BUDAYA ORGANISASI, KOMPENSASI, KEPUASAN KERJA, KOMITMEN ORGANISASI DAN KINERJA

Di KPP PRATAMA SE BADUNG

by

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ABSTRACT

Directorate General of Taxes (DGT) as one of public institutions in Indonesia whose functions and duties are to implement government’s taxation plans and policies as well as to collect more than 70% of its national annual budget from tax revenues, is expected to show an excellent organization performance. However, for the last five years it hasn’t shown the performance as it is expected. This becomes a big challenge for DGT to prove to its stakeholders that the bureaucracy reform which has been run in DGT is on the right track. Some of the internal problems are believed as the culprit of such government institution’s low performance, including DGT’s performance. Studies have shown that variables such as organization’s culture, compensation, job’s satisfaction, and organization commitment have a strong correlation with the performance of the organization. To that regards, the aims of this study is to determine whether there is a positive and significant effect of organization’s culture, compensation, job’s satisfaction, and organization commitment in improving the performance of the organization, and also to examine which one of those factors has the strongest effect. For that purpose, this study takes a population and collect data from 160 employees of Tax Office in Badung Regency Area using the Structural Equation Modelling (SEM) analysis. The results show that the organization culture has a positive and significant effect on employee’s job’s satisfaction and performances, and so does the compensation. While the job’s satisfaction positively and significantly affects the organization commitment, and the organization commitment affects the job’s satisfaction positively and significantly.

Keyword: organization’s culture, compensation, job’s satisfaction, organization commitment and performance of the organization.
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