
THE EFFECT OF PERFORMANCE ALLOWANCES, ORGANIZATIONAL MOTIVATION AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE IMPROVEMENT IN THE UNIVERSITY OF MUHAMMADIYAH TANGERANG

Afifah Puspita Dinda Pratama¹, Dudung Hadiwijaya², Ismail Marzuki³, Muljadi⁴
Universitas Muhammadiyah Tangerang, Indonesia^{1,2,3,4}
Email: afifahpuspita12@gmail.com

ABSTRACT

The purpose of this research is to find out how performance allowances, organizational motivation and organizational culture influence employee performance improvement at the Muhammadiyah University in Tangerang. The subjects of this research were all employees at the Tangerang Muhammadiyah University. The total population in this study was 523 people with a sample size of 83 people. The data collection method is through a survey using a questionnaire. The data analysis technique used in this research is multiple regression. Based on the results of data processing and analysis, it can be concluded that (1) performance allowance (X1) shows that there is a positive and significant influence on employee performance with the equation $Y = 26,496 + 0.326X1 + 0.378X2 - 0.062X3 + e$. The hypothesis test calculation t is $0.002 < 0.05$ and the t value is $3.202 > t$ table 1.990. (2) organizational motivation (X2) shows that there is a positive and significant influence on employee performance with a hypothesis test calculation of t of $0.000 < 0.05$ and a t value of $3.848 > t$ table 1.990. (3) organizational culture (X3) shows that there is no influence and is not significant on employee performance with a hypothesis test calculation of t of $0.598 < 0.05$ and a t value of $529 > t$ table 1.990. (4) calculating the F hypothesis with a significance value of $0.000 < 0.05$ and an F value of $7,560 > F$ table 2.72, this shows that performance allowances (X1), organizational motivation (X2), and organizational culture (X3) simultaneously have a positive effect and significant to employee performance (Y).

KEYWORDS

Performance Benefits, Organizational Motivation, Organizational Culture, Employee Performance



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INTRODUCTION

The success of an organization can be greatly influenced by the performance of its individual employees (Baharuddin Latief:12). Performance is basically the responsibility of every individual who works in an institution or an organization. Good performance is the result of optimal work and in accordance with organizational standards and supports the achievement of organizational goals. Improving employee performance will bring progress for organizations to be able to survive in unstable competitive sustites. The achievement of optimal performance can be seen from the welfare of employees and the factors that support employee performance. Sutrisno (2010:45) concluded, the performance of employees is seen from the aspects of quality, quantity, working time and cooperation to achieve the goals that have been set jointly by the organization.

To increase efficiency and effectiveness in improving employee performance, it is necessary to have motivation so that employees can work well and optimally, one of which is by providing performance allowances to employees that can spur employee enthusiasm in carrying out their duties and responsibilities for their work quickly and correctly.

The reward given to employees for work performance or performance displayed is called performance allowance. In article 1 paragraph (3) of the regulation of the minister of education and culture Number 107 of 2013, it is stated that "performance allowance is income other than salary given to active employees based on competence and performance."

Performance allowance is an external factor that affects efforts to improve employee performance motivation (Neneng Hartati: 80). Performance allowance is one of the implementations of providing appropriate compensation or rewards for performance or work achievements, or in other words performance allowance is an award in the form of additional income given to employees for their performance with the aim of increasing employee morale. Performance allowances or remuneration can provide additional income to employees, so that employees concentrate more on work. The provision of performance allowances must be in line with the improvement of employee performance.

This is being implemented at the University of Muhammadiyah Tangerang in recent years, in order to improve the quality of employee performance. In the period of one decade in the second volume, the University of Muhammadiyah Tangerang continues to tirelessly strive to improve its obsession to become a Superior and Islamic University in the national and international arena. Among the efforts made to meet these obsessions and the demands of the community that are increasing from time to time, the leadership supported by the entire academic community is trying their best to build infrastructure facilities in the form of a 19-storey building for parking and lecture halls as well as laboratories that are almost completed.

**Table 1. Data on violations and punishments of lecturers and employees
University of Muhammadiyah Tangerang**

No.	Violation	Forms of Punishment
1.	KKP that does not reach above 50%	Unpaid alimony
2.	Performance that is not in accordance with the KKP/KKD	Will get SP

Source: KUP UMT (2024)

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Based on the data above, there are several problems, namely that some employees and lecturers feel pressured by the punishment they get but there are also employees and lecturers who are motivated by the punishment. Employees and lecturers who do not have motivation cannot do their jobs well and tend to be irresponsible even though they have good operational skills. If the work motivation of employees and lecturers can be built, then these employees and lecturers can have good performance in the organization.

Table 2. Faculty KKP Presentation Data

FACULTY	2022	2023
Faculty A	50,77%	40,07%
Faculty B	16,50%	16,99%
Faculty C	19,81%	21,53%
Faculty D	64,18%	53,93%
Faculty E	51,28%	17,82%
Faculty F	56,56%	56,33%
Faculty G	31,72%	16,38%
Faculty H	29,00%	20,64%
Faculty I	10,10%	9,35%

Source: KUP UMT (2024)

From the results of data analysis carried out based on the sources provided, there are several KKP presentation data that have decreased in 2023 from 2022. One of the declining data is 7 out of 8 faculties that have experienced a decrease in KKP presentations. And judging from the data above, the decline that occurred was below 50% of the set target.

Table 3. Presentation Data of KKP Bureaus, Institutions, and Units

Bureaus/Institutions	2022	2023
A	38,13%	25,86%
B	40,83%	25,80%
C	41,08%	17,75%
D	34,00%	70,00%
And	21,30%	64,13%
F	52,70%	15,17%
G	42,30%	32,22%
H	55,17%	18,67%
I	23,80%	17,73%
J	14,30%	38,20%
K	61,35%	27,11%
L	51,47%	46,07%
M	34,85%	41,45%
N	73,67%	30,12%

Source: KUP UMT (2024)

From the results of data analysis carried out based on the sources provided, there are several KKP presentation data that have decreased in 2023 from 2022. One of the declining data is with the smallest presentation in 2022, which is 14.30%, and in 2023, which is 15.17%, the decrease in presentations occurred below 50% of the set target.

Therefore, all employees must improve integrity, discipline, work performance (performance), cooperation among employees, and increase commitment and motivation. The amount of performance allowance fluctuates depending on the performance of the employee concerned. This is in accordance with the opinion of Simamora (2004:34) which states that the principle of compensation is fair and appropriate according to the achievements and responsibilities of the employee. From a theoretical perspective, performance-based compensation is an innovative idea because this system allows organizations to drive the average level of individual work motivation, increasing the achievement of having high performance (Kopelman, 2001:37).

In addition to performance allowances, work motivation is one of the other factors that can improve employee performance (Neneng Hartati: 80). Therefore, in order to achieve an improvement in the quality of performance of these human resources, it is necessary to be supported by work motivation and incentives that can be used as a handle for every employee to be able to work optimally and in accordance with the demands of the environment that is happening today.

The following are the results of a pre-survey of 30 respondents regarding factors that affect employee performance within the University of Muhammadiyah Tangerang.

Table 4. Pre-Survey Results Regarding Factors Affecting Employee Performance in the University of Muhammadiyah Tangerang

No	Factors Affecting Employee Performance	Number of Answers	Percentage
1.	Organizational Motivation	10	33,3%
2.	Work Discipline	7	23,3%
3.	Team onboarding	9	30%
4.	Other	4	13,3%
Total		30	100%

Source: Data Processed July 2024

Based on table 4 above, it can be concluded that the most influential factor on the performance of employees in addition to performance allowances is motivation with the number of employees who choose which is 10 and the percentage is as large as 33.3%. Then there is a team orientation with a percentage of 30% or 9 employees. As many as 23.3% or 7 employees chose work discipline and 4 employees or 13.3% chose other factors. From the table above, team motivation and orientation (included in the organizational culture variable) identify the second and third orders as factors that affect performance.

Motivation will affect performance, because the stronger the motivation to eat, the higher the performance. This is in line with the opinion of Shadare (2009) that motivation is one of the strategies to improve employee performance. Because

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of the importance of motivation, in an organization there is a need for good motivation to achieve the company's goals.

The desired hope can have a positive impact as a result of the policy so that there is an increase in resources in carrying out their respective duties and functions. However, in reality, the amount of additional income allowance received by employees has not been able to improve performance, this is constrained by the proportion of the amount which is felt that there is still a gap by staff employees.

The next problem is the factor as described above, namely the cultural factor in the organization, which indirectly affects employee performance. The problem of the two interrelated factors is the root of the real problem that boils down to the performance of employees in particular and the performance of the organization as a whole.

What is meant by environmental demands is that an organization can meet and provide satisfaction to its internal environment, as well as its external environment, namely the surrounding community, among which organizations are required to provide easy and fast services to users around them, so that the existence and success of an organization is able to survive and compete with other organizations.

In addition to performance allowances, and motivation, organizational culture can also affect all activities of organizational employees, whether they work, how they view work, work with colleagues, or look to the future. Culture is a complex mix of assumptions, behaviors, stories, myths, metaphors and other ideas that are combined into one to determine what it means to work in a particular organization. Organizational culture affects how employees behave and work, recognize their work, work closely with work partners and look to the future. As Prasetyo said in (Mawardi: 2020), "organizational culture can create a conducive work environment to encourage the creation of professional attitudes and actions in completing work in accordance with their respective fields and responsibilities". So in this case, it is very important for an organizational culture to be created in a company to improve employee performance.

An organization's success and failure are determined by its culture and ability to transform itself to support the organization's goals as well as 2 maintain its survival. Organizations must be able to improve human resources and strengthen their culture to carry out their function as meaning makers and control in shaping employee attitudes and behaviors (Robbins, 2010). To achieve all of that, it is necessary to build an organizational culture.

Organizational culture is one of the factors that is suitable to be applied in the work environment to improve the performance of qualified and professional employees. According to Schein in Lako (2004:28) organizational culture is a pattern of basic assumptions that are found, created or developed by a certain group with the intention that the organization can overcome and overcome problems that arise due to external adaptation and internal integrity that has been running well enough so that it needs to be taught and applied to new members as the right way to understand, thinking and feeling friends with them.

Each individual has different traits from the others. These traits can be characteristic for a person so that we can recognize them. Similar to humans, organizations also need to have certain characteristics so that we can know what the character of the organization is. This trait is known as organizational culture. The

cultures owned by each ethnic group have a system of values and norms in regulating each of its members of that ethnic group as well as people from other tribes, thus it can be said that an organization also has a culture that regulates how its members act.

The University of Muhammadiyah Tangerang also does not want to be left behind in building an effective organizational culture to create better work results, work discipline and employee work quality. An organization is required to have a clear, strategic vision and mission and every component in it is also required to be able to realize the vision and mission of the government. This vision and mission then gives birth to values that are believed by members and reflect the culture of the organization.

According to the research (Yusnia Hanifah: 2017) with the research title The Influence of Performance Allowances, Work Motivation, Work Discipline on the Performance of Employees of the Watershed Management Center in East Java with the results of the study showing that performance allowances are not able to improve employee discipline, motivation, and performance. The performance allowance implemented in BPDAS East Java Province is still considered inappropriate and needs to be improved.

Meanwhile, according to the research (Pudjo Wibowo: 2018) with the research title The Influence of Compensation and Motivation on Employee Performance Improvement (Case Study on PT Indoraya Internasional in Yoyakarta) and the results of the study show that compensation and motivation have a positive and significant influence on employee performance.

This study was conducted in the University of Muhammadiyah Tangerang, the largest university in Banten Province with 17,323 students, 500 lecturers and 400 employees, aiming to determine the influence of the implementation of performance allowances, organizational motivation, and organizational culture on improving employee performance within the University of Muhammadiyah Tangerang.

RESEARCH METHOD

This research was conducted in the University of Muhammadiyah Tangerang. Meanwhile, the research schedule is carried out from March to August 2024. The method that will be used in this study is a quantitative method. According to Sugiyono (2013:46) Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, sampling is generally carried out randomly, data collection uses research instruments, data analysis is quantitative with the aim of testing hypotheses that have been determined. In this study, leadership is an independent variable, *organizational citizenship behavior* is a dependent variable as well as organizational climate and work attachment as a mediating variable.

The population in this study is all employees in the University of Muhammadiyah Tangerang as many as 523 people. The sample is part of the number and characteristics that the population has. The sample was drawn using the slovin formula considering the population > 100 .

Slovin formula:

$$n = N / (1 + N(e)^2)$$

where:

n = sample size

N = population size

e = fault tolerance

To use this formula, the error tolerance limit is first determined. The error tolerance limit is expressed as a percentage. This research was carried out with an error tolerance limit of 10%, meaning it has an accuracy rate of 90%. Accuracy level / *confidence level* which is used is 90% because the larger the *confidence interval*, the smaller the error rate range so that the accuracy of the research results is greater so that the research findings are more useful Sekaran and Bougie (2016).

From the results of the calculation with the slovin formula above, it is known that the sample is 83.44 people. However, according to Sugiyono (2013) In calculations that produce fractions (there are commas) should be rounded upwards. Thus, this study requires a minimum of 83 respondents.

Primary data in this study was collected through the distribution of questionnaires to respondents through Microsoft/Google Form. The author in carrying out the measurement scale is measured using the Likert scale. According to Sugiyono (2016) the likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena. In this study, secondary data was taken from the results of light interviews to explore information to strengthen the background and analysis.

The collected data will be analyzed using statistical techniques using the SPSS 25 and Microsoft Excel programs to be able to answer how much the influence of performance allowances, organizational motivation, and organizational culture on improving employee performance within the University of Muhammadiyah Tangerang by conducting several stages of testing, namely descriptive statistics, instrument tests such as validity tests, reliability tests. Furthermore, classical assumption tests were carried out, namely normality tests, multicollinearity tests, heteroscedasticity tests, and autocorrelation tests. Furthermore, multiple linear regression analysis, determination coefficient test (r^2), Hypothesis Test Design such as t-test, and F test were carried out.

RESULT AND DISCUSSION

Data Analysis Results

This data analysis was conducted from the respondents' answers regarding the influence of performance allowances, organizational motivation and organizational culture on the improvement of employee performance in the Muhammadiyah Tangerang university. The results of this study will be interpreted by drawing objective data from the results of the distribution of questionnaires that have been processed with the help of SPSS.

Descriptive Statistics

Table 5. Descriptive statistical table

	N	Minimum	Maximum	Mean	Std. Deviation
Performance Allowance	83	23,00	50,00	39,2048	6,56628
Organizational Motivation	83	22,00	50,00	38,9518	6,63123
Organizational Culture	83	22,00	50,00	39,2169	6,08486
Employee Performance	83	22,00	50,00	39,2651	6,38039
Valid N (<i>listwise</i>)	83				

Source: Data processed by SPSS 24 (2024)

Based on table 5, the sample used in this research was 83 respondents with an average performance allowance value of 39.20 with a *standard deviation* of 6,566, then for the organizational motivation variable with an average value of 38.95 and a *standard deviation* of 6,631, while the value of organizational culture with an average value of 39.21 and a *standard deviation* value of 6,084, while the average employee performance value was 39.26 with a value of *The standard deviation* is 6,380.

Instrument Test Results

The instrument test in this study uses a validity test and a reliability test. By using valid and reliable instruments in data collection, it is hoped that the results of the research will be valid and reliable. To test the validity and reliability of the instrument, the authors used analysis with SPSS 24. The following are the results of validity and reliability testing:

a. Validity Test

For the level of validity, a significance test was carried out by comparing the rcal value with the rtable value. For *degree of freedom* (df) = n-2 in this case n is the number of samples. In this case, the magnitude can be calculated as 83-2 or df-81 with an alpha of 0.05 obtained 0.2159 for the table value. If the calculation > rtable then the statement item is declared valid. The results of the validity test can be seen in the following table:

Table 6. Results of the Validity Test of Performance Allowance Variables

No.	Indicator	rtable	rcalculate	Information
1	P1	0.2159	0,630	Valid
2	P2	0.2159	0,593	Valid
3	P3	0.2159	0,766	Valid
4	P4	0.2159	0,609	Valid
5	P5	0.2159	0,792	Valid
6	P6	0.2159	0,831	Valid
7	P7	0.2159	0,790	Valid
8	P8	0.2159	0,715	Valid
9	P9	0.2159	0,902	Valid
10	P10	0.2159	0,693	Valid

Source: Data processed by SPSS 24 (2024)

Table 7. Results of the Validity Test of Organizational Motivation Variables

No.	Indicator	rtabel	rcalculate	Information
1	P1	0.2159	0,442	Valid
2	P2	0.2159	0,682	Valid
3	P3	0.2159	0,693	Valid
4	P4	0.2159	0,796	Valid
5	P5	0.2159	0,772	Valid
6	P6	0.2159	0,677	Valid
7	P7	0.2159	0,739	Valid
8	P8	0.2159	0,705	Valid
9	P9	0.2159	0,805	Valid
10	P10	0.2159	0,765	Valid

Source: Data processed by SPSS 24 (2024)

Table 8. Results of the Validity Test of Organizational Culture Variables

No.	Indicator	rtabel	rcalculate	Information
1	P1	0.2159	0,358	Valid
2	P2	0.2159	0,575	Valid
3	P3	0.2159	0,681	Valid
4	P4	0.2159	0,699	Valid
5	P5	0.2159	0,715	Valid
6	P6	0.2159	0,709	Valid
7	P7	0.2159	0,680	Valid
8	P8	0.2159	0,742	Valid
9	P9	0.2159	0,756	Valid
10	P10	0.2159	0,776	Valid

Source: Data processed by SPSS 24 (2024)

Based on the table above 6,7,8, it can be concluded that all items of the variable statement of Career Development (X), Job Motivation (M), and Job Satisfaction (Y) are valid because the value of the calculation > the table.

b. Reliability Test

The reliability test indicates an instrument that can be used as a data collection tool, because the instrument is trustworthy and reliable that will produce trustworthy data. According to Sugiyono (2017), a research instrument is declared reliable if the minimum reliability coefficient is 0.60. So after the reliability test was carried out, the following results were obtained:

Table 9. Reliability Test Results

Variable	Cronbach Alpha	Standard Reliability	Information
Performance Allowance (x1)	0,905	0,60	Reliable
Organizational Motivation (X2)	0,889	0,60	Reliable
Organizational Culture (X3)	0,863	0,60	Reliable

Employee Performance (Y)	0,885	0,60	Reliable
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Source: Data processed by SPSS 24 (2024)

Based on table 9 above, it can be concluded that each indicator in the variables (performance allowance, organizational motivation, organizational culture and employee performance) has a *Cronbach Alpha* > 0.60, thus it can be said that each is reliable.

Results of the Classic Assumption Test

a. Normality Test

The Normality Test is a statistical test that is carried out to find out how a data is distributed, carried out to see the distribution of data in a research model. To conduct a normality test in this study, it can be carried out using *the Kolmogorov-smirnov* test technique, namely if the significance value obtained is above 0.05, it is declared to be normally distributed, and vice versa, if the significance value is less than 0.05, it is declared abnormal. The results of the normality test can be seen in the following table:

Table 10. Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		83
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	5,15875251
Most Extreme Differences	Absolute	,106
	Positive	,050
	Negative	-,106
Test Statistic		,106
Asymp. Sig. (2-tailed)		,073

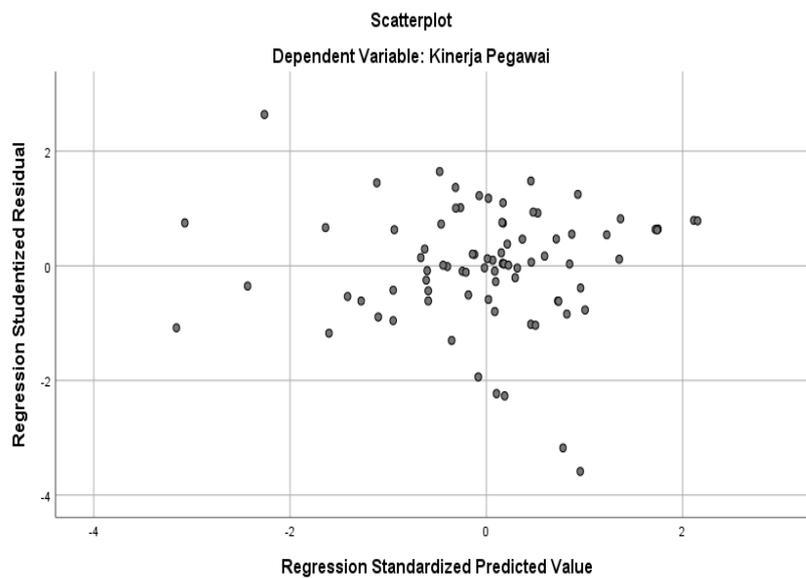
Source: Data processed by SPSS 24 (2024)

Based on table 10 above, the Asymp value is obtained. Sig. (2- tailed) is 0.073 which means that the value is greater than 0.05 so that the data in this study can be said to be normally distributed data.

b. Heteroscedasticity Test

The heteroscedasticity test serves to see the symptoms of the presence or absence of patterns that occur in the residue value (Riyanto:139). Heteroscedasticity testing was carried out using scatterplot, glacier, and spearman methods, with langkah to be done with the presence or absence of heteroscedasticity problems. The basis used in decision-making is that if the significance value is >0.05, heteroscedasticity does not occur, while if the significance value <0.05, heteroscedasticity occurs.

1) Scatterplot Heteroscedasticity Test



Source: Data processed by SPSS 24 (2024)

Figure 1, Scatterplot Chart

In the *scatterplot graph*, it can be seen that the randomly spread points do not form a certain pattern that is clear and scattered both above and below the zero number on the y-axis, This means that there is no heteroscedasticity in the regression model so that the regression model is suitable to be used to see the influence of independent variables on dependent variables.

2) Heteroscedasticity Test (*delights*).

Table 11. Results of Heteroscedasticity Test (*Glacier*).

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.
		B	Std. Error	Beta		
1	(Constant)	2.278	4.665		.488	.627
	Performance Allowance	-.003	.068	-.005	-.047	.962
	Organizational Motivation	-.011	.067	-.019	-.164	.870
	Organizational Culture	.059	.072	.092	.815	.417

a. Dependent Variable: Abs_RES

Source: Data processed by SPSS 24 (2024)

Based on table 11, it shows that the significance value of the performance allowance variable has a value of 0.962 > 0.05, then organizational motivation has a value of 0.870 > 0.05 and the organizational culture variable has a value of 0.417 > 0.05. With these results, it was stated that no heteroscedasticity occurred.

c. Multicollinearity Test

The multicollinearity test is designed to test whether the regression model finds a correlation between independent variables. A good regression model should not have a correlation between different variables. The multicollinearity test can be seen in 2 (two) ways, namely by looking at *the tolerance* and *variance inflation factor* (VIF) values. The coat off value that is commonly used to indicate the existence of multicollinearity is *a tolerance* value of < 0.10 or equal to the VIF value of > 10 . The results of the multicollinearity test can be seen in the following table:

Table 12. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	BRIGHT
Performance allowance	.941	1.062
Organizational Motivation	.960	1.042
Organizational Culture	.979	1.021

Source: Data processed by SPSS 24 (2024)

Based on table 12, the coefficients showed a tolerance value of $0.941 > 0.10$ for performance allowances, $0.960 > 0.10$ for organizational motivation, and $0.979 > 0.10$ for organizational culture, which means that the data in this study is free of multicollinearity. Meanwhile, the VIF value in the performance allowance variable is $1,062 < 10.00$, organizational motivation is $1,042 < 10.00$ and organizational culture is $1,021 < 10.00$ so that the data in this study can be concluded that there is no multicollinearity.

d. Autocorrelation Test

The autocorrelation test serves to test whether or not there is a correlation between variables. Testing uses the Durbin-watson (DW) test.

Table 13. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.754a	.569	.654	5.72977	2.095
a. Predictors: (Constant), Organizational Culture, Organizational Motivation, Performance Allowance					
b. Dependent Variable: Kinerja Pegawai					

Source: Data processed by SPSS 24 (2024)

Based on the table above, it can be seen that the DW value is 1,290 and to find out whether or not there is an autocorrelation, it is first looked at dL, dU, 4-dU, and 4-dL.

dL value	: 1.5693 (from DW table)
dU value	: 1.7187 (from table (DW))
DW Value	: 2.095
4-dL Value	: $4 - 1.5693 = 2.4307$
4-dU value	: $4 - 1.7187 = 2.2813$

So it can be concluded that $dU < d < 4-dU$ is $1.7187 < 2.095 < 2.2813$, meaning that there is no autocorrelation.

Multiple Regression Analysis

Table 14. Multiple Linear Regression Analysis Table

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.
		B	Std. Error	Beta		
1	(Constant)	26.496	4.043		6.554	.000
	Performance Allowance	.326	.102	.335	3.202	.002
	Organizational Motivation	.378	.098	.393	3.848	.000
	Organizational Culture	-.062	.116	-.059	-.529	.598

a. *Dependent Variable: Kinerja Pegawai*

Source: Data processed by SPSS 24 (2024)

From the table above, if the regression equation in the form of *standardized coefficient* is written as follows:

$$Y = 26.496 + 0.326X_1 + 0.378X_2 - 0.062X_3 + e$$

Information:

Y = Employee Performance

X₁ = Performance Allowance

X₂ = Organizational motivation

X₃ = Organizational Culture

e = other variables

a = konstanta

Based on the results of the regression equation, it can be detailed that:

- In the equation above, the constant value is 26,496 which means that if the score on the variables of performance allowance, organizational motivation, and organizational culture is equal to zero, then the employee's performance is 26,496.
- The regression coefficient of the X₁ variable (performance allowance) was obtained at 0.326 with a positive coefficient sign.
- The regression coefficient X₂ (organizational motivation) was obtained at 0.378 with a positive coefficient sign.
- The regression coefficient X₃ (organizational culture) is obtained at -0.062 with a negative coefficient sign.

2. Determination Coefficient Test (r²)

The analysis of the determination coefficient of r² aims to measure how good the model is at explaining variations *Dependent variable* (bound variable).

Table 15. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.754a	.569	.654	5.72977

a. Predictors: (Constant), Organizational Culture, Organizational Motivation, Performance Allowance

Source: Data processed by SPSS 24 (2024)

The table above shows that the value of *Adjusted R Square* is $0.654 \times 100\% = 65.4\%$. This means that the ability of the independent variable to explain the variant of the bound variable is 65.4%, then there are 34.6% ($100\% - 65.4\%$) of the variant of the bound variable explained by other variables such as the work discipline variable, in the research conducted by Yusnia Hanifah and the leadership style variable in the research conducted by the djampagau which both show positive results and affect employee performance.

Hypothesis Test

1. Test t (partial)

The t-test aims to test the significance of the partial influence between independent variables on bound variables. The basis for making a decision on the t-test is if the sig value < 0.05 or $t^{\text{Calculation}} > t^{\text{Table}}$ then there is an influence of variable X on Y. if the value of sig > 0.05 or $t_{\text{cal}} < t_{\text{table}}$ then there is no influence of variable X on Y (Junaidi:20)

$t_{\text{table value (sig2-tailed)}} = 0.05/2 = 0.025$

$n - k = 83 - 4 = 79$ (1,99045)

Table 16. t-Test Results (Partial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.
		B	Std. Error	Beta		
1	(Constant)	26.496	4.043		6.554	.000
	Performance Allowance	.326	.102	.335	3.202	.002
	Organizational Motivation	.378	.098	.393	3.848	.000
	Organizational Culture	-.062	.116	-.059	-.529	.598

a. Dependent Variable: Kinerja Pegawai

Source: Data processed by SPSS 24 (2024)

The hypothesis is as follows:

- Hypothesis testing (H1) found that the value of sig for the performance allowance variable (X1) on employee performance (Y) was $0.002 < 0.05$ and the calculation value was $3,202 > t_{\text{table}} 1,990$ so that H1 was accepted, which means that there is an effect of performance allowance on employee performance within the University of Muhammadiyah Tangerang.
- Hypothesis testing (H2) is known to have a sig value for the organizational motivation variable (X2) on employee performance (Y) of $0.000 < 0.05$ and a tcal value of $3.848 > t_{\text{table}} 1.990$ so that H2 is accepted, which means that there

is an influence of organizational motivation on employee performance in the University of Muhammadiyah Tangerang.

- c. Hypothesis testing (H3) found that the sig value for the organizational culture variable (X3) on employee performance (Y) was $0.598 < 0.05$ and the tcal value was $529 > t_{table} 1.990$ so that H3 was rejected which means that organizational culture has no influence and is not significant on employee performance in the University of Muhammadiyah Tangerang.

2. Test F (simultaneous)

The F test serves to determine whether or not there is a simultaneous influence given by the independent variable (X) on the bound variable (Y) of the performance allowance variable, organizational motivation, and organizational culture on employee performance improvement. The basis for making decisions on the F test is that if the sig value < 0.05 or $F_{cal} > F_{table}$ then there is a simultaneous influence of variable X on Y. if the value of $sg_i > 0.05$ or $F_{cal} < F_{table}$, then there is no simultaneous influence of variable X on Y.

How to find out the F_{table} value is:

$$df_1 = k - 1$$

$$df_2 = n - k$$

$$df_1 = 4 - 1 = 3$$

$$df_2 = 83 - 4 = 79 \text{ (2,72)}$$

Table 17. Test Results F (Simultaneous)

Model		<i>Sum of Squares</i>	df	<i>Mean Square</i>	F	Mr.
1	<i>Regression</i>	744.578	3	248.193	7.560	.000b
	<i>Residual</i>	2593.590	79	32.830		
	Total	3338.169	82			
a. <i>Dependent Variable: Kinerja Pegawai</i>						
b. <i>Predictors: (Constant), Organizational Culture, Organizational Motivation, Performance Allowance</i>						

Source: Data processed by SPSS 24 (2024)

Based on table 4.16, it is known that the significance value for the influence of X1, X2, and X3 on Y is $0.000 < 0.05$ and the value of F_{cal} is $7.560 > F_{table} 2.72$ so that X1, X2, and X3 have a simultaneous (together) effect on Y.

Research Discussion

Based on the regression analysis conducted in this study, it is known that performance allowances, organizational motivation, have a positive and significant effect on employee performance and organizational culture have a negative and significant effect on employee performance within the University of Muhammadiyah Tangerang. The explanation of hypothesis testing will be outlined as follows:

The effect of performance allowances on employee performance within the University of Muhammadiyah Tangerang.

Based on the results of variable testing and data analysis, it was shown that the significance value of X1 was $0.002 < 0.05$ and the calculation value was $3.202 > t_{table} 1.990$ so that H1 was accepted, which means that there was an influence of performance allowances on employee performance in the University of Muhammadiyah Tangerang. The results of this study are in line with Jecqueline Fritzie Najooan's research in 2018 which stated that performance allowances have a positive and significant influence on employee performance.

The influence of organizational motivation on employee performance in the University of Muhammadiyah Tangerang.

Based on the results of variable analysis and data analysis, it was shown that the significance value of X2 was $0.000 < 0.05$ and the calculation value was $3.848 > t_{table} 1.990$ so that H2 was accepted, which means that there was an influence of organizational motivation on employee performance in the University of Muhammadiyah Tangerang. The results of this study are in line with the research of Rizal Purnama et al. in 2022 which stated that motivation has a positive and significant effect on employee performance.

The influence of organizational culture on employee performance in the University of Muhammadiyah Tangerang.

Based on the results of variable testing and data analysis, it was shown that the significance value of X3 was $0.598 < 0.05$ and the value of $t_{cal} 529 > t_{table}$ was 1.990 so that H3 was rejected which means that the organizational culture has no influence and is not significant on the performance of employees in the University of Muhammadiyah Tangerang. The results of this study are in line with Handoyo Mewahaini in 2022 which stated that organizational culture has no effect on employee performance.

The effect of performance allowances, organizational motivation and organizational culture on employee performance in the University of Muhammadiyah Tangerang.

Simultaneously, performance allowances, organizational motivation and organizational culture have a simultaneous influence on employee performance within the University of Muhammadiyah Tangerang. This can be seen from the significance value of $0.000 < 0.05$ and the F_{cal} value of $7.560 > F_{table} 2.72$

CONCLUSION

From the results of the data analysis that has been carried out, the following conclusions can be obtained: 1. Partially, the variable of performance allowance has an influence and is significant on the performance of employees in the University of Muhammadiyah Tangerang. This means that the higher the performance allowance will encourage employees to be more active in performance. Based on the data analysis, it can be seen that the significance value of X1 is $0.002 < 0.05$ and the calculation value is $3.202 > t_{table} 1.990$. 2. Partially, the variable of organizational motivation has an influence and is significant on the performance of

employees in the University of Muhammadiyah Tangerang. Based on data analysis, it can be seen that the significance value of X_2 is $0.000 < 0.05$ and the t_{cal} value is $3,848 > t_{table} 1,990$. 3. Partially, the variable of organizational culture has no influence and is not significant on the performance of employees in the University of Muhammadiyah Tangerang. The variables of organizational culture used are in accordance with existing theories but are not accurate in describing company culture, therefore it is necessary to conduct further research using different cultural approaches. Based on data analysis, it can be seen that the significance value of X_3 is $0.598 < 0.05$ and the t_{cal} value is $529 > t_{table} 1,990$.

Simultaneously, the variables of performance support, organizational motivation and organizational culture have a positive influence on employee performance in the University of Muhammadiyah Tangerang. Based on the data analysis, it can be seen that the significance value is $0.000 < 0.05$ and the F_{cal} value is $7,560 > F_{table} 2.72$.

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