



The Influence of Organizational Culture AKHLAK and Leadership Style on Employee Performance

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Abstract:

Employee performance is the main factor in the success of a company, including in the plantation sector which has a field-based, hierarchical work system. PT. Perkebunan Nusantara IV The Tobasari is a state-owned company that implements the AKHLAK organizational culture (Trusted, Competent, Harmonious, Loyal, Adaptive, and Competent) to improve employee performance, but its implementation has not been evenly distributed to all employees. The purpose of this study was to analyze the effect of AKHLAK Organizational Culture and Leadership Style on Employee Performance at PT. Perkebunan Nusantara IV The Tobasari. The research method used was quantitative, with data collection techniques through distributing questionnaires to 62 employees of PT. Perkebunan Nusantara IV The Tobasari as respondents. Data analysis was carried out using the Partial Least Square (PLS) method based on Structural Equation Modeling (SEM) to analyze the relationship between variables. The results of the study showed that AKHLAK organizational Culture had a positive and significant effect on employee performance at PT. Perkebunan Nusantara IV The Tobasari. Meanwhile, Leadership Style did not show any effect on employee performance at PT. Perkebunan Nusantara IV The Tobasari. The findings in this study indicate that employees are more influenced by work culture than by leadership style.

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INTRODUCTION

Performance is a collection of results obtained and refers to actions in achieving and carrying out predetermined tasks (Sudiarti et al., 2019). Employee performance has an impact on the success of the company. Performance is a measure of work success, which is calculated based on the difference between actual work achievements and predetermined work standard provisions. Every company strives to optimize the performance of its employees in order to meet the goals set by the company. According to Robbins and Judge in Yusuf et al (2021), improving performance is influenced by various aspects such as motivation, work environment, leadership and organizational culture.



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In the scope of companies with the status of State-Owned Enterprises (BUMN), the Ministry of BUMN, Mr. Erik Thohir, initiated AKHLAK (Trustworthy, Competent, Harmonious, Loyal, Adaptation, and Collaboration) as an organizational culture that must be implemented by all employees of BUMN companies. AKHLAK is the identity of BUMN and the main guideline in building a superior work culture (Ministry of BUMN, 2020). The AKHLAK culture is also in line with Islamic teachings. Islam has taught the importance of trust in all aspects of life. As stated in QS an-Nisa verse 58: Meaning: "Indeed, Allah commands you to convey the mandate to those entitled to receive it, and when you establish a law between people, you should establish it with justice. Indeed, Allah is the best of those who teach you. Indeed, Allah is All-Hearing, All-Seeing" (QS. An-Nisa:58).

This verse shows that amanah not only supports individual honesty but also upholds the principles of leadership in ensuring that everyone receives their rights properly. In the context of organizational culture, the amanah teachings in AKHLAK in BUMN are in line with Islamic values that emphasize the importance of working with integrity, professionalism, and justice. PT. Perkebunan Nusantara IV, one of the BUMN plantation sector companies, has implemented the AKHLAK organizational culture in all of its business unit branches, including PT. Perkebunan Nusantara IV The Tobasari.

The implementation of the AKHLAK organizational culture does not always go well, the results of the 2024 BUMN AKHLAK survey stated that there are still challenges and obstacles where there are still violations and injustices that are committed so that they need to be handled seriously. The implementation of the AKHLAK culture is able to improve employee performance by creating a more professional and collaborative work environment (Ministry of BUMN, 2020). Quoted from ACT Consulting International, the average implementation of AKHLAK in 2022 increased from 2021, although not significantly. In 2021, the average implementation was 42.9 or was in a less than ideal position, while this year it increased to 50.1 or was in a sufficient percentage. Even so, the implementation of several values such as harmonious, loyal, and adaptive is still in a less than ideal position (<50%) (M Rafli et al., 2024). Based on these data, it shows that the AKHLAK organizational culture has not been implemented 100%. Likewise at PT. Nusantara IV The Tobasari Plantation, AKHLAK has not been implemented comprehensively, namely on field employees and factory employees, but tea production remains stable, which means their performance has not decreased, this year it is even planned to export tea to European countries. Employees know that there is an organizational culture of AKHLAK but it has not been fully used as a guideline for them, the important thing is that they work and get paid. The company has made efforts, but some of its employees are apathetic towards the AKHLAK culture. This is based on the recognition of the HR clerk of PT. Perkebunan Nusantara IV The Tobasari.

Table 1. Tea Production Data of PT.Perkebunan Nusantara IV The Tobasari

Year	Wet Tea Leaf Production (Tons)	Finished Tea Production (Tons)
2019	16.715.210	3.458.255
2020	20.479.000	4.443.943
2021	20.826.163	4.640.086
2022	21.137.862	4.660.906
2023	21.297.110	4.688.867
2024	21.480.110	4.786.166

Source: PT. Nusantara IV Plantation Tobasari Tea (2025)

Based on the 2024 BUMN AKHLAK survey, one surprising fact is how great the influence of leadership is on employee AKHLAK. Leaders who have high integrity tend to have teams with high integrity. Conversely, leaders who pay less attention to AKHLAK values tend to have low levels of compliance. Therefore, the success of implementing this AKHLAK organizational culture does not only depend on understanding the company's values, but also on the values being internalized by employees and supported by an

appropriate leadership style (M Rafli et al., 2024). Leadership (managers) at PT. Perkebunan Nusantara IV The Tobasari experienced repeated changes in leaders, some had changed leaders before one year and those who led for the longest four years before changing again. Kurt Lewin (1951) when an organization experiences changes including frequent changes in leaders, employees will continue to be in the unfreezing phase, namely instability, where employees must let go of old habits that they have done) and the Changing phase, namely the phase of change (continuously adapting) which causes productivity to decrease and will give rise to a variety of leadership styles that will make subordinates have to adapt (Asupit et al., 2021). However based on the statement from Krani SDM that frequent changes in leaders with different variations in leadership styles do not require adaptation and do not interfere with their performance. So this statement is interesting to study in finding the truth whether changes in leaders with different leadership styles can affect the performance of employees of PT. Perkebunan Nusantara IV The Tobasari.

Findings by Ardiansyah & Hakim (2024) state that the AKHLAK organizational culture has a positive impact on employee performance at PT Telkom Akses. Organizational culture increases control and coordination within the company, thereby increasing employee efficiency and performance. Organizational culture helps employees interact and engage with each other, thereby increasing the use of information sharing, thereby realizing the values of trust, harmony and collaboration. Companies that have a strong corporate culture tend to be superior to companies that do not have the same culture, as reflected in high profits. In addition, leadership style also has a positive impact on employee performance, because leadership style plays a role in optimizing employee performance.

Based on research by Nurshadrina & Rahmawati (2024), the AKHLAK organizational culture has no impact on the performance of HCM employees of PT Perusahaan Gas Negara. This indicates that the stronger the organizational culture, the less it will have an impact on improving employee performance. Research by Fahmi et al (2021) states that organizational culture does not have a significant direct impact between organizational culture and performance due to the lack of implementation of a good organizational culture and the inconsistency between organizational rules and the culture implemented and the work carried out.

In the research of Ali & Agustia Wijaya (2018) research on the influence of organizational culture and leadership style on job satisfaction in an effort to improve employee performance at Muhammadiyah Metro Hospital, it shows that organizational culture and leadership style have a positive and significant impact on employee performance. Companies that are led fairly and provide guidance and direction to employees can improve employee performance. Pawirosumarto et al (2021) in their research aimed to analyze the influence of the work environment, leadership style and organizational culture on job satisfaction and its implications for employee performance. Their findings revealed that leadership style showed a positive and significant impact on employee performance at Parador Hotels and Resorts, which means that leadership is an important variable in optimizing employee performance. Parador Hotels has high position power, meaning that it has the power to influence recruitment, termination of employment, discipline, promotion, and increase employee salaries so that employees are loyal to the company. Then, organizational culture does not have a positive and significant impact on hotel employee performance because it is considered less than optimal for employees so that it is less used as a guideline in behaving and doing activities when carrying out their duties.

From the things that have been discussed above, the researcher wants to test whether the organizational culture of AKHLAK and leadership style have an effect on employee performance at PT. Perkebunan Nusantara IV The Tobasari. The difference between this study and previous studies lies in the aspects studied, namely in previous studies there was no discussion of leadership changes that affect leadership style on employee performance, this is something new in research. And also research on the influence of organizational culture AKHLAK on employee performance has been done, but

research that discusses AKHLAK culture in the industry in sectors that have different characteristics such as plantations with field-based work patterns, heavier working conditions and more hierarchical management systems so that research is needed in state-owned companies in the plantation sector to find out how the influence of organizational culture AKHLAK and leadership style in improving employee performance.

The reason the researcher chose this place as the object of research is because PTPN IV The Tobasari is one of the BUMN companies that officially implements the AKHLAK culture as a basic value in human resource management, and also has a high frequency of leadership changes so it is interesting to study and this plantation company is a tea plantation company in Indonesia located in North Sumatra has a large operational scale so that research is conducted here in order to gain broader insight into its human resource management (employees).

METHODS

This study uses a quantitative method in order to describe the relationship between each variable studied. This study uses numerical data that will be obtained through a questionnaire. The data collection technique is carried out by compiling a questionnaire based on the indicators of each variable, then distributing it to the research sample. The data analysis method is carried out using the SmartPLS application. The data collected in this study consists of primary and secondary data. Primary data is carried out by distributing questionnaires to respondents who are included in the research sample. While secondary data is obtained from literature studies that support research, internet site data and others. The population in this study were all employees of PTPN IV Tobasari Tea Factory and Plantation totaling 165 (January 2025) employees. In this study, the method applied in determining the sample is probability sampling using the Slovin formula. Based on calculations using the Slovin formula, the number of samples needed is:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{165}{1 + 165e(0,1)^2}$$

$$n = 62,2 \longrightarrow 62$$

Informafion:

n = number of samples

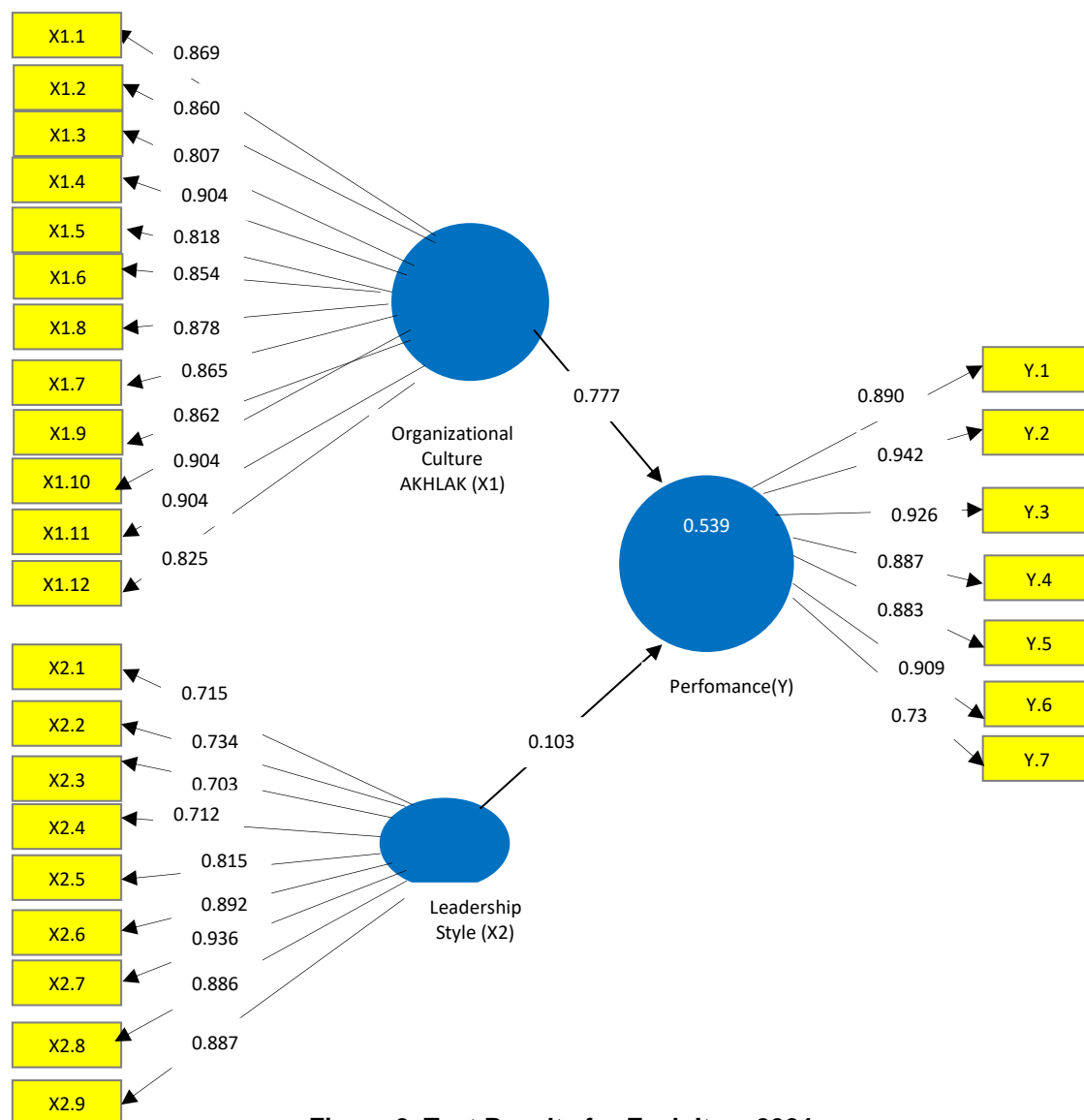
N = population size

E = the percentage of allowance for inaccuracy due to sampling errors that can still be tolerated is 10%.

RESULTS AND DISCUSSION

The number of research subjects was 62 people. In terms of gender, there were 54 male respondents, while 8 other respondents were female. This shows that most of the employees at PT.Perkebunan Nusantara IV The Tobasari are male. Based on age, the majority of respondents were over 45 years old and had worked for more than 10 years. Respondents consisted of several positions, namely office employees, factory employees, field employees and technical employees.

By applying the PLS algorithm using the SmartPLS 3.0 application, the test results for each question in the questionnaire can be observed in the image below:



Outer Loading

That is measuring the relationship between indicators (questionnaire questions) with latent variables (moral culture, leadership style and performance). The following are the results of Outer Loading in this study, namely:

Table 2. Outer Loading Test Result Data

Variable	Indicator	Outer Loading	Information
Organizational Culture AKHLAK (X1)	X1.1	0.860	Valid
	X1.2	0.869	Valid
	X1.3	0.854	Valid
	X1.4	0.807	Valid
	X1.5	0.904	Valid
	X1.6	0.818	Valid
	X1.7	0.878	Valid
	X1.8	0.865	Valid
	X1.9	0.904	Valid
	X1.10	0.862	Valid
	X1.11	0.904	Valid

Leadership Style (X2)	X1.12	0.825	Valid
	X2.1	0.715	Valid
	X2.2	0.703	Valid
	X2.3	0.734	Valid
	X2.4	0.712	Valid
	X2.5	0.815	Valid
	X2.6	0.892	Valid
	X2.7	0.936	Valid
	X2.8	0.886	Valid
Performance (Y)	X2.9	0.887	Valid
	Y.1	0.890	Valid
	Y.2	0.942	Valid
	Y.3	0.926	Valid
	Y.4	0.887	Valid
	Y.5	0.883	Valid
	Y.6	0.909	Valid
	Y.7	0.735	Valid

Source: SmartPLS output (2025)

Based on Table 2, it can be seen that all indicators for each variable in this study have met the criteria and can be said to be valid, because they have an outer loading value > 0.70 (greater than 0.70).

AVE Trst (Average Variance Extracted)

A construct (latent variable) is able to explain the measured latent variable. The following are the results of the AVE test in this study, namely:

Table 3. AVE Test Results

Variable	Average variance Extracted (AVE)
Organizational Culture AKHLAK (X1)	0.745
Leadership Style (X2)	0.662
Performance (Y)	0.781

Source: SmartPLS output (2025)

Based on table 3, it can be seen that all variables in this study meet convergent validity because they have an AVE value > 0.50 (greater than 50) which indicates that each construct is able to explain more than 50% of the variance of its indicators. So it can be concluded that the variables used in this study are valid.

Discriminant Validity Test

Discriminant validity is used to ensure that each concept in the latent variable is not the same as other variables. If discriminant validity is met, then the research model is considered to have clarity in distinguishing between constructs. The following are the results of the discriminant validity test in this study, namely:

Table 4. Data from the Results of the Discriminant Validity Test

Variable	Organizational Culture AKHLAK(X1)	Leadership Style (X2)	Performance (Y)
Organizational Culture AKHLAK (X1)	0.863		
Leadership Style (X2)	0.471	0.814	
Performance (Y)	0.728	0.263	0.884

Source: SmartPLS output (2025)

Based on the results of Table 4, it shows that the square root of AVE for each construct (latent variable) is higher compared to its correlation with other constructs. This indicates that each latent variable in this study has good discriminant validity, because it can be clearly distinguished from other constructs. Thus, each construct accurately measures the intended variable without excessive similarity with other constructs, so that discriminant validity is met based on the Fornell-Larcker Criterion method.

Reliability Test

Reliability testing is a testing process that aims to assess the level of consistency and reliability of a research instrument in measuring the variables being studied. The following are the results of the reliability test in this study:

Table 5. Reliability Test Result Data

Variable	Cronbach's Alpha	Composite Reliability	Conclusion
Organizational Culture AKHLAK (X1)	0.969	0.972	Reliable
Leadership Style (X2)	0.941	0.946	Reliable
Performance (Y)	0.952	0.961	Reliable

Source: SmartPLS output (2025)

Based on Table 5, the results of the Reliability test consisting of Cronbach's alpha and composite reliability tests show a value of > 0.70 (greater than 0.70) so that all indicators in the questionnaire are reliable and all variables in the study are good and can be trusted.

R Square Determinant Coefficient Test

Used to measure how much influence or impact the independent variable has on the dependent variable. The value of the coefficient of determination R Square is shown as follows:

Table 5. Results of the R Square Determinant Coefficient Test

	<i>R Square</i>	<i>Adjusted R Square</i>
Performance (Y)	0.539	0.523

Source: SmartPLS output (2025)

Based on the findings of the test presented in table 5, it can be seen that the dependent variable of performance has an R2 value of 0.539. This means that the Independent variable has an influence of 53.9% on the dependent variable, while the remaining 46.1% is influenced by other factors outside the variables not included in this study.

Path Coefficients

Hypothesis testing (bootstrapping) will analyze whether the independent variable has a significant influence on the dependent variable. The following is a hypothesis in this study, namely:

Table 6. Hypothesis Test Results (Path Coefficients)

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Information
Organizational Culture AKHLAK(X1)->Performance (Y)	0.777	0.733	0.175	4.443	0.000	Significant
Leadership style (X2) ->Performance (Y)	-0.103	-0.082	0.119	0.866	0.387	Not Significant

Source: SmartPLS output (2025)

From the table above, the following conclusions can be drawn:

The variable of AKHLAK organizational culture (X1) from the original sample results (O) shows a positive number, so it is categorized that the relationship between the variables is getting stronger and has a positive influence on employee performance (Y). It has a T-Statistic value of 4,443 (> 1.96) and a p value of 0.000 (< 0.05) so that AKHLAK Organizational Culture has a significant effect on Employee Performance.

The Leadership Style variable (X2) of the original sample (O) shows a negative number which is categorized as a negative relationship so that it has a negative influence on employee Performance (Y). Having a T-Statistic value of 0.866 (< 1.96) and a p value of 0.387 (> 0.05) means that the hypothesis is rejected, so that Leadership Style does not have a significant effect on employee performance.

The Influence of Organizational Culture AKHLAK (X1) on Performance (Y)

The results of the hypothesis testing show a coefficient value of 0.777, a T-Statistic value of 4.443, and a P Value of 0.000 (< 0.05) so that it can be stated that the organizational culture of AKHLAK has a positive and significant effect on employee performance at PT.Perkebunan Nusantara IV Teh Tobasari. This positive and significant effect means that the better the implementation of AKHLAK values, the better the employee performance. AKHLAK Culture. AKHLAK culture which includes Amanah, Competent, Harmonious, Loyal, Adaptive and Collaborative can create a conducive work environment, increase motivation and strengthen employee involvement in achieving company targets. This finding is in line with the results of research conducted by Pebrianti et al (2023) in his article entitled "The Influence of Organizational Culture and Job Satisfaction on Employee Performance with Organizational Citizenship Behavior (OCB) as an Intervening Variable at PT. Pos Indonesia (Mataram Head Office) which shows that if the AKHLAK organizational culture is running well, employee performance also shows an increasing trend, but if the organizational culture is not functioning well, the tendency for employee performance to decrease.

From the test results, the indicators that play a role in AKHLAK are Amanah and Loyalty. This shows that the aspects of honesty, responsibility in carrying out tasks and loyalty and dedication to the company are the main elements in forming organizational culture at PT. Perkebunan Nusantara IV Teh Tobasari. When employees work with full responsibility and integrity, productivity tends to increase because employees carry out their duties optimally in accordance with the provisions made by the company. Loyalty is also an indicator that has a big influence, where employees will work with full dedication and avoid

unethical practices so that they can provide more optimal performance that will have a good impact on the company. Thus, to improve employee performance, PT. Perkebunan Nusantara IV Teh Tobasari should strengthen the Amanah and Loyalty aspects by emphasizing integrity, responsibility and providing awards for employees who show high loyalty. In addition, the company also needs to continue to strengthen the AKHLAK culture by means of more frequent socialization, training and monitoring the implementation of AKHLAK values in daily work practices.

The Influence of Leadership Style (X2) on Performance (Y)

The results of the analysis stated that Leadership Style has a negative and insignificant effect on employee performance at PT. Perkebunan Nusantara IV Teh Tobasari Unit, as indicated by the coefficient value of -0.013, T-Statistic value of 0.866 (< 1.96) and P Value of 0.387 (> 0.05). This shows that even though the change of leaders with variations in leadership styles such as authoritarian, delegative and persuasive, the change did not have an impact that indicated a change in employee performance at PT. Perkebunan Nusantara IV Teh Tobasari Unit. This happens because employees are accustomed to changes in leadership and have a high level of adaptation so that employees continue to work optimally even though there are differences in leadership styles. Then, the well-structured work system at PT. Perkebunan Nusantara IV Teh Tobasari allows employees to complete their tasks independently without relying on a particular leadership style. This finding is not in line with the research of Asupit et al (2021) which states that repeated changes in leadership theoretically have an impact on employee performance becoming less effective and will give rise to variations in leadership styles that will require subordinates to adapt.

The most relevant Leadership Style indicator in the study is the delegative leadership style where the leader gives authority to employees to complete tasks independently. However, even though the delegative indicator is relevant, the results of the hypothesis test show that overall Leadership Style does not have a significant effect on employee performance. This result is in line with research by Aziz & Putra (2022) which shows that leadership style has a negative and insignificant effect on Teacher performance at SD Kartika 1-1 Padang. The company must adjust its leadership strategy so that employee performance is more optimal.

CONCLUSION

Based on the research results obtained, it is concluded that the AKHLAK Organizational Culture has a positive and significant effect on employee performance at PT. Perkebunan Nusantara IV Teh Tobasari, especially in the aspects of Trust and Loyalty which have the greatest contribution. This shows that honesty, responsibility, loyalty and dedication of employees to the company play a major role in improving performance so that the company can implement policies that emphasize integrity, responsibility and provide awards for employees who show high loyalty as a reinforcement of the aspects of trust and loyalty, and the company also needs to continue to strengthen the AKHLAK culture by means of more frequent socialization, training and monitoring the implementation of AKHLAK values in daily work practices. On the other hand, Leadership Style does not have a significant effect on employee performance at PT. Perkebunan Nusantara IV Teh Tobasari Unit. Although there was a change of leader with a variety of leadership styles such as authoritarian, delegative and persuasive, the results of the study stated that the change did not affect employee performance. Thus, this study confirms that AKHLAK Organizational Culture is more effective in improving employee performance at PT. Perkebunan Nusantara IV Teh Tobasari Unit compared to Leadership Style. Thus, the company can contribute more to strengthening the work culture and AKHLAK values in the daily lives of employees as the main strategy in improving employee productivity and performance as a whole.

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