

The Influence of Leadership Style, Organizational Culture on Job Satisfaction with Employee Performance as an Intervening Variable in a Study on Executive Management of the Indonesian Institute of Accountants

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ABSTRACT

This research aims to determine the influence of leadership style, organizational culture on job satisfaction with employee performance as an intervening variable in the executive management study of the Indonesian Accounting Association. This research uses a quantitative type of research using a population of 140 people with a sample of 104 people, namely permanent employees from the Indonesian Accountants Association. Data collection techniques use questionnaires, observation and literature study. Data analysis uses Partial Least Square (PLS) with the SMARPLS 3.0 application. The research results show that work motivation has a positive and significant effect on employee performance, work motivation has a positive and significant effect on work discipline, job satisfaction has a positive and insignificant effect on employee performance, job satisfaction has a positive and significant effect on work discipline, work discipline can mediate or mediate the influence of work motivation on employee performance, work discipline can mediate or mediate the influence of job satisfaction on employee performance.

INTRODUCTION

In maintaining the competency and professionalism of accountants, the Indonesian Accountants Association formed Executive Management. Executive management has activities including registration and membership services; development and preparation of Financial Accounting Standards; development and enforcement of an accountant's code of ethics; providing consultations for the development of small, medium and cooperative businesses; publication; International Relations; become a center for accounting knowledge and development; maintain and improve accountant competency through education and training activities; carry out certification in the field of accounting as a benchmark for professional quality standards; and maintain the trust of service users and the wider community in the work of the accounting profession who are members of IAI.

These executive management activities cannot be separated from the role of human resources as drivers of operational activities. In order for these activities to run well, there needs to be harmony between the organization and employees, so good and professional organizational actors are needed.

IAI's executive management takes various measures to align organizational goals and employee goals. Because job satisfaction is the main aspect determining achievement and productivity at work.

Job satisfaction is a process. This process involves many aspects, including the running of organizational processes. In principle, job satisfaction is the employee's satisfaction with the ideal leader, and the ideal leadership method, and is also influenced by commitment to the organization, as well as the characteristics of the work carried out by the employee. Those who feel satisfied with these things will be more motivated towards work, and feel better compared to people who do not feel satisfied with these three things

There are two reasons why organizations care about the level of job satisfaction in the organization: (1). There is clear evidence that employees who experience job satisfaction will influence organizational commitment, which will then influence productivity, quality and service goals. (2). Employees who are dissatisfied with their work and less committed to the organization will appear to withdraw from the organization either through absenteeism or turnover.

William and Hazer (2016) suggest that job satisfaction influences organizational commitment, and job satisfaction is not directly related to the desire to move, but rather through organizational commitment.

Maharaj and Schlechter (2012) say that when employees feel dissatisfied where they work, their commitment to the organization will decrease and they tend to think about leaving their workplace. However, if there is no opportunity to quit, employees will emotionally or mentally position themselves as "outsiders" from the organization where they work (Lok and Crawford, 2014).

LITERATURE REVIEW

Job Satisfaction

According to Robbins (2015), job satisfaction is a general attitude towards a person's work that shows the difference between the amount of appreciation workers receive and the amount they believe they should receive.

Handoko (2016), states that job satisfaction is a pleasant or unpleasant emotional state for employees regarding their work. Job satisfaction reflects a person's feelings towards his job. This can be seen in the employee's positive attitude towards work and everything they encounter in their work environment.

Job Satisfaction Indicators

According to Yuwono, quoted by Spector (2015), there are several aspects to identifying job satisfaction indicators, namely as follows:

1. Wages
2. Promotion
3. Supervision
4. Benefits
5. Contingent awards
6. Operating procedures
7. Coworkers
8. Nature of work
9. Communication

Leadership Style

Leadership style is a way a leader uses to interact with his subordinates. A leader influences the behavior of subordinates to cooperate and work productively to achieve organizational goals. According to Nikmat (2022), leadership style is a leader's pattern of behavior in influencing his followers, the definition of leadership style is dynamic, leadership style can change depending on the followers and the situation.

Zaharuddin (2021) said that leadership style is the behavior or method chosen and used by a leader to influence the thoughts, attitudes and behavior of subordinate organizational members. Hasibuan (2017) said that leadership style is the way a leader influences subordinates with the aim of encouraging work passion, job satisfaction and high employee productivity in order to achieve maximum company goals.

Leadership Style Indicators

The leadership style indicators according to Sari and Putra (2019) are:

1. Ability to make decisions.
2. Ability to motivate.
3. Communication skills.
4. Ability to control subordinates.
5. Ability to control emotions.

Organizational Culture

Organizational culture is defined as "the values that guide human resources in carrying out their obligations and behavior within the organization." These values will provide answers to whether an action is right or wrong and whether a behavior is recommended or not. According to Fahmi (2017) "Organizational culture is the result of the process of merging the cultural styles and behavior of each individual that were previously brought into a new norm and philosophy, which has the energy and pride of the group in facing certain things and goals." According to Torang (2014) "Organizational culture can also be said to be habits that are repeated over and over again and become values and lifestyles by a group of individuals in an organization which are followed by subsequent individuals."

Organizational Culture Indicators

In this case, the Kabanjahe Pratama Tax Service Office has indicators that have been determined in the Internalization of Corporate Value (ICV) program as follows:

1. Value Integrity
2. Value of Professionalism.
3. Synergy Value
4. Service Value
5. Value Perfection

Employee Performance

According to Hamali (2016), "Performance is the output produced by the functions or indicators of a job or profession within a certain time." Meanwhile, according to Bastian (2016), performance is a description of the level of achievement of an activity or program/policy in realizing the goals, objectives, mission and vision of an organization as stated in the formulation of an organization's strategic scheme (strategic planning).

Employee Performance Indicators

According to Jhon Miner (2017), to achieve or assess performance, there are dimensions that become benchmarks, namely as follows:

1. Quality The results of work that is done well or meets the goals expected from the work, because quality is the strength to maintain satisfaction at work.
2. Quantity The amount resulting from work or activities completed from the specified target.
3. Time Complete work at the specified time and use effective working time.
4. Cooperation Cooperation between leaders and employees in work is an important element, because by working together in completing tasks and responsibilities, good work results will be achieved.

Development of research hypotheses

The Influence of Leadership Style on Employee Performance

Cultural change can be carried out by making management behavior a fashion, creating new history, symbols and habits and beliefs in accordance with the desired culture, selecting, promoting and supporting employees, redefining the socialization process for new values, changing the reward system to new values. new values, replacing unwritten norms with formal or written rules, randomizing sub-cultures through job rotation and increasing group cooperation and influencing employee performance.

The results of this research are in line with the results of research conducted by (Nugroho, 2018), and (Aziz & Putra, 2022) which show that Leadership Style has a negative effect on employee performance. This means that if the Leadership Style applied or provided is not appropriate, then employee performance will also be negative. Based on some of the results of previous research, the authors formulate the following hypothesis:

H1: Leadership Style has a significant positive influence on Employee Performance.

The Influence of Organizational Culture on Employee Performance

Organizational culture influences organizational learning in four ways. First, culture shapes employees' assumptions about whether knowledge is important or not and whether knowledge is worth managing. Second, culture allows individual knowledge to become organizational knowledge which influences the organizational learning process. Third, culture forms new knowledge. Fourth, culture creates a context for social interaction that creates an organization's effectiveness in creating, sharing, and applying knowledge.

The results of this research are in line with the results of research conducted by (Meher & Mishra, 2022) and (Jufri & Marimin, 2022) which show that organizational culture has a positive effect on employee performance.. Based on some of the results of previous research, the authors formulate the following hypothesis:

H2: Organizational culture has a significant positive influence on Employee Performance

The Influence of Leadership Style on Job Satisfaction

Leaders must provide opportunities for employees to be involved in responding to their leadership style on employee job satisfaction. Leaders need to instill organizational commitment in employees by communicating a good vision, mission and goals to build employee loyalty and trust.

Leadership style is an interesting issue and has a big influence on the sustainability of organizational life. (Junaidi & Susanti, 2019) states that leadership is the ability to provide a constructive influence on other people to carry out cooperative efforts to achieve planned goals. An effective leadership style in managing human resources will influence work behavior, which is reflected in increasing personal job satisfaction and the performance of the unit itself, which in turn affects the company's overall performance.

The results of this research are in line with the results of research conducted by (Mathori et al., 2022) which shows that leadership style has a positive effect on job satisfaction. Based on some of the results of previous research, the authors formulate the following hypothesis:

H3: Leadership Style Has a Significant Positive Influence on Job Satisfaction

The Influence of Organizational Culture on Job Satisfaction

(Priansa, 2017) describes job satisfaction as the similarity of employees in their field of work, in the form of feelings of pleasure or liking from employee interactions with work factors or as mental perceptions and employee evaluations of their work. The assumption that organizational culture influences job satisfaction requires that different types of organizational culture create different levels of job satisfaction in organizational members. Thus, empirical investigation of the effects of organizational culture requires us to identify various types of organizational culture and determine the extent to which employee job satisfaction is associated with the type of organizational culture that dominates in the company. Therefore, it is necessary to identify the organizational culture.

The results of this research are in line with the results of research conducted by (Wahyuddin et al., 2021) and (Sulaimiah & Haerani, 2023) which show that organizational culture has a positive effect on job satisfaction. Based on some of the results of previous research, the authors formulate the following hypothesis:

H4: Organizational Culture Has a Significant Positive Influence on Job Satisfaction

Employee Performance mediates Leadership Style on Job Satisfaction

Leadership style in a company is very important to create a positive work atmosphere and increase employee motivation, and lead to high productivity. Leadership style is a process where superiors influence their subordinates to achieve mutually agreed goals (Dems de Haan et al., 2022). A leader with a transformational leadership style can have a significant influence on his followers by encouraging them to put aside their own interests for the sake of the organization (Wulandari & Ratnawati, 2019).

Employee satisfaction with the company becomes capital for employees to provide the best for the company. Employees who are satisfied with working conditions, the leader's attitude, and the work environment will work harder so that the company's productivity and profitability increases. The right leadership will be able to create a conducive work environment and make employees feel comfortable at work so that employees feel happy and satisfied which will ultimately affect employee performance (Sari & Rokhmi Fuadati, 2022). Employees with a high level of job satisfaction due to the right leadership style will

The results of this research are in line with the results of research conducted by (Yohannis., 2023), and (Sumarwinati & Ratnasari, 2019) which show that job satisfaction is able to moderate the influence of leadership style

on performance. Based on some of the results of previous research, the authors formulate the following hypothesis:

H5: Job Satisfaction Can moderate the influence of leadership style on employee performance

Employee Performance mediates Organization Culture on Job satisfaction

According to Edison et al (2018: 129) there are five dimensions of organizational culture that must be met to support performance, namely: self-awareness, aggressiveness, personality, performance and team orientation. Organizational culture influences job satisfaction entails that different types of organizational culture create different levels of job satisfaction in organizational members. Thus, empirical investigation of the effects of organizational culture requires us to identify various types of organizational culture and determine the extent to which employee job satisfaction is associated with the type of organizational culture that dominates in the company. Therefore, it is necessary to identify the organizational culture.

The results of this research are in line with the results of research conducted by (Pps et al., 2021) which shows that job satisfaction is able to moderate the influence of organizational culture on performance. Based on some of the results of previous research, the authors formulate the following hypothesis:

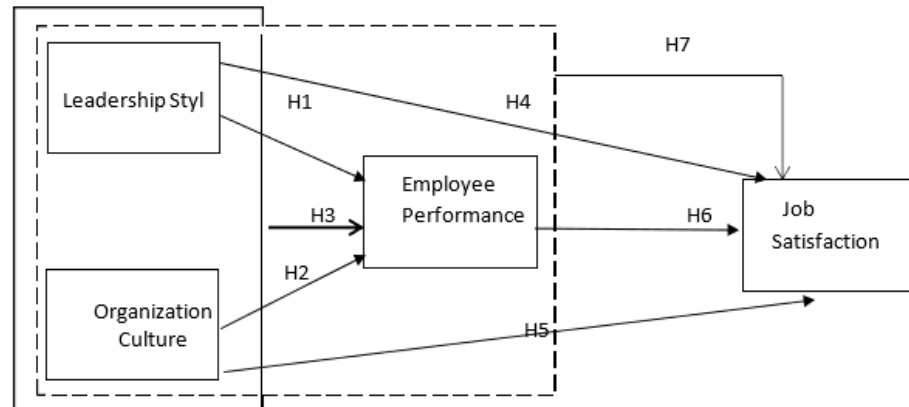
H6: Job Satisfaction is able to moderate the influence of organizational culture on employee performance

The Influence of Employee Performance on Job Satisfaction

According to (Mangkunegara, 2012) one of the factors that influences employee performance is employee job satisfaction, because employees who work feel comfortable, appreciated, and are able to develop all the potential they have, employees can automatically focus and concentrate fully on their work. More satisfied employees tend to be more effective than companies with dissatisfied employees. Therefore, it is important for companies to pay attention to and maintain employee satisfaction levels. Employees will feel comfortable working without any pressure.

In several previous studies, it can be seen that job satisfaction has a positive and significant influence on employee performance. Productivity can be increased through increasing job satisfaction, because job satisfaction has a real influence on employees, including the emergence of enthusiasm and work discipline. One of the studies conducted by (Sunaryo & Nasrul, 2018) said that job satisfaction has a positive effect on employee performance. Based on some of the results of previous research, the authors formulate the following hypothesis:

H7: Employee Performance Has a Significant Positive Influence on Job Satisfaction



METHODOLOGY

This type of research uses quantitative, namely research that aims to connect two or more variables (Sugiyono, 2019). This research uses primary and secondary data sources (Sugiyono, 2019). In this research, the exogenous variables are Leadership Style (X1) and Organizational Culture (X2). Meanwhile, the endogenous variable is Job Satisfaction (Y) and the intervening variable is Employee Performance (Z). This research was conducted at the Executive Management of the Indonesian Accountants Association. This research was carried out from February to May 2024.

(Sugiyono, 2019) defines "population" as a comprehensive group consisting of individuals or objects selected by researchers because of their similar characteristics and features. In the context of this research, the population is employees who work in the Executive Management of the Indonesian Accountants Association, totaling 140 people. The sample reflects the population in terms of both size and composition. Researchers are constrained by time, energy, money and a very large population when they want to conduct research without taking samples first. In this case, the sample that will be used is 104 respondents who work in the Executive Management of the Indonesian Accountants Association, where the sample is determined from the Slovin formula with an error rate of 5%.

This research uses a Structural Equation Model (SEM) with a Partial Least Square (PLS) analysis approach and uses SmartPLS 3.0 software which is run on a computer. The researchers relied on relevant previous research with a similar number of variables and intervening variables to inform the choice of data analysis methods for this study.

RESEARCH RESULT

Outer Model Analysis

Measurement model testing (outer model) is used to determine the specifications of the relationship

between latent variables and manifest variables. This test includes convergent validity, discriminant validity and reliability

1. Convergent Validity

Convergent validity of the measurement model with reflexive indicators can be seen from the correlation between the item/indicator scores and the construct scores. Individual indicators are considered reliable if they have a correlation value above 0.70. However, at the research scale development stage, loadings of 0.50 to 0.60 are still acceptable. Based on the results for outer loading, it shows that the indicator has a loading below 0.60 and is not significant. The structural model in this research is shown in the following figure:

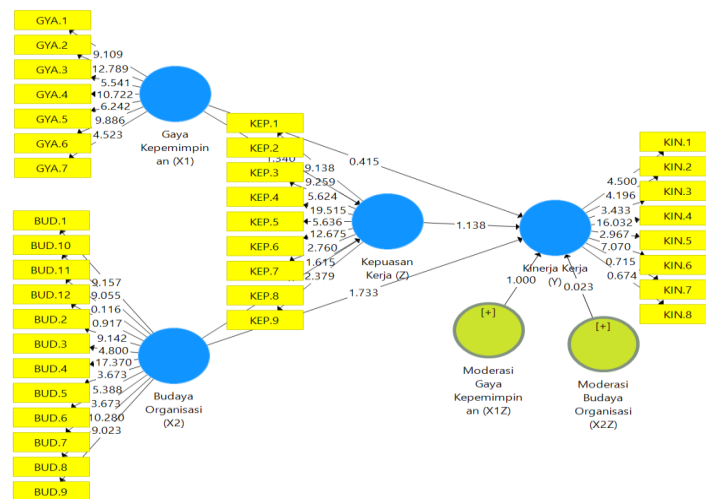


Figure 1. Outer Model
Source: Smart PLS 3.0

The Smart PLS output for loading factors gives the results in the following table: Outer Loadings In this study there is an equation and the equation consists of two substructures for substructure 1:

$$Z = b_1X_1 + b_2X_2 + e_1$$

$$Z = 1.340 X_1 + 1.615X_2 + e_1$$

For substructure 2:

$$Y = b_3X_1 + b_4X_2 + b_5Z + e_2$$

$$Y = 0.415 X_1 + 1.773X_2 + 1.138Z + e_2$$

Tabel 1. Outer Loadings

	Job Satisfaction (Z)	Cultural Organization (X2)	Employee Performance (Y)	Leadership Style (X1)
Z1	0,785			
Z2	0,771			

Z3	0,793			
Z4	0,781			
Z5	0,732			
Z6	0,743			
Z7	0,708			
Z8	0,257			
Z9	0,332			
X21		0,771		
X22		0,725		
X23		0,727		
X24		0,798		
X25		0,765		
X26		0,779		
X27		0,750		
Y1			0,771	
Y2			0,725	
Y3			0,727	
Y4			0,798	
Y5			0,765	
Y6			0,779	
Y7			0,750	
Y8			0,765	
Y9			0.833	
Y10			0.768	
X11				0,771
X12				0,725
X13				0,727
X14				0,798
X15				0,765
X16				0,779
X17				0,750

Source: Smart PLS 3.0

In table 1 above, the value of each variable states that the indicator for each variable is higher than 0.7, which means that each indicator item has a value higher than 0.7 and only a few in the work discipline variable are undisciplined, so that the data is declared valid and can continue with further research.

2. Discriminant Validity

Discriminant validity is the extent to which a construct is truly different from other constructs (the construct is unique). The best new measurement criterion is to look at the Heretroit-Monotrait Ratio (HTMT) value. If the HTMT value is <0.90 then a construct has good discriminant validity (Juliandi, 2018).

Tabel 2. Discriminant Validity

	Organization Cultur (X2)	Leadership Style (X1)	Kinerja Pegawai (Z)	Kinerja Kerja (Y)	Moderate Organization Culture (X2Z)	Moderate Leadership Style (X1Z)
Organization Cultur (X2)	0.547					
Leadership Style (X1)	0.742	0.651				
Job Satisfaction (Z)	0.663	0.519	0.594			
Job Satisfaction (Y)	0.550	0.490	0.422	0.549		
Moderate Organization Culture (X2Z)	-0.072	0.079	-0.161	0.137	1.000	
Moderate Leadership Style (X1Z)	0.078	0.248	-0.146	0.225	0.879	1.000

Source: Smart PLS 3.0

From table 2 it can be concluded that the average variable has an HTMT value <0.90, which means that its discriminant validity is good, or completely different from other constructs (the construct is unique).

2. Composite Reliability

In composite reliability research to look at each variable with its reliability value and if the variable value is greater than 0.60 then the research is considered reliable and if it is below 0.60 and 0.7 then it is not reliable. There are several blocks to determine whether the research is reliable or not and valid or not, including the Coranbach alpha value, composite reliability and AVE value can be seen in the table below:

Tabel 3. Construct Reliability and Validity

Variable	Composit Reliability	Rule of Thumb	Result	Average Variance Extracted (AVE)
Leadership Style (X1)	0.774	>0.70	Reliable	0.645
Organization Culture (X2)	0.741	>0.70	Reliable	0.539
Job Satisfaction (Z)	0.778	>0.70	Reliable	0.534
Employee Performance (Y)	0.777	>0.70	Reliable	0.555

Source: Smart PLS 3.0

In table 3 above, it can be seen in the Cronbach alpha column that the value of each variable is getting bigger of 0.7, which means that data reliability is reliable for that variable. Reliability of composite columns has a value greater than 0.6 so it can be explained that each variable is considered reliable because of the data greater than 0.6. You can see from the AVE column that each variable has a value greater than 0.5 which is means the data is valid within the AVE conditions. All variables from the Cronbach alpha column, reliability column and The AVE column has a value greater than 0.5 so it is considered reliable and valid.

Inner Model Analysis

Evaluation of the structural model (inner model) is carried out to ensure that the basic model created is strong and correct. The inspection stages carried out in the primary model assessment can be seen from several markers, namely:

1. Coefficient of Determination (R²)

Based on data processing that has been carried out using the SmartPLS 3.0 program, the R Square value is obtained as follows:

Tabel 4. R Square Result

	R-square
Job Satisfaction (Z)	0.659
Employee Performance (Y)	0.555

Source: Smart PLS 3.0

The conclusion from testing the R-Square value shows that 65.9% of job satisfaction can be influenced by employee performance, while 55.5% of employee performance is influenced by other variables. Apart from that, job satisfaction also influences performance with an R² value of 0.555 (weak). This shows that 55.5% of market orientation can be influenced by job satisfaction, while 44.5% is influenced by other variables.

2. Path Coefficients

Path coefficients are a model to see the direction of a hypothetical relationship. Path coefficients have a standard value of -1 to +1 (these values can be smaller or larger but generally fall between these limits). Path coefficients that have values closer to +1 indicate a strong positive relationship and vice versa for negative values. Below are the values of the path coefficients as follows:

**Tabel 4.16
Path Coefficients**

	Employee Performance (Z)	Job Satisfaction (Y)
Organization Culture (X2)	0,923	0,519
Leadership Style (X1)	0,295	0,115

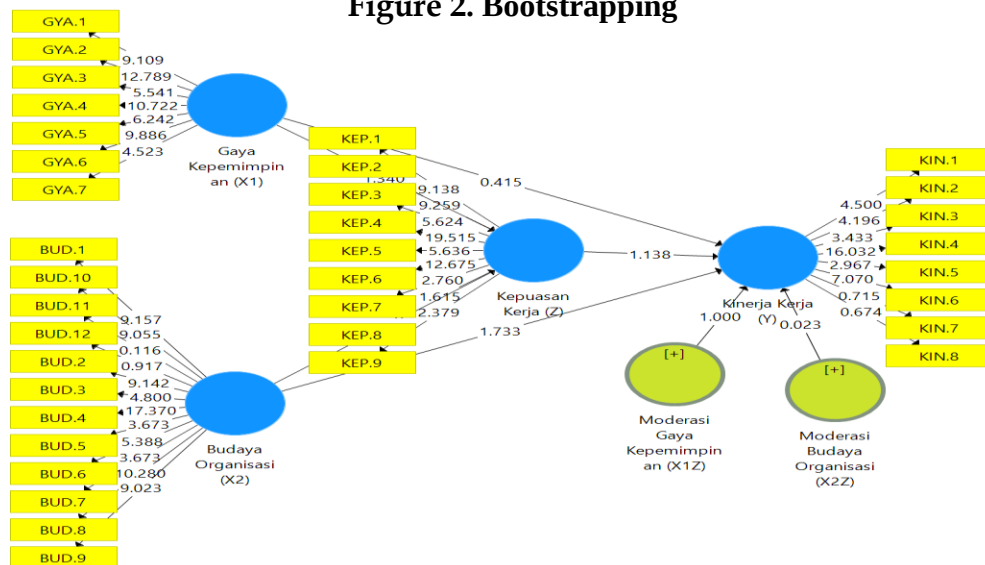
Employee Performance (Z)		0,173
Moderate Organization Culture (X2Z)		0,005
Moderate Leadership Style (X1Z)		0,219

Based on the test results from path coefficients, all relationships between variables have a positive direction.

3. T-Statistics

T-Statistics in the inner model test is useful for testing the significance of the hypothesis. Hypothesis testing can be seen from the bootstrapping output. The following bootstrapping output test results can be seen in the image below:

Figure 2. Bootstrapping



4. Hypothesis Testing

In hypothesis testing, if an alpha level of 5% is used, the critical value for the T-Statistics is 1.96. This means that if the value obtained is in the range $-1.96 < T\text{-Statistics} < 1.96$ then the hypothesis is not significant. Vice versa, if the T-Statistics value is < -1.96 or > 1.96 then the hypothesis is significant. The results of the hypothesis test can be seen in the following table.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Organization Culture (X2) Employee Performance (Y)	0,923	0,906	0,194	4,752	0,000
Organization Culture (X2) -> Employee Performance (Z)	0,519	0,479	0,310	1,674	0,000
Leadership Style (X1) -> Job Satisfaction (Y)	-0,295	-0,249	0,217	1,364	0,173

Leadership Style (X1) -> Kinerja Kerja (Z)	-0,115	-0,055	0,274	0,420	0,674
Employee Performance (Z) -> Job Satisfaction (Y)	0,173	0,190	0,158	1,096	0,000
Moderate Organization Culture (X2Z) -> Kinerja Kerja (Y)	0,005	-0,011	0,224	0,023	0,000
Moderate Leadership Style (X1Z) -> Kinerja Kerja (Y)	0,219	0,211	0,206	1,063	0,000

Based on the results of the hypothesis test, the values of H2, H4, H5, H6, and H7 have exceeded the value of 0.675, so the hypothesis is accepted. While H1 and H3 are rejected,

DISCUSSION

1. Testing Hypothesis 1: Leadership Style has a significant positive influence on Employee Performance.

Based on the results of testing hypothesis 1, the beta coefficient value of Leadership Style on performance is negative at -0.115 (negative). This can be interpreted as meaning that the higher the Leadership Style score, the lower the performance score. One unit increase in Leadership Style will reduce performance by -0.1%. Apart from that, the results of testing the hypothesis have a T-Statistics value of 1.364. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value > 0.05 , so it can be concluded that Leadership Style has a significant negative influence. on performance so that H1 is rejected.

2. Testing Hypothesis 2: Organizational Culture Has a Significant Positive Influence on Employee Performance

Based on the results of testing hypothesis 2, the beta coefficient value of Organizational Culture on performance is 0.519 (positive). This can be interpreted to mean that the higher the Organizational Culture value, the higher the performance value. Apart from that, the results of testing the hypothesis have a T-Statistics value of 1.674. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value < 0.05 , so it can be concluded that Organizational Culture has a significant positive influence. on performance so that H2 is accepted.

3. Testing Hypothesis 3: Leadership Style Has a Significant Positive Influence on Job Satisfaction

Based on the results of testing hypothesis 3, the beta coefficient value of leadership style on performance is negative at -0.295 (negative). This can be

interpreted to mean that the higher the value of leadership style, the lower the value of job satisfaction. One unit increase in leadership style will reduce job satisfaction by -0.10%. Apart from that, the results of testing the hypothesis have a T-Statistics value of 1.364. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value > 0.05 , so it can be concluded that leadership style has a significant negative influence on job satisfaction so that H3 is rejected.

4. Testing Hypothesis 4: Organizational Culture Has a Significant Positive Influence on Job Satisfaction

Based on the results of testing hypothesis 4, the beta coefficient value of organizational culture on job satisfaction is 0.923 (positive). This can be interpreted to mean that the higher the job satisfaction value, the higher the performance value. Apart from that, the results of testing the hypothesis have a T-Statistics value of 4.752. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value < 0.05 , so it can be concluded that job satisfaction has a significant influence positive towards performance so that H4 is accepted.

5. Testing Hypothesis 5: Job Satisfaction is able to moderate the influence of leadership style on performance

Based on the results of testing hypothesis 5, the beta coefficient value of job satisfaction is able to moderate the influence of leadership style on performance by 0.219 (positive). This can be interpreted as meaning that the higher the job satisfaction value is able to moderate the influence of leadership style on performance, the higher the job satisfaction value will be. Apart from that, the results of testing the hypothesis have a T-Statistics value of 1.063. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value < 0.05 , so it can be concluded that Job Satisfaction is able to moderate Influential Leadership Style Regarding Performance so that H5 is accepted.

6. Testing Hypothesis 6: Job Satisfaction Can Moderate Organizational Culture's Influence on Performance

Based on the results of testing hypothesis 5, the beta coefficient value of job satisfaction is able to moderate the influence of organizational culture on performance by 0.005 (positive). This can be interpreted to mean that the higher the job satisfaction score is able to moderate organizational culture's influence on performance, the higher the job satisfaction score will be. Apart from that, the results of testing the hypothesis have a t-statistics value of 0.023. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value < 0.05 , so it can be concluded that job satisfaction is able to

moderate the influence of organizational culture. on performance so that H5 is accepted.

7. Testing Hypothesis 7: Job Satisfaction Influences Job Satisfaction

Based on the results of testing hypothesis 7, the beta coefficient value of job satisfaction on work performance is 0.173 (positive). This can be interpreted to mean that the higher the job satisfaction value, the higher the work performance value. Apart from that, the results of testing the hypothesis have a T-Statistics value of 1.096. This shows that the hypothesis has a significant influence because the T-Statistics value is > 0.676 with a p-value < 0.05 , so it can be concluded that leadership style has a significant positive influence. on job satisfaction so that H7 is accepted.

CONCLUSIONS

Based on the results of an in-depth analysis of this research and has been explained through the discussion above, in this study the author draws the following conclusions:

1. Leadership Style and Organizational Culture influence Work Motivation with an R2 value of 0.659 (moderate) or 65.9% while 34.1% is influenced by other variables.
2. Job satisfaction also influences performance with an R2 value of 0.555 (weak). This shows that 55.5% of market orientation can be influenced by job satisfaction, while 44.5% is influenced by other variables.
3. Leadership Style Has a Negative Influence on Employee Performance
4. Organizational Culture Has a Positive Influence on Employee Performance
5. Leadership Style Has a Positive Influence on Job Satisfaction.
6. Organizational Culture Has a Positive Influence on Job Satisfaction
7. Job satisfaction is able to moderate leadership style which has a positive influence on performance
8. Job Satisfaction Can Moderate Organizational Culture and Have a Positive Influence on Performance
9. Job Satisfaction Has a Positive Influence on Employee Performance

RECOMMENDATIONS

Based on the conclusions that have been made, the following suggestions can be put forward:

1. It is hoped that the company can maintain and increase the instillation of Leadership Style values in employees, because the Leadership Style variable has a negative influence on employee performance.
2. For the head of the equipment section to improve the control function and participation function. For example, by having more discussions and providing feedback on work that has been completed and work that is in

progress. And also further improve good relations with employees, with informal events outside the office

3. Considering that the independent variables in this research are very important in influencing employee performance, it is hoped that the results of this research can be used as a reference for future researchers to develop this research by considering other variables which are other variables outside of the variables already included in the research. This is like employee motivation and ability, whether in the form of physical ability or intelligence ability.

ADVANCED RESEARCH

Based on the research results and conclusions that have been explained, the following suggestions can be made for further research:

1. This research found that Leadership Style and Organizational Culture influence Work Motivation with an R^2 of 0.659, and that 34.1% is influenced by other variables. Future researchers can identify and test these other variables, such as organizational climate, company policies, management support, or work environment.
2. Job satisfaction influences performance with an R^2 of 0.555. Future research could further explore the variables that moderate or mediate this relationship, such as organizational commitment, employee engagement, or job stress.
3. Considering that Leadership Style has a negative influence on employee performance, future research can further examine certain types of leadership styles (eg transformational, transactional, laissez-faire) and their impact on various aspects of employee performance.
4. Organizational culture has a positive influence on employee performance. Future research could explore the specific elements of Organizational Culture that are most influential, such as company values, work norms, or specific managerial practices.
5. Job satisfaction is able to moderate the positive influence of leadership style and organizational culture on performance. Future research could focus on these moderating mechanisms, and how other factors such as organizational justice or work climate may strengthen or trigger these moderating effects.
6. Apart from the factors that have been studied, variables such as intrinsic motivation, self-efficacy, social support, or work-family conflict can be additional variables that influence employee performance. An in-depth study of these variables can provide a more comprehensive picture.

By considering these recommendations, future researchers can enrich and expand understanding of the factors that influence employee work motivation

and performance, as well as make a more significant contribution to the management and organization literature.

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