

THE INFLUENCE OF ORGANIZATIONAL CULTURE, MOTIVATION, CAREER DEVELOPMENT ON EMPLOYEE PERFORMANCE (KPP) MADYA PALEMBANG

M. Sulaiman^{*1}, Abid Djazuli², Choiriyah³

Master of Management Study Program, Postgraduate Program, Palembang Muhammadiyah

University^{*1,2,3}

msumaliman49@gmail.com^{*1}

Abstarct: This study aims to determine 1) The Influence of Organizational Culture, Work Motivation, Career Development System on the Performance of Employees of the Palembang Middle Tax Service Office (KPP) (KPP). This type of research is Associative. The variables used by researchers are organizational culture variables, work motivation, career development system and employee performance. The sample in this study was the Palembang Middle Tax Service Office (KPP) totaling 87 employees selected by Cluster Sampling. The data used in this study is primary data with a questionnaire data collection method. The data analysis technique used is Multiple Linear Regression with the SPSS Program Application. The results of this study indicate that: (1) organizational culture, work motivation, and career development systems together have a positive and significant effect on employee performance (2) organizational culture has a positive and significant effect on employee performance (3) work motivation has a positive and significant effect on employee performance (4) career development systems have a positive and significant effect on employee performance.

Keywords: Career Development System, Employee Performance, Organizational Culture, Work Motivation,

INTRODUCTION

Human resources (HR) are the most valuable assets and have an important role in the organization. Humans and organizations cannot be separated because both are interdependent. In creating reliable human resources, the role of the company organization is needed to help employees meet the needs to achieve their goals. Competent human resources, have a work ethic and are willing to cooperate with colleagues and leaders and understand the values of the organization are the organization's expectations for its employees. The organization wants its employees to be productive so that they are optimal in supporting the organization's performance in achieving its goals. The performance of government officials is an important thing, because here government officials are actors who have a great influence on the interests of the community. With the implementation of Law Number 23 of 2014, the task of regional governments will be even heavier because they must contribute to the implementation of general government tasks and development towards a better direction through optimal government official performance (Rahman, et al., 2017).

One of the efforts in optimizing employee performance is behavioral engineering or workforce behavior engineering. Behavior engineering contains an implied meaning that behavior can be changed and improved to achieve behavioral development must be done consciously, namely through the process of planning, implementing and evaluating the system. From the description above, it can be concluded that human resource development is an effort to improve the technical, theoretical, conceptual and moral abilities of employees in accordance with the needs of work or positions in the company.

Performance is the result of work that can be achieved by a person or group of people in a company according to their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not contrary to morals and ethics (Afandi, 2018). One indicator in creating a good organizational culture is creating a sense of security with work. This will cause performance to increase. Organizational culture is closely related to

performance. If employee perceptions of culture in an organization are not good, employees tend to be dissatisfied with their work.

Organizational culture is a long-standing habit that is used and applied in work activities and used as a driving force for improving the quality of work by employees and organizational leaders. Organizational culture can influence employee performance as documented. In his research, (Cahyana and Jati, 2019) stated that organizational culture has a positive and significant influence on employee performance in the organization. In this case, organizational culture is used as a general perception shared by all members of the organization, so that every employee who is a member of the organization will... have values, beliefs and behaviors in accordance with the organization.

Organizational culture is a characteristic that exists and is maintained in an organization or in life. everyday life of society, which cannot be separated from the cultural ties that emerge. Organizational culture refers to on behavioral norms (Ismail, 2018) and values that are understood and accepted by all members of the organization and become the basis of organizational rules. The roots of organizational culture come from its founders, because the founders The organization has a big influence on the initial culture of the organization, both in terms of habits and ideology. Culture binds members of a community group to a common vision that (V. Indahsari and J. Surjanti, 2019) showed that there was a positive and significant influence of organizational culture and work discipline on employee performance.

In order to improve the performance of its employees, organizations need to pay attention to the interests of employees who have various needs. The desire to fulfill these various needs is seen as a driver or motivator for someone to do something, including doing work or working. Motivation is important because with motivation every employee will be willing to work hard. and enthusiastic to achieve higher performance. A person's motivation is influenced and stimulated by desire, fulfillment of needs and goals and satisfaction. Stimulation arises from within and from without. This will create a drive in a person to do activities (Sunyoto, 2016).

Motivation needs to be implemented in an organization, where all activities and tasks If it is based on high motivation then performance will also be high and on the contrary. In order for someone to be willing to do a job, that person requires motivation. Motivation is a state or condition that encourage, stimulate or move someone to do an activity so that he can achieve his goals. (Nawawi, 2017) stated that motivation is something that arises because of a need, whether material or not materials in an effort to achieve organizational goals. Material needs can be in the form of fulfillment of physical needs in the form of clothing, housing, transportation facilities, money and others. While non-material needs are social security/safety, appreciation/self-esteem and actualization. (Susanto, 2019) found that work motivation has a significant effect on employee performance.

There are various kinds of incentives in an effort to expand employees that can affect the efficiency and quality of government operations often become productivity improvements. Analysis that is more concentrated on employee performance will give more emphasis on two main factors, namely: the desire or motivation of employees to work which will then produce the efforts of the employees and the ability of employees to work. Thus the motivation expected from employees is that the function of motivation and ability can affect employee performance.

Career development is personal improvement what a person does to achieve a career plan and advancement by personnel department to achieve a work plan in accordance with the path or organizational level, while according to (Sunyoto, 2016) Development Career is the personal improvements that a person makes to achieve a career plan and advancement by the department personnel to achieve a work plan according to the path or level organization. Career development According to (Sutrisno, 2017) career development are personal improvements made to achieve a goal. career plan.

Another factor that can improve performance can occur by providing compensation, in tax agencies increasing compensation is known as remuneration. Remuneration can provide additional income to each employee, so that employees are more focused on working. The remuneration system for each employee is part of the bureaucratic reform implemented by the government.

Civil servants who have so far only received remuneration in the form of pay for person and pay for position, the Ministry of Finance has initiated bureaucratic reform, one of which is changing the remuneration system from personal and position considerations to remuneration based on grading, bureaucratic reform is necessary and will be carried out gradually for all levels of Civil Servants,

starting with the Ministry of Finance, by changing the remuneration system where employee acceptance in addition to salary based on class, is also given additional income as a counter-performance from current performance. The additional income is calculated from education and knowledge, experience required, complexity (complexity) of work, scope of work, type and nature of problems to be solved, supervision received, responsibility for supervision/supervision of others, impact of decisions/consequences of errors, work relationships that must be carried out and work environment conditions. This shows that civil servant remuneration is something that can provide a solution to improving employee performance (Palagia, 2019).

The object of this study is the Palembang Madya Tax Service Office (KPP) located on Tasik street Kambang Iwak Palembang, South Sumatra, which has the main task of carrying out the main tasks of the Ministry of Finance in the field of state finances originating from taxes, as stipulated by the Minister of Finance based on applicable laws and regulations. Since the issuance of the Decree of the Minister of Finance of the Republic of Indonesia Number: KEP-094/KMK.01/1994 dated 29 1994, the Palembang South Sumatra Tax Service Office was established which was designated as a Type B Tax Office, then followed by the Decree of the Minister of Finance of the Republic of Indonesia Number: KEP-164/KMK.01/1997 dated 10 April 1997 concerning changes to the improvement of the organizational structure (improving KPP Type B to KPP Type A).

To maintain the consistency of its employees' performance, KPP Palembang conducts monitoring and assessments routinely and continuously, both the assessment and the assessed, by considering the targets and standards that have been set, fulfilled and observed. Employee performance assessment is an appropriate and useful medium for evaluating work, developing and motivating employees. However, if not done properly, the assessment can be a source of anxiety, commotion or frustration for employees. This is because there is still uncertainty and ambiguity in the assessment system which will later have an impact on the career development system (promotion) received by each individual in the organization.

After observing employees at the Palembang Madya Tax Service Office (KPP), there were phenomena of problems with each variable, including Accuracy in carrying out tasks: employees tend to be less careful in inputting data and checking documents carefully. Some employees are still seen often coming late to work at the office, although in electronic attendance there is no apparent delay because employees do their attendance first and then go out for breakfast until . MThere are still misunderstandings or conflicts between co-workers, resulting in disharmonious relationships with co-workers, this can affect and hinder communication at work.

Phenomena related to organizational culture at the Palembang Tax Service Office (KPP) include: during the implementation of service work, inaccuracy and inaccuracy are still found, which causes problems for taxpayers in the future, lack of attention and orientation of leaders towards subordinates assigned to the work team (team work). This condition results in the failure to achieve the target of effective completion of work as expected. The heavy workload carried, employees are less able to maintain their health and regulate nutritional intake patterns. This condition disrupts work stability and affects employee performance both individually and in the work team.

Problems that occur related to work motivation at the Palembang Tax Service Office (KPP) include: there are still employees who feel that social security and safety facilities are not fulfilled, related to the workload they carry. Employees expect old age security in addition to pension funds, such as severance pay. In addition, several safety facilities such as light fire extinguishers (APAR) are not maintained regularly. PEmployees feel a lack of harmony in the formation of the work team. There are still some employees who do not feel accepted in the work team. BSome employees feel a lack of appreciation from their leaders for their work achievements. For example, when an employee successfully completes a work target, but is considered by the leader as a must.

Phenomena or problems that occur related to career development at the Palembang Tax Service Office (KPP) include: several employees stated that there was a lack of training on the renewal of the implementation of tax regulations. Several employees stated that there was unequal recognition of tasks or positions that had been held for a long time. In addition, high-achieving employees were not appreciated according to their contributions. Several employees expressed a lack of improvement in the potential of employees. For example, employees did not receive enough education programs on leadership and financial technology. Based on the description of the background of the problem, it is necessary to develop an in-depth study that can bridge the gap that occurs in organizational culture,

work motivation and the implementation of a career development system based on justice and equality.

Performance

According to (Mangkunegara, 2016) the term performance comes from the word job performance or Actual Performance (work performance or actual achievement achieved by someone). The definition of performance is the work results in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Performance is the result of a process that refers to and is measured over a certain period of time based on previously established provisions or agreements (Edison, 2016). In general, performance can be interpreted as the entire work process of an individual whose results can be used as a basis for determining whether the individual's work is good or otherwise.

The success or failure of the performance achieved by the organization is influenced by the level of employee performance individually and as a group. Assuming that the better the employee performance, the better the organizational performance will be. According to Setiawan and Dewi (2019), to measure performance, the following indicators can be used: Accuracy in carrying out tasks, Attendance level, Cooperation between employees

Organizational culture

The definition of organizational culture, especially the word "culture" does not only refer to the traditions and cultures of a region in Indonesia, but also includes the unique characteristics of an organization. These characteristics can be said to be organizational culture. Culture is defined as a set of important understandings that develop, are believed, and are applied by a group. Meanwhile, an organization is a group of people from various backgrounds who come together and work together to achieve common goals. Therefore, organizational culture is a system of beliefs and attitudes that develop and are adopted by a group of people in an organization, which distinguishes it from other organizations (Pasla, 2023).

Organizational culture can also be defined as the philosophy, ideology, values, assumptions, beliefs, expectations, attitudes, and norms that express an organization and encompass all diversity or pluralism. Basically, organizational culture is a characteristic that exists in a group and is used as a guide in their behavior and distinguishes it from other groups. This means that organizational culture is the norms and values of behavior that must be understood and adhered to by a group of people who adhere to it (Pasla, 2023). Organizational culture usually involves all experiences, philosophies, expectations, and values within an organization, so that they will be reflected through their daily activities, starting from interactions with other people, ways of working, and expectations for the future (Pasla, 2023). According to (Hamali, 2018), there are several indicators regarding organizational culture, including the following: Paying attention to every problem in detail, oriented towards all employee interests, maintaining and safeguarding work stability.

Work motivation

Motivation comes from the Latin word *Movere* which means to move. Motivation is a strong force (drive) within a person to carry out activities according to the drive or desire within a person that causes the person to take action. According by (Handoko, 2015) defines "motivation as a force or factor within humans that causes, directs and organizes behavior". (Afandi, 2021) work motivation is a desire that arises from within a person or individual because they are inspired, encouraged, and driven to carry out activities or work with sincerity, joy and earnestness so that the results of the activities that have been carried out get good and quality results.

According to (Robbins, 2016) Motivation is the willingness to make high-level efforts to achieve organizational goals, which are conditioned by the ability of the effort to satisfy the needs of a number of individuals. This encouragement aims to remind people or employees to be enthusiastic and can achieve the results desired by those people. According to (Hasibuan, 2018), there are 5 indicators of work motivation, namely: Physical Needs, Needs for Safety, Social Needs, Needs for Appreciation, and Needs for Self-Realization.

Career Development



Employee career development is the process and activity of preparing an employee to occupy a position in an organization or company, which will be carried out in the future. With this development, the company or HR manager has prepared a previous plan on the ways that need to be done to develop the employee's career while he works in the company. According to (Dessler, 2015), Career development is defined as: "a series of lifelong activities (such as workshops) that contribute to the exploration, establishment, success, and achievement of one's career". This definition means that career development is a continuous, ongoing activity that provides benefits for one's career achievement.

According to Andrew J. Dubrin in (Mangkunegara, 2016) career development is an employee activity that helps employees plan their future careers in the organization, so that the organization and the employees concerned can develop themselves to the maximum. Career development According to (Raymond, 2015) career development in another definition is interpreted as: "the acquisition of knowledge, skills and behaviors that improve the employee's ability to meet changing job requirements and client and customer demands. According to (Rivai, 2015), career development is the process of improving an individual's work abilities in order to achieve the desired career. According to (Rivai, 2015) there are several career development indicators as follows: Training, promotion, workforce development

METHOD

The research method used in this study is the explanatory method. (Husein, 2017) defines explanatory research as: "Research that aims to analyze the relationships between one variable and another or how one variable affects another variable." The variables that are the focus of the study and the variables as symptoms that vary (Siswoyo, 2017). This study conducted a hypothesis test by referring to the relationship between the independent variables, namely X1 and X2, to the dependent variable, namely Y. The type of relationship between the variables is a symmetrical relationship, namely the same direction where the independent variable affects the dependent variable. In this study, the object of research used is the Palembang Madya Tax Service Office (KPP) with the address: Jl. Tasik, Kambang Iwak, Talang Semut, Palembang. The population in this study were all permanent employees of the Palembang Madya Tax Service Office, totaling 110 people. In this study, the sampling method used the Cluster Sampling technique, namely taking samples by taking representatives from each region or group/section, with the calculation of the total number of samples using the Slovin formula that the sample in this study amounted to 87 employees.

RESULTS AND DISCUSSION

The Influence of Organizational Culture, Work Motivation and Career Development System on Performance

Based on the results of simultaneous testing using the F test, it was proven that there was positive and significant influence of organizational culture variables, work motivation and career development system on the performance of employees of KPP Madya Palembang. The simultaneous influence of these three variables provides the understanding that performance of employees of the Palembang Medium Tax Office will increase if there is good organizational culture, high work motivation and career development continuously. In addition, The results of the determination coefficient test show the high contribution capacity of organizational culture, work motivation and career development systems in explaining the changes that occurred in the performance of KPP Madya Palembang employees by 95.3%.

Table 1. Results of Determination Coefficient Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.977a	.955	.953	.12683
a. Predictors: (Constant), Career Development System, Work Motivation, Organizational Culture				
b. Dependent Variable: Performance (Y)				

Source :SPSS Data Processing Results Version 22. 2025

Based on the researcher's findings on the statement on the attendance level indicator for employees always trying to be on time for work, respondents answered disagree as much as 31% and strongly disagree as much as 22%. This is due to the lack of supervision regarding employee discipline in addition to frequent traffic jams so that employees are late for work. On the indicator of cooperation between employees regarding the statement that employees can work together with fellow employees and superiors, respondents answered disagree as much as 41% and strongly disagree as much as 15%. This is due to misunderstandings between employees and disharmony in leadership due to differences in interests between employees and superiors. On the indicator of cooperation between employees regarding the statement that employees easily work together with friends in the same section or division, respondents answered disagree as much as 16% and strongly disagree as much as 53%. This is due to the lack of clear coordination and the continued existence of high egos between employees. In general, the majority (employees) admit that the factors of organizational culture, work motivation and career development systems at KPP Madya Palembang are experiencing problems, so that this has a suboptimal impact on performance.

These results are in line with the theory put forward by (Kasmir, 2019), several factors that support and influence performance include work motivation, organizational culture, career development. Based on this theory, it is proven that employee performance is influenced by the variables that researchers study, namely organizational culture, work motivation and career development systems. The results of this study are in line with previous research conducted by (Rini & Dwiarti, 2024), Muhsin, Amang & Wahid (2023) and Irawan, Nasir & Pasulu (2023) who showed results that Organizational culture, work motivation and career development have a significant influence on employee performance

The Influence of Organizational Culture on Employee Performance

Based on the results of partial testing, it shows that organizational culture has a significant influence on the performance of KPP Madya Palembang employees. The influence is positive and significant, meaning that if the organizational culture is good or increasing, then the performance of KPP Madya Palembang employees will also increase, and vice versa.

Table 2. Regression test results

Model	t	Sig.
1 (Constant)	3,524	.001
Organizational Culture (X1)	8.274	.000
Work Motivation (X2)	1,996	.049
Career Development System (X3)	15,407	.000

a. Dependent Variable: Performance (Y)

Source : SPSS Data Processing Results Version 22. 2025

Based on the researcher's findings on the statement on the interest-oriented indicator regarding the statement that employees are ready to take risks if the leader encourages employees to increase innovation, creativity & responsibility so that work can be completed quickly and safely, respondents answered disagree as much as 34% and strongly disagree as much as 17%. This is because employees lack confidence and are afraid of the workload that will increase. On the interest-oriented indicator regarding the statement that employees feel happy with the work that employees are currently doing because it can provide benefits, respondents answered disagree as much as 38% and strongly disagree as much as 14%. This is because of the less harmonious work environment and lack of appreciation for employee performance. On the indicator of paying attention to and maintaining work stability regarding the statement of work spirit culture in excellent service and making those served feel satisfied, respondents answered disagree as much as 31% and strongly disagree as much as 22%. This is due to the lack of a sense of responsibility for taxpayer satisfaction and the still minimal supervision and evaluation of performance. On the indicator of paying attention to and maintaining work stability regarding the statement of trying to be objective in every problem that arises in the

work environment, respondents answered disagree as much as 16% and strongly disagree as much as 47%. This is due to a less professional work culture and pressure from superiors and co-workers.

The results of this study are supported by the theory put forward by Kasmir (2019, 189-193) one of the factors that can influence performance is organizational culture. A strong culture can help employees do their jobs well. Employees who are trained in organizational culture will be able to solve problems independently with the help of their expertise based on scientific methods compared to critical creative thinking, not appreciating deviations, cunning and contradictions. The results of this study are in line with previous research conducted by (Rini & Dwiarti, 2024), Muhsin, Amang & Wahid (2023), Irawan, Nasir & Pasulu (2023), which showed that organizational culture has a significant influence on employee performance.

The Influence of Work Motivation on Employee Performance

Based on the results of partial testing, it shows that work motivation has a significant influence on the performance of KPP Madya Palembang employees. The influence is positive and significant, meaning that if employee work motivation is high and increases, then the performance of KPP Madya Palembang employees will also increase, and vice versa. Based on the researcher's findings on the statement on the indicator of the need for safety and security towards the statement of the work environment conditions help employees improve their performance at work, respondents answered that 44% disagreed and 10% strongly disagreed. This is because the work environment is uncomfortable and not conducive. On the indicator of social needs towards the statement of cooperation between employees in the workplace so far can help employees feel comfortable working, respondents answered that 45% disagreed and 9% strongly disagreed. This is due to the lack of communication between employees and the fact that there are still employees who do not trust each other at work. On the indicator of the need for appreciation towards the statement that employee work performance affects your career interests, respondents answered that 57% disagreed and 7% strongly disagreed. This is because there is no support for career development. On the indicator of the need for appreciation towards the statement Every job that employees achieve gets an award from the company, respondents answered that 47% disagreed and 34% strongly disagreed. This is because there is a gap in the provision of awards and a lack of transparency in performance evaluation.

The results of this study are supported by the theory put forward by Kasmir (2019), one of the factors that influences employee performance is work motivation. The influence of work motivation on employee performance proves that work motivation has a contribution in building employee performance. Motivated employees will be enthusiastic, involved, and committed to their work and are more likely to perform at high levels of performance and contribute to the success of the organization. Leaders can play a role in creating and fostering high motivation and engagement among employees by providing meaningful work, opportunities for growth and development, recognition and appreciation, and a supportive and positive work culture.

The results of this study are in line with previous research conducted by (Rini & Dwiarti, 2024), Muhsin, Amang & Wahid (2023), Irawan, Nasir & Pasulu (2023), and Susanto (2019) shows that work motivation has a significant influence on employee performance.

The Influence of Career Development Systems on Employee Performance

Based on the results of partial testing, it shows that the career development system has a significant influence on the performance of KPP Madya Palembang employees. The influence is positive and significant, meaning that if the career development system is provided optimally or well, the performance of KPP Madya Palembang employees will also increase, and vice versa..

Based on the researcher's findings on the statement on the training indicator regarding the statement that the Company always provides tiered training for employees in each work division, respondents answered that 20% disagreed and 52% strongly disagreed. This is because training is only held for certain levels. On the promotion indicator regarding the statement that employees prefer to be promoted in their field of expertise, respondents answered that 17% disagreed and 52% strongly disagreed. This is because employees want to find new challenges, there is a desire to improve new skills. On the career development indicator regarding the statement that the employee's workplace provides opportunities to develop skills in the job, respondents answered that 25%

disagreed and 69% strongly disagreed. This is because of the lack of rotation opportunities or opportunities to attend external training or seminars.

The results of this study are supported by the theory put forward by Kasmir (2019:193), one of the factors that can influence performance is the career development factor. Traditional career development provides less opportunity for someone to have high technical competence, but does not have managerial skills because there is no specialization path available. The results of this study are in line with previous research conducted Rini & Dwiarti (2024), Muhsin, Amang & Wahid (2023), Irawan, Nasir & Pasulu (2023), showed that the career development system has a significant effect on employee performance.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that there is a significant influence of organizational culture, work motivation and career development system on the performance of KPP Madya Palembang employees. KPP can provide an understanding to employees so that the culture of science and technology is owned by each employee, in addition, regarding the culture of an interest, employees should be given a job position according to their abilities so that employees can work well, then regarding job stability, it should be done. Social work needs need to get better attention. In addition, appreciation for each employee's work achievement needs to be improved routine evaluation so that if there are obstacles in the work, employees can respond objectively. Then to pay more attention and provide training to employees, conduct socialization in providing promotion requirements and carry out career development to improve employee abilities in carrying out their work

REFERENCES

- Afandi, P, (2018.) *Manajemen Sumber Daya Manusia (Teori, Konsep dan Indikator)*, Zanafa Publishing, Riau,
- Ambar Teguh & Rosidah, *Manajemen Sumber Daya Manusia: Pendekatan teoritik dan praktik untuk organisasi publik*, cetakan 1, Gava media, Yogyakarta, 2018
- Arif Yusuf Hamali, (2018) *Penamahan Manajmen Sumber Daya Manusia*, CAPS (center for academic publishing service), Jakarta
- Dessler, (2015) *Human Resources Management (Manajemen Sumber Daya Manusia)*, Edisi Empat Belas Bahasa Indonesia, Jakarta: Indeks
- Edison, (2016) *Manajemen Sumber Daya Manusia*, Bandung, Alfabeta
- Handoko, T. Hani, (2015) *Manajemen Sumber Daya Manusia* Cetakan Pertama, Bandung;Pustaka Setia
- Hasibuan, S. P. Melayu,(2018) *Manajemen Sumber Daya Manusia*, Edisi Revisi, PT. Bumi Aksara, Jakarta,
- Husen Umar, (2017) *Metode penelitian untuk skripsi dan tesis bisnis*, Edisi-2, cetakan ke-13, Rajawali Pers, Jakarta
- Kasmir, (2019) *Analisis Laporan Keuangan*, Edisi Pertama. Cetakan keduabelas, Jakarta, PT. Raja Grafindo Persada
- Mangkunegara, (2016) *Sumber Daya manusia Perusahaan*, Bandung, PT. Remaja Rosdakarya
- Nawawi, (2017) *Budaya organisasi kepemimpinan dan kinerja*, Kencana, Jakarta,
- Pasla B N, (2023) *Penelitian Kuanlitatif: Pengertian, ciri, Tujuan dan contoh*, pemerintah provinsi jambi
- Raymond, (2015) *Manajemen Sumber Daya Manusia: mencapai keunggulan Bersaing*, Jakarta, Selemba Empat
- Robbins, Stephen P., (2016) *Manajemen*, Jilid 1 Edisi 13, Alih, Bahasa:Bob Sabran dan Devrin Bardani P, Jakarta, Erlangga,
- Sunyoto, (2016) *Danang, Manajemen Sumber Daya Manusia*, Bandung, Gramedia,
- Sutrisno E, (2017) *Manajemen Sumber Daya Manusia*, Kencana, Jakarta
- Siswoyo, H , (2017) *Metode SEM untuk penelitian Manajemen AMOS*, lisrel pls, PT. Luxima Metro Media
- Viethzal Rivai, (2015) *Manajemen Sumber Daya Manusia Untuk perusahaan*, Edisi ke-7, Depok; PT. Raja Grafindo

- Irawan, Nasir, Pasulu, (2023) Pengaruh Budaya Organisasi, Motivasi dan Pengembangan Karir terhadap Kinerja Pegawai Kantor Kementrian Agama Kabupaten Mamasa. *Jurnal Online Manajemen Elpei*, 3 (1), 492-507,
- Ismail, I, (2018) Pengaruh budaya organisasi terhadap kepemimpinan dan kinerja karyawan Pemerintah Kabupaten- Kabupaten di Madura. *Ekuitas (Jurnal Ekonomi dan Keuangan)*, 12(1), 18-36,
- Muhsin, Amang, Wahid, (2023) Pengaruh Budaya Organisasi, Pengembangan Karir dan Motivasi Kerja terhadap Kinerja Pegawai Kantor Dinas Penataan Ruang Kota Makasar. *Journal of Manajemen*, 6 (1), 527-548.
- Susanto (2019) *Pengaruh Gaya Kepemimpinan Transformasional, Stress Kerja Dan Budaya Organisasi Terhadap Kinerja Karyawan*. *MIX: Jurnal Ilmiah Manajemen*, Vol 9, No. 2,
- Palagia (2019) *Remunerasi, Motivasi dan kepuasan Kerja terhadap kinerja pegawai pada kantor pajak*”, Universitas Hasanudin,
- Qohar, A., & Rosyidi, M. H. (2019.) Kepala Sekolah dalam Mengembangkan Budaya Organisasi untuk Meningkatkan Kinerja Guru di SD Bungah. *Ummul Qura*, 9(1), 1-12,
- Rahman, Asis, Gunawan, Hasmin, (2017) Pengaruh Motivasi, Kepuasan Kerja dan Pengembangan Karir Terhadap Kinerja Pegawai Bagian Perlengkapan Sekretariat Daerah Kota Makassar. *Jurnal Mirai Management*. Volume 2 No 2. PPS STIE Amkop
- Rini, Dwiarti, (2024) Pengaruh Pengembangan Karir, Budaya Organisasi dan Motivasi Kerja terhadap Kinerja Pegawai Kejaksaan Negeri Yogyakarta. *Indonesian Journal of Economics, Management and Accounting*, 1 (12), 1412-1423.
- Setiawan, F., & Kartika Dewi, A, (2019) Pengaruh Kompensasi dan Lingkungan Kerja Terhadap Kinerja Karyawan Pada CV. Berkas Anugrah. *E- Jurnal Manajemen Universitas Udayana*, 3(5)