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The Influence of Work Culture and Civil Servant Discipline on Improving Performance at the Gorontalo City Finance Agency Office

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Abstract

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Abstract: The results of the study show that (1) Work culture has a positive and significant effect on the discipline of employees at the Gorontalo City Financial Agency Office. A positive and significant effect means that the better the work culture in the system, the more disciplined the employees will be in carrying out their duties and functions as employees at the Gorontalo City Financial Agency Office. (2) Work culture has a positive and significant effect on improving employee performance at the Gorontalo City Financial Agency Office. A positive and significant effect means that the better the employee work culture, the better the employee performance achievement will be at the Gorontalo City Financial Agency Office. (3) Apparatus discipline has a positive and significant effect on improving employee performance at the Gorontalo City Financial Agency Office. A positive and significant effect means that the more disciplined employees are in carrying out their work safely, the more beneficial it will be in improving employee performance at the Gorontalo City Financial Agency Office. (4) Work culture through apparatus discipline has a positive and significant effect on improving employee performance at the Gorontalo City Financial Agency Office. A significant influence means that employee work discipline is a good intervening variable, namely being able to increase the benefits of work culture in stimulating employee performance at the Gorontalo City Finance Agency Office to experience improvements in a better direction.

Introduction

In public government organizations in Indonesia, organizational performance is crucial for realizing good governance and clean governance, as well as supporting government tasks to provide the best service to the public in accordance with its characteristics as an organization. One of the challenges of public organizations today is to carry out performance effectively and efficiently because, so far, government agencies have been identified with slow, complicated,

convoluted performance, and full of corruption, collusion, and nepotism. A successful work is rooted in the values held and the behavior that has become a habit.

In today's regional governance dynamics, improving the performance of civil servants is a key requirement to meet public expectations for fast, accurate, and accountable public services. The Gorontalo City Finance Agency, as a strategic institution in regional financial management, is required not only to increase Regional Original Revenue (PAD) but also to maintain the integrity and efficiency of asset management and budget realization.

However, the actual situation shows that employee performance at the Gorontalo City Finance Agency Office still faces various obstacles. Based on performance data from 2022 to 2024, there is a discrepancy between planned performance targets and actual results, particularly in terms of increasing Regional Original Revenue (PAD) and matching regional asset records to actual conditions. Several indicators even show a significant decline, reflecting suboptimal performance of the apparatus.

These performance issues indicate the influence of internal organizational factors that impact employee performance. One crucial aspect of concern is the weak work culture within the agency. Staff behaviors that demonstrate low work integrity are still found, such as procrastination, lack of commitment to responsibilities, and minimal awareness of the importance of their individual roles in achieving organizational goals. This situation indicates that an undeveloped work culture is a significant obstacle to improving performance.

Furthermore, work discipline is another crucial element that influences performance. Emerging issues include low compliance with work regulations, non-compliance with task completion times, and suboptimal employee attendance. Work discipline reflects personal responsibility to the organization and is a crucial foundation for creating a productive and professional work environment.

Based on the Civil Servant Disciplinary Regulations contained in PP No. 53 of 2010, it regulates things that may and may not be done by civil servants, or regulates the prohibitions and sanctions that will be imposed on civil servants if they violate the civil servant discipline regulations. PP Regulation No. 53 of 2010 must be known by civil servants so that they do not carry out their duties as they please, because after all, civil servants are paid by the state.

Table 1. Performance Achievements of Employees at the Gorontalo City Finance Agency Office

No.	Target	Performance Indicators	Annual Target	Performance			
				TW	Target	Realization	Reach
1	Increasing Regional Financial Revenue	Percentage increase in PAD revenue	25%	I	5	1.39	6.93
				II	6	24.58	102.41
				III	6	-12.51	-52.14
				IV	8	8.07	25.23
				Average realization		5.88	23.52
2	Increasing Quality of Regional Financial and Asset Governance	Percentage of conformity between asset recording and real conditions	80%	I			
				II			
				III			
				IV	95	80	85
				Average realization		80	85

3	Increasing Quality of Regional Financial and Asset Governance	Percentage of conformity between asset recording and actual conditions	75%	I			
				II			
				III			
				IV	95	75	75
				Average realization		75	75

Source: *Gorontalo City Finance Agency*

The table above shows that employee performance at the Gorontalo City Finance Agency has not met the expected target. This is evident from the table above, showing the realization of achievements in 2022-2024 for the first target, namely increasing regional financial revenue, as measured by the percentage increase in Regional Original Income (PAD) with an annual target of 25%. Data shows that realization varies each quarter, with some achievements exceeding the target, but in the third quarter there was a significant decline with a negative achievement of -12.51%. The second target is to improve the quality of regional financial governance and assets, as measured by the percentage of conformity between asset recording and actual conditions. With a target of 80%, realization in the fourth quarter reached 85%, which means it exceeded the set target. The third target also relates to regional financial governance and assets, but with a target of conformity of asset recording of 75%. In the fourth quarter, realization reached a figure in accordance with the target, namely 75%. Overall, this provides an overview of the achievement of regional financial targets based on predetermined indicators, with results indicating fluctuations in performance realization.

However, the reality in the Gorontalo City Finance Agency regarding the problem of work culture in improving performance is that the work culture of the apparatus in the Gorontalo City Finance Agency is still low, this can be seen from the absence of a strong and positive organizational culture to shape better behavior and attitudes of the apparatus so that there are still officers who often postpone work and do not utilize free time well in carrying out their duties. There are still officers who do not have a high commitment so that there are still officers who are often apathetic towards the regulations/rules that have been set, there are still officers who are not disciplined in working this can be seen from there are still employees who are unable to complete tasks given by superiors according to the specified time, lack of discipline or violating regulations, leaving work without permission, employee attendance that is less punctual and behavior that shows low work enthusiasm. In the organization, employees carry out their duties must be in accordance with the rules and guidelines that have been set by the organization. To achieve the expected employee performance, several influential factors are organizational culture and work discipline, so that if this is allowed to continue, the Gorontalo City Finance Agency will not produce quality officers because they cannot carry out their duties properly.

Based on the description above, this research focuses on: (1) Is there an influence of Work Culture on the performance of Employees at the Gorontalo City Financial Agency Office?, (2) Is there an influence of Work Discipline on improving Employee Performance at the Gorontalo City Financial Agency Office?, (3) Is there an influence of Work Culture mediated by Employee Work Discipline at the Gorontalo City Financial Agency Office?

The objectives of this study are: (1) to find out whether there is an influence of work culture on improving employee performance at the Gorontalo City Financial Agency Office, (2) to find out whether there is an influence of work discipline on improving employee performance at the Gorontalo City Financial Agency Office, (3) to find out whether there is an

influence of work culture mediated by employee work discipline on improving employee performance at the Gorontalo City Financial Agency Office.

Method

This study uses a quantitative approach with a descriptive quantitative survey to explain the causal relationships between variables and test the research hypotheses. The variables used in this study consist of two exogenous variables: work culture and civil servant discipline, and one endogenous variable: employee performance.

The research was conducted at the Gorontalo City Finance Agency Office during the period of March to July 2025. The population in this study was all employees at the agency with a total of 120 people, and the entire population was used as a research sample using a saturated sampling technique.

The data collection techniques in this study used questionnaires, observation, and documentation. The questionnaire served as the primary instrument, employing a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Observations were conducted to obtain a direct overview of the work culture and discipline of the apparatus within the organization, while documentation was used to supplement the data related to the research.

The data analysis technique used was Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the assistance of SmartPLS software. The analysis was conducted in two stages: evaluation of the measurement model (outer model) to test the validity and reliability of the indicators, and evaluation of the structural model (inner model) to test the relationships between variables and the research hypotheses. The PLS method was chosen because it can analyze relationships between variables simultaneously and can be used in research with a relatively limited sample size.

Results and Discussion

1Respondent Demographic Analysis

The data obtained shows the characteristics of respondents including the type of year and last education which are shown in the following table:

Table 2. Number of Employees Who Will Enter Retirement Period

No.	Year	Education	Amount
1	2025	High School	1
2	2026	Master's Degree (S2)	1
		Diploma level (DIII)	1
		High School	2
3	2028	High School	1
		Master's Degree (S2)	1
Total			7

Source: Gorontalo City Finance Agency

Based on the number and composition of employees of the Gorontalo City Finance Agency at the end of 2023, if seen and the age of those who will enter retirement in the next 5 (five) years, the number reaches 7 people. With details in 2025 totaling 1 person, in 2026 totaling 4 people and in 2028 totaling 2 people.

Table 3: Number of Employees by Education Level

No.	Education	Amount
1	Master's Degree (S2)	14
2	Bachelor's Degree	38
3	Diploma level (DI, DII, DIII)	9
4	High School	12
5	Junior High School	-
Total		73

Source: Gorontalo City Finance Agency

Based on educational level, the Gorontalo City Finance Agency has sufficient staff to support its duties and functions in providing services. There are 14 people with a master's degree (S2), 38 with a bachelor's degree (S1), 9 with a diploma (DI, DII, DIII), 12 with a high school diploma, and no junior high school (SLTP) employees. This brings the total number of employees to 73.

Table 4: Number of Employees by Group

No.	Group	Amount
1	IV	9
2	III	56
3	II	8
Total		73

Source: Gorontalo City Finance Agency

The majority of employee formations based on class within the Gorontalo City Finance Agency are class III employees, with 56 people, followed by class IV employees with 9 people, and class II employees with 8 people.

2. Research Hypothesis Testing

Validity Test Results

The basis for decision making for validity testing refers to two things, namely:

- a. If the calculated r value > r table, then the questionnaire item is declared valid.
- b. If the calculated r value < r table, then the questionnaire item is declared invalid.

a) Work Culture Variables

The number of statements used to measure work culture in this study was 30

statements from 30 respondents (n=30). Testing the validity of these statements is presented in Table 5 as follows:

Table 5: Results of Validity Test of Work Culture Variables

No	Validity			Reliability	
	rCount	rTable	Status	Cronbach Alpha	Status
1	0.727	0.361	Valid	0.972	Reliable
2	0.737	0.361	Valid		
3	0.496	0.361	Valid		
4	0.508	0.361	Valid		
5	0.629	0.361	Valid		
6	0.623	0.361	Valid		
7	0.647	0.361	Valid		
8	0.794	0.361	Valid		
9	0.801	0.361	Valid		
10	0.832	0.361	Valid		
11	0.851	0.361	Valid		
12	0.835	0.361	Valid		
13	0.642	0.361	Valid		
14	0.714	0.361	Valid		
15	0.839	0.361	Valid		
16	0.785	0.361	Valid		
17	0.872	0.361	Valid		
18	0.779	0.361	Valid		
19	0.824	0.361	Valid		
20	0.765	0.361	Valid		
21	0.808	0.361	Valid		
22	0.866	0.361	Valid		
23	0.645	0.361	Valid		
24	0.620	0.361	Valid		
25	0.764	0.361	Valid		
26	0.850	0.361	Valid		
27	0.818	0.361	Valid		
28	0.770	0.361	Valid		
29	0.802	0.361	Valid		
30	0.771	0.361	Valid		

Source: Processed data from SPSS 21, 2025

Based on the table above, it was found that of the 30 statements used to measure the influence of the Work Culture variable, all statements had a calculated r value greater than the r table of 0.361, so it was said to meet the validity test and could be used for research data collection.

The reliability coefficient was 0.972. The Cronbach's Alpha coefficient value was greater than 0.6. This indicates that the work culture instrument is valid and has good consistency.

b) Work discipline variable

The number of statements used to measure work discipline in this study was 25

statements from 30 respondents (n=30). Testing the validity of these statements is presented in Table 6 as follows:

Table 6: Results of the Validity Test of the Work Discipline Variable

No	Validity			Reliability	
	rCount	rTable	Status	Cronbach Alpha	Status
1	0.768	0.361	Valid	0.951	Reliable
2	0.818	0.361	Valid		
3	0.708	0.361	Valid		
4	0.833	0.361	Valid		
5	0.722	0.361	Valid		
6	0.757	0.361	Valid		
7	0.722	0.361	Valid		
8	0.807	0.361	Valid		
9	0.907	0.361	Valid		
10	0.868	0.361	Valid		
11	0.629	0.361	Valid		
12	0.436	0.361	Valid		
13	0.462	0.361	Valid		
14	0.494	0.361	Valid		
15	0.493	0.361	Valid		
16	0.656	0.361	Valid		
17	0.585	0.361	Valid		
18	0.449	0.361	Valid		
19	0.450	0.361	Valid		
20	0.413	0.361	Valid		
21	0.758	0.361	Valid		
22	0.695	0.361	Valid		
23	0.794	0.361	Valid		
24	0.865	0.361	Valid		
25	0.848	0.361	Valid		

Source: Processed data from SPSS 21, 2025

Based on the table above, it was found that of the 25 statements used to measure the influence of the Civil Service Discipline variable, all statements had a calculated r value greater than the r table of 0.361, thus fulfilling the validity test and could be used for research data collection. Furthermore, the reliability coefficient was 0.951. The Cronbach's Alpha coefficient value was greater than 0.6. This indicates that the work discipline instrument is valid and has good consistency.

c) Employee Performance Improvement Variables

The number of statements used to measure employee performance improvement in this study was 25 statements from 30 respondents (n=30). Testing the validity of these statements is presented in Table 7 as follows:

Table 7: Results of Validity Test of Employee Performance Improvement Variables

No	Validity		Reliability	
	rCount	rTable	Status	Cronbach Alpha
1	0.809	0.361	Valid	0.973
2	0.828	0.361	Valid	
3	0.837	0.361	Valid	
4	0.872	0.361	Valid	
5	0.833	0.361	Valid	
6	0.817	0.361	Valid	
7	0.776	0.361	Valid	
8	0.496	0.361	Valid	
9	0.780	0.361	Valid	
10	0.750	0.361	Valid	
11	0.897	0.361	Valid	
12	0.817	0.361	Valid	
13	0.913	0.361	Valid	
14	0.824	0.361	Valid	
15	0.787	0.361	Valid	
16	0.707	0.361	Valid	
17	0.660	0.361	Valid	
18	0.844	0.361	Valid	
19	0.708	0.361	Valid	
20	0.642	0.361	Valid	
21	0.801	0.361	Valid	
22	0.896	0.361	Valid	
23	0.847	0.361	Valid	
24	0.899	0.361	Valid	
25	0.810	0.361	Valid	

Reliable

Source: Processed data from SPSS 21, 2025

Based on the table above, it was found that of the 25 statements used to measure the influence of the employee performance improvement variable, all statements had a calculated r value greater than the r table of 0.361, thus being considered to meet the validity test and can be used for research data collection. Furthermore, the reliability coefficient was 0.973. The Cronbach's Alpha coefficient value was greater than 0.6. This indicates that the valid employee performance improvement instrument has good consistency.

2. Descriptive Analysis of Research Variables

a) Work Culture Variables

The results of the descriptive analysis for the work culture variables are presented in Table 8, as follows:

Table 8: Descriptive Results of Work Culture Variables

No	Indicator	Current	Ideal	Achievement Score	Criteria
1	Innovation	2,722	3,000	90.73%	Good
2	Attention to Detail	2,621	3,000	87.37%	Good
3	Results Orientation	2,477	3,000	82.57%	Pretty good
4	Team Orientation	2,695	3,000	89.83%	Good

5	Aggressiveness	2,506	3,000	83.53%	Pretty good
6	Stability	2,637	3,000	87.90%	Good
Variable Score		15,658	18,000	86.99%	Good

Source: Excel Data Processing, 2025

Based on the results in Table 8, the overall achievement score for the work culture variable at the Gorontalo City Finance Agency Office is 86.99%, which is in the "good" category. This indicates that the work environment at the Gorontalo City Finance Agency Office supports optimal employee performance. A good work culture is reflected in a conducive work atmosphere, effective communication, and the existence of positive values applied in daily interactions between employees and management. This contributes to high levels of motivation and work enthusiasm among employees, thus affecting the quality and productivity of work. With a good work culture, employees tend to be more involved, disciplined, and committed to achieving organizational goals, which in turn can improve overall performance. Optimal employee performance also reflects a balance between achieving targets and creating a healthy and supportive work climate.

b) Work Discipline Variable

The results of the descriptive analysis for the work discipline variable are presented in Table 9 below:

Table 9: Descriptive Results of Work Discipline Variables

No	Indicator	Current	Ideal	Achievement Score	Criteria
1	Understand Regulation	2,530	3,000	84.33%	Good
2	Sanctions	2,577	3,000	85.90%	Good
3	Obedience	2,335	3,000	77.83%	Pretty good
4	Awareness	2,437	3,000	81.23%	Pretty good
5	On time	2,412	3,000	80.40%	Pretty good
Variable Score		12,291	15,000	81.94%	Pretty good

Source: Excel Data Processing, 2025

Based on Table 9, it can be seen that the overall achievement score percentage for the work discipline variable at the Gorontalo City Finance Agency Office is 81.94%, which is in the "fairly good" category. This indicates that although the level of employee discipline at the Gorontalo City Finance Agency Office is quite adequate, there is still room for improvement. This means that most employees are able to follow applicable rules and procedures, such as punctuality, responsibility for tasks, and compliance with organizational policies. However, there are still several aspects that need to be considered to achieve a higher level of discipline, such as increasing awareness and understanding of the importance of work discipline in supporting the achievement of organizational goals. Improving discipline will directly impact employee efficiency and productivity, which ultimately has a positive impact on overall performance at the office.

c) Employee Performance Improvement Variables

The results of the descriptive analysis for the employee performance improvement variable are presented in Table 10 below:

Table 10: Descriptive Results of Employee Performance Improvement Variables

No	Indicator	Current	Ideal	Achievement Score	Criteria
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1	Productivity	2,622	3,000	87.40%	Good
2	Quality of Service	2,650	3,000	88.33%	Good
3	Responsiveness	2,675	3,000	89.17%	Good
4	Responsibility	2,613	3,000	87.10%	Good
5	Accountability	2,616	3,000	87.20%	Good
Variable Score		13,176	15,000	87.84%	Good

Source: Excel Data Processing, 2025

Based on Table 10, it can be seen that the overall percentage of achievement scores for the employee performance improvement variable at the Gorontalo City Financial Agency Office is 87.84%, which is in the "good" category. This indicates that most employees have optimal performance in carrying out their duties and responsibilities, so that employees at the Gorontalo City Financial Agency Office are able to meet predetermined targets, demonstrate high productivity, and make significant contributions to achieving organizational goals. This good performance is not only influenced by individual abilities, but also by the support of a conducive work culture and fairly good discipline. Thus, it can be concluded that the improvement of employee performance at the Gorontalo City Financial Agency Office has been going well, but there is still potential to achieve more optimal performance by continuing to improve discipline and strengthening the existing work culture.

3. Prerequisites for Analysis (Outer Model)

a) Convergent Validity

The following are the outer loading values of each indicator in the research variables:

Table 11: Convergent Validity Results

Variables	Indicator Code	Indicator Name	Outer Loading	Standard	Status
Work culture	ξ1.1	Innovation	0.751	0.5	Valid
	ξ 1.2	Attention to Detail	0.895	0.5	Valid
	ξ 1.3	Results Orientation	0.869	0.5	Valid
	ξ 1.4	Team Orientation	0.906	0.5	Valid
	ξ 1.5	Aggressiveness	0.908	0.5	Valid
	ξ 1.6	Stability	0.817	0.5	Valid
Work discipline	ξ 2.1	Understanding the Rules	0.825	0.5	Valid
	ξ 2.2	Sanctions	0.892	0.5	Valid
	ξ 2.3	Obedience	0.890	0.5	Valid
	ξ 2.4	Awareness	0.931	0.5	Valid
	ξ 2.5	On time	0.854	0.5	Valid
Improving employee performance	η.1	Productivity	0.929	0.5	Valid
	η.2	Quality of Service	0.928	0.5	Valid
	η.3	Responsiveness	0.912	0.5	Valid
	η.4	Responsibility	0.967	0.5	Valid
	η.5	Accountability	0.844	0.5	Valid

Source: PLS Processing, 2025

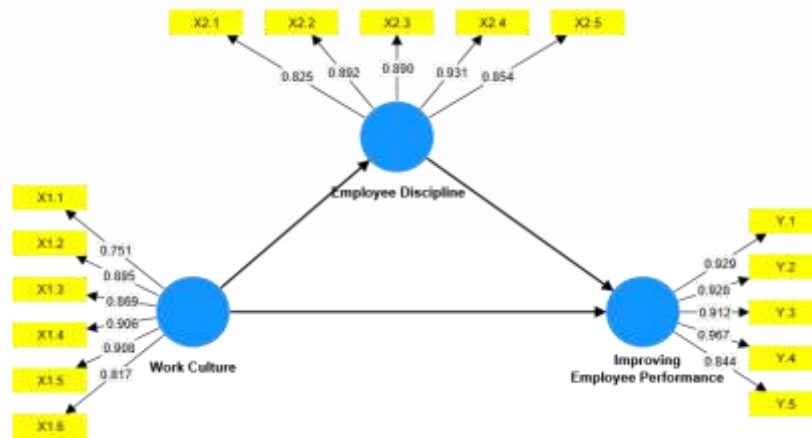


Figure 1: Outer Loading

Based on the test results above, no variable indicators had an outer loading value below 0.5. Therefore, all indicators were deemed suitable or valid for research and can be used for further analysis.

b) Discriminant Validity

Discriminant Validity is the comparison between discriminant validity and the square root of average extracted (AVE). A good discriminant validity value, and the desired AVE value, is > 0.5. The results of the analysis can be presented in the following table:

Table 12: Discriminant Validity Results

Variables	AVE	Standard	Status
Work culture	0.739	0.5	Valid
Work discipline	0.773	0.5	Valid
Improving employee performance	0.841	0.5	Valid

Source: PLS Processing, 2025

Based on the table above, the AVE values for the work culture, work discipline, and employee performance variables are >0.5. Thus, it can be stated that each variable has good discriminant validity.

c) Composite Reliability

Composite Reliability is an index that indicates the extent to which a measuring instrument can be trusted and relied upon. Data with a composite reliability value > 0.6 is considered highly reliable. The results of the Composite Reliability test are presented in the following table:

Table 13: Composite Reliability Results

Variables	Composite Reliability	Standard	Status
Work culture	0.936	0.6	Reliable
Work discipline	0.940	0.6	Reliable
Improving employee performance	0.953	0.6	Reliable

Source: PLS Processing, 2025

Based on the data processing results above, it can be seen that the Cronbach's alpha value for each research variable is > 0.6. Thus, these results can indicate that each research variable has met the Cronbach's alpha value requirements, so it can be concluded that all variables have a high level of reliability.

d) Cronbach's Alpha

The reliability test using the composite reliability test above can be strengthened by using Cronbach's alpha values. A variable can be declared reliable or meet Cronbach's alpha requirements if its alpha value is > 0.6. The following are the Cronbach's alpha values for each variable:

Table 14: Cronbach's Alpha Results

Variables	Cronbach's Alpha	Standar	Status
Work culture	0.929	0.6	Reliable
Work discipline	0.927	0.6	Reliable
Improving employee performance	0.952	0.6	Reliable

Source: PLS Processing, 2025

Based on the data processing results above, it can be seen that the composite reliability value of all research variables is > 0.6. This result indicates that each variable has met the composite reliability requirement, thus concluding that all variables have a high level of reliability.

4. Inner Model

The path coefficient is used to show how strong the effect or influence of an independent variable on a dependent variable is. The coefficient of determination (R-Square) is used to measure how much an endogenous variable is influenced by other variables. The results of the analysis are presented in the following figure:

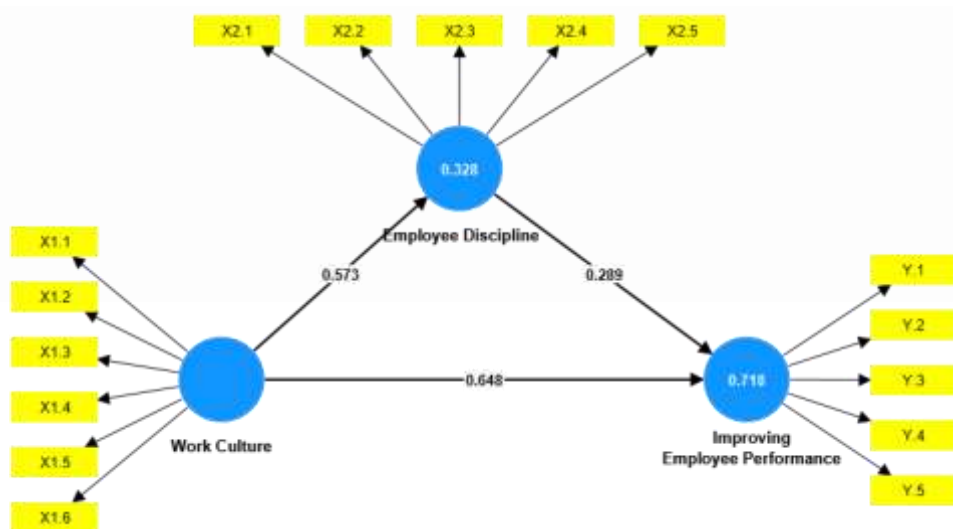


Figure 2: PLS Algorithm

Based on the image above, the overall R Square results can be described as follows:

Table 15: R Square Results

No.	Variables	Variable Z	Variable Y		Total Influence
			Direct	Indirect	
1	Work culture	0.573	0.648	0.165	0.813
2	Work discipline		0.289		
Simultaneous Determination		0.328	0.718		

Source: PLS Processing, 2025

Based on the table above, the determination results can be described as follows:

- a) The Influence of Work Culture on Work Discipline

Overall, the R-square value can be interpreted as 0.328, meaning that work culture has a 32.80% influence on work discipline at the Gorontalo City Finance Agency. The remaining 67.20% is influenced by other variables outside the research model.
- b) The Influence of Work Culture and Work Discipline on Improving Employee Performance

Overall, it can be interpreted that the R Square value is 0.718, which means that 71.80% of the influence of work culture and work discipline on improving employee performance at the Gorontalo City Finance Agency Office. While the remaining 28.20% is influenced by other variables outside the research model. The results for each variable show that the most dominant variable influencing employee performance improvement is work culture at 64.80%, followed by the apparatus work discipline variable at 28.90%.

5. Hypothesis Testing Results

The results of hypothesis testing in the form of structural equations can be presented in the following figure:

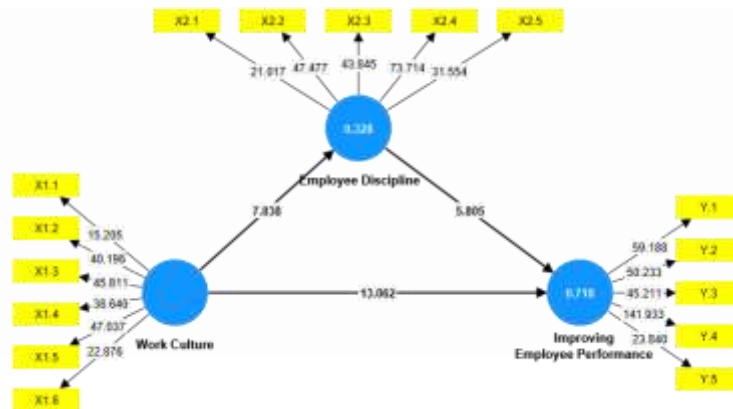


Figure 3: Hypothesis Testing Results (p-Value & t-Value)

Based on the image above, the results of the hypothesis testing can be outlined. The research hypothesis can be declared accepted if the P-value is <0.05. For more details, the results of the hypothesis testing are classified as follows:

1) Direct Influence

The results of the hypothesis testing for direct influence can be presented in the following table:

Table 16: Results of Direct Effect Hypothesis Testing

No.	Exogenous	Endogen	Hypothesis	t-Value (p-Value)	Decision
1	Work culture	Work discipline	Positive influence and significant	7,838 (0.000)	H1 Accepted
2	Work Culture	Improving employee performance	Positive influence and significant	13,062 (0.000)	H2 Accepted
3	Work discipline	Improving employee performance	Positive influence and significant	5,805 (0.000)	H3 Accepted

Source: PLS Processing, 2025

Based on the direct influence hypothesis testing table above, the analysis results can be described as follows:

a) The influence of work culture on work discipline

The t-statistic value of the influence of work culture on work discipline obtained a result of 7.838 with a probability value (P-value) of 0.000. The P-value is smaller than the probability value of 0.05 ($0.000 < 0.05$), so H_{a1} is accepted which means that work culture has a positive and significant effect on work discipline at the Gorontalo City Finance Agency Office. A positive and significant effect means that the better the work culture in the agency, the more disciplined the apparatus will be in carrying out their duties and functions as employees at the Gorontalo City Finance Agency Office.

b) The influence of work culture on improving employee performance

The t-statistic value of the influence of work culture on work discipline obtained a result of 13.062 with a probability value (P-value) of 0.000. The P-value is smaller than the probability value of 0.05 ($0.000 < 0.05$), so H_{a2} is accepted which means that work culture has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency Office. A positive and significant effect means that the better the employee work culture, the better it will be able to improve employee performance achievements at the Gorontalo City Finance Agency Office.

c) The influence of work discipline on improving employee performance

The t-statistic value of the influence of work discipline on apparatus discipline obtained a result of 5.805 with a probability value (P-value) of 0.000. The P-value is smaller than the probability value of 0.05 ($0.000 < 0.05$), so H_{a3} is accepted which means that work discipline has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency Office. A positive and significant effect means that the more disciplined employees are in carrying out their work mandates, the more beneficial it will be in improving employee performance at the Gorontalo City Finance Agency Office.

2) Indirect Influence

The results of the hypothesis testing for indirect effects can be presented in the following table:

Table 17: Results of Indirect Effect Hypothesis Testing

No	Exogenous	Mediation	Endogen	Path Coefficient	t-Value (p- Value)	Decision
1	Work Culture	Work discipline	Improving employee performance	0.813	5,724 (0.000)	H4 Accepted

Source: PLS Processing, 2025

The t-statistic value of the indirect influence of the work culture variable is 5.724 with a probability value (P-value) of 0.000. The P-value is smaller than the probability value of 0.05 ($0.000 < 0.05$), so H_4 is accepted, which means that work culture through work discipline has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency Office. A significant effect means that employee work discipline is a good intervening variable, namely being able to increase the benefits of work culture in stimulating employee performance at the Gorontalo City Finance Agency Office so that it experiences an increase in a better direction.

Discussion

Work culture refers to the values, norms, customs, and behaviors that develop and are accepted within an organization or company. This culture plays a crucial role in shaping how individuals work and interact within the organization. As a foundation, work culture guides individual and group behavior to achieve organizational goals more effectively. Within each organization, work culture often differs and reflects the characteristics and priorities of that organization. For example, an organization that emphasizes the importance of cooperation and open communication will encourage its employees to actively collaborate in completing tasks.

Furthermore, a work culture that supports openness in providing feedback and appreciation for new ideas can stimulate creativity and innovation, which in turn improves productivity and overall organizational performance. Thus, a positive work culture significantly influences the long-term success of an organization (Firjatullah et al., 2023). Descriptive testing results found that the achievement score for the work culture variable at the Gorontalo City Finance Agency Office was 86.99%, which is in the "good" category. This indicates that the work environment at the Gorontalo City Finance Agency Office supports optimal employee performance. A good work culture is reflected in a conducive work atmosphere, effective communication, and the existence of positive values applied in daily interactions between employees and leaders. This contributes to high levels of motivation and work enthusiasm among employees, thus affecting the quality and productivity of work. With a good work culture, employees tend to be more engaged, disciplined, and committed to achieving organizational goals, which in turn can improve overall performance. Optimal employee performance also reflects a balance between achieving targets and creating a healthy and supportive work climate.

The results of the first hypothesis test found that work culture has a positive and significant effect on work discipline at the Gorontalo City Finance Agency. This positive and significant effect means that the better the work culture in the agency, the more disciplined the apparatus will be in carrying out their duties and functions as employees at the Gorontalo City Finance Agency. At the Gorontalo City Finance Agency, a strong work culture plays a significant role in improving the work discipline of the apparatus, which in turn impacts work effectiveness and efficiency. In an environment that values collaboration and professionalism,

employees tend to be more motivated to work according to their respective roles and responsibilities. A work culture that supports a clear understanding of the duties and functions of each employee will minimize irregularities and delays in completing work. Thus, the implementation of a good work culture will directly contribute to apparatus discipline, which ultimately results in improved employee performance in achieving agency goals, such as timely and accurate regional financial management.

The results of the second hypothesis test found that work culture has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency. This positive and significant effect means that a better work culture will improve employee performance at the Gorontalo City Finance Agency. A positive work culture, such as mutual respect, effective collaboration, and open communication, will create an atmosphere that supports improved performance. When employees feel appreciated and given the space to contribute optimally, they will be more motivated to give their best in their work. In addition, a work culture that emphasizes the importance of professional ethics, responsibility, and teamwork also helps create a productive environment, where each employee is committed to working with integrity and accuracy, thereby improving overall performance.

The results of the third hypothesis test found that apparatus discipline has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency. This positive and significant effect means that the more disciplined employees are in carrying out their work mandates, the more beneficial it will be in improving employee performance at the Gorontalo City Finance Agency. High work discipline reflects professional maturity in complying with the rules, deadlines, and standards set by the agency. Disciplined employees will be more careful in completing their tasks, such as budget management and preparing financial reports, without delays or errors. This will certainly support the achievement of desired performance targets and minimize potential problems in carrying out their duties. Discipline also creates a more orderly and efficient work climate, where employees respect each other's time and work priorities, which ultimately increases productivity in the workplace. In addition, employee discipline in carrying out their duties also has a positive impact on the overall quality of performance at the Gorontalo City Finance Agency. Disciplined employees tend to have a higher commitment to achieving maximum work results. They are more careful in every step they take, both in terms of planning and implementation, and are able to take responsibility for the work they do. With high discipline, employees can better manage their time and resources, thus facilitating the achievement of organizational goals. This improvement in work quality and efficiency will, in turn, enhance agency performance in terms of public services and transparent and accountable regional financial management, creating a positive impact for the government and the community.

The results of the fourth hypothesis testing found that work culture through apparatus discipline has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency. This significant effect means that employee work discipline is a good intervening variable, namely being able to increase the benefits of work culture in stimulating employee performance at the Gorontalo City Finance Agency to experience improvements in a better direction. As a variable that lies between work culture and employee performance, work discipline plays a crucial role in optimizing the positive influence generated by a good work culture. When a work culture that prioritizes collaboration, open communication, and responsibility is implemented, employees who have high work discipline will be better able to adapt to these values and apply them in their daily lives. Strong work

discipline ensures that employees not only understand the work culture but also implement it consistently, thereby stimulating a significant increase in their performance. In addition, work discipline serves as a link that directs a good work culture to provide a more optimal impact on employee performance. Discipline enables employees to execute their tasks on time and according to standards, which in turn improves work quality and efficiency. At the Gorontalo City Finance Agency, highly disciplined employees tend to be more focused on their work, thus achieving optimal results, such as more accurate and timely financial reports. Thus, work discipline not only serves to comply with existing regulations but also serves as a key driver of a positive work culture that results in better and more sustainable employee performance.

The results of descriptive testing regarding employee performance improvement found that the achievement score for the employee performance improvement variable at the Gorontalo City Financial Agency Office was 87.84%, which is in the "good" category. This indicates that most employees have had optimal performance in carrying out their duties and responsibilities, so that employees at the Gorontalo City Financial Agency Office are able to meet the set targets, demonstrate high productivity, and make significant contributions to achieving organizational goals. This good performance is not only influenced by individual abilities, but also by the support of a conducive work culture and fairly good discipline. Thus, it can be concluded that the improvement of employee performance at the Gorontalo City Financial Agency Office has been going well, but there is still potential to achieve more optimal performance by continuing to improve discipline and strengthening the existing work culture.

The results of descriptive testing on employee discipline found that the achievement score for the employee discipline variable at the Gorontalo City Finance Agency Office was 81.94%, which is in the "fairly good" category. This indicates that although the level of employee discipline at the Gorontalo City Finance Agency Office is quite adequate, there is still room for improvement. This means that most employees are able to follow applicable rules and procedures, such as punctuality, responsibility for tasks, and compliance with organizational policies. However, there are still several aspects that need to be considered to achieve a higher level of discipline, such as increasing awareness and understanding of the importance of work discipline in supporting the achievement of organizational goals. Improving discipline will directly impact employee efficiency and productivity, which ultimately has a positive impact on overall performance at the office.

Conclusion

Based on the results of the research and discussion, it can be concluded that

Work culture has a positive and significant impact on work discipline at the Gorontalo City Finance Agency. This positive and significant impact means that the better the work culture within the agency, the more disciplined the apparatus will be in carrying out their duties and functions as employees at the Gorontalo City Finance Agency. Work culture has a positive and significant impact on improving employee performance at the Gorontalo City Finance Agency. This positive and significant impact means that a better work culture will improve employee performance at the Gorontalo City Finance Agency.

Work discipline has a positive and significant impact on improving employee performance at the Gorontalo City Finance Agency. This positive and significant impact means that the more disciplined employees are in carrying out their work duties, the more beneficial it will be in improving employee performance at the Gorontalo City Finance Agency. Work culture through civil servant work discipline has a positive and significant effect on improving employee performance at the Gorontalo City Finance Agency. This significant

effect means that employee work discipline is a good intervening variable, namely being able to increase the benefits of work culture in stimulating employee performance at the Gorontalo City Finance Agency.

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