



THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

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Abstract

This research aims to determine the influence of Remuneration, Leadership, Organizational Culture, Internal Control, and Management Information Systems on Performance Improvement through Job Satisfaction as an Intervening Variable at the Batam Customs and Excise Main Service Office. In this paper, the research design used is a descriptive method with a quantitative approach. The population of this research is all ASN employees at the Batam Customs and Excise Main Service Office. Based on data obtained by the author, the number of employees with ASN status was 562 people, with details of 490 men and 72 women, so the total sample in this study was 234 people. The questionnaire was distributed via the Google Form link with an estimated data collection period of one month. , after the data is collected it is then processed and analyzed further using smartPLS 3.0 SEM (Partial Least Square-Structural Equation Modeling) software. Based on the results of hypothesis testing on all independent variables, it shows that Remuneration, Leadership, Organizational Culture and Internal Control have no significant effect on job satisfaction, while management information systems have a significant effect on job satisfaction. Furthermore, job satisfaction and organizational culture have a significant effect on performance. Meanwhile, remuneration, leadership, internal control and management information systems have no significant effect on performance. Then Remuneration, Leadership, Organizational Culture, and Internal Control have no significant effect on performance through job satisfaction, while management information systems have a significant effect on performance through job satisfaction. The magnitude of the influence of remuneration, leadership, organizational culture, internal control and management information systems on job satisfaction is 0.7398 or around 73.98%. Meanwhile, remuneration, leadership, organizational culture, internal control and management information systems on performance were 0.7698 or 76.98%. Meanwhile, the rest is influenced by other variables outside this research model

Keywords: *Remuneration, Leadership, Organizational Culture, Internal Control, Management Information Systems, Performance Improvement, Job Satisfaction*

1. INTRODUCTION

One factor that is very important and cannot even be separated from an organization, whether an institution or a company, is Human Resources which are basically employed by the organization as planners, implementers and drivers to achieve goals. Therefore, management must prioritize and pay attention to availability, competence and ability, as well as improving performance. Improving HR performance is very important, so the availability of highly capable human resources is very necessary to support organizational achievements and targets, along with the rapid flow of information technology development, it is necessary to build a management information system as a manifestation of the one touch one service era which requires the ability to manage efficiently. consistently well and continuously.

So, in order to improve organizational performance, it is important to pay attention to several factors that are very likely to determine the course of the organization in the midst of increasingly

THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

Munandar, Angelina E. Rumengan, Muammar Khaddafi, Chablullah Wibisono, Indrayani

advanced developments in technology and information that have encouraged various government agencies to provide maximum services in meeting the needs and demands of society with service standards. which is getting better, this is where the important role of the organization is so that the services provided to the community which are reflected in performance are increasing, so the organization's employees also need to be given rewards such as remuneration. One of the most important things awaited by all ASN employees is remuneration in the form of additional income for each employee, so that employees can concentrate more on work (Palagia, 2012). This statement supports research results (Suprianto, Salim Basalamah, 2019) and (Simbolon, 2013), which prove that remuneration has a positive effect on employee performance, providing remuneration in accordance with established procedures can provide a sense of justice for employees and reduce the level of fraud. .

In terms of management of management information systems at the Directorate General of Customs and Excise (DJBC) of the Ministry of Finance, an echelon I level unit has actually been formed as the Center for Information Systems and Financial Technology which is tasked with coordinating the preparation of strategic plans, policies and standardization of information and communication technology, system development information and financial technology, operational management of information and communication technology services, and management of functional positions in computer institutions that are managed professionally to produce a level of job satisfaction as indicated by the level of employee performance and public satisfaction in using Customs and Excise services. At the level of public satisfaction, the Directorate General of Customs and Excise (DJBC) of the Ministry of Finance annually conducts service user satisfaction surveys as a form of realizing transparent, accountable and participatory Customs and Excise. From the release of the 2022 survey results, it is known that the satisfaction level of Customs and Excise service users shows a result of 4.59 on a scale of 5 or very satisfactory which can be accessed at the link:<https://www.kemenkeu.go.id/information-publik/publikasi/berita-utama/Bea-Cukai-Peroleh-Nilai-Memuaskan>.

The survey was conducted as an evaluation and improvement of public services so that they are in line with community expectations with indicators assessed in the survey including service systems and procedures, employees and service officers, facilities and infrastructure, and information services provided by Customs and Excise. The service user satisfaction survey was conducted at 133 Customs and Excise work units involving 3,692 respondents, consisting of importers, exporters, excisable goods entrepreneurs, customs service operators, consignment service companies (PJT), consignment recipients, and others. The public can also submit complaints online through Sipuma (Public Complaint Application System) via the Customs and Excise website, <https://www.beacukai.go.id/pengaduan.html> The public can also submit complaints and request information via the Bravo Customs and Excise contact center 1500225. The aim of this is if you have complaints regarding customs and excise services, as well as to find out information about alleged violations in the field of customs and excise, or find out about the attitudes and behavior of Customs and Excise employees who are suspected of violating disciplinary provisions and the code of ethics.

So community participation and participation, both in filling out service user satisfaction surveys and requests for information and complaints through Bravo Customs and Excise and Sipuma, will be very meaningful in realizing better Customs and Excise which is reflected in increased employee performance which will ultimately increase public satisfaction with services. accepted. In order to improve employee performance, organizations need to pay more attention to everything that has the potential to improve performance, including job satisfaction. A professional employee cannot escape the fact that they are individuals who also have needs, desires and expectations from their place of work. In order to increase performance, there needs to be a performance measurement unit based on time and certain targets, so that if the time or target has been achieved then the increase in performance is difficult to optimize, because of the linkages with other agencies or other private parties or stakeholders so that it affects the overall performance of BC employees. For example, the length of time the processing of import goods is released is not only influenced by BC but also by other agencies at the port.

Then in certain cases performance improvement should be measured if the state revenue target is successfully achieved, in this case it is not only influenced by BC employees but also by other external factors such as global economic conditions where world commodity prices can influence, pandemic conditions are also one of the causes and existence of Prohibitions on certain items by relevant technical agencies also contribute indirectly to improving performance. There are many problems that occur, so to overcome them, the Batam Customs and Excise Main Service Office needs to take concrete and real steps both in terms of increasing remuneration, selecting leaders who can be role models, understanding good organizational culture, as well as good internal control and packaged with A reliable information system will create reliable employee performance as well.

2. RESEARCH METHODS

Location and time of research

This research was conducted by the Batam Customs and Excise Office for a period of six months starting from July 2023 to December 2023.

Research Source

Research data sources are divided into 2, namely primary data sources and secondary data sources (Sugiyono, 2015).

1. Primary data

Primary data is the main data that will be processed and analyzed where the data is obtained from the results of respondents' answers through questionnaires in the form of questionnaires that are distributed.

2. Secondary data

Secondary data is complementary or supporting data that is relevant to research studies, whether obtained from internal or external sources.

Population and Sample

The population of this research is all ASN employees at the Batam Customs and Excise Main Service Office. Based on data obtained by the author, the number of employees with ASN status is 562 people, with details of 490 men and 72 women. From the results of calculations using the Slovin formula, the number of samples in this study was 234 ASN employees of the Batam Customs and Excise Main Service Office.

2. RESULTS AND DISCUSSION

Direct Effect Testing

Mean, STDEV, T-Values, P_Values	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Remuneration (X1) -> Job Satisfaction (Y)	-0.0292	-0.0227	0.0384	0.7597	0.2240
Leadership (X2) -> Job Satisfaction (Y)	0.1304	0.1420	0.0698	1.8678	0.0314
Organizational Culture (X3) -> Job Satisfaction (Y)	0.1295	0.1207	0.0783	1.6529	0.0497
Internal Control (X4) -> Job Satisfaction (Y)	0.2150	0.2139	0.1301	1.6529	0.0497
SIM (X5) -> Job Satisfaction (Y)	0.4877	0.4839	0.1026	4.7536	0.0000
Job Satisfaction (Y) -> Performance (Z)	0.3696	0.3717	0.1007	3.6713	0.0001
Remuneration (X1) -> Performance (Z)	0.0712	0.0705	0.0434	1.6413	0.0509
Leadership (X2) -> Performance (Z)	-0.0226	-0.0199	0.0560	0.4024	0.3438

THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

Munandar, Angelina E. Rumengan, Muammar Khaddafi, Chablullah Wibisono, Indrayani

Organizational Culture (X3) -> Performance (Z)	0.2644	0.2521	0.0820	3.2250	0.0007
Internal Control (X4) -> Performance (Z)	0.1278	0.1380	0.0826	1.5468	0.0615
SIM (X5) -> Performance (Z)	0.1676	0.1656	0.1022	1.6404	0.0510

Based on the direct influence test table above, it can be described as follows:

- 1) The variable Remuneration (X1) on Job Satisfaction (Y) has a p_value of 0.2240 > 0.05 and t_Statistics of 0.7597 < 1.96 t_table, thus it can be concluded that Remuneration has an insignificant effect on job satisfaction or Ho is rejected.
- 2) The Leadership variable (X2) on Job Satisfaction (Y) has a p_value of 0.0314 < 0.05 and a t_statistic of 1.8678 < 1.96 t_table, thus it can be concluded that Leadership has an insignificant effect on Job Satisfaction or Ho is rejected.
- 3) The Organizational Culture variable (X3) on Job Satisfaction (Y) has a p_value of 0.0497 < 0.05 and t_statistics of 1.6529 > 1.96 t_table, thus it can be concluded that Organizational Culture has an insignificant effect on Job Satisfaction or Ho is rejected.
- 4) The Internal Control variable (X4) on Job Satisfaction (Y) has a p_value of 0.0497 < 0.05 and a t_statistic of 1.6529 < 1.96 t_table, thus it can be concluded that Internal Control has an insignificant effect on Job Satisfaction or Ho is rejected.
- 5) The SIM variable (X5) on Job Satisfaction (Y) has a p_value of 0.000 < 0.05 and t_statistics of 4.7536 > 1.96 t_table, thus it can be concluded that SIM has a significant effect on Performance or Ho is accepted.
- 6) The variable Job Satisfaction (Y) on Performance (Z) has a p_value of 0.0001 < 0.05 and t_statistics of 3.6713 > 1.96 t_table, thus it can be concluded that Job Satisfaction has a significant effect on Performance or Ho is accepted.
- 7) The variable Remuneration (X1) on Performance (Z) has a p_value of 0.0509 > 0.05 and t_statistics of 1.6413 < 1.96 t_table, thus it can be concluded that Remuneration has an insignificant effect on performance or Ho is rejected.
- 8) The variable Leadership (X2) on Performance (Z) has a p_value of 0.3438 > 0.05 and t_statistics of 0.4024 < 1.96 t_table, thus it can be concluded that Leadership has no significant effect on Performance or Ho is rejected.
- 9) The variable Organizational Culture (X3) on Performance (Z) has a p_value of 0.0007 < 0.05 and t_statistics of 3,225 > 1.96 t_table, thus it can be concluded that Organizational Culture has a significant effect on Performance or Ho is accepted.
- 10) The Internal Control variable (X4) on Performance (Z) has a p_value of 0.0615 > 0.05 and t_statistics of 1.5468 < 1.96 t_table, thus it can be concluded that Internal Control has no significant effect on Performance or Ho is rejected.
- 11) The SIM variable (X5) on Performance (Z) has a p_value of 0.0510 > 0.05 and t_statistics of 1.6404 < 1.96 t_table, thus it can be concluded that SIM has no significant effect on Performance or Ho is rejected.

Direct Effect Testing

Mean, STDEV, T-Values, P_Values	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Remuneration (X1) -> Job Satisfaction (Y) -> Performance (Z)	-0.0108	-0.0090	0.0148	0.7269	0.2339
Leadership (X2) -> Job	0.0482	0.0552	0.0336	1.4355	0.0761

Satisfaction (Y) -> Performance (Z)					
Organizational Culture (X3) -> Job Satisfaction (Y) -> Performance (Z)	0.0479	0.0463	0.0342	1.4012	0.0811
Internal Control (X4) -> Job Satisfaction (Y) -> Performance (Z)	0.0795	0.0760	0.0497	1,6000	0.0553
SIM (X5) -> Job Satisfaction (Y) -> Performance (Z)	0.1803	0.1800	0.0643	2.8058	0.0027

Based on the table above, the indirect influence hypothesis testing can be described as follows:

- 1) The variable Job Satisfaction (Y) does not intervene in the influence of Remuneration (X1) on Performance (Z) which has a p_value of $0.2339 > 0.05$ and $t_statistics$ $0.7269 < 1.96 t_table$, so it can be concluded that there is an insignificant influence between Remuneration on Performance and Job Satisfaction as intervening variable.
- 2) The variable Job Satisfaction (Y) does not intervene in the influence of Leadership (X2) on Performance (Z) where the p_value is $0.0761 > 0.05$ and $t_statistics$ $1.4355 < 1.96 t_table$, so it can be concluded that there is an insignificant influence between Leadership on Performance and Job Satisfaction as a variable intervening.
- 3) The Job Satisfaction variable (Y) does not intervene in the influence of Organizational Culture (X3) on Performance (Z), which has a p_value of $0.0811 > 0.05$ and $t_statistics$ of $1.4012 < 1.96 t_table$, so it can be concluded that there is an insignificant influence between Organizational Culture on Performance and Job Satisfaction as an intervening variable.
- 4) The Job Satisfaction variable (Y) does not intervene in the influence of Internal Control (X4) on Performance (Z), which has a p_value of $0.0533 > 0.05$ and $t_statistics$ of $1.6000 < 1.96 t_table$, so it can be concluded that there is an insignificant influence between Internal Control on Performance and Job Satisfaction as an intervening variable.
- 5) The variable Job Satisfaction (Y) intervenes in the Management Information System (X5) on Performance (Z), p_value $0.0027 < 0.05$ and $t_statistics$ $2.8058 > 1.96 t_table$, so it can be concluded that there is a significant influence between Internal Control on Performance and Job Satisfaction as a variable intervening.

3. Coefficient of Determination (R Square)

Variable	R Square	R Square Adjusted
Job Satisfaction (Y)	0.7398	0.7341
Performance (Z)	0.7698	0.7638

In the table above, the magnitude of the influence of Remuneration (X1), Leadership (X2), Organizational Culture (X3), Internal Control (X4), and SIM (X5) on Job Satisfaction (Y) is 0.7398 or around 73.98%. Meanwhile, Remuneration (X1), Leadership (X2), Organizational Culture (X3), Internal Control (X4), and SIM (X5) on Performance (Z) is 0.7698 or 76.98%.

Discussion

1. Remuneration on Job Satisfaction

Based on the statistical test above, it can be concluded that remuneration has no significant effect on job satisfaction or H_0 is rejected, where the p_value is $0.2240 > 0.05$ and $t_statistics$ is $0.7597 < 1.96 t_table$. This means that the results of empirical data testing prove that the first hypothesis in this research has an insignificant effect on job satisfaction at the Batam Customs and Excise Main Service Office. From the results of this research, it can be seen that remuneration actually influences employee job satisfaction, but research shows that remuneration has an insignificant effect. This is because, in general, the majority of employees who were respondents considered that much of the remuneration needed to be evaluated and refined. Because there is a perception that the remuneration is less fair, less proportional or equal. Moreover, information about the remuneration received by employees is still relatively low, the

THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

Munandar, Angelina E. Rumengan, Muammar Khaddafi, Chablullah Wibisono, Indrayani

understanding of remuneration as a whole is not really understood by employees. In the perception of young employees, remuneration is just a matter of salary increases or allowances, even though in a broader aspect remuneration can also be in the form of other facilities. These perceptions influence the assessment of job satisfaction. In certain cases, increases in remuneration are influenced by promotions, and promotions are marked by transfers. Some employees who already occupy strategic offices (for example large offices like Batam) will tend to stay in strategic offices with no increase in remuneration rather than having an increase in remuneration but having to transfer to a small/border office and far from the family. The results of this research are not in line with the research of Fariz Arie Surahman, (2019) on the Influence of Remuneration and Work Safety on Job Satisfaction, which states that there is an influence of remuneration on job satisfaction among wardens at Bayur Samarinda Narcotics Prison. Likewise, the results of this research are also not in line with the research results of Ayu Hapsari Purmawati, (2017) concerning the Effect of Remuneration on Job Satisfaction of Employees of the HR Directorate of PT Head Office. Pos Indonesia (Persero) Bandung stated that remuneration has a significant influence on employee job satisfaction at the HR Directorate of PT Pos Indonesia (Persero) Bandung Head Office.

2. Leadership on Job Satisfaction

Based on the statistical test above, it can be explained that Leadership has no significant effect on Job Satisfaction or H_0 is rejected, with a p_value of $0.0314 < 0.05$ and a $t_statistic$ of $1.8678 < 1.96 t_table$. The results of the research show that leaders should be wiser in giving directions so that employees feel satisfied with their work, there is a lack of appreciation from leaders for employees who excel, there is a lack of intense communication between leaders and employees which makes the impression that the relationship between employees and leaders is only limited to the relationship between giving orders and just carrying out orders so that family conditions are less developed. On the other hand, this reflects that in terms of leadership, in line with the current development of the times and digital technology, there is a dire need for leadership figures who are more sensitive to the principles of leadership that are dynamic, not pretentious and know what's right, there are still some leaders who don't mix well with their subordinates in the field, so that employees in the field tend to You have to find out for yourself regarding the rules as if there is a gap between the two, and most importantly, employees do not receive special attention from the leadership. The results of this research are not in line with research by Aris Yuda Pratama, Ismiasih, Tri Endar Suswatiningsih, Siwi Istiana Dinarti, (2022) concerning the Influence of Leadership on Employee Job Satisfaction at the Marihat Unit Palm Oil Research Center, North Sumatra, which states that leadership has a positive and significant effect on satisfaction. employee work.

3. Organizational Culture on Job Satisfaction

Based on the statistical test above, it can be concluded that Organizational Culture has no significant effect on Job Satisfaction or H_0 is rejected, with a p_value of $0.0497 < 0.05$ and $t_statistics$ of $1.6529 > 1.96 t_table$. In field conditions which consist of sharing locations and guard posts, as well as clashes in organizational culture with other agencies or other private parties, this means that the internal organizational culture of the Ministry of Finance (customs and excise) does not have a significant effect on job satisfaction. Conditions in the field with limited facilities and infrastructure make it very difficult to form a good organizational culture. Differences in characteristics in the field, conditions in the field or post are closely related to other agencies that have different organizational cultural characteristics. The results of this research are not in line with Agnes Mustika's (2013) research on the influence of organizational culture on employee performance with the variable job satisfaction as an intervening variable. (Case Study of the Gradiska Savings and Loans Cooperative, Tuntang District, Semarang Regency, 2013) which states that there is a significant influence of organizational culture on job satisfaction.

4. Internal Control of Job Satisfaction

Based on the statistical test above, it can be concluded that Internal Control has no significant effect on Job Satisfaction or H_0 is rejected, the p_value is $0.0497 < 0.05$ and the $t_statistics$ is $1.6529 < 1.96 t_table$. The results of this research show that internal control is a way to supervise, direct and measure human resources in an organization or company. As in general conditions, supervisory involvement that is too intense limits employee innovations so that many employees are unwilling to speak up about existing innovation ideas. There is a whistle blower system and unfounded complaints due to employees' personal likes and dislikes. Apart from that, these results prove that the problems that have occurred so far are related to internal control, it is known that the number of human resources is not commensurate with the workload, furthermore, human resources are less competitive. and having adequate capabilities plus inadequate facilities and infrastructure to support work, as well as the gap between the bureaucracy when the lack of infrastructure in the field also affects employee job satisfaction, plus human resources that are less competitive and have adequate capabilities according to the field of work, power support facilities and infrastructure that are lacking to support work, there is a gap between bureaucracy in the field and the development of dynamic organizational arrangements or import-export systems.

5. Management Information Systems on Job Satisfaction

Based on the statistical tests above, it can be concluded that the Management Information System has a significant effect on Performance or H_0 is accepted, having a p_value of $0.0000 < 0.05$ and $t_statistics$ of $4.7536 > 1.96 t_table$. The same is true from research by Saputro, Andi Fajar (2008), entitled The Influence of Management Information Systems on Employee Job Satisfaction at PT. Mondrian in Klaten concluded that the management information system (X) was proven to have a positive and significant effect on the employee job satisfaction variable (Y) at PT. MONDRIAN in Klaten. Management Information System is a system that integrates hardware, software and human resources to manage and produce information to support organizational planning, operation and supervision in order to achieve organizational goals and facilitate organizational management in decision making. So if the management information system is working properly, it will help minimize errors that occur due to human negligence, so that employee performance will automatically increase. The Directorate General of Customs and Excise itself has developed technology-related applications to facilitate work implementation, internal supervision, acceleration service processes, career advancement for employees who excel and others, which are also regulated in detail in KMK Number 351/kmk.01/2011 concerning Information and Communication Technology Project Management Policies and Standards within the Ministry of Finance

6. Job Satisfaction on Performance

Based on the statistical test above, it can be concluded that Job Satisfaction has a significant effect on Performance or H_0 is accepted, has a p_value of $0.0001 < 0.05$ and $t_statistics$ of $3.6713 > 1.96 t_table$, this means that it proves the level of satisfaction as per the survey conducted by the Directorate General of Customs and Excise (DJBC) Ministry of Finance every year satisfaction of service users as a form of realizing transparent, accountable and participatory Customs Excise. The survey was conducted as an evaluation and improvement of public services so that they are in line with community expectations with indicators assessed in the survey including service systems and procedures, employees and service officers, facilities and infrastructure, and information services provided by Customs and Excise. So community participation and participation, both in filling out service user satisfaction surveys and requests for information and complaints through Bravo Customs and Excise and Sipuma, will be very meaningful in realizing better Customs and Excise which is reflected in increased employee performance which will ultimately increase public satisfaction with services. received. Results of research by Iwan Kurnia Wijaya, (2018) entitled The Effect of Job Satisfaction on CV Employee Performance. Sanomas Hill. Proving that the results of this research are that there is an influence of job satisfaction on the performance of CV Bukit Sanomas employees. Likewise with the results of research by Ayu Desi Indrawati, entitled The Effect of Job Satisfaction on Employee Performance and Customer Satisfaction at Private Hospitals in Denpasar City, which proves that job satisfaction has significant positive influence on performance. In research by Tjiong Fei Lie and Dr. Ir. Hotlan Siagian, M.Sc, (2018) entitled The Effect of

THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

Munandar, Angelina E. Rumengan, Muammar Khaddafi, Chablullah Wibisono, Indrayani

Job Satisfaction on Employee Performance Through Work Motivation at CV. Union Event Planner, proves that job satisfaction influences the performance of CV employees. Union Event Planner

7. Remuneration for Performance

Based on the statistical test above, it can be concluded that Remuneration has no significant effect on performance or H_0 is rejected, has a p_value of $0.0509 > 0.05$ and $t_statistics$ of $1.6413 < 1.96 t_table$. The results indicate that remuneration is not significant on job satisfaction, as is the case with performance where perceptions assess remuneration as less fair, less proportional or equal. Furthermore, the overall understanding of remuneration is not truly understood by employees. In the perception of young employees, remuneration is just a matter of salary increases or allowances, even though in a broader aspect remuneration can also be in the form of other facilities. Employees' disinterest in increasing remuneration is because promotions are certain to be transferred. The results of this research are not in line with the research of Lindagusma and Lilis Suriani, 2018 concerning the Influence of Remuneration on the performance of employees of the Customs and Excise Service and Supervision Office, Type B Pekanbaru, which states that the remuneration variable has a significant effect. on the performance of employees at the Customs and Excise Supervision and Service Office Type Madya Pabean B Pekanbaru. Also not in line with research by Ika Husdiana Izzane (2017) on the Influence of the Remuneration System on performance with job satisfaction as an intervening variable at the East Java Province Industry and Trade Service where The results conclude that the Remuneration System has a direct and significant effect on employee performance

8. Leadership on Performance

Based on the statistical test above, it can be concluded that Leadership has no significant effect on Performance or H_0 is rejected, has a p_value of $0.3438 > 0.05$ and $t_statistics$ of $0.4024 < 1.96 t_table$. The results of this research show that there is a gap between age classes and generations of leaders and generation x employees, so that it is deemed necessary to have a leader who understands the thoughts of the millennial generation and generation x. There is a need for leaders who are digitally literate. The lack of leadership involvement in taking a direct role in problems in the field gives the impression of neglect. The results of the same research were conducted by Taufiq Ainur Rizqi, (2016) entitled The Influence of Leadership and Communication on the Performance of PT employees. Telekomunikasi Indonesia, TBK Witel South Jatim, showed the results that there was an insignificant influence in the leadership variable on the performance of PT employees. Indonesian Telecommunication Witel South Jatim. The results of this research are not in line with Moh's research. Khoiri, Nurul Rahma Oktavia, (2019) regarding the Influence of Leadership on the Performance of Employees of the South Jakarta City Election Supervisory Agency, which states that Leadership has a positive and significant effect on employee performance. Likewise, research by I Komang Gede, Putu Saroyeni Piartini, (2018) on the Influence of Leadership on Employee Performance Moderated by work motivation in BPRs in Sukawati Gianyar District, which states that leadership has a positive and significant effect on employee performance in BPRs in the District. Sukawati, Gianyar Regency.

9. Organizational Culture on Performance

Based on the statistical tests above, it can be concluded that Organizational Culture has a significant effect on Performance or H_0 is accepted, having a p_value of $0.0007 < 0.05$ and $t_statistics$ of $3.2250 > 1.96 t_table$. These results are similar to research by Made Ary Meitriana, M. Rudi Irwansyah, (2017) entitled The Influence of Organizational Culture on Employee Performance at the Singaraja National Savings Multi-Enterprise Cooperative. The result is that organizational culture has a significant and positive effect on performance. Likewise, the results of research by Soedjono, entitled The Influence of Organizational Culture on Organizational Performance and Employee Job Satisfaction at the Public Passenger Terminal in Surabaya, proves that organizational culture has a significant and positive effect on organizational performance. Furthermore, the results of research by Reizaldy Firmansyah, entitled The Influence of Organizational Culture on Employee Performance with Leadership as a Moderating Variable, prove that organizational culture has a significant positive effect on employee performance.

Regarding organizational culture programs, it is stated in the Decree of the Minister of Finance of the Republic of Indonesia Number 127/KMK.01/2013 concerning Cultural Programs within the Ministry of Finance in 2013. In this regard, there are two types of organizational culture programs that will be rolled out within the Ministry of Finance

10. Internal Control of Performance

Based on the statistical test above, it can be concluded that Internal Control has no significant effect on Performance or H_0 is rejected, having a p_value of $0.0615 > 0.05$ and $t_statistics$ of $1.5468 < 1.96 t_table$. These results show that the existence of supervision and separation of scopes of duties makes the bureaucratic chain long and long-winded, whereas in ideal conditions employees should be more flexible and functional to be employed in various scopes of duties. The results of this research are not in line with research by Nasrullah Dali, Husin Adi Etya Prima Haq, (2023) regarding the influence of internal control on employee performance at the Konawe Regency Fisheries Service, which states that internal control variables have a significant effect on employee performance. Likewise, this research is not in line with research by Dimas Azharino Wijaya, Hero Priono, (2022) regarding the influence of accounting information systems and internal control systems on employee performance, which concluded that internal control systems have a positive and significant effect on employee performance. And it is also not in line with research by Vincent Martin Tarus Jr, (2022) on the Influence of Management Information Systems and the Effectiveness of Internal Control on Employee Performance at the NTT Dekranasda, the results of which are that the effectiveness of internal control partially has a significant effect on employee performance.

11. Management Information Systems on Performance

Based on the statistical test above, it can be concluded that SIM has no significant effect on performance or H_0 is rejected, having a p_value of $0.0510 > 0.05$ and $t_statistics$ of $1.6404 < 1.96 t_table$. This is because there are still many employees who are still weak in mastering IT and digital applications. So most employees are not aware of the benefits of a SIM with IT/digital applications that really help complete work. In certain fields that prioritize limited information (intelligence) with a good IT system that cannot be controlled properly, this will result in information being leaked and work results/captures being nil. The results of this research are not in line with research by Peggyta Sintia Tayabu, Rizan Machmud, Djoko Lesmana Radji, (2022) concerning the Influence of Management Information Systems on Employee Performance at the Muara Tirta PDAM Office, Gorontalo City, which states that management information systems have a significant effect on employee performance at PDAM offices. Tirta estuary, Gorontalo City.

12. Remuneration for Performance through Job Satisfaction

Based on the statistical tests above, it can be concluded that there is an insignificant influence between Remuneration on Performance and Job Satisfaction as an intervening variable or H_0 is rejected. The Job Satisfaction variable (Y) does not intervene in the influence of Remuneration (X1) on Performance (Z) has a p_value of $0.2339 > 0.05$ and $t_statistics$ $0.7269 < 1.96 t_table$. Remuneration is a reward given by an organization or agency to an employee for the achievements that the employee has provided in achieving the goals of the organization or agency. The results of this research are not in line with the results of research by Gustika (2013) which states that remuneration has a positive and significant effect on the performance of members of the Pasaman Police. Also, the research results of Azis and Niswah (2013) stated that remuneration had a positive and significant effect on the performance of the 27 Pratama Tuban Tax service office employees. Likewise, the research results of Paligia, et al (2012) stated that remuneration partially had a positive and significant effect on employee performance at the tax office in Makassar City. Results that are not in line with research by Ika Husdiana Izzane, 2017 regarding the influence of the remuneration system on performance with job satisfaction as an intervening variable in the East Java province industry and trade department, where the results concluded that the remuneration system has a direct and significant effect on job satisfaction.

13. Leadership on Performance through Job Satisfaction

Based on the statistical tests above, it can be concluded that there is an insignificant influence between Leadership on Performance and Job Satisfaction as an intervening variable or H_0 is rejected. The Job Satisfaction variable (Y) does not intervene in the influence of Leadership (X2) on Performance (Z)

THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

Munandar, Angelina E. Rumengan, Muammar Khaddafi, Chablullah Wibisono, Indrayani

$p_value\ 0.0761 > 0.05$ and $t_statistics\ 1.4355 < 1.96\ t_table$. The results of this research are not in line with research by Surajiyo, Nasruddin, and Herman Paleni, (2020) on Job Satisfaction as an Intervening Variable on the Influence of Leadership and Work Environment on Employee Performance in South Lubuklinggau I and South II Districts which states that Leadership has a significant effect on employee Performance through job satisfaction as an intervening variable. Also not in line with research by Patri Hasni, Djatmiko Noviantoro, Dian Septianti, (2020) regarding the Influence of Leadership on Employee Performance at PT. Win Access Telecommunication Palembang with Job Satisfaction as an Intervening Variable, which concludes that Leadership and Job Satisfaction partially and simultaneously influence performance.

14. Organizational Culture on Performance through Job Satisfaction

Based on the statistical tests above, it can be concluded that there is an insignificant influence between Leadership on Performance and Job Satisfaction as an intervening variable or H_0 is rejected. The Job Satisfaction variable (Y) does not intervene in the influence of Leadership (X2) on Performance (Z) $p_value\ 0.0811 > 0.05$ and $t_statistics\ 1.4012 < 1.96\ t_table$. The results of this study are not in line with research by Sustih Hasugian, (2022) concerning the Role of Job Satisfaction as an Intervening Variable Between Competency and Organizational Culture on the Performance of Class III Sibolga Navigation District Office Employees which states that Competence and organizational culture simultaneously influence the job satisfaction of Class III Sibolga Navigation District employees

15. Internal Control of Performance through Job Satisfaction

Based on the statistical tests above, it can be concluded that there is an insignificant influence between Internal Control on Performance and Job Satisfaction as an intervening variable or H_0 is rejected. The Job Satisfaction variable (Y) does not intervene in the influence of Internal Control (X4) on Performance (Z), $p_value\ 0.0533 > 0.05$ and $t_statistics\ 1.6000 < 1.96\ t_table$. This is closely related to the very limited number of human resources that are not commensurate with the workload, plus human resources that are less competitive and have adequate capabilities according to the field of work, inadequate carrying capacity of facilities and infrastructure to support work, the gap between bureaucracy in the field and there is the development of a dynamic organizational system or export-import system. The results of this research are not in line with research by Vincent Martin Tarus Jr, (2022) on the Influence of Management Information Systems and the Effectiveness of Internal Control on Employee Performance at Dekranasda NTT which states that the effectiveness of internal control partially has a significant effect on employee performance.

16. Management Information Systems on Performance through Job Satisfaction

Based on the statistical tests above, it can be concluded that there is a significant influence between Internal Control on Performance and Job Satisfaction as an intervening variable. The Job Satisfaction variable (Y) intervenes in the Management Information System (X5) on Performance (Z), $p_value\ 0.0027 < 0.05$ and $t_statistics\ 2.8058 > 1.96\ t_table$. Management information systems play a very important role in organizations like Customs and Excise, especially those related to the exchange of information between organizations. Two-way information received quickly is very helpful for Customs and Excise employees who are working, such as those working in the field, in carrying out and controlling their work so that they can achieve optimal performance. The aim of establishing a management information system is so that the organization has information that is useful in making decisions, both regarding routine decisions and strategic decisions. John R. Schermerhorn Jr said that the implementation of a good management information system can increase employee efficiency and effectiveness, increasing efficiency and effectiveness of performance will automatically improve employee performance. The implementation of a management information system has made it easier for employees to receive the information they need so they can act quickly. So that the implementation of a management information system that is implemented well by an organization can improve employee performance in the organization.



3. CONCLUSION

This research uses path analysis to test relationship patterns that reveal the influence of a variable or set of variables on other variables, both direct and indirect influences. The path coefficient calculation in this research was assisted by SmartPLS. To determine the direct and indirect influence between variables, look at the results of the path coefficient calculation and to determine the significance. Remuneration has no significant effect on job satisfaction or H_0 is rejected. Leadership has no significant effect on job satisfaction or H_0 is rejected. Organizational culture has no significant effect on job satisfaction or H_0 is rejected. Internal control has no significant effect on job satisfaction or H_0 is rejected. Management information systems have a significant effect on job satisfaction or H_0 received. Job satisfaction has a significant effect on performance or H_0 accepted. Remuneration has no significant effect on performance or H_0 is rejected. Leadership has no significant effect on performance or H_0 is rejected. Organizational culture has a significant effect on performance or acceptance. Internal control has no significant effect on performance or H_0 is rejected. The management information system has no significant effect on performance or H_0 is rejected. Remuneration has no significant effect on performance through job satisfaction or H_0 is rejected. Leadership has no significant effect on performance through job satisfaction or H_0 is rejected. Organizational culture has no significant effect on performance through job satisfaction or H_0 is rejected. Internal control has no significant effect on performance through job satisfaction or H_0 is rejected. Management information systems have a significant effect on performance through job satisfaction or H_0 received.

SUGGESTIONS

Based on the conclusions from the research results above, it can be recommended to the Batam Customs and Excise Main Service Office as follows:

- 1) In the remuneration variable, the research results show that remuneration has no significant effect on job satisfaction and employee performance or H_0 is rejected, this means that there is a lot that needs to be evaluated and refined in this section. There are reasons why this variable is not significant, including the employee's perception that the remuneration they receive is less fair, not proportional or equal. Then another cause is unclear career certainty which makes employees motivated to work. Next, what policy makers should pay attention to is related to indirect remuneration in the form of appropriate official housing for employees, travel allowances due to the location of the office being far from the employee's home base.
- 2) On the leadership variable, the research results show that the leadership variable has no significant effect on job satisfaction and employee performance or H_0 is rejected, this illustrates that leaders need to take effective steps so that employee performance increases, joint activities need to be held as a way to foster togetherness such as Gatherings are held more frequently between employees and leaders from all units to build emotional closeness. Leaders are expected to be more intense in terms of communication with subordinates so that problems that arise in the field can be escalated to the competent leadership.
- 3) Communication doesn't have to be face-to-face, leaders can build a variety of communications both online through digital application platforms and create regular schedules for leaders to meet directly with subordinates by hearing criticism and complaints directly from employees. Leaders must take on the role of decision maker, policy maker so that the impression is created among employees that subordinates receive protection from their superiors and are responsible for their work.
- 4) In the organizational culture variable, the research results show that the organizational culture variable has no significant effect on job satisfaction or H_0 is rejected and has a significant effect on employee performance or H_0 is accepted. The Organizational Culture Program at the Customs and Excise Main Service Office has been implemented well in practice. It can be seen that the organizational culture variable has a significant influence on employee performance. However, organizations at the lowest level must pay attention to and manage organizational culture so that it can become a unity for employees who in fact have different backgrounds from the culture of each employee. Organizational culture can be a unifier and shape employees' perceptions and paradigms

THE INFLUENCE OF REMUNERATION, LEADERSHIP, ORGANIZATIONAL CULTURE, INTERNAL CONTROL, AND MANAGEMENT INFORMATION SYSTEMS ON IMPROVING PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLES AT THE BATAM CUSTOMS AND EXCISE MAIN SERVICE OFFICE

Munandar, Angelina E. Rumengan, Muammar Khaddafi, Chablullah Wibisono, Indrayani

of the values that have been built. by the organization. Furthermore, making organizational culture a social glue that binds employees and makes employees feel part of the organization.

- 5) Regarding the internal control variable, the research results show that this variable has no significant effect on job satisfaction and performance or H_0 is rejected. In this context, the internal control system must be built more modern and refer to digitalization so that employees' new ideas, criticism and complaints can be channeled more easily. Decision makers are expected to be wiser when it comes to receiving complaints, especially baseless complaints, and the source of the complaint must be verified and valid. In the context of a good internal control system such as digitalization, there is a clearer separation of scope of duties so that employees are more active in improving performance.
- 6) Regarding the management information system variable, the research results show that this variable, the management information system, has a significant effect on job satisfaction or H_0 is accepted and has no significant effect on performance or H_0 is rejected. This illustrates that in terms of employee satisfaction, they feel satisfied with the existing SIM, but if we look at the employee's performance, it doesn't really have an effect, so concrete steps need to be taken by the leadership regarding this matter, such as the need to provide training on the use of digital applications, especially for elderly employees, by providing understanding to employees that the use of integrated digital applications makes it very easy to complete work. For future research, it is recommended to examine other variables that influence performance, such as motivation, compensation, employee trust in leaders as well as different objects that may have an influence on employee performance.

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