people. Samples selection technique uses total sampling technique, with a total sample is 120 people.

This study is using primary data. Primary data comes from first hand which taken by using a questionnaire. The questionnaire is a list of questions that is used as a guide for conducting questions and answers with respondents regarding the effect of perceptions of fairness and personality on employee performance moderated by organizational culture for KPP Madya Semarang employees.

This study also uses a 1-7 Likert Scale. Perception of Justice consist of 7 indicators, for Personality there are 10 indicators, Organizational Culture consist of 10 indicators, and Employee Performance consist of 5 indicators.

Data Analysis Methods

Validity Test

Validity test is used to measure the validity of an indicator in the form of a questionnaire. A questionnaire is said to be valid if the question is able to reveal something that will be measured by the questionnaire. In this study, the validity test uses factor analysis, namely by testing whether the indicators or questionnaires used can confirm a factor or construct. If each question is a measuring indicator, then it has a KMO above 0.5 with a significance level of 0.05 and has a test factor loading criterion value as follows (Ghozali, 2016):

- a. Loading factor >rule of tumb (0.4) means valid
- b. Loading factor <rule of tumb (0.4) means invalid

Reliability Test

An instrument measuring instrument is called reliable, if the instrument measures everything at different times, it shows relatively the same results. Measurement of reliability can be done with the Cronbach Alpha coefficient using SPSS For Windows (Ghozali, 2016) with the following criteria:

- a. If the alpha value > 0.7 then the instrument is reliable

b. If the alpha value < 0.7 then the instrument is not reliable

Hypothesis Test

1) Linear Regression Analysis with Moderating Variables

This method is done by adding a multiplication variable between the independent variable and its moderating variable with SPSS version 22 software (Ghozali, 2016). The regression equation is as follows:

$$Y = \alpha_1 + \beta_1 X_1 + \beta_2 X_2 + e_1 \quad (1)$$

$$Y = \alpha_2 + \beta_3 X_1 + \beta_5 (X_1, Z) + e_2 \quad (2)$$

$$Y = \alpha_3 + \beta_6 X_2 + \beta_8 (X_2, Z) + e_3 \quad (3)$$

Y = Employee Performance Variable

α = Constant

β = Regression coefficient of independent variables (beta coefficient)

X1 = Perception of Justice Variable

X2 = Personality Variable

Z = Organizational Culture Variable

e = error

2) Determination Test (R^2)

The coefficient of determination is used to determine the percentage of goodness of fit from the independent variable to the dependent variable (Ghozali, 2016).

3) Simultaneous Test (F)

The statistical F test is to test the effect between the independent variables on the dependent variable simultaneously or together (Ghozali, 2016) with the criteria for a significant level (α) < 0.05 .

4) Persial Test (t)

Hypothesis testing using t-statistical test with multiple linear regression model, namely to identify the effect of the independent variable on the dependent variable using SPSS (Ghozali, 2016). The criteria for the hypothesis are accepted if the significant level (α) < 0.05 .

Conceptual and operational definition of variables

Operational definitions in order to be more focused in this research according to the object used, it is necessary to increase understanding of the concept of variables, namely:

Table 2. Conceptual and operational definition of variables

No	Research Variables	Concept definition	Definisi Operasional (Indicator)
1	Perception of Justice (X1)	Justice is an employee's ethical decision with impartial and fair treatment, according to the rules and standards that have been set (Schemerhorn, 2010)	1. Distributive justice a. Salary/wages b. Responsibility 2. Procedural justice a. Rules b. Enforcement consistency 3. Interactional justice a. Awards b. Neutrality c. Trust (Schemerhorn, 2010)

2	Personality (X2)	Personality is a dynamic organization of psychological systems within an individual that determines a person's ability to adapt uniquely to his environment (Robbins and Judge, 2013)	<ol style="list-style-type: none"> 1. Extraversion <ol style="list-style-type: none"> a. Feel comfortable dealing with coworkers b. Easy to socialize 2. Agreeableness <ol style="list-style-type: none"> a. Easy to agree with coworkers b. Easy to cooperate 3. Conscientiousness <ol style="list-style-type: none"> a. Responsible b. Honest 4. Emotional stability <ol style="list-style-type: none"> a. Able to withstand stress b. Confident 5. Openness to experience <ol style="list-style-type: none"> a. Receiving new things b. Creative (Robbins and Judge, 2013)
3	Organizational Culture (Z)	Organizational culture is the basic philosophy of an organization that contains shared beliefs, norms, and values that are the core characteristics of how to do things in an organization. (Wibowo, 2014)	<ol style="list-style-type: none"> 1. Individual initiative <ol style="list-style-type: none"> a. Level of responsibility b. The freedom that the individual has 2. Risk tolerance <ol style="list-style-type: none"> a. Dare to take risks b. Be innovative 3. Control <ol style="list-style-type: none"> a. Number of supervision rules b. Direct supervision to monitor work behavior 4. Management support <ol style="list-style-type: none"> a. Relationship with manager b. Help and support to his subordinates 5. Communication pattern <ol style="list-style-type: none"> a. Communication between employees b. Communication with superiors (Wibowo, 2014)

4	Performance (Y)	Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2009)	1. Quality <ol style="list-style-type: none"> Work result Standard Operating Procedure (SOP) Responsibility 2. Quantity <ol style="list-style-type: none"> Work targets Number of jobs (Mangkunegara, 2009)
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3. Result and Discussion

Respondent Description

The identities of the respondents obtained from the distribution of the questionnaire are:

Table 3. Respondent description

Variable	Category	Frequency	Percentage
Gender	Men	77	64,2
	Women	43	35,8
Age	> 50 years old	12	10,0
	20 - 30 years old	21	17,5
	31 - 40 years old	24	20,0
	41 - 50 years old	63	52,5
Education	Diploma	27	22,5
	S1	59	49,2
	S2	33	27,5
	SMA	1	0,8
Working Time	> 15 years	11	10.8
	1 - 5 years	27	26.5
	11 - 15 years	24	23.5
	6 - 10 years	50	39.2
Education	SMA	67	55,8
	Diploma	9	7,5
	S1	30	25,0
	S2	14	11,7

Source: primary data processed in 2022

The male gender in the research object is the most dominant amount 77 people (64,2%), when compared to female gender which only 43 people (35,8%). The highest frequency by age group was found in the age group between 41-50 years old that is as many as 63 people (52,5%), while the age group above 50 years old is the smallest frequency that is as many as 12 people only (10%). The highest frequency of respondent base on education is at the level of bachelor that is as may as 59 people (49,2%).

Validity Test

The results of validity testing in this study are Perception of Justice, Personality, Organizational Culture and Employee Performance.

Table 4. Testing the validity of research variables.

Variable	KMO > 0,5	Item	Matrix Component Value	Standar Loading	Criterion
Perception of Justice	0,859	X1.1	,898	> 0,4	Valid
		X1.2	,919	> 0,4	Valid
		X1.3	,822	> 0,4	Valid
		X1.4	,915	> 0,4	Valid
		X1.5	,913	> 0,4	Valid
		X1.6	,925	> 0,4	Valid
		X1.7	,784	> 0,4	Valid
Personality	0.876	X2.1	,963	> 0,4	Valid
		X2.2	,961	> 0,4	Valid
		X2.3	,962	> 0,4	Valid
		X2.4	,878	> 0,4	Valid
		X2.5	,811	> 0,4	Valid
		X2.6	,968	> 0,4	Valid
		X2.7	,970	> 0,4	Valid
		X2.8	,965	> 0,4	Valid
		X2.9	,871	> 0,4	Valid
		X2.10	,956	> 0,4	Valid
Organizational Culture	0.917	Z1.1	,959	> 0,4	Valid
		Z1.2	,961	> 0,4	Valid
		Z1.3	,928	> 0,4	Valid
		Z1.4	,930	> 0,4	Valid
		Z1.5	,908	> 0,4	Valid
		Z1.6	,956	> 0,4	Valid
		Z1.7	,929	> 0,4	Valid
		Z1.8	,966	> 0,4	Valid
		Z1.9	,930	> 0,4	Valid
		Z1.10	,927	> 0,4	Valid
Employee Performance	0.862	Y.1	,964	> 0,4	Valid
		Y.2	,959	> 0,4	Valid
		Y.3	,946	> 0,4	Valid
		Y.4	,941	> 0,4	Valid
		Y.5	,873	> 0,4	Valid

Source : primary data processed in 2022

The sample adequacy rate is met, this is evidenced by the value of Kaiser-Meyer-Olkin Measure of Sampling Adequacy generated on all variables above 0,5. Furthermore, all indicators on the variable Perception of Justice (X1), Personality (X2), Organizational Culture (Z) dan Employee Performance (Y) shows the number of Loading Factor > 0,4 so that all indicators on each variable in this study are declared valid.

Reability Test

The results of the reliability test are:

Table 5. Reliability Test

Variable	Cronbach's Alpha	Standard Value	Description
Perception of Justice (X1)	0.951	0.7	Reliable
Personality (X2)	0.981	0.7	Reliable
Organizational Culture (Z)	0.985	0.7	Reliable
Employee Performance (Y)	0.963	0.7	Reliable

Source: primary data processed in 2022

The result of reliability testing on the four variables in this study showed the Cronbach Alpha was more than 0,7 (*Cronbach alpha* > 0,7), so that it can be stated that all instrument on each variable in this study are reliable.

Regression Test

In this study, the variables of Perception of Justice (X1), Personality (X2), Organizational Culture (Z) dan Employee Performance (Y) can be seen in the following table:

Table 6. Linear Regression Test Results

Equation	Adjusted R2	F Test		t Test			Description
		F Calculate	Sig.	Beta	Std Error	Sig.	
The Effect of perception of justice and personality on employee performance	0,344	32,163	0,000				
perception of justice				0,418	.099	.000	Hypothesis 1 accepted
personality				0,462	.096	.000	Hypothesis 2 accepted
The effect of perception of justice on employee performance with moderation of organizational culture	0,377	36,964	0,000	0,736	.012	.000	Hypothesis 3 accepted
The effect of personality and organizational culture on employee performance with moderation of organizational culture	0,360	34,486	0,000	0,596	.011	.000	Hypothesis 4 accepted

Source : primary data processed in 2022

From Table 6 The results of the first linear regression test above can be explained that the value of beta standard coefficient which is positive and significant. Perception of justice variable (X1) of 0.418 with a significance level of $0.000 < 0.05$ and personality variable (X2) of 0.604 with a significance level of $0.000 < 0.05$. These results can be included in the regression equation are:

$$Y = 0,418.X1 + 0,462.X2 + e$$

Where Y (employee performance) was positively influenced by perception of justice and personality.

The results of the second linear regression test above can be explained that the value of beta standard coefficient which is positive and significant. Perception of justice (X1) variable moderated by organizational culture variable (Z) of 0,736 with a significance level of $0.000 < 0.05$. These results can be included in the regression equation are:

$$Y = -0,167.X1 + 0,736 (X1 .Z) + e2$$

Where Y (employee performance) was the influenced of perception of justice and personality that was strengthen by organization culture.

The results of the third linear regression test above can be explained that the value of beta standard coefficient which is positive and significant. Personality (X2) variable moderated by organizational culture variable (Z) of 0,596 with a significance level of $0.000 < 0.05$. These results can be included in the regression equation are:

$$Y = 0,019.X1 + 0,596 (X2 .Z) + e2$$

Where Y (employee performance) was the influenced of personality and personality that was strengthen by organization culture.

Discussion

- a. Hypothesis 1 reads that perception of justice has a positive effect on employee performance. Based on table 6, it is known that perception of justice has a positive and significant influence on employee performance with a significance of 0.000 and a beta coefficient of 0.418, meaning that the better the perception of justice of KPP Madya Semarang employees, the better the employee performance so that **hypothesis 1 is accepted.**
- b. Hypothesis 2 reads that personality has a positive effect on employee performance. Based on table 6, it is known that personality has a positive and significant influence on employee performance with a significance of 0.000 and a beta coefficient of 0.462, meaning that the better the personality of KPP Madya Semarang employees, the better the employee performance so that **hypothesis 2 is accepted.**
- c. Hypothesis 3 reads that organizational culture has moderate the effect of perception of justice on employee performance. Based on table 6, it is known that organizational culture has strengthen the effect perception of justice on employee performance with beta coefficient of 0.736, so that **hypothesis 3 is accepted.**
- d. Hypothesis 4 reads that organizational culture has moderate the effect of personality on employee performance. Based on table 6, it is known that organizational culture has strengthen the effect perception of justice on employee performance with beta coefficient of 0.596, so that **hypothesis 4 is accepted.**

4. Conclusion

The results of this study indicate that perception of justice and personality has a positive effect on employee performance. This is in accordance with the results of

Thamrin, dkk research (2019) and Rahayu, Sri dan Hasan Abdul Rozak research (2015). Furthermore, organizational culture not only has been able to strengthen the positive effect of perception of justice on employee performance but also the positive effect of personality on employee performance.

Employees of KPP Madya Semarang agree when the employee has a good perception of fair treatment/ justice, this becomes a motivation to work more enthusiastically and try to improve their performance. In line with that, they also agree when a person with a good personality is expected to improve employee performance.

Every organization will always try to improve employee performance, with the hope that the organizational goals will be achieved. This is also the hope of KPP Madya Semarang employees, with a fair perception of justice for employees and moderated by a good organizational culture, it will be able to support the creation of maximum employee performance. In addition, with a good employee personality and moderated by a good organizational culture, it will be able to support the creation of maximum employee performance.

This research cannot be separated from several limitations that result in incomplete research. In filling out some of the questionnaires were not supervised directly, so there may be answers that are not in accordance with the reality in the field. The concept used and measured in this study uses a self-assessment rating so that the respondent's subjectivity may still be attached, but this does not reduce the validity of the data obtained in the study. The sample in this study was limited to employees of KPP Madya Semarang, so the generalization of the results was only devoted to employees of KPP Madya Semarang.

Based on the research conducted, there are several things that are for further research, namely for future research it is expected to consider other factors that also influence performance and population expansion in taking research variables. Thus the conclusion will have a wider impact on the conclusions of the study.

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