

## **The Relationship Between Organizational Culture And Employee Performance At The Directorate Of P2humas, DJP Jakarta**

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### **Abstract**

The organizational culture is pivotal in bolstering organizational performance towards realizing the organization's vision, mission, and objectives good management is the key to the success of organizations such as the Directorate of Counseling, Services and Public Relations (DJP. P2Humas) of the Directorate General of Taxes (DGT) to achieve good organizational implementation and achieve the set work targets. Therefore, this study aims to review the implementation of organizational culture in developing employee performance at DGT. P2Humas. The method used is descriptive qualitative method, which is descriptive in nature by conducting a study based on theory and previous research, and Directorate collection is carried out using the interview method, and direct observation of employees at DGT. P2Humas. Qualitative Directorate analysis uses the Miles and Huberman's model which consists of Directorate reduction, Directorate presentation, and conclusion drawing/verification. Directorate validity was tested using triangulation techniques and source triangulation. The results of this study explain that. P2Humas has implemented organizational culture well. The practice of this organizational behavior has a positive effect on the development of employee performance which is a reflection of the practice of organizational culture. If the process of internalizing organizational culture into personal culture has been successfully carried out, employees will be integrated with the organization and there will be no obstacles to achieving optimal organizational goals.

Keywords: Directorate P2Humas, Organizational Culture, Employee Performance

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### **INTRODUCTION**

Organizational culture is very important in supporting the achievement of the vision, mission and goals of an organization. Not infrequently, the good and bad of an organization can be seen and judged by how well the organizational culture is applied and attached to each individual in the organization (Supartha & Sintaasih, 2017). Culture refers to a shared understanding system held by members of an organization that distinguishes the organization from other organizations. This shared observation system is a series of important characters that become values for an organization. Culture is a variable that is informal and difficult to understand, but its existence is not in doubt. Meanwhile, an organization is defined as a group of people who work together in order to achieve common goals (Sobirin, 2019). Organizational culture refers to something that is usually not written, but its existence cannot be replaced in the organization.

Organizational culture can be expressed in the form of slogans, ceremonies carried out by the organization, organizational history, the way employees dress or office layout (Sobirin, 2019). In addition, organizational culture is also defined as a system of values, beliefs, assumptions, or a norm that has been applied, agreed upon and followed by human resources in an organization as a principle or guideline and solving problems that arise in an organization.

Improving employee performance stands as one of the vital focal points that organizations must prioritize. Employee performance is the foundation for improving overall organizational performance. Performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision and mission of the organization as outlined through organizational strategic planning (Jufrizen, 2021). Performance is a combination of three important factors, namely the ability and interest of a worker, acceptance of the explanation of task and role delegation and the level of motivation of a worker (Jufrizen, 2021). In realizing quality employee performance, effective steps are needed for organizations to carry out performance management. Performance management is related to work success, performance improvement, employee self-development, and organizational goals. The performance management system is contained in the entire work process of employees in the organization to assess, reward and develop human resources as the heart of the organization (Dharma, 2014). A strong organizational culture will help an agency provide certainty for all employees to grow together. If the implementation of organizational culture is optimal, employees will feel united to achieve maximum performance.

The research was conducted at DJP. P2 Humas, an echelon II unit under the Directorate General of Taxes, Ministry of Finance, led by an echelon IIA official, namely the Director of P2Humas. As per articles 550 and 551 of Minister of Finance Regulation Number 234 / PMK.01 / 2015 regarding Organization and Work Procedures of the Ministry of Finance dated December 21, 2015, this institution is tasked with formulating and implementing policies and technical standardization in counseling, services, and public relations. Its functions include policy formulation and implementation, norm, standard, procedure, and criterion preparation, technology guidance and evaluation implementation in counseling, services, and public relations, as well as administrative affairs. Effective coordination is essential for achieving satisfactory outcomes in executing these functions. In operational activities, numerous roles demand high employee creativity, such as graphic design, photography, videography, and event coordination.

This institution implements an organizational culture guideline based on Article 2 of the Ministry of Finance Regulation Number 190/PMK.01/2018 concerning the Code of Ethics and Behavior of Civil Servants within the Ministry of Finance dated December 31, 2018. This regulation contains values, a code of ethics for employee behavior. Employee behavior is an important parameter to determine the organizational culture applied by this institution. This can explain the various factors that determine employee performance in the work process. The foundation of employee behavior can describe how to create a healthy organizational culture in the organization. Implementation of the foundation of employee behavior in improving employee performance Directorate. P2Humas is the main focus of this research. Potential violations will occur if the organization does not have strict regulations, especially with regard to the organizational culture that employees hold on to. This research is very important to be used as an evaluative basis for Directorate. P2Humas and other government agencies in mitigating the risk of fraud

through the development of controlled organizational culture policies. Given the background provided, the researcher aims to investigate the implementation of organizational culture within Directorate P2Humas DGT concerning the development of employee performance.

## **LITERATURE REVIEW**

### **Organizational Culture**

Organizational Culture encompasses a value system embraced by individuals within an organization, distinguishing it from others. It serves as a guiding framework for organizational members in fulfilling their duties and adhering to the behavioral values established by the organization (Putri & Yusuf, 2022). Typically, organizational culture comprises a set of values, beliefs, shared understandings, and behavioral norms collectively understood and practiced by employees (Sudarsono, 2019). It mirrors the distinctive traits of a specific organization or society and is closely intertwined with the culture cultivated within that environment. Organizational culture denotes the accepted rules of behavior by all members of the organization and serves as the foundation for behavioral norms within the organization (Habudin, 2020).

### **Employee Performance Development**

Employee performance can indeed be influenced by the effectiveness of the company's organizational culture and leadership style. Organizational culture can be defined as the values that guide human resources in carrying out their duties and behavior in an organization. Judging from its function, organizational culture has several functions. One of them is to encourage the growth of commitment to something that goes beyond personal interests. Corporate culture is also closely related to employee empowerment in a company. The stronger the organizational culture, the greater the encouragement of employees to move forward together with the company (Habudin, 2020).

Performance is something related to the end result of employee work activities in an organization and is reflected quantitatively and qualitatively in the results produced. Employee performance in organizations can be influenced by several factors such as organizational culture and competence (Sarumaha, 2022). Performance development is an organizational effort to improve the abilities, knowledge, and skills of employees to improve work performance through strategies and programs aimed at increasing the competence and effectiveness of the organization as a whole (Ridwan, 2023).

## **METHODOLOGY**

This research examines the implementation of organizational culture in improving employee performance at Directorate. P2Humas DGT. The approach used is descriptive qualitative method, presenting a scientific approach in examining the problem and obtaining information that can be accounted for. This approach tends to adopt inductive analysis by referring to theory and previous research (Rukin, 2019). The stages of the methodology include information collection, reduction and selection. Directorate were obtained through interviews and direct observation of a number of employees representing various sections in Directorate. P2Humas, selected randomly (non-probability sampling) with a total of 13 respondents. Directorate. P2Humas was chosen

because of its unique and diverse work patterns, emphasizing high creativity. Qualitative Directorate analysis uses the Miles and Hubermans model with Directorate reduction steps, Directorate presentation, and conclusion drawing and verification. Directorate validity was tested by triangulating techniques and sources. Interviews were conducted both in person and through online media such as WhatsApp, Zoom Meeting, or other possible applications.

## **RESULT AND DISCUSSION**

The results of interviews with employees of the Sub Directorate of Public Relations and Services at Directorate P2Humas highlighted the importance of organizational culture in developing performance. They confirmed that the values adopted as corporate culture are not only a guide for behavior, but also the key to improving performance to achieve optimal goals. Of the 13 employees interviewed, 11 employees have long known and applied the organizational culture in Directorate. P2Humas. Although some still feel unfamiliar because they have just joined, the agreement that the organizational culture is reflected in every daily task is recognized by all.

However, the interview results also indicated a slight gap in the understanding of organizational culture. Of the 13 respondents, 10 of them expressed the need for improvement in the internalization of organizational culture. Although its application occurs in daily routines, a stronger and deeper understanding of these values is considered important so that organizational culture truly becomes an inherent guideline in the behavior and attitude of every Directorate P2Humas. A deeper understanding will encourage harmony in behaving in accordance with the adopted organizational culture. In conclusion, this interview confirms that organizational culture has become an integral part of Directorate. P2Humas. However, to ensure that this culture is well internalized by all employees, stronger efforts are needed in communicating, encouraging deeper understanding, and linking this organizational culture to every aspect of daily activities.

The findings from interviews with respondents from the Sub-Directorate of Counseling and Cooperation and Partnerships at Directorate P2Humas offer a comprehensive insight into the implementation of organizational culture. The values inherited from the Ministry of Finance, including integrity, professionalism, and excellence in service, serve as the primary pillars guiding daily operations. The emphasis from the leadership on these values directly contributes to a consistent work atmosphere and affects the discipline and work ethic of employees. The existence of certain policies and practices in the organization is also seen in efforts to implement organizational culture. For example, daily routines such as "one piece of information every day", emphasizing time discipline, the practice of greetings, limited meetings for planning, and the 5R principles (Ringkas, Rapi, Resik, Rawat, Rajin) that are part of the organizational culture, show concrete efforts to reinforce these values in daily activities. The results confirm that the implementation of organizational culture has had a significant positive impact. Improved work ethic, increased discipline, and support for employee competence and adaptability are evidence of the effectiveness of organizational culture implementation. This culture plays an important role in directing employee behaviour and performance, creating a work environment that is progressive and responsive to change.

In addition, efforts to develop these values through training, e-learning, and other programs organized by Directorate P2Humas strengthens commitment in expanding the

capabilities and professionalism of employees, which in turn improves the quality of performance and responsibility in carrying out their duties. Thus, the implementation of organizational culture actively contributes positively to the development of organizational and individual performance.

As one of the units in the Ministry of Finance, Directorate P2Humas DGT has organizational values that become the basis for behavior. The values are stated in the Decree of the Minister of Finance Number 312/KMK.01/2011 on the Values of the Ministry of Finance dated September 12, 2011 and Ministry of Finance Regulation Number 190/PMK.01/2018 on the Code of Ethics and Behavior of Civil Servants within the Ministry of Finance dated December 31, 2018: (1) Integrity: Think, say, behave and act properly and correctly and uphold the code of ethics and moral principles; (2) Synergy: Building and ensuring productive internal cooperative relationships and harmonious partnerships with stakeholders, to produce useful and quality work; (3) Service: Providing services that meet stakeholder satisfaction that are carried out wholeheartedly, transparently, quickly, accurately and safely; (4) Professionalism: Working thoroughly and accurately on the basis of the best competence with full responsibility and high commitment; (5) Perfection: Always make improvement efforts in all fields to be and provide the best.

In addition to adhering to the values of the Ministry of Finance, every employee at Directorate. P2Humas is also bound by a code of ethics outlined in the Decree of the Minister of Finance Number 222/KMK.03/2002, regarding the Code of Ethics for Employees within the Directorate General of Taxes, dated May 14, 2002. This code comprises 12 prohibitions and 20 obligations that every employee must uphold. By adhering to these ethical standards diligently, employees can effectively navigate their roles and responsibilities, ensuring optimal performance in their work.

Based on the insights gleaned from these interviews, it's evident that the emphasis on organizational culture significantly influences the behavioral development of employees. The organization consistently prioritizes the established organizational culture in all operational activities within the office. This culture serves as the cornerstone and behavioral guide for employees in their work environment. Such a focus aligns with the notion that organizational culture encompasses the norms and values of behavior understood and embraced by all members of the organization, shaping the rules of conduct within it (Habudin, 2020). Moreover, this organization places a premium on the development of employee performance. Employees are expected to adhere to the established rules in their daily lives and to efficiently complete their tasks.

Based on the results of interviews with the main respondents, it is stated that organizational culture can change the behavior, values and actions of each employee who was previously not good to be better. Organizational culture determines the steps and strategies in achieving organizational targets, so it is very influential in developing employee performance when pursuing targets as a foundation for work. Organizational culture is seen as a signpost in carrying out employee duties and identities as well as guidelines in behaving and behaving as employees of Directorate P2Humas. The application of organizational culture is very important in managing changes in the organization so that it can shape attitudes and behaviors in accordance with the vision, mission and goals of the organization. Understanding organizational culture can produce

maximum employee performance for the sake of improving organizational performance. In accordance with the statement about organizational culture, we understand that its existence has a great influence because it is beneficial for the sustainability of the organization. Conversely, if the organizational culture is negative, it will hinder development because it is contrary to the goals of the organization. Therefore, this review attempts to describe organizational culture by presenting a comprehensive set of studies, based on competing value models. Because in companies with a strong organizational culture, shared values will be deeply understood and become exemplary in employee behavior (Putri & Yusuf, 2022).

In addition, factors such as communication, decision-making, leadership, motivation, and job satisfaction are also very important in promoting a productive, collaborative, and accountable organizational culture at DG. P2Humas. Similarly, the role of leadership in creating a positive organizational climate can be crucial for improving job satisfaction and employee retention rates. In this case, management must pay attention to a conducive work environment for employees. Good synergy between management and employees must continue to be considered in order to achieve a positive and mutually constructive work environment situation between each employee in carrying out the tasks assigned to him (Sunarto & Anjani, 2022).

The implementation of an organizational culture that optimizes employee performance also leads to overall organizational performance. This needs to be optimized through the implementation of several important values such as working thoroughly and accurately on the basis of the best competencies with full responsibility and high commitment (Professionalism Value) and providing the best (Perfection Value). In an effort to improve employee performance, leaders need to routinely carry out internalization, whether in the form of IHT (In House Training), socialization, or others within the organization will increase employee understanding of the organizational culture that applies in Directorate. P2Humas. A leader must be able to collaborate with each member of his team so that the team becomes strong and ensures optimal performance to achieve company goals (Hamarto, 2019).

## **CONCLUSIONS**

First: The application of organizational culture is very important in supporting the achievement of the vision, mission and goals of an organization. The good and bad of an organization can be seen and judged by how good the organizational culture is or how strong the application of this organizational culture is attached to each individual and group in the organization.

Second: Employees at Directorate P2Humas have effectively internalized and implemented the values of the Ministry of Finance and the DGT Code of Ethics as an integral part of the organizational culture guiding their actions and responsibilities.

Third: This organizational behavior yields a positive impact on the enhancement of employee performance, reflecting the embodiment of organizational culture, including the values of the Ministry of Finance and the DGT Code of Ethics. Through regular internalization of organizational culture and successful integration of this culture into personal values, employees become aligned with the organization, thereby minimizing

obstacles to achieving optimal organizational goals. Based on the results of the study, there are several constructive suggestions.

Fourth: Optimizing the existing organizational culture through personality development and insight to obtain more optimal performance. In addition, the existing organizational culture needs to be adjusted continuously with the times so that the organizational culture remains relevant to the situation.

Fifth: The implementation of internalization which is carried out continuously also requires leadership commitment so that the continuity of the organization can be maintained continuously and with the success of applying organizational culture as a personal culture in the future will make it easier for the organization to achieve its goals more optimally.

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