



ANALYSIS OF SERVANT LEADERSHIP, ORGANIZATION CULTURE ON EMPLOYEE PERFORMANCE WITH ORGANIZATION COMMITMENT AS AN INTERVENING VARIABLE AT THE TAX SERVICE OFFICE OF ACEH PROVINCE

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Abstract

This study aims to analyze the influence of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province, the dependent variable of this study is servant leadership and the organization culture for the independent variable is employee performance, for the intervening variable is organizational commitment. The population in this study is 265 personnel from the Tax Service Office of Aceh Province. The sampling technique used proportionate stratified random sampling and a sample of 170 respondents who were employees at the Tax Service Office of Aceh Province was obtained, the research method used was a quantitative method, for the data analysis method using Structural Equation Modeling (SEM). The results of this study show that servant leadership and organizational culture have a significant effect on organizational commitment, further servant leadership, organizational culture and organizational commitment have a significant effect on the performance of employees of the Aceh Provincial Tax Service Office. This study shows that organization commitment is the most dominant variable affecting the performance of employees of the Tax Service Office of Aceh Province. In this study, servant leadership and organization culture have a significant effect on employee performance through organization commitment as an intervening variable, it can be concluded that organizational commitment functions as a partial mediation between exogenous and endogenous variables.

Keywords: *Servant leadership, organizational culture, organizational commitment and employee performance.*

1. INTRODUCTION

Taxes are one of the main pillars of state revenue, including in Aceh Province. The Pratama Tax Service Office (KPP) in Aceh Province has an important role in collecting taxes to support development and provision of public services. In accordance with the Minister of Finance Regulation Number 206.2/PMK.01/2014 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes (DJP), KPP Pratama is a vertical agency of the DJP which is under and directly responsible to the Head of the Regional Office. The Aceh Province DJP Regional Office has eight offices spread from the east coast of Aceh to the west coast of Aceh including KPP Pratama Langsa, KPP Pratama Lhokseumawe, KPP Pratama Bireuen, KPP Pratama Aceh Besar KPP Pratama Banda Aceh KPP Pratama Meulaboh, KPP Pratama Tapak Tuan, KPP Pratama Subulussalam.

The duties of KPP Pratama are to carry out counseling, service and supervision activities for taxpayers as well as collecting state revenues from Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Land and Building Tax for the Plantation, Mining and Forestry sectors based on the existing Legislative Regulations. applies. Current conditions in

*Analysis of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province**Krismiyo¹, Herman Fithra² and Marbawi³*

the field are expected regarding how servant leadership and employee work culture can increase organizational commitment and daily performance of employees at DJP. Based on the author's observations at various tax offices in Aceh Province, it turns out that employee commitment can be influenced by servant leadership and culture. organization for employees of the Primary Tax Service Office (KPP) in Aceh Province, then organizational commitment can improve the performance of employees of the Primary Tax Service Office (KPP) in Aceh Province, Lasta, (2023), Siswoyo (2023), Robbins (2018) and Marbawi (20024).). The research results that organizational culture plays an important role in shaping employee behavior, attitudes and performance, culture and service leadership can support growth, collaboration and innovation tend to strengthen overall organizational performance at the Primary Tax Service Office in Aceh Province.

The performance of employees in the tax office has a direct impact on the organization's ability to collect taxes efficiently and effectively. Good performance can increase tax revenues while poor performance can hinder the achievement of tax targets. The servant leadership approach has been recognized as an effective model in improving employee performance. Leaders who apply servant leadership principles tend to pay attention to the needs, development and welfare of employees, which in turn can increase their motivation and performance. Good servant leadership is able to provide solutions to problems that occur, become a role model or example in attitude and behavior and is able to instill confidence in employees that the targets assigned will be realized, and is also able to generate teamwork.

Several previous studies show a research gap regarding the influence of servant leadership, organizational culture on employee performance with organizational commitment as an intervening variable, the results of research conducted by Wahyu (2023), Magfirah (2023), Hutahayan et al (2013) show that servant leadership has a significant influence on employee satisfaction and performance, which leads to a unidirectional relationship. In his book and research, Luthans (2018) states that performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. This concept is multifaceted, but managers must understand the factors that contribute to organizational performance. Performance is a process of how work takes place to achieve maximum work results. Performance criteria are determined by the requirements set by the authority conducting the performance assessment. To measure performance, the main problem is to set criteria and standards. If the criteria have been set, the next step is to collect information related to this during a certain period.

Measuring the performance of Aceh Province KPP employees by comparing the results against standards created for the relevant time period. Employee performance is the result of work and services produced by state apparatus effectively and efficiently within a certain period at the Aceh Province KPP. An institution will take various methods to improve the performance and organizational commitment of its employees, for example through education, training, creating a work environment, quality and quantity of conducive work, loyalty and integrity, therefore performance and organizational commitment are very closely related. The results of employee work in one period at the Aceh Province KPP are closely related to the level of satisfaction and integrity of the Aceh Province KPP employees.

The workload faced by Aceh Province KPP employees, such as the large number of employees' work involvement in activities that are not part of their job desk, this is due to the low tax literacy of the Acehnese people which needs to be addressed and resolved, especially now that we have just emerged from the pandemic period. Therefore, the need for high trust and organizational support for Aceh Province KPP employees is something important for each member and institution. In institutions, organizational commitment is the actions of employees towards their organization where employees or employees who work for the organization have loyalty, integrity and commitment to the organization (Robbin, 2018).



Based on the phenomena and problems above, several problems can be formulated as follows.

2. OBJECTIVES AND BENEFITS OF STUDY

Based on existing problems and phenomena, the objectives of this research are as follows:

1. What is the influence of servant leadership on the organizational commitment of the Primary Tax Service Office (KPP) in Aceh Province?
2. How does organizational culture influence the organizational commitment of the Primary Tax Service Office (KPP) in Aceh Province?
3. How does servant leadership influence the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
4. How does organizational culture influence the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
5. How does organizational commitment influence the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
6. Does organizational commitment mediate the relationship between servant leadership and the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
7. Does organizational commitment mediate the relationship between organizational culture and the performance of Primary Tax Service Office (KPP) employees in Aceh Province?

3. LITERATURE REVIEW

3.1 Theory about servant leadership

Servant leadership is a vital leadership style in any organization, including public and business organizations, because the concept of servant leadership is more focused on empowering subordinates or staff in the organization, developing communication between subordinates and management, and prioritizing serving the desires of subordinates first. previously (Ehrhart, 2018), Meanwhile Bass, (2019) explained that the concept of servant leadership is one of the factors that emphasizes the leader's main concern for meeting individual needs, in Ellen Weber et.al (2022).

3.2 Theory of organizational culture

Organizational culture is a system of sharing values and beliefs that is internal and interacts with people in an organization, the structure of a control system organism that produces behavioral norms Robbins (2018). Schein defines culture as a pattern of basic assumptions created, discovered or developed by a particular group as learning to overcome problems of external adaptation and internal integration that is formal and well implemented and therefore taught/passed on to new members as the right car for understanding. , think, and feel related to these problems (Luthans, 2018). Likewise, organizations have been defined by many organization and management experts, including as follows: an organization is a group of people who work together to achieve a common goal. Organization is the collaboration of two or more people, a system of consciously coordinated individual activities or forces, Bangun (2019).

3.3 Theory of organizational commitment

Organizational commitment is defined as the strength of an individual's identification and involvement with the organization. High commitment is characterized by three things,

Analysis of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province

Krismiyo¹, Herman Fithra² and Marbawi³

namely strong belief and acceptance of the organization's goals and values, a strong willingness to work for the organization and a strong desire to remain a member of the organization (Robbins, 2018), Luthans (2018) and Lunbanraja (2017). Commitment appears in three separate but closely related forms of attitude, first identification with the organization's mission, second psychological involvement with organizational tasks and finally loyalty and attachment to the organization (Dessler, 2018).

3.4 Theories about employee performance

Performance is a result achieved by a person in carrying out the tasks assigned to him which are based on skills, experience and sincerity as well as a certain time. According to Bangun (2012) and Ningrum (2013). Suparyadi (2015) states that performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. This concept is multifaceted, but managers must understand the factors that contribute to organizational performance. However, managers do not want (no pun intended) to achieve half-hearted performance. They want the organization, work unit, or work group to achieve the highest performance. Performance is a say yeslam Language Indonesia yesri say base"kerja" which translates words from foreign languages performance.

3.5 Conceptual framework

The framework of thinking is the basic idea of research which is synthesized from facts, observations and research studies. The framework contains theories, postulates or concepts that will be used as a basis for research. The relationship between the variables used in this research can be seen in Figure 1.1 below:

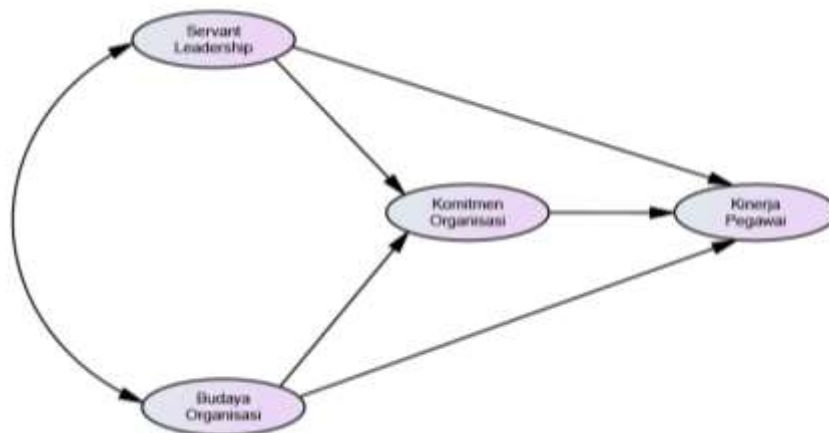


Figure 1. Conceptual Framework

Based on the conceptual framework that has been explained and compiled above, several previous studies that are related to this research will be presented as follows:

1. The influence of servant leadership on organizational commitment

The results of the analysis prove that the servant leadership style has an effect on organizational commitment. The results of this research do not support the research of Wahyu (2023), Nasir (2020), Fakhurrazi (2020), Magfirah (2023), and Luthans (2018), if the results of this research are connected with reality, the results of this research show that the servant leadership style is able to influence organizational commitment in an organization. This condition can occur because at the organizational level, agencies



have strategic programs aimed at strengthening organizational commitment values, for example socialization programs and leadership actions that support the process of internalizing the commitment values applied to the organization..

2. The influence of organizational culture on organizational commitment

The results of the analysis prove that organizational culture has a positive influence on organizational commitment. The results of this research support the research results put forward by Lumbanraja (2019), Nasir (2020), Luthans (2016) and Robbins (2015). support of existing theory, basically organizational culture directly influences organizational commitment, if viewed in the HRM process efforts are made to identify and employ people who have organizational cultural values such as: integrity, friendship, loyalty and civility that are in accordance with the values of the organization. organizational cultural values to be able to carry out work successfully.

3. The influence of servant leadership on employee performance

Servant leadership(*servant leadership*) is leadership that is very effective in improving HR performance in an organization, servant leadership is defined as a leadership style that serves its employees, which prioritizes the needs of its followers and treats subordinates as colleagues. According to Nikoparvar (2012), (Greenleaf, 1970) , and Dierendonck & Nuijten (2011) emphasize that servant leaders must always provide direction to their subordinates and have full responsibility for the company they lead. Meanwhile Liden *et al.*(2014) stated that servant leaders must emphasize subordinates to put the needs of others before themselves and encourage subordinates to model and practice their behavior..

4. The influence of organizational culture on employee performance

The results of research conducted by several previous researchers prove that there is a unidirectional influence between organizational culture and performance, an organization with resources that can carry out its functions means the organization can face changes theoretically, technically, conceptually and morally among organizational actors at a certain level of work. from these organizations (Permana, 2020) Luthans (2018), Lumbanraja (2017) and Marbawi (2023), an organization to improve human resources can be done by creating an organizational culture where organizational culture is very important for management if it wants to achieve high performance, which in Finally, a positive work attitude is created that encourages increased employee and management performance, manifested in all company activities and policies, organizational culture variables that are understood and followed by all employees, the existence of organizational culture can make each characteristic of an organization its own characteristic. i in(Robbin, 2018).

5. The influence of organizational commitment on employee performance

Organizational commitment shows a person's ability to identify their involvement in a part of the organization (Permana, 2020), Robbins (2015), Fakhurrrazi (2020), Nasir (2020) and Luthans (2016) in their research that organizational commitment has values. organizational behavior, workers' willingness to help realize organizational goals and high loyalty and integrity to remain members of the organization, then organizational commitment will create a sense of belonging for workers towards the organization.

3.6 Hypothesis Research

Based on the conceptual framework, a hypothesis is an idea to find facts that must be collected, a hypothesis is a temporary question or the most probable conjecture whose truth still needs to be sought. Based on the framework above and research conducted by several

Analysis of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province

Krismiyanto¹, Herman Fithra² and Marbawi³

previous researchers, a hypothesis can be formulated as follows:

- H1 = It is suspected that there is a positive and significant influence of servant leadership on the organizational commitment of Primary Tax Service Office (KPP) employees in Aceh Province.
- H2 = It is suspected that there is a positive and significant influence of organizational culture on the organizational commitment of the Primary Tax Service Office (KPP) in Aceh Province.
- H3 = It is suspected that there is a positive and significant influence of servant leadership on the performance of the Primary Tax Service Office (KPP) employees in Aceh Umawe Province.
- H4 = It is suspected that there is a positive and significant influence of organizational culture on the performance of the Primary Tax Service Office (KPP) employees in Aceh Province.
- H5 = It is suspected that there is a positive and significant influence of organizational commitment on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.
- H6 = It is suspected that organizational commitment mediates the influence of servant leadership on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.
- H7 = It is suspected that organizational commitment mediates the influence of organizational culture on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.

4. RESEARCH METHODS.

4.1 Location

The location and object of research is the Pratama Tax Service Office (KPP) in Aceh Province. In this research, the researcher chose KPP Pratama in the eastern region of Aceh Province with the location and research object being KPP Lhokseumawe, Bireuen and Langsa, and the objects in this research are all employees of the Tax Service Office (KPP) Lhokseumawe, Bireuen and Langsa.

4.2 Popopulation and Research Sample

4.2.1 Population

Population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then drawn conclusions. So the population in this study is all tax employees at the Lhokseumawe, Bireuen and Langsa Tax Service Office (KPP), totaling 265 employees according to Table 1 below.

Table 1. Total Population

Institution	Number of Employees
KPP Pratama Lhokseumawe	88
KPP Pratama Bireuen	84
KPP Pratama Langsa	93
Amount	265

Source: Personnel Data from the Directorate General of Taxes (2024)



4.2.2 Sample

The sampling technique was carried out using the stratified random sampling method, this sampling technique was carried out based on research location strata from several locations, so the sample size was 160 (20 indicators x 8) according to Hair, at all (2018) the sample size can be estimated with 5-10 parameters, the sample of respondents meets the requirements of the SEM model (Ferdinand, 2014), namely 1-200 samples, so in this study the sample was taken of 170 respondents or above the sample size determined for employees at the Provincial Tax Service Office (KPP). Aceh, see Table 2 below.

Table 2. Number of samples

No	Agency Unit	Amount Population	Number of Samples
1	KPP Pratama Lhokseumawe	88	$88/265 \times 170 = 56$
2	KPP Pratama Bireuen	84	$84/265 \times 170 = 54$
3	KPP Pratama Langsa	93	$93/265 \times 170 = 60$
Total		265	170

Source: Personnel Data from the Directorate General of Taxes (2024)

4.3 Data collection technique

The required data source comes from primary data, by distributing structured questionnaires to respondents, the data collection technique used in this research is using a questionnaire or questionnaire which is a data collection tool in the form of a series of written questions which are asked to the subject to obtain answers. in writing from employees of the Tax Service Office (KPP) Lhokseumawe, Bireuen and Langsa as in Table 3 below.

Table 3. Definition of variables and indicators

No	Variable	Variable Definition	Indicator	Measuring Scale
1	<i>Servants Leadership</i> (SL)	A leadership style that reflects a harmonious relationship between subordinates and superiors at the Aceh Provincial Tax Service Office	1. Listen 2. Empathy 3. Awareness 4. Vision 5. Trust 6. Openness (Aprida, Rina et al, 2023)	Likert (1-5)
2	Culture Organization (BO)	Values that are understood and believed in carrying out guesses by employees of the Aceh Provincial Tax Service Office.	1. Integrity 2. Friendship 3. Loyalty 4. Trustworthy 5. Madani 6. Sincere (Wijaya, Siswoyo Adi, 2023)	Likert (1-5)
3.	Organizational Commitment	KeaDaan where an employee of the Aceh	1. Emotional 2. Work engagement	Likert (1-5)

Analysis of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province

Krismiyo¹, Herman Fithra² and Marbawi³

	(KO)	Provincial Tax Service Office takes sides with the organization and the goals of the organization.	3. Loyalty 4. Need 5. Responsibility 6. Awareness (Irawan, Ari Lasta, et al 2023)	
4	Performance Employee (KP)	The work results produced, both in terms of work ability, technique and experience by Aceh Provincial Tax Service Office employee.	1. Understand complexity 2. Solve the problem 3. Self-control 4. Confidence 5. Able to adapt 6. Establish communication (Marbawi, 2024)	Likert (1-5)

4.4 Data analysis technique

Inferential statistics is a method related to sample analysis to draw conclusions about population characteristics. After collecting data and information in the field, to manage the data and information, the author uses the Structural Equation Model (SEM) method in modeling and testing hypotheses. SEM or structural equation modeling is a collection of statistical techniques that allow testing a series of relative relationships. complicated, simultaneously (Ghozali, 2018). What is meant by complex is simultaneous models that are formed using more than one dependent variable at the same time acting as independent variables for other tiered relationships. In this research, two types of analysis techniques were used, namely:

1. Confirmatory analysis(*confirmatory factor analysis*)SEM is used to confirm the most dominant factors in a group of variables.
2. *Regression Weights*SEM is used to examine how big the influence is between the variables.

5. RESULTS AND DISCUSSION

5.1 Results Analysis

The analysis of the confirmatory factor or CFA of the exogenous construct consists of two latent variables: organizational culture, work engagement, and transactional leadership, where four indicators form the organizational culture variable, work engagement is formed with four indicators, and transactional leadership is developed with five indicators. In contrast, five indicators include the endogenous construct of the organizational commitment variable. In comparison, apparatus performance is formed by five indicators. A CFA test is performed for each latent variable to see the indicators that make up the latent construct, which can be described below. Based on the results of data analysis that has been collected on 170 respondents, a structural study (SEM) will be presented as follows :

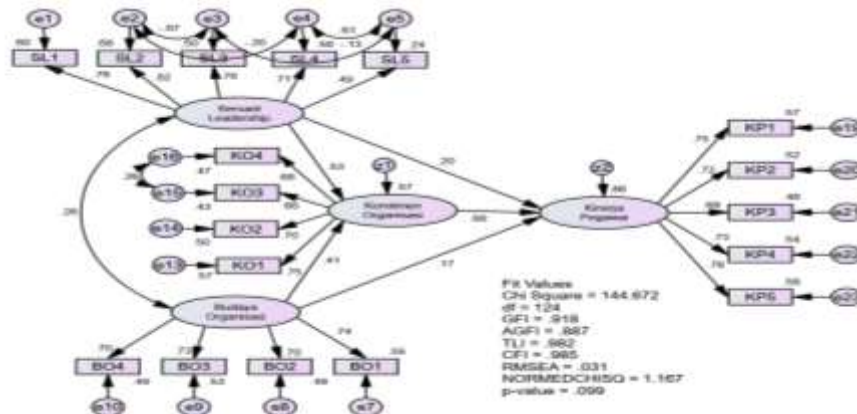


Figure 1. Structural Model After Modification

The results of the structural model for the endogenous contract of Figure 1 above used to test the unidimensionality show the value of the model results following the goodness of fit criteria so that the model can be accepted.

Table 3. Full Model Fit Test Results

Goodness of Fit Index	Cut-off Value	Analysis Results	Model Evaluation
X2-Chi-Square	Expected to be Small	144,672	Good
Probability	≥ 0.05	0.099	Good
GFI	≥ 0.90	0.918	Good
AGFI	≥ 0.90	0.887	Good
CFI	≥ 0.95	0.985	Good
TLI	≥ 0.95	0.982	Good
CMIN/DF	≤ 2	1,167	Good

Model suitability test Based on Table 3, the results of the amos analysis can be explained that the model is fit, so it can be explained that all exogenous variables have a significant effect on endogenous variables and the model is fit, so this structural model can be used to test the research hypothesis that was formulated in the previous chapter.

6. DISCUSSION

Direct influence analysis aims to see how strong the influence of a latent variable is on other latent variables, either directly (direct effect) or indirectly (indirect effect) and also the total influence (total effect) can be expressed in Table 4 below:

Table 4. Effect of Exogenous Variables on Endogenous Variables

Endogenous Variables	Exogenous Variables	Est.	Std. Est	S.E	CR	P
Comm._Organization	<-- Servant Leadership	,465	,532	,082	5,636	***
Comm. Organization	<-- Organizational culture	,388	,414	,087	4,450	***
Employee Performance	<-- Organization	,805	,682	,158	5,098	***
Employee Performance	<-- Servant Leadership	,211	,205	,093	2,255	.024
Employee Performance	<-- Organizational culture	,187	,169	,091	2,048	.041

Analysis of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province

Krismiyanto¹, Herman Fithra² and Marbawi³

Source: Primary data processed (2024)

1. The direct influence of servant leadership on organizational commitment is with an estimated value of 0.565 (56.5%) and a significant value of 0.000 is smaller than 0.05, which means there is a significant influence and **accept the first hypothesis (H1)** that states *servant leadership* has a positive and significant effect on the organizational commitment of Aceh Provincial Tax Service Office employees.
2. The direct influence of organizational culture on organizational commitment is with an estimated value of 0.388 (38.8%) and a significant value of 0.000 which is smaller than 0.05 which means there is a significant influence and **accept the first hypothesis (H2)** that states *organizational culture* has a positive and significant effect on the organizational commitment of Aceh Provincial Tax Service Office employees.
3. The direct influence of servant leadership on employee performance is with an estimated value of 0.211 (21.1%) and a significant value of 0.024 which is smaller than 0.05, which means there is a significant influence and **accept the first hypothesis (H3)** that states *servant leadership* positive and significant effect on employee performance Aceh Provincial Tax Service Office.
4. The direct influence of organizational culture on employee performance is with an estimated value of 0.187 (18.7%) and a significant value of 0.041 which is greater than 0.05, which means there is a significant influence and **accept the first hypothesis (H4)** which states that organizational culture influences the performance of employees of the Aceh Province Tax Service Office.
5. The direct influence of organizational commitment on employee performance is with an estimated value of 0.805 (80.5%) and a significant value of 0.000 is smaller than 0.05, which means there is an influence so that **accept the first hypothesis (H5)** which states that organizational commitment has a positive and significant effect on the performance of Aceh Provincial Tax Service Office employees.

7. INDIRECT EFFECTS

Based on the results of calculating probability values for path c' using the Sobel Test as in Figure 2, the significance values for all paths (A and B) are significant while path C is also significant so that this model meets the job satisfaction requirements as follows.

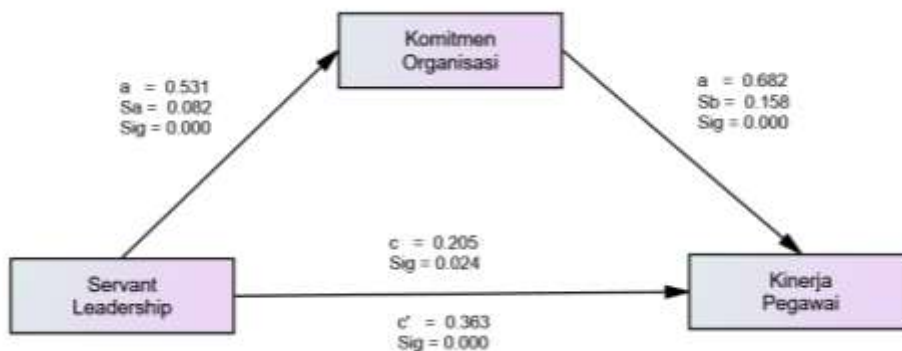


Figure 2. Mediation Effect Test Results
Servant leadership– organizational commitment – employee performance

The results of the analysis in Figure 2 above can be explained that the coefficients for path A, path B are significant and path C is significant, while path C' is also significant, because the probability of path C is significant, so it can be concluded that organizational commitment meets the requirements and functions as a partial mediating variable. The



following analysis of the indirect influence of organizational culture on employee performance through organizational commitment is carried out using Sobel Test calculations. An Interactive calculation tool for Mediation tests can be seen in Figure 3. Below.

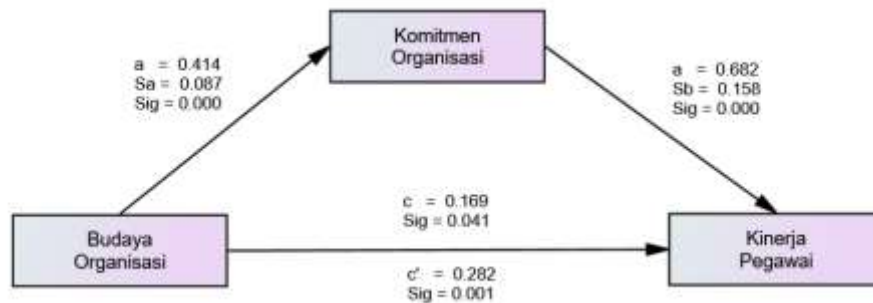


Figure 3. Mediation Effect Test Results
Organizational culture – organizational commitment – employee performance

Based on the analysis in Figure 3 above, it can be explained that the coefficients for path A, path B are significant and path C is significant, while path C' is also significant. Because the probability of path C' is significant, it can be concluded that the relationship between organizational culture and employee performance is mediated by partial mediation of organizational commitment, in other words, the organizational culture variable (independent variable) is able to significantly influence employee performance (dependent variable) through the mediator variable, namely organizational commitment. so the seventh hypothesis (H7) is accepted.

8. CONCLUSION

Based on the research results and the researchers' discussion above, we can draw conclusions from the research results as described in the previous chapter, so we can convey the following conclusions:

1. It was concluded that servant leadership had a positive and significant effect on the organizational commitment of employees at the Aceh Province Tax Service Office.
2. It was concluded that organizational culture had a positive and significant effect on the organizational commitment of employees at the Aceh Province Tax Service Office.
3. It was concluded that servant leadership had a positive and significant effect on employee performance at the Aceh Province Tax Service Office.
4. It was concluded that organizational culture had a positive and significant effect on employee performance at the Aceh Province Tax Service Office.
5. It was concluded that organizational commitment had a positive and significant effect on employee performance at the Aceh Province Tax Service Office.
6. Organizational commitment partially mediates the relationship between servant leadership and the performance of Aceh Provincial Tax Service Office employees.
7. Organizational commitment partially mediates the relationship between organizational culture and employee performance at the Aceh Province Tax Service Office.

Analysis of Servant Leadership, Organization Culture on Employee Performance with Organization Commitment as an Intervening Variable at the Tax Service Office of Aceh Province

Krismiyo¹, Herman Fithra² and Marbawi³

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