



The Impact of Bureaucratic Transformational Leadership and Organizational Culture in Public Sector on the Performance of State Civil Apparatus

* ISMET SULILA

* Universitas Negeri Gorontalo, Gorontalo, Indonesia
Correspondance author: ismet.sulila@ung.ac.id *

Article

Article History

Received: 02/11/2021
Reviewed: 25/03/2022
Accepted: 27/06/2022
Published: 27/06/2022

DOI:

doi.org/10.29313/mimbar.v0i0.8809



This work is licensed under a Creative Commons Attribution 4.0 International License

Volume : 38
No. : 1
Month : June
Year : 2022
Pages : 132-139

Abstract

The research aims to discover: 1) the impact of bureaucratic transformational leadership on the performance of State Civil Apparatus, 2) the impact of organizational culture in public sector on the performance of State Civil Apparatus, and 3) the impact of bureaucratic transformational leadership and organizational culture in public sector on the performance of State Civil Apparatus. The research is conducted by applying quantitative method and involving 57 apparatuses as the population and samples. The data are collected through techniques of questionnaire, interview, and documentation while the data analysis encompasses analysis of quantitative, classical assumption, normality, multicollinearity, heteroscedasticity, and autocorrelation as well as multiple regression. Meanwhile, the hypothesis test employs SPSS program. The research finding evidences that the bureaucratic transformational leadership and organizational culture in public sector impact the performance of State Civil Apparatus. Additionally, the finding has a crucial implication to strengthen the bureaucratic transformational leadership and organizational culture in public sector in contributing to the performance of State Civil Apparatus enormously.

Keywords: Leadership; Culture; Performance

© 2022 Mimbar: Jurnal Sosial dan Pembangunan, Unisba Press. All rights reserved.

Introduction

A good performance is the one that meets standard and supports the achievement of organizational goals. For the employee, such performance can bring progress for the organization to survive in an unstable situation. Wibowo (Wibowo, 2010) conveys that the employee performance is impacted by several factors, including the workforce and those related to the organizational environment. Performance indicators that are highly influential in performance are 1) goal, 2) standard, 3) feedback, 4) tool or means, 5) competency, 6) motive, and 7) opportunity. Performance appraisal is an activity measuring to determine whether an employee has succeeded or failed in carrying out the job by using work standard as a measure. The appraisal within State Civil Apparatus (hereinafter referred to as ASN) is known as Employee Work Objective (Government Regulation No. 46/2011 concerning Assessment of Civil Servant Work Performance). In addition, the use of Employee

Work Objective includes elements such as service orientation, integrity, commitment, discipline, cooperation and leadership.

As stated by Lingga and Siregar (Lingga & Siregar: 2016), various efforts are taken to improve employee performance, including by implementing effective leadership. Leadership plays a paramount role as it moves and directs the organization (Ekasari: 2017). The quality of the leader is often considered the most predominant factor for organizational success or failure (Menon, 2002). Therefore, the success or failure of an organization, both business and public oriented, is normally associated with the success or failure of the leader. Moreover, this pivotal role has attracted attention of researchers in the field of organizational behavior. Eventually, such condition should have obliged every leader to pay attention to the role to foster, mobilize, and direct the entire potential employees in their surrounding to actualize work achievements.

Leadership constitutes the ability to use the influence and motivate individual to achieve organizational goals (Gibson et.al 2006); and such ability will determine the way in which employees reach certain work achievement. Bass (1985) asserts that transformational leadership is a condition in which the followers of transformational leader feel trust, admiration, loyalty, and respect for the leader so that they are motivated to do more than initially expected. According to Robbins and Judge (2007, p. 387), transformational leadership is a leader who provides intellectual consideration and stimulation that is individualized and charismatic. The transformational leadership indicators can be measured through: 1) idealized influence, 2) inspirational motivation, 3) intellectual stimulation, and 4) individualized consideration (Antonakis, Avolio & Sivasubramaniam, 2003).

One of the external factors that impacts employee performance is organizational culture (Taurisa: 2012). Within government institution, the culture in ASN, in conformity with the Decree of Minister of State Apparatus Empowerment Number 25/KEP/M.PAN/04/2002 on April 25, 2002, can be recognized in the form of values contained therein, institution or work system, attitude, and behavior of human resource who carries it out.

Theoretically, the relationship of impact of bureaucratic transformational leadership and organizational culture in public sector is sustained by several empirical studies which have also found that organizational culture, job satisfaction, and organizational commitment impact employee performance positively and significantly (for example, Yousef (2002); McKinnon et al. (2003); Koesmono (2005); Samad (2005); Manetje and Martins (2009); Ojo (2009); Rose et al. (2009); and Gunlu et al. (2010). Gorontalo Province as a new region desperately needs performance achievements that are able to develop parallel to other regions that can be influenced through transformational leadership and public organizational culture. Based on the previous background, the following problem statements are formulated as follows: 1) Does the bureaucratic transformational leadership impact ASN performance in Gorontalo Province?, 2) Does the organizational culture in public sector impact ASN performance in Gorontalo Province?, 3) Do bureaucratic transformational leadership and organizational culture in public sector simultaneously impact ASN performance in Gorontalo Province?

Research Method

As reported by Sugiyono (2012), Ex Post Facto Research is a research conducted to examine certain incident that has occurred and then trace back to find out the factor that can cause the incident. This research applies the same basic logic as experimental research, namely if x then y; however, the research contains no direct manipulation of the independent variable. The data obtained will be more valid if the selected informants are the entire ASN in Gorontalo Province. This research employs a quantitative method. The population involved are all ASN in Gorontalo Province, whereas the samples are 57 ASN. In other words, the samples are all population since the population number is only a few. The research data are collected through techniques of questionnaire, interview, and documentation. Meanwhile, the data analysis techniques include quantitative analysis, classical assumption, normality, multicollinearity, heteroscedasticity, and autocorrelation, while the data analysis employs multiple regression. In addition, the hypothesis testing uses SPSS program.

Results and Discussion

Validity Test

This study has two variables in the form of variable X and variable Y, namely Bureaucratic Transformational Leadership (X1), Public Organizational Culture (X2), and State Civil Apparatus Performance (ASN) (Y). The list of questions distributed to a number of respondents has been tested

for validity so that the test can be continued on to the next test. The results of the test of the validity of the bureaucratic transformational leadership show that all statement indicators regarding the variable of Bureaucratic Transformational Leadership (X₁) contained in the list of statements (questionnaires) are considered valid because $r_{count} > r_{table}$ so that the test can be continued on to reliability testing. The results of testing the validity of the question indicator regarding Public Organizational Culture (X₂) through the Pearson correlation coefficient show that all the dimension indicators of the statement regarding the Public Organizational Culture variable (X₂) contained in the list of statements (questionnaire) are considered valid because $r_{count} > r_{table}$ so that the test can be continued On to reliability testing. The results of testing the validity of the question indicators regarding ASN Performance (Y) through the Pearson correlation coefficient indicate that all statement indicators regarding the ASN Performance variable (Y) contained in the list of statements (questionnaires) are considered valid because $r_{count} > r_{table}$ so that the test can be continued on to reliability testing.

Result of Reliability Test

The reliability test is conducted to regulate reliability of measuring instrument by providing a relatively same score to respondent, even though the respondent does it at different times. In addition, the reliability test is used to determine the consistency of the questionnaire.

Table 4
Result of Reliability Test of Research Variables

Variable	Alpha	r Table	Information
Bureaucratic Transformational Leadership (X ₁)	0.730	0.256	Reliable
Organizational Culture in Public Sector (X ₂)	0.478	0.256	Reliable
Performance of ASN (Y)	0.807	0.256	Reliable

Source: Primary data processed in SPSS 21 in 2021

The result of reliability test indicates that the entire variables signify $\alpha > r_{table}$, for more than 0.256. In other words, all the measuring concepts of each variable from the questionnaire are reliable so that further indicators on each variable are suitable for use as a measuring tool.

Classical Assumption Test

Multiple linear regression requires a strict test of requirement. The model is considered good if it meets the BLUE (Best Linear Unbiased Estimator) criteria. The BLUE criteria can be achieved if it meets the classical assumption test. After multiple linear regression equation is formed, it is necessary to do some classical assumption tests (ordinary least square assumption test), namely normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

Normality Test. The normality test is employed to test the data for independent variable (X) and dependent variable (Y) in the generated regression equation, whether the data is normally distributed or not. If the distribution of data is normal, then data analysis and hypothesis testing use parametric statistics. Meanwhile, if a significant value is generated by 0.05, the data distribution is normal. Conversely, if the resulting significant value < 0.05 , the data are not normally distributed. In this data output, it can be noticed that the result of normality test denotes a significant level greater than α ($\alpha = 0.05$), namely $0.407 > 0.05$, which means that the distribution data are normal.

Multicollinearity Test. The multicollinearity test is employed to measure the level of association (closeness) of relationship/impact among independent variables through correlation coefficient (r). Multicollinearity occurs when the correlation coefficient among independent variables is greater than 0.60. Contrarily, multicollinearity will not occur if the correlation coefficient among independent variables is less than or equal to 0.60 ($r < 0.60$). In light of the amount of correlation coefficient among the independent variables, it is noticeable that the correlation coefficient among the independent variables is $0.937 > 0.60$, so it can be summed up that the multicollinearity occurs among the independent variables (transformational leadership and organizational culture). The use of tolerance (a) and variance inflation factor (VIF) reveals that if $\alpha / \text{tolerance} = 10\%$ or 0.10 then $VIF = 10$. In the meantime, the result of VIF count of the two variables = $8.163 < VIF = 10$ and all tolerance for the independent variables is $0.122 = 12, 2\%$ or above 10%. Thus, in brief, multicollinearity does not occur among the independent variables (transformational leadership and organizational culture).

Heteroscedasticity Test. A good regression equation is when there is no heteroscedasticity. Based on the result of the scatterplot image output, it is discovered that the point spreads below and above the Y axis, and does not have a regular pattern. To sum up, the independent variable above does not occur heteroscedasticity or is homoscedasticity.

Autocorrelation Test. Positive Autocorrelation Detection: If $dw < dL$, it contains positive autocorrelation, and conversely, if $dw > dU$, it does not contain any positive autocorrelation. Meanwhile, if $dL < dw < dU$, then the test is inconclusive. Negative Autocorrelation Detection: If $(4 - dw) < dL$ then there is negative autocorrelation, If $(4 - dw) > dU$ then there is no negative autocorrelation, if $dL < (4 - dw) < dU$ then the test is inconclusive. Based on the tests that have been carried out, Durbin-Watson test value is 0.558; then these values are compared with dL and dU . The dL value is the lower durbin-watson statistical value, while the dU is the upper durbin-watson statistical value. The values of dL and dU can be observed from the durbin-watson calculation with $\alpha = 5\%$, n = number of data, and K = number of independent variable. Then it is found that the value of $dL = 1,500$ and the value of $dU = 1.645$, $K = 2$ and $n = 57$. Thus, after calculating and comparing it with the Durbin-Watson table, that the Durbin-Watson value is 0.558, then $dw < dL$, which is $0.558 < 1,500$. Thus, it is concluded that there is a positive autocorrelation and $4-dw (4 - 0.558) > dU$, namely $3.442 > 1.645$. Therefore, it can also be concluded that there is no negative autocorrelation.

Result of Partial Test (t)

This current test is applied to determine whether, in the regression model, the independent variables (Bureaucratic Transformational Leadership (X1) and Organizational Culture in Public Sector (X2) partially have a significant impact on the dependent variable (Performance of ASN (Y)). The test steps are as follows: **Regression Coefficient Test of Bureaucratic Transformational Leadership.** Determining t count: based on the SPSS output, t value is 0.039. The t distribution table is sought at $\alpha = 5\%$: $2 = 2.5\%$ (2-tailed test) with degree of freedom (df) $n-k-1$ or $57-2-1 = 54$ (n is the number of case and k is the number of independent variables). Meanwhile, result of 2-tailed test (significance = 0.025) for t table is 2.005. Testing Criteria: If t-count $>$ t-table, then H_0 is rejected, and H_1 is accepted. If -t count $<$ t-table, then H_0 is accepted, and H_1 is rejected. Testing is done by comparing t-count value and t-table value. Value t-count (4.661) $>$ t-table (-2.005) so that H_0 is rejected and H_1 is accepted. This means that partially, there is a significant impact between Bureaucratic Transformational Leadership on Performance of ASN. Thus, in reference to the analysis, it can be concluded that partially, the Bureaucratic Transformational Leader impacts the Performance of ASN in Gorontalo Province administration.

Regression Coefficient Test of Organizational Culture in Public Sector. Based on the above SPSS output, t value is 4,910. The t distribution table is sought at $\alpha = 5\%$: $2 = 2.5\%$ (2-tailed test) with degrees of freedom (df) $n-k-1$ or $57-2 -1 = 54$ (n is the number of case and k is the number of independent variables). Meanwhile, result of 2-tailed test (significance = 0.025) for t-table is 2.005. Testing Criteria: if t-count $>$ t-table, then H_0 is rejected, and H_1 is accepted. If t-count $<$ t-table, then H_0 is accepted, and H_1 is rejected. Testing Method: the testing is done by comparing t-count value and t-table value. Value of t-count (4,910) $>$ t-table (2.005) then H_0 is rejected and H_1 is accepted. This means that partially, there is a significant impact of organizational culture in public sector on the performance of ASN. Thus, in reference to the analysis, it is concluded that partially, the organizational culture in public sector impacts the Performance of ASN in Gorontalo Province administration.

Result of Simultaneous Test (f)

This test is used to determine whether the independent variables (bureaucratic transformational leadership (X1) and organizational culture in public sector (X2) simultaneously possess a significant impact on the dependent variable (performance of ASN (Y)). The equation for multiple linear regression is as follows: $y = a + b_1x_1 + b_2x_2 + e$. In the meantime, the result of SPSS program from coefficients value, the multiple regression equation is obtained as follows: $y = 67,806 + 1,788 + 1,979x_2 + 8,865$. Based on the equation model, it can be delineated as follows: a) the correlation coefficient R of 0.556 indicates that the degree of correlation among the dependent variable is 55.6%. This means that the Bureaucratic Transformational Leadership and Organizational Culture in Public Sector have a moderate correlation with the Performance of ASN by 55.6%; b) the coefficient of determination (R^2) of 0.309 (30.9%) indicates the contribution of independent variables consisting of Bureaucratic Transformational Leadership and Organizational Culture in Public Sector on the Performance of ASN. Meanwhile, 69.1% of the performance of ASN is impacted by other variables outside of this research,

including work motivation, regional performance allowance, achievement motivation, and work environment; c) regression coefficient (B): 1) the constant number of the Unstandardized Coefficient in this research is 67,806 which signifies that if there is no added value to the Bureaucratic Transformational Leadership (X1) and Organizational Culture in Public Sector (X2) variables, the performance of ASN (Y) variable is 67,806, 2) the Bureaucratic Transformational Leadership (X1) variable has a significant impact on the dependent variable or performance of ASN (Y) with a positive coefficient of 17.9. This value indicates that every 1% increase to organizational culture, the performance of ASN is 17.9 or 17.9%, 3) the Organizational Culture in Public Sector (X2) has a significant impact on the dependent variable or the performance of ASN (Y) with a positive coefficient of 19.8. This value indicates that every 1% increase in work motivation, the performance of ASN increases by 19.8 or 19.8%, and 4) the error term value is $100\% - 88.65\% = 11.35\%$ or 1.135 shows the impact of other variables outside the model which also impact the main variable or the performance of ASN.

The Impact of Bureaucratic Transformational Leadership on the Performance of ASN:

Defining Performance

Performance is a description of achievement achieved by an organization in its operational activity, including in aspects of financial, marketing, fundraising and channeling fund, technology, and human resources (Jumingan, 2006). In addition, performance also means the appearance of personnel's work in both quantity and quality in an organization. Some definitions of performance according to experts are as follows: a) Bastian (2006) states that performance is a depiction of achievement of program implementation, policy in realizing the objective, goal, vision, and mission of an organization; b) Palan (2007) explains that competence is a skill and empowerment which refers to the state or quality of being capable and appropriate. Furthermore, Palan delineates that competence in the workplace refers to the understanding of a person's suitability with his/her job; c) Wibowo (2013) utters that performance is the result of work that contains a strong relationship with organizational strategic goal, customer satisfaction, and contributes to the economy; d) Mangkunegara (2007:65) defines performance as the result of work in quality and quantity that can be achieved by an employee in carrying out task in accordance with the assigned responsibility.

In reference to the earlier experts' opinion, it is concluded that performance is the level of achievement for the implementation of various work program and tasks in quality, quantity, efficiency, and effectiveness in realizing the goal, objective, vision, and mission of organization as stated in the organization's strategic plan.

The Impact of Bureaucratic Transformational Leadership on the Performance of ASN:

Performance Indicator

Pasolong (2013) elucidates that performance indicator is a qualitative or quantitative measure that describes the level of achievement of the predetermined goal or objective by considering indicators of input, output, outcome, benefit, and impact. According to Wibowo (2010), there are 7 (seven) performance indicators, namely: 1) objective that signifies which direction the performance should be carried out, 2) standard that is a measure of whether the desired goal can be achieved, 3) feedback that is an input used for measuring the progress of performance, performance standard, and achievement of goal, 4) tool or means that are supporting factor for achieving goal, 5) competence that is an ability of a person to carry out the work assigned to him/her properly, 6) motive that is reason or trigger for someone to do something, in which absence of motive to achieve goals will hamper the performance, and 7) opportunity where worker needs to get the opportunity to show their performance. In the meantime, Dharma (2003) states that performance indicators include: 1) quantity of work, 2) quality of work, and 3) timeliness. According to Bernadin and Russel (2013), indicators used to measure performance are: 1) quality, 2) quantity, 3) time, 4) cost-effectiveness, 5) need for supervision, and 6) interpersonal impact.

The Impact of Bureaucratic Transformational Leadership on the Performance of ASN:

Transformational Leadership

Bass (1985) asserts that transformational leadership refers to a condition in which the followers of transformational leader feel their trust, admiration, loyalty, and respect for the leader so that they

are motivated to do more than initially expected. Meanwhile, Robbins and Judge (2007) express that transformational leadership refers to a leader who provides consideration and intellectual stimulation that is individualized and charismatic. A transformational leader has a certain behavioral components, including integrity and fairness, setting a clear goal, having a high expectation, providing support and recognition, igniting follower emotion, and making people observe a thing beyond their own interest to achieve the impossible.

Indicator of Bureaucratic Transformational Leadership

Tucker and Lewis (2004: 78) define transformational leadership as a leadership pattern that can motivate employees by bringing high ideas and values to achieve the organization's vision and mission, which is the basis for building trust in leader. According to Antoais, Avolio & Sivasubramaniam (2003), bureaucratic transformational leadership can be observed from: 1) idealized influence, 2) inspiration motivation, 3) intellectual simulation, and 4) individualized consideration. In reference to the results of hypothesis test, it can be noticed that the bureaucratic transformational leadership partially has a positive and significant impact on the performance of ASN in Gorontalo Province administration. Then, based on the earlier findings, it is arguable that in an organization, leadership is the most important element for it has the ability to influence and move other humans to work to achieve goal.

The impact of leadership, as explained by Bass (1985), is the emergence of a condition where the followers of transformational leader feel their trust, admiration, loyalty, and respect for the leader, so that they are motivated to do more than the initial expectation. The leader transforms and motivates followers by making them more aware of the importance of result of job, encouraging them to place more importance on the organization or team than their own interest, and activating their higher need.

In addition as it is stated earlier, Robbins and Judge (2007, p. 387) utter that transformational leadership will provide consideration and intellectual stimulation that is individualized and charismatic. Transformational leader has several components of a certain behavior, including integrity and fairness, setting a clear goal, having a high expectation, providing support and recognition, igniting followers' emotions, and making people observe things beyond their own interest to achieve the impossible.

The Impact of Organizational Culture in Public Sector on the Performance of ASN

Nawawi (2013) states that culture is a system of sharing values and belief that interact with people in an organization, organizational structure, and control system that produce behavioral norm. The term organization, according to Ndraha (2003), derives from the English word organization (Latin, *organizare*, which means forming a determination from parts that are related to one another). Thus, the organization can be viewed as an organizing product. Organization can be stated to be related to social aspect due to human being as the subject and object who is bound by certain values. Value is the essence of morality of the will to fulfill human obligation, both in formal and informal organization (Nawawi, 2013). In reference to the opinions about organizational culture, the researcher can conclude that organizational culture in public sector is shared beliefs and values expressed in the form of norms or guidelines for organization member in behaving and doing activity in government organizations, particularly in relation to public service.

Indicator of Organizational Culture in Public Sector

The following are indicators of organizational culture expressed by Robbins & Coulter (2009): 1) innovation and risk taking which refer to the extent to which employees are encouraged to be innovative and dare to take risk; 2) attention to detail which refers to the extent to which employees are expected to show precision (accuracy), analysis and attention to detail; 3) result orientation which refers to the extent to which management focuses on result rather than on the technique and process employed to achieve the result; 4) people orientation which refers to the extent to which management decision takes into account impact of the result on people in the organization; 5) team orientation which refers to the extent to which work activities are organized based on a team; 6) aggressiveness which refers to the extent to which people in the organization are aggressive and competitive; and 7) stability which refers to organizational activities that are emphasized to maintain the status quo to continue to grow and develop. In consonance with Robins (2006), organizational culture measurement can be observed through the following indicators: 1) individual initiative which means

to what extent the organization gives freedom to each employee in expressing opinion or idea in carrying out their duty and function, 2) direction which means to what extent the organizational leadership can create an obvious desired goal and expectation, 3) integration which means to what extent the organization can encourage organizational units to work in a coordinated manner, 4) control which means leadership supervision on employee using established rules for a smooth organizational task, 5) reward system which means to what extent the allocation of reward, promotion and so on are based on employee performance instead of seniority, and 6) consumption pattern which means to what extent the communication in an organization that is limited by a formal hierarchy of authority can work well.

In reference to the result of hypothesis testing, it can be noticed that the organizational culture in public sector partially has a positive and significant impact on the performance of ASN in Gorontalo Province administration. The result of previous hypothesis test is in line with the research conducted by Sukaryanti (2016) in a thesis entitled "The Impact of Organizational Culture, Organizational Commitment, and Motivation on Employee Performance". Based on the earlier findings, it is arguable that a good organization must be able to create a good and correct organizational culture so that it is worthwhile for employee to carry out duty or work. To conclude, the organizational culture in public sector have a significant and positive impacts on the performance of ASN.

The Impact of Transformational Leadership and Organizational Culture on the Performance of ASN

In reference to the result of hypothesis testing, it is noticeable that the transformational leadership and organizational culture, simultaneously, possess a positive and significant impact on the performance of ASN in Gorontalo Province administration. The earlier finding is sustained in the theory of Bastian (2006), which states that performance result is a description of the achievement of leadership in realizing the goal, objective, vision, and mission of an organization. In addition, Palan (2007) also explains that leadership competence is a skill and empowerment, which refers to the condition or quality of being capable and appropriate. Besides, the important role of organizational culture in public sector is very influential in realizing maximum performance. Performance must be assessed and evaluated. Evaluation also serves the purpose of providing feedback to employees about how the organization views their performance. Furthermore, performance appraisal is used as the basis for the allocation of reward (Guritno and Waridin, 2015). The important role of bureaucratic transformational leadership and organizational culture in public sector has been proven by the research finding and is also supported by relevant theories expressed by several experts. Based on the description above, the implication in this research can be described as follows: 1) if transformational leadership gets better, the organization will run well in accordance with the expectation of Gorontalo Province administration, 2) if the organizational culture gets better and following the standard operating procedure (SOP), the performance of ASN will be better, and the organizational goal in Gorontalo Province administration will be achieved, 3) if transformational leadership and organizational culture can be optimized according to organizational goal and existing provision, the goal, vision and mission of every public organization will be achieved.

Conclusion

In reference to the research finding and discussion, it is concluded that: 1) partially, the bureaucratic transformational leadership has a positive impact on the performance of ASN with a regression coefficient value of 17.9%; 2) partially, the organizational culture in public sector has a positive impact on the performance of ASN with a regression coefficient value of 19.8%; and 3) simultaneously, the transformational leadership and organizational culture have a positive and significant impact on the performance of ASN with a correlation coefficient R of 55.6%. The coefficient of determination (R²) of 0.309 (30.9%) indicates the contribution of independent variables comprising transformational leadership and organizational culture on the performance of ASN. In the meantime, 69.1% of the performance of ASN is impacted by other variables excluded this research.

References

Antonakis, J., Avolio, B.J, dan Sivasubramaniam, N. 2003. Context and leadership: an examination of the nine factor full-range leadership theory using the Multifactor Leadership Questionnaire. *The Leadership Quarterly* 14. Amerika Serikat.

- Bass, B.M, 1985, *Leadership and Performance Beyond Expectation*. New York: Academic Press
- Bastian, Indra, 2006, *Sistem Akuntansi Sektor Publik, Edisi 2*, Jakarta : Salemba Empat.
- Bernardin, H. Jhon., Russel, Joyce E. A. (2013). *Human Resouces: An Expimetal Approach*. Singapore: Mc. Graw – Hill book.co.
- Dharma, Agus, 2003, *Manajemen Supervisi: Petunjuk Bagi Para Supervisor* Jakarta: Raja GranfindoPersada.
- Ekasari, Sunardi, 2017, *Pengaruh Kepemimpinan dan Budaya Organisasi Terhadap Kinerja Pegawai (Studi Kasus Pada PT. Euroasiatic Jakarta)*, *Jurnal Ilmiah Manajemen Bisnis*, Vol 17, Nomor 2, Juli – Desember
- Gibson, James L., at Al, 2006, *Organizations, (Behaviour, Structure, Processes)* Twelfth Edition, McGrow Hill
- Gunlu, Ebru, Mehmet Aksarayli, dan Nilüfer Şahin Percin, 2010, *Job Satisfaction and Organizational Commitment of Hotel Managers in Turkey*, *International Journal of Contemporary Hospitality Management*, 22(5): 693-717.
- Guritno, Bambang dan Waridin, 2005, *Pengaruh Persepsi Karyawan Mengenai Perilaku Kepemimpinan, Kepuasan Kerja dan Motivasi Terhadap Kinerja*. JRBI. Vol 1. No 1. Hal: 63-74.
- Jumingan, 2006, *Analisis Laporan Keuangan*. Bumi Aksara. Jakarta.
- Lingga & Siregar : 2016, *Pengaruh Kepemimpinan, Budaya Organisasi dan Motivasi terhadap Kinerja Karyawan pada PT. Pelabuhan Indonesia 1 (Persero) Medan*, *Jurnal Plans, Penelitian Ilmu Manajemen dan Bisnis*, ISSN : 1978-7057
- Manetje, O. dan N. Martins, 2009, *The Relationship between Organizational Culture and Organizational Commitment*, *Southern African Business Review*, 13(1): 87-111.
- McKinnon, Jill L. et al., 2003, *Organizational Culture: Association with Commitment, Job Satisfaction, Propensity to Remain, and Information Sharing in Taiwan*, *International Journal of Business Studies*, 11(1): 25-44.
- Menon, Maria E, 2002, *Perceptions of Pre-Service and In-Service Teachers Regarding The Effectiveness Of Elementary School Leadershyp in Cyprus*, *The International Journal Of Education Management*, 16 Februari, 91-97
- Nawawi, Ismail 2013, *Budaya Organisasi Kepemimpinan dan Kinerja, Kencana, Jakarta*
- Ndraha, Taliziduhu, 2003, *Kybernologi (Ilmu Pemerintahan Baru)*, Rineka Cipta, Jakarta
- Palan, R. 2007, *Competency Management. Teknik Mengimplementasikan Manajemen SDM berbasis Kompetensi untuk Meningkatkan Daya Saing Organisasi*. Penerjemah: Octa Melia Jalal. Penerbit PPM. Jakarta.
- Pasolong, H. 2013. *Kepemimpinan Birokrasi*. CV.Afabeta. Bandung.
- Robbins SP, dan Judge. 2007. *Perilaku Organisasi*, Salemba Empat, Jakarta.
- Robbins, Stephen P. (2006). *Perilaku Organisasi*. Jakarta: Salemba 4.
- Robbins, Stephen P & Coulter. 2009, *Management 11th Edition*, Prentice Hall
- Rose, Raduan Che, Naresh Kumar, dan Ong Gua Pak, 2009, *The Effect of Organizational Learning on Organizational Commitment, Job Satisfaction, and Work Performance*, *Journal of Applied Business Research*, 25(6): 55-65.
- Samad, Sarminah, 2005, *Unraveling the Organizational Commitment and Job Performance Relationship: Exploring the Moderating Effect of Job Satisfaction*, *The Business Review*, 4(2): 79-84.
- Sugiyono, (2012). *Metode Penelitian Kuantitatif Kualitatif dan R&B*. bandung: Penerbit Alfabeta.
- Sukaryanti, Dhani. 2016. *Pengaruh Budaya Organisasi, Komitmen Organisasi dan Motivasi Terhadap Kinerja Pegawai Badan Pusat Statistik Provinsi Lampung*. Tesis. Universitas Lampung
- Taurisa Chaterina Melina, Ratnawati Intan, 2012, *Analisis Pengaruh Budaya Organisasi dan Kepuasan Kerja terhadap komitmen organisasional dalam meningkatkan kinerja karyawan (Studi pada PT. Sido Muncul Kaligawe Semarang)*, *Jurnal Bisnis dan Ekonomi (JBE)*, Vol 19 No 2
- Tucker, L. R., & Lewis, C. (2004). *The Influence of the Transformasional Leader*. *Journal of Leadership and Organizational Studies*, 10(4), 2004