

The Relationship between Organizational Structure and Work Culture on Employee Performance at KPP Pratama Medan Belawan

Ayu Indirasari¹, Muhammad Ari Taufiqurrahman², Nurkhasanah³, Narlin Kartika Pohan⁴, Muhammad Rizaldy Afrianda⁵, Yusrita^{6*}
Universitas Islam Sumatera Utara

Corresponding Author: Yusrita yusrita@fe.uisu.ac.id

ARTICLE INFO

Keywords: Division of Labor, Employee Authority, Work Culture, Employee Performance, Organization

Received : 10, February

Revised : 21, February

Accepted: 22, March

©2025 Indirasari, Taufiqurrahman, Nurkhasanah, Pohan, Afrianda, Yusrita : This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by-sa/4.0/).



ABSTRACT

This study aims to analyze the influence of division of labor, employee authority, and work culture on employee performance at the Tax Service Office (KPP) Pratama Medan Belawan. The research method used is a qualitative approach with data collection techniques through interviews, observations, and documentation studies. The results show that a clear division of labor improves work efficiency, but workload inequality is still an obstacle. Employee authority that is too bureaucratic can hinder work effectiveness, while granting wider autonomy can increase employee motivation. In addition, a strong work culture of discipline and professionalism contributes to improved performance, although lack of communication and high work pressure are challenges. In conclusion, these three factors affect each other and need to improve the division of labor, flexibility of authority, and improvement of collaborative work culture to optimize employee performance.

INTRODUCTION

In an organization, organizational structure and work culture are two important elements that can affect the effectiveness and performance of employees. Organizational structure regulates how tasks and responsibilities are divided, coordinated, and controlled within an agency (Juru, 2020). Meanwhile, the work culture reflects the values, norms, and habits applied in the work environment (Fauzi & Purbasari, 2024). These two factors play a role in determining how employees work and interact within the organization.

The Tax Service Office (KPP) Pratama Medan Belawan as one of the government agencies responsible for tax administration has a strategic role in increasing taxpayer compliance and state revenue. In carrying out their duties, employees at KPP Pratama Medan Belawan must work effectively and efficiently. Therefore, a clear organizational structure and a conducive work culture are the main factors in supporting employee performance.

A good organizational structure allows for a clear division of duties and responsibilities, so that employees can work according to their respective competencies and fields (Juru, 2020). With a neatly arranged structure, coordination between work units also becomes easier, so that it can reduce overlapping tasks and increase employee productivity. In addition, a clear hierarchical system in the organizational structure can help in decision-making as well as the proper distribution of authority.

On the other hand, a positive work culture can build a conducive work environment for employees. A strong work culture will encourage discipline, loyalty, and dedication of employees to their duties and responsibilities (Wahyuni, 2015). Work culture also plays a role in shaping a good work ethic, so that employees can work more professionally and responsibly in carrying out their work.

Employee performance is one of the important indicators in assessing the effectiveness of an organization. Good performance will have an impact on improving services to the community, especially in the context of KPP Pratama Medan Belawan which is in charge of providing tax services (Wahyuni, 2015). Employees who have optimal performance will be able to provide fast, accurate, and in accordance with applicable regulations.

However, in practice, there are various challenges faced by employees in carrying out their duties. An inflexible organizational structure, complex bureaucracy, and a work culture that does not fully support productivity can be obstacles in achieving optimal performance. Therefore, it is necessary to conduct a study on the relationship between organizational structure and work culture on employee performance, especially at KPP Pratama Medan Belawan.

This study aims to analyze the extent to which organizational structure and work culture affect employee performance at KPP Pratama Medan Belawan. By understanding the relationship between these variables, it is hoped that effective solutions and strategies can be found in improving the quality of employee performance.

In addition, this study also aims to identify factors in the organizational structure that can support or hinder employee performance. Understanding

these factors is very important so that organizational management can make improvements or adjustments to create a more productive and efficient work environment.

The aspect of work culture is also the focus of this study, because a good work culture can increase motivation, job satisfaction, and the spirit of collaboration among employees. A work culture that supports innovation, openness, and reward for achievement can be a key driver in improving individual and organizational performance as a whole.

The results of this study are expected to provide benefits for the management of KPP Pratama Medan Belawan in making decisions related to organizational management and work culture development. With recommendations based on empirical data, management can design more effective policies to improve employee performance.

In addition, this research can also be a reference for other government agencies in developing better strategies in human resource management. By understanding the factors that affect employee performance, it is hoped that a more productive and better public service-oriented organization can be created.

In a broader context, this study also has relevance for the study of organizational management and public administration. Organizational structure and work culture are two aspects that are often a concern in efforts to improve organizational effectiveness, especially in the government sector which has its own challenges in bureaucratic management.

In conclusion, the relationship between organizational structure and work culture on employee performance is an important issue to be studied, especially in government organizations such as KPP Pratama Medan Belawan. With a deeper understanding of this relationship, it is hoped that strategic steps can be found to improve employee performance and the quality of public services provided.

Thus, this research is expected to make a meaningful contribution to the development of public administration science and have a positive impact on improving the quality of service at KPP Pratama Medan Belawan.

THEORETICAL REVIEW

Organizational Structure

Organizational structure is a system that regulates how activities in an organization are divided, coordinated, and controlled to achieve predetermined goals. According to (Robbins & Coulter, 2005), organizational structure includes aspects such as division of labor, hierarchy of authority, and coordination mechanisms within an organization. A good organizational structure allows for a clear division of duties and increases the effectiveness of communication and coordination between employees.

(Mintzberg, 1979) stated that there are several forms of organizational structures, including functional, divisional, matrix, and bureaucratic structures. Functional structures group employees based on common duties and

responsibilities, while divisional structures divide organizations based on products or work areas. In the context of government organizations such as the Medan Belawan Primary Tax Service Office (KPP), the organizational structure implemented is generally bureaucratic with a clear chain of command and a structured division of tasks.

An ineffective organizational structure can lead to workload imbalances, lack of coordination between units, and delays in decision-making. Therefore, it is important for organizations to implement flexible and adaptive structures to improve employee performance. Research conducted by (Daft & Lane, 2018) shows that a clear and well-defined organizational structure can increase operational efficiency and employee productivity in carrying out their duties.

Work Culture

Work culture is a set of values, norms, and habits that develop in an organization and become a guideline for employees at work. (Hofstede, 1991) Defining work culture as a shared mindset that distinguishes one group from another in an organization. A positive work culture can increase employee loyalty, discipline, and motivation in carrying out their duties.

(Cameron, 2011) developed the Competing Values Framework (CVF) theory which divides organizational culture into four main types: clan culture, adhocracy, hierarchy, and market. Clan culture emphasizes family relationships and teamwork, while adhocracy culture encourages innovation and creativity. Hierarchical cultures focus more on strict rules and procedures, while market cultures are oriented towards individual outcomes and performance.

In government organizations such as KPP Pratama Medan Belawan, a culture of hierarchy often dominates, where compliance with procedures and regulations is the main thing. While a hierarchical culture can improve organizational order and stability, it can also hinder employee flexibility and innovation. Therefore, there needs to be a balance between compliance with the rules and the creation of a more dynamic work culture and encouraging employee performance.

Research conducted by (Schein, 2010) shows that a strong work culture can improve the overall performance of the organization. A positive work culture can create a conducive work environment, increase employee engagement, and strengthen commitment to organizational goals. Thus, organizations need to build a work culture that supports employee productivity and well-being.

Employee Performance

Employee performance is the result of work achieved by individuals in carrying out their duties in accordance with the standards set by the organization. According to (Anwar Prabu, 2017), employee performance can be measured based on several indicators, such as work quality, work quantity, punctuality, effectiveness in using resources, and the ability to work independently or in a team.

Some of the factors that affect employee performance include competence, motivation, work environment, and reward system. (Sobaih &

Hasanein, 2020) In the two-factor theory, it is stated that motivational factors, such as awards, recognition, and development opportunities, can significantly improve employee performance. Conversely, maintenance factors such as organizational policies and working conditions can reduce employee dissatisfaction but do not necessarily increase their motivation.

In the context of KPP Pratama Medan Belawan, employee performance greatly affects the effectiveness of services to the community, especially in terms of tax administration. Employees who have high performance can help increase taxpayer compliance and support state revenue targets. Therefore, it is important for organizations to implement strategies that can improve employee performance, both through competency development, incentives, and improving more efficient work systems.

METHODOLOGY

Research Approach

This study uses a qualitative approach to deeply understand the relationship between organizational structure and work culture on employee performance at the Tax Service Office (KPP) Pratama Medan Belawan. The qualitative approach was chosen because this study aims to explore employees' perceptions, experiences, and understanding of organizational structure, work culture, and how these two factors affect their performance at work (Rukin, 2019).

This approach allows researchers to obtain more comprehensive data by exploring social phenomena that occur in the work environment directly. Through interviews, observations, and document analysis, this research will provide an in-depth picture of how organizational structure and work culture are formed and interact in influencing employee performance.

Location and Subject of Research

This research was conducted at KPP Pratama Medan Belawan, which is one of the tax service offices under the Directorate General of Taxes (DGT). This office was chosen as the location of the research because it has a clear organizational structure and implements a fairly complex work culture in supporting the performance of its employees.

The research subjects consisted of employees of KPP Pratama Medan Belawan who have experience and involvement in the work process, including office heads, section heads, administrative staff, and implementing employees. The selection of subjects is carried out by purposive sampling technique, which is to select informants who have knowledge and experience relevant to the research topic.

Data Collection Techniques

To obtain valid and comprehensive data, this study uses several data collection techniques as follows (Jogiyanto Hartono, 2018):

In-depth Interview

An in-depth interview was conducted with KPP Pratama Medan Belawan employees to find out information about:

- a. What is the organizational structure implemented in this office?
- b. To what extent does the division of duties and authority affect employee performance?
- c. How is the work culture applied in the work environment?
- d. What factors in the work culture support or hinder employee performance?
- e. How do employees feel the impact of organizational structure and work culture on their motivation and productivity?

The interviews are conducted in a semi-structured manner so that the informants have the flexibility to explain their experiences and views more openly.

Participatory Observation

Observation was carried out by directly observing the work activities of employees at KPP Pratama Medan Belawan. This technique aims to understand how organizational structure and work culture are applied in daily activities. The aspects observed include:

- a. Communication patterns between superiors and subordinates
- b. Coordination mechanism between work units
- c. The way employees carry out their duties according to the division of labor
- d. Social interaction and work dynamics in the office environment

This observation was carried out with a non-participant approach, where the researcher only observed without being directly involved in the employee's work activities.

Document Analysis

The documents analyzed in this study include:

- a. Official organizational structure of KPP Pratama Medan Belawan
- b. Regulations or policies related to the work culture applied
- c. Standard Operating Procedures (SOP) in the implementation of employee duties
- d. Employee performance evaluation report

The analysis of this document aims to strengthen the findings from interviews and observations and provide a deeper understanding of the work system that applies in the organization.

Data Analysis Techniques

The data obtained was analyzed using thematic analysis, namely identifying the main patterns in the data related to organizational structure, work culture, and employee performance. This analysis technique is carried out through several stages (Saleh, 2017):

- a. Data Reduction → Select and summarize relevant information from the results of interviews, observations, and documents.

- b. Categorization → Categorize the data into key themes, such as the role of organizational structure in performance, the influence of work culture on motivation, and challenges in the implementation of these two factors.
- c. Drawing conclusions → Develop an interpretation based on the relationship between organizational structure, work culture, and employee performance at KPP Pratama Medan Belawan.

To increase the validity of the research results, a triangulation technique is used, which is to compare data from various sources (interviews, observations, and documents) to ensure the consistency of the information obtained.

RESULT

The Effect of Labor Division on Employee Performance at KPP Pratama Medan Belawan

The results of the study show that the division of labor at KPP Pratama Medan Belawan has been clearly regulated in accordance with the existing organizational structure. Each employee has specific duties and responsibilities according to their respective positions and work units. However, several obstacles are still found, such as workload inequality in several units and lack of flexibility in assignments.

Interviews with employees show that a good labor division system can increase work efficiency and productivity. Employees who have clear responsibilities are easier to complete tasks and achieve work targets that have been set. However, in some cases, there are employees who feel that the division of duties is not evenly distributed, so that some work harder than others.

From the results of observations, it was found that employees who work in the service department often face high work pressure because they have to deal directly with taxpayers. Meanwhile, employees in the administration department work more with internal documents and systems. This imbalance can affect job satisfaction and overall productivity.

Table 1. The Effect of Division of Labor on Employee Performance

It	Aspects of the Division of Labor	Impact on Employee Performance
1	Structured tasks	Improve work efficiency
2	Uneven division of tasks	Lowering motivation and job satisfaction
3	Coordination between units is not optimal	Hindering the completion of work
4	Low flexibility in tasks	Employees feel underdeveloped

The Influence of Employee Authority on Employee Performance at KPP Pratama Medan Belawan

In this study, it was found that the authority system at KPP Pratama Medan Belawan tends to be hierarchical and follows strict bureaucratic procedures. Interviews with several employees showed that a clear division of authority can help in more effective decision-making. However, some employees also feel that too rigid procedures can hinder their initiative in work.

Employees who have broader authority in making decisions tend to be more motivated and responsible for their work. On the other hand, employees who feel their authority is limited often feel that they lack control over their work, thus decreasing motivation and performance.

The results of the observation show that in certain situations, especially in service to taxpayers, employees need more flexible authority to solve problems faster. However, the strict bureaucratic system requires them to stay on top of procedures, which sometimes slows down the ministry.

Table 2. The Effect of Employee Authority on Employee Performance

It	Aspects of Employee Authority	Impact on Employee Performance
1	Clear authority	Increase responsibility and productivity
2	Strict bureaucracy	Hinder officers' initiatives
3	Limited authority	Lowering work motivation
4	Flexibility in authority	Accelerate job completion

The Influence of Work Culture on Employee Performance at KPP Pratama Medan Belawan

The results of the study show that the work culture at KPP Pratama Medan Belawan is quite good, with values such as discipline, integrity, and professionalism applied in the work environment. Employees feel that a positive work culture helps them to be more productive and motivated in completing tasks.

However, there are also some challenges, such as the lack of a collaborative work culture among several work units. Some employees feel that communication between units is still not optimal, which can cause delays in completing tasks. In addition, high work pressure can also cause stress in employees, especially for those in the service department.

The results of the observation show that employees who work in a supportive work environment and have a positive work culture tend to be more satisfied and productive compared to those who face high work pressure. Therefore, efforts to improve communication and improve employee welfare are urgently needed.

Table 3. The Influence of Work Culture on Employee Performance

It	Work Culture Aspects	Impact on Employee Performance
1	High work discipline	Improve work efficiency
2	Lack of communication between units	Inhibits work coordination
3	High working pressure	Causes stress and fatigue
4	Collaborative work culture	Increase team productivity

Is there an Influence of Division of Labor, Employee Authority, and Work Culture on Employee Performance at KPP Pratama Medan Belawan?

From the results of the study, it can be concluded that the division of labor, employee authority, and work culture have a significant influence on employee performance. A clear division of labor can improve efficiency, but workload inequality is still an obstacle. The authority given to employees affects motivation and speed of decision-making, while a good work culture can create a more conducive work environment.

These three factors interact with each other in determining employee performance. An organizational structure that is too bureaucratic can limit flexibility in working, while a less supportive work culture can lead to a decline in morale. Therefore, strategies are needed to improve the balance in the division of labor, provide more flexible authority, and strengthen a positive work culture so that employee performance can be more optimal.

Table 4. The Influence of Labor Division, Employee Authority, and Work Culture on Employee Performance

It	Factor	Influence on Employee Performance
1	Division of Labor	Increasing efficiency, but workload inequality is an obstacle
2	Employee Authority	Increases motivation, but bureaucracy can slow down decisions
3	Work Culture	Creating a positive work environment, but work pressure can lead to stress
4	A Combination of Three Factors	Significantly affects employee performance

Based on the results of this study, it is recommended that KPP Pratama Medan Belawan evaluate the labor division system, provide more flexible authority for employees, and improve a more collaborative work culture to achieve more optimal performance.

DISCUSSION

The Effect of Labor Division on Employee Performance

The results of the study show that a clear division of labor can improve employee work efficiency. This is in line with the theory of (Fayol, 1916) which states that division of work can increase productivity because it allows employees to be more focused and skilled in the tasks they carry. With good specialization, employees can work more efficiently, reduce errors, and complete tasks faster.

However, the findings of this study also reveal that there is an imbalance in workload in several units, where employees in the service department experience higher work pressure than the administrative department. This supports research (Judge & Robbins, 2013) which states that an unbalanced division of labor can reduce employee motivation and satisfaction. When the workload is uneven, employees who work harder will experience fatigue, while employees with lighter workloads can lose challenges in their work.

Therefore, it is necessary to evaluate the labor division system to be more proportional, as well as the implementation of job rotation to reduce boredom and improve employee skills in various fields.

The Influence of Employee Authority on Employee Performance

The findings of the study show that the authority system at KPP Pratama Medan Belawan still tends to be bureaucratic, with strict procedures in decision-making. This concept is in accordance with the theory (Weber, 1947) Regarding the bureaucracy, which states that a hierarchical and structured organizational system can clearly ensure order and compliance in the implementation of duties. However, Weber also acknowledged that overly restrictive bureaucracy can hinder employee innovation and flexibility.

Previous research by (Mintzberg, 1979) It is also found that in organizations that are too bureaucratic, employees often feel hampered in making decisions, which can ultimately slow down the completion of tasks. The results of the interviews in this study corroborate these findings, where some employees stated that long procedures often cause delays in service to taxpayers.

On the other hand, employees who are given broader authority in decision-making tend to be more motivated and responsible for their work. This is supported by research (Hackman, 2002) regarding the Job Characteristics Model, which emphasizes that autonomy in work increases employee belonging, job satisfaction, and performance. Therefore, the recommendation that can be given is to increase flexibility in the system of authority, especially in the public service, while maintaining a balance between strict procedures and operational efficiency.

The Influence of Work Culture on Employee Performance

The results of the study show that the work culture at KPP Pratama Medan Belawan is quite strong in terms of discipline and professionalism, which contributes to improving employee performance. These findings are in line with the theory of (Schein, 2010), which states that a good organizational culture will

shape positive work behaviors and increase the overall effectiveness of the organization.

However, the challenge found in this study is the lack of communication and collaboration between work units, which can lead to delays in completing tasks. This supports Denison's (1990) research, which shows that a work culture that does not support communication and collaboration will have a negative impact on employee performance and organizational effectiveness.

In addition, high work pressure in the service department is also a concern. Employees who work under high pressure tend to experience stress that can reduce their productivity. This is in line with the theory (Karasek Jr, 1979) about the Job Demand-Control Model, which states that job stress levels will increase if job demands are high but employees have little control over their jobs.

To overcome this, strategies such as improving cross-unit communication, stress management training, and employee welfare policies are needed to make the work culture more conducive and support performance improvement.

The Influence of Division of Labor, Employee Authority, and Work Culture on Employee Performance

From the results of this study, it can be concluded that the division of labor, employee authority, and work culture interact with each other in influencing employee performance at KPP Pratama Medan Belawan. These three factors cannot be separated and have a significant impact on the effectiveness of employee work.

Study by (Gibson, n.d.) It also found that organizational structure, authority in work, and work culture have a direct relationship with employee motivation and performance. If the organizational structure is too rigid, employees will lose flexibility in working. If the work culture does not support collaboration, then the effectiveness of teamwork will decrease. And if the authority of employees is limited, then employees will feel less control over their work, which ultimately has an impact on work productivity.

The results of this study are also consistent with the (Kotter, 1996) which shows that organizations with a strong work culture and flexibility in organizational structure tend to have better performance than organizations that are too bureaucratic and have a less adaptive work culture.

Therefore, the recommended strategies are:

- a. Evaluation and Improvement of the Division of Labor → To avoid workload inequality and increase efficiency.
- b. Granting More Flexible Authority → To speed up decision-making, especially in service to taxpayers.
- c. Improving Collaborative Work Culture → By strengthening communication and cooperation between units, as well as reducing excessive work pressure.

With improvements in these three main aspects, it is hoped that the performance of employees at KPP Pratama Medan Belawan can increase significantly, both in terms of efficiency, job satisfaction, and quality of service to the community.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research that has been conducted on the influence of division of labor, employee authority, and work culture on employee performance at the Tax Service Office (KPP) Pratama Medan Belawan, it can be concluded that these three factors have a significant role in determining the effectiveness and productivity of employee work. First, a well-structured division of labor has proven to be able to increase employee efficiency and productivity. With clear duties and responsibilities, employees can focus more on carrying out their work. However, this study also found that workload inequality in several units is an obstacle that can affect employee motivation and job satisfaction. Therefore, it is necessary to evaluate the labor division system to be fairer and proportional, so that no employee feels burdened or less challenged in his work. Second, the authority of employees has a direct influence on their motivation and performance. Employees who are given broader authority in decision-making tend to be more responsible and motivated to work better. However, the bureaucracy that is too rigid at KPP Pratama Medan Belawan is still an obstacle in completing tasks, especially in service to taxpayers. Long procedures and strict hierarchies often slow down the work process. Therefore, organizations need to adapt their authority systems to be more flexible, especially in situations that require quick and efficient responses. Third, the work culture implemented at KPP Pratama Medan Belawan is quite good in terms of discipline and professionalism, but there are still some obstacles such as lack of communication between units and high work pressure in some parts. A collaborative work culture and effective communication are essential to create a more harmonious and productive work environment. Therefore, organizations need to encourage closer cooperation between units and provide support programs for employees to better manage work pressure. Overall, this study shows that the division of labor, employee authority, and work culture cannot be separated in determining employee performance. These three factors are interrelated and affect the effectiveness of employee work at KPP Pratama Medan Belawan. If the organizational structure is too rigid, employees will lose flexibility in working. If the work culture does not support communication and cooperation, then the effectiveness of the team will decrease. And if employees have limited authority, they will feel less control over their work, which ultimately has an impact on productivity and job satisfaction. As a recommendation, KPP Pratama Medan Belawan needs to evaluate and improve the labor division system, provide more flexible authority to employees, and improve a more collaborative and supportive work culture. Thus, it is hoped that employee performance can be optimally improved, both in terms of productivity, efficiency, and service quality to taxpayers.

FURTHER STUDY

Future research can explore the impact of workload distribution fairness on employee motivation and job satisfaction across different tax offices to identify best practices for an equitable labor division. Additionally, studies on the effects of flexible authority structures in bureaucratic institutions could provide insights into optimizing decision-making without compromising regulatory

compliance. Investigating the role of leadership in shaping a collaborative and communicative work culture may also offer strategies for reducing work pressure and enhancing team effectiveness. Comparative studies between tax offices with varying levels of bureaucracy and work culture could highlight the most effective approaches to improving employee performance and service quality to taxpayers.

REFERENCES

- Anwar Prabu, M. (2017). *Manajemen Sumber Daya Manusia Perusahaan*, Bandung: PT. Remaja Rosdakarya.
- Cameron, K. S. (2011). *Diagnosing and changing organizational culture: Based on the competing values framework*. John Wiley & Sons.
- Daft, R. L., & Lane, P. G. (2018). *The leadership experience* (Vol. 53). Cengage Learning Boston, MA.
- Fauzi, K. A., & Purbasari, R. (2024). Peran Budaya Organisasi Dalam Manajemen Konflik Pada Tempat Kerja Di Era Digital. *Jurnal Bisnis Dan Manajemen (JBM)*, 60–68.
- Fayol, H. (1916). *Henri Fayol: biografía, teoría de la administración, principios, otros aportes*.
- Gibson, J. L. (n.d.). Ivancevich dan Donnelly, 2000. *Organisasi Perilaku, Struktur*.
- Hackman, J. R. (2002). *Leading teams: Setting the stage for great performances*. Harvard Business Press.
- Hofstede, G. (1991). *Empirical models of cultural differences*.
- Jogiyanto Hartono, M. (2018). *Metoda pengumpulan dan teknik analisis data*. Penerbit Andi.
- Judge, T., & Robbins, S. (2013). Motivation concepts. *Organizational Behavior*, 201–238.
- Juru, N. A. (2020). Analisis Struktur Organisasi Terhadap Kinerja Sekretariat Dewan Perwakilan Rakyat Daerah Kabupaten Buleleng. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 4(2), 408–421.
- Karasek Jr, R. A. (1979). Job demands, job decision latitude, and mental strain: Implications for job redesign. *Administrative Science Quarterly*, 285–308.
- Kotter, J. P. (1996). *Transforming organizations: Why firms fail*. *Leading Change*, 3–14.
- Mintzberg, H. (1979). *The structure of organizations: A synthesis of the research*. Prentice-Hall.
- Robbins, S. P., & Coulter, M. (2005). *Management*, eight edition. Data Status, Belgrade.
- Rukin, S. P. (2019). *Metodologi penelitian kualitatif*. Yayasan Ahmar Cendekia Indonesia.
- Saleh, S. (2017). *Analisis data kualitatif*. Pustaka Ramadhan, Bandung.
- Schein, E. H. (2010). *Organizational culture and leadership* (Vol. 2). John Wiley & Sons.
- Sobaih, A. E. E., & Hasanein, A. M. (2020). Herzberg's theory of motivation and job satisfaction: Does it work for hotel industry in developing countries?

- Journal of Human Resources in Hospitality & Tourism, 19(3), 319–343.
- Wahyuni, E. (2015). Pengaruh Budaya Organisasi Dan Gaya Kepemimpinan Terhadap Kinerja Pegawai Bagian Keuangan Organisasi Sektor Publik Dengan Motivasi Kerja Sebagai Variabel Intervening (Studi Kasus Pada Pegawai Pemerintah Kota Tasikmalaya). *Nominal Barometer Riset Akuntansi Dan Manajemen*, 4(1), 96–112.
- Weber, M. (1947). *The theory of economic and social organization*. Trans. AM Henderson and Talcott Parsons. New York: Oxford University Press.