

THE INFLUENCE OF WORKLOAD AND COMPETENCY ON ORGANIZATIONAL PERFORMANCE WITH ORGANIZATIONAL CULTURE MEDIATION

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Abstract: The objective of this research is to analyze the effect of Workload on Organizational Culture, Competence on Organizational Culture, Workload on Organizational Performance, Competence on Organizational Performance, Organizational Culture on Organizational Performance, Workload on Organizational Performance mediated by Organizational Culture, and Competence on Organizational Performance with the mediation of Organizational Culture. The quantitative approach was used in which the survey was conducted with the questionnaire. Data were collected in the form of an ordinal Likert scale. The analytical model used in this research was Path Analysis. The research population included the employees of KPP Pratama Kriyorejo. Results showed that workload and competence had a significant effect on organizational performance, workload and competence did not significantly affect organizational culture, but workload and competence had a significant effect on organizational performance with the mediation of organizational culture.

Keywords: Workload, Competence, Organizational Culture, Organizational Performance

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The tax has a huge contribution to the economic development of Indonesia because

the proportion of 80% of national income comes from tax instruments, either central or local taxes. Therefore, the tax becomes an important element

in national development. In 2019, KPP Pratama Kriyorejo (Tax Service Office of Kriyorejo) successfully achieved an income target of 105.61%. This achievement was not easy because the national realization of tax income only reached 84.4 % of the target, or IDR 1.332 trillion. The performance level of the Tax Service Office (KPP – Kantor Pelayanan Pajak) from the period January 1 to December 31 was usually assessed in a system called Organizational Performance Value. In addition, to be the measurer of KPP performance, the Organizational Performance Value is also a fundamental base for estimating Performance Benefits in the next year. The Organizational Performance Value comprises four perspectives respectively, Stakeholder Perspective, Customer Perspective, Internal Process Perspective, and Learning & Growth Perspective. Each perspective has Strategic Target and Main Performance Indicator.

In 2017, the Organizational Performance Value of KPP Pratama Kriyorejo did not touch 100%. Still, one year later, in 2018, it reached 103.23%, although some perspectives believe that the realization was still below the target. Everything changed in 2019 when KPP Pratama Kriyorejo got Organizational Performance Value at a level of 113%, with all perspectives believing that the target of 100% was exceeded. However, in 2020, the stakeholder perspective fell to the lowest point in the last four years, while other perspectives got the highest. Despite this fact, in general, the Organizational Performance Value achieved by KPP Pratama Kriyorejo was 102.90%. There are 352 KPPs in Indonesia with the same components of Organizational Performance Value, but the question is why each KPP has a different achievement of Organizational Performance Value. Some KPP can reach Organizational Performance Value at 100%, but others cannot even touch 100%.

Organizational culture becomes a factor in this matter. Organizational culture is not shared evenly in any organization below the Directorate General of Tax Affairs. Consequently, each KPP applies organizational culture differently, which causes a gap among KPP. Any KPP with organizational culture in the right direction will be capable of harmonizing

all line personnel to work together toward organizational goals. As already explained, in 2017 and 2018, several Main Performance Indicators failed to be achieved. It was believed that some elements in KPP Pratama Kriyorejo did not understand organizational culture. Personnel was already working for the organization, but the work went out of the expected direction. What is meant by off-direction is that each section at KPP did not work on the direction of organizational culture to achieve organizational goals. More specifically, the most important Main Performance Indicators, which become the soul of KPP, is Main Performance Indicators Tax Income. This Main Performance indicator is handled by various sections, including the Section of Supervision and Consultancy, the Section of Tax Extensification, the Section of Inspection, and the Section of Collection. Of these sections, two are considered special because each has an Account Representative post. The job description of Account Representative officers usually includes providing advice and consultancy and conducting supervision of taxpayers. The Account Representative officers are often assigned to manage a certain area. Therefore, these officers play a central role as a tip of the spear in tax income because Account Representative officers directly encounter taxpayers.

However, in reality, the capability of each Account Representative officer is not the same. Some officers have good knowledge of taxation but lack communication skills. Other officers are magnificent in processing tax data but poor in technical skills. This contradiction affects their work in achieving the target. Despite this contradiction, an Account Representative officer with high competence can usually produce a good performance. The work rhythm of the Account Representative officer is determined personally by the officer itself. Therefore, an Account Representative officer with high competence is a mandatory condition because this attribute directly influences performance. The objective of this research is to analyze the effect of Workload on Organizational Culture, Competence on Organizational Culture, Workload on Organizational Performance, Competence on Organizational Performance, Organizational Culture on Organiza-

tional Performance, Workload on Organizational Performance mediated by Organizational Culture, and Competence on Organizational Performance with the mediation of Organizational Culture.

LITERATURE REVIEW

Organizational Performance

Human resource is a vital asset of an organization because the presence of a human is needed to implement the organizational strategy. Any human in the organization becomes the subject of the implementation of organizational strategy. Human resource is any individuals in an organization with a direct connection to the jobs at the organization. Jeffrey and Febrianti (2018) stated that performance is often defined only in the measured output or goal achievement. Still, performance is a matter of what people achieve and how they achieve it. Kasmir (2016) stated that performance is employees' work output achievement at a certain period compared to organizational goals. Every employee in an organization has different authority and responsibility. Both authority and responsibility are conditions that require employees to deliver good performance for the organization. The system used to measure organizational performance is usually a systematic method that determines targets, goals, and periodic reporting that indicates the realization of those targets and goals. Performance measurement can provide materials to assess the possibility of success and failure of a certain program or policy in achieving targets and goals or attaining the organization's vision and mission.

Organizational Culture

Organizations must develop work standards to ensure that employees will work professionally. This standard is often called organizational culture, which will systematically guide employees to build work commitment to the organization. Mangkunegara (2017) stated that in the 1990s, many organizations in Indonesia countered what so-called cultural conflict involving Indonesia's genuine culture against the modern culture that brings new values. Bayan et al. (2018) stated that culture comes from the

Sanskrit word *Buddhayah*, a plural form of the word *buddhi*, which is associated with morality and intelligence. It can be said that culture is the output of work from several owners of morality and intelligence, which signifies that several individuals are involved, not only just one individual. Organizational culture is a system that distributes the trust and values of an organization that will guide the behavior of organizational members. Organizational culture can also become an instrument of competitiveness, which can be said that organizational culture is the only element of an organization that can deal with environmental challenges quickly and precisely. If organizational culture is strong, then organizational members will have strong motivation toward achievement.

Moreover, one factor that distinguishes one organization from another is organizational culture. Several benefits are given by organizational culture for organizational well-being. For instance, organizational culture improves organizational effectiveness. Organizational culture strengthens the relationship between the organization and employees. Organizational culture stimulates the creation of organizational commitment and helps to keep employees consistent in their job attitude. Organizational culture explains to employees how the job is done and what value is important to the job. All these contribute to the well-being of the organization. It was informed by Robbins and Judge (2017) that organizational culture affects organizational competitiveness. When employees have the same perception of objective factors regarding the organization, this perception becomes organizational culture. This culture can be strong or weak and impact the performance and satisfaction of employees.

Workload

Dessler (2015) defined workload as a set of activities that must be completed by an organizational unit or a job holder for a certain period. The workload is measured by obtaining information about the efficiency and effectiveness of work activities completed by an organizational unit or a job holder. The measurement is often done using job analysis, workload analysis, or other managerial techniques.

So far, the rule of thumb is to multiply the level of work or activity performed by an individual at a particular job or organizational unit. The norm of time required for the completion of work can enable organizations to determine efforts to achieve organizational goals and objectives efficiently and effectively without harming individuals in the organization. Dania in Arianty et al. (2016) stated that workload is a process to analyze the time used by an individual or a group of individuals in completing a job (or a work) or a group of jobs (in the case of work unit) at normal situation or condition. Completing work is a form of responsibility, and therefore, the workload is a responsibility that should be completed. Referring to the fact that every job holder or organizational unit has a workload to be completed at a certain period, therefore, it can be said that workload is a requirement for any organization in any work environment (Elizar and Tanjung, 2018).

Competence

Rianto et al. (2020) stated that competence is a set of intelligent actions which represent responsibilities given to individuals because those individuals are considered capable of completing tasks in certain work fields. It was explained by Sembiring (2016) that competence is a description of what individuals should know or do to complete their jobs. Two opinions above inform that any job can be com-

pleted better if the job holder has competence in the job. This competence is associated with knowledge, capability, and responsibility. A previous study said that competence comprises five underlying characteristics respectively motive, attitude, self-concept, knowledge, and skill (Spencer in Siagian and Khair, 2018). However, "hardcore" knowledge and skill (knowledge and skill on the job) that can be improved through training programs are usually threshold competencies that cannot distinguish excellent performance from others. Therefore, competence was also defined by Finch & Crunklton in Adam et al. (2021) as the mastery of completing the task, developing skills, showing attitude, and getting appreciation, which all are needed for success. Competence should cover tasks, skills, attitudes, and appreciation that organizational human resources must have to complete organizational jobs. McClelland in Widodo (2015) stated that competence is a fundamental characteristic that individuals have that directly impacts and predicts the best performance. In other words, competence is what outstanding performers frequently do in any situation with a better outcome than what policymakers expect. By considering the review results on research variables and results of previous studies, there is no clear answer yet concerning the relationship between Organizational Performance, Workload, Competence, and Organizational Culture. The current research is then conducted to answer this prob-

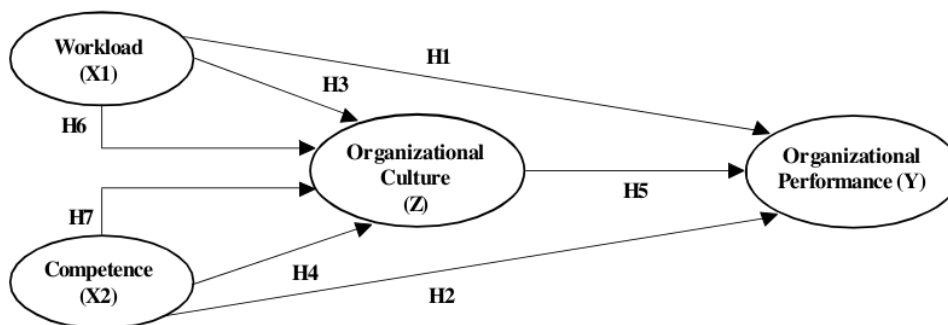


Figure 1. Conceptual Framework

lem. This research aims to analyze the effect of Workload, Competence, and Organizational Culture on Organizational Performance at KPP Pratama Kriyorejo.

CONCEPTUAL FRAMEWORK

The conceptual framework (Figure 1) above describes the dynamic relationship between workload, competence, and organizational performance with the mediation of organizational culture.

HYPOTHESIS DEVELOPMENT

Therefore, the research hypothesis is formulated as follows:

Direct Influence:

H1 = workload influences the Organizational Performance at KPP Pratama Kriyorejo

H2 = competence affects the Organizational Performance at KPP Pratama Kriyorejo

H3 = workload affects the Organizational Culture of KPP Pratama Kriyorejo

H4 = competence affects the Organizational Culture of KPP Pratama Kriyorejo

H5 = Organizational Culture affects Organizational Performance at KPP Pratama Kriyorejo

Indirect Influence:

H6 = workload has a significant influence on Organizational Performance through Organizational Culture as an intervening variable at KPP Pratama Kriyorejo

H7 = competence has a significant influence on Organizational Performance through Organizational Culture as an intervening variable at KPP Pratama Kriyorejo

METHOD

The research was conducted on employees at KPP Pratama Kriyorejo to understand the relationship between workload, competence, organizational culture, and organizational performance. The research location is KPP Pratama Kriyorejo, chosen for two reasons. One reason is that information and data about research variables can be obtained from

KPP Pratama Kriyorejo. Another reason, which is possibly the most important, is that the researcher is an employee of KPP Pratama Kriyorejo who has internal access to the data needed. The sampling technique was total sampling, in which all members of the population are used as the sample. The research sample is 100 respondents. The survey was carried out by giving a questionnaire to the employees of KPP Pratama Kriyorejo to understand research variables, respectively Workload (X1), Competence (X2), Organizational Culture (Z), and Organizational Performance (Y). The questionnaire item is arranged in Ordinal Likert Scale consisting of five answers, respectively very agree, agree, neutral, disagree, and very disagree.

RESULTS

Outer Model Test

Table 1. Average Variance Extracted (AVE)

Construct	AVE
Workload (X1)	0.691
Competence (X2)	0.758
Organizational Culture (Z)	0.719
Organizational Performance (Y)	0.547

Source: Questionnaire data are processed, 2020

Table 1 shows that AVE value of all constructs is above 0.5, precisely Workload (X1) = 0.691, Competence (X2) = 0.758, Organizational Culture (Z) = 0.719, and Organizational Performance (Y) = 0.547. This result signifies that all constructs have high discriminant validity.

Composite Reliability

Table 2. Composite Reliability

Construct	Composite Reliability
Workload (X1)	0.964
Competence (X2)	0.970
Organizational Culture (Z)	0.958
Organizational Performance (Y)	0.940

Source: Questionnaire data are processed, 2020

As shown by Table 2 above, the results of composite reliability are satisfying, precisely Workload (X1) = 0.964, Competence (X2) = 0.970, Organizational Culture (Z) = 0.958, and Organizational Performance (Y) = 0.940. These results indicate that each construct has high reliability because the composite reliability values of all constructs are higher than 0.60.

Cronbach's Alpha

Table 3. Cronbach's Alpha

Construct	Cronbach's Alpha
Workload (X1)	0.959
Competence (X2)	0.966
Organizational Culture (Z)	0.950
Organizational Performance (Y)	0.919

Source: Questionnaire data are processed, 2020

The Cronbach's Alpha value requirement is minimally 0.7, while the ideal is 0.8. As presented in Table 3, Cronbach's Alpha value of all variables is higher than 0.7 or even above 0.9. Therefore, it can be said that the research instrument is reliable.

Inner Model Test

Table 4. R-Square

Construct	R-Square
Organizational Culture (Z)	0.652
Organizational Performance (Y)	0.954

Source: Questionnaire data are processed, 2020

Table 4 indicates that the R-Square value of two variables, respectively Organizational Culture (Z) and Organizational Performance (Y), is connected with other variables, Workload (X1) and Competence (X2). Two connections are examined, precisely the effect of Workload (X1) and Competence (X2) on Organizational Culture (Z) and the effect of Workload (X1), Competence (X2), and Organizational Culture (Z) on Organizational Per-

formance (Y). As displayed in Table 4, the R-square value for Organizational Culture (Z) is 0.652, rounded to 0.65. This value informs that the proportion of 65% of Organizational Culture (Z) is influenced by Workload (X1) and Competence (X2). Another variable beyond the research model influences the remaining proportion of 35%. The R-square value of Organizational Performance (Y) is 0.955, rounded to 0.95. This result explains that Organizational Performance (Y) is influenced by Workload (X1), Competence (X2), and Organizational Culture (Z) in 95%, whereas another variable influence the remaining 5% of the research model.

Predictive Relevance

Q-Square predictive relevance is usually used in the structural model to measure how good the value is given by the model and also its parameter estimation. The recommended Q-square value is in the interval of $0 < Q\text{-square} < 1$, where the value that approaches 1 signifies that the model is better. In this research, the Q-square value equals to total determination coefficient at path analysis. By this result, predictive relevance is arranged as follows.

$$Q^2 = 1 - (1 - R_1^2) \times (1 - R_2^2)$$

$$Q^2 = 1 - (1 - 0.65) \times (1 - 0.95)$$

$$Q^2 = 1 - (0.35 \times 0.05)$$

$$Q^2 = 0.98 \text{ or } 98\%$$

Q-square is 0.98, which clarifies that the proportion of 98% of data diversity is explained by the structural model, whereas another factor explains the remaining 2% beyond the model. It can be said that the structural model is good because it has Predictive Relevance higher than 50%, according to this study result.

Structural Equation

Estimated parameter significance provides very useful information about the relationship across variables. Statistical test through PLS has been done to hypothesize each relationship using simulation. The bootstrap method was used on the sample. A bootstrap test was conducted to minimize abnormality problems in research data. The material needed for

Table 5. Path Coefficient

Path	Path Coefficient
Workload (X1) on Organizational Performance (Y)	0.383
Competence (X2) on Organizational Performance (Y)	0.548
Workload (X1) on Organizational Culture (Z)	0.087
Competence (X2) on Organizational Culture (Z)	0.035
Organizational Culture (Z) on Organizational Performance (Y)	0.892

making structural equations is Path Coefficient (considered compatible with regression coefficient in SPSS).

Two structural equations were created.

$$Y = 0.383 X_1 + 0.548 X_2$$

$$Z = 0.087 X_1 + 0.035 X_2 + 0.892 Y$$

As shown in Table 5 above, the effect of workload on organizational performance shows a

value of 0.383. The influence of competence on organizational performance through organizational culture also shows a significant value.

Hypothesis Test

The material used in the hypothesis test is the values that represent the output result for inner weight.

Table 6. Hypothesis Test

Path	Path Coefficient	T-Statistics	P-Values	Description
Workload (X1) on Organizational Performance (Y)	0.383	3.529	0.000	Significant
Competence (X2) on Organizational Performance (Y)	0.548	5.958	0.000	Significant
Workload (X1) on Organizational Culture (Z)	0.087	1.944	0.052	Not Significant
Competence (X2) on Organizational Culture (Z)	0.035	0.134	0.257	Not Significant
Organizational Culture (Z) on Organizational Performance (Y)	0.892	3.392	0.000	Significant
Workload (X1) on Organizational Performance (Y) through Organizational Culture (Z)	0.342	3.619	0.000	Significant
Competence (X2) on Organizational Performance (Y) through Organizational Culture (Z)	0.489	5.599	0.000	Significant

Source: Questionnaire data are processed, 2020

As shown in Table 6 above, the effect of workload on organizational performance is significant, and competence’s influence on organizational performance through organizational culture also shows a significant value.

DISCUSSION

Effect of Workload on Organizational Performance and Organizational Culture

Hypothesis 1 (Workload on Organizational Performance) has been tested, and the result shows that workload affects Organizational Performance.

Hypothesis 3 (Workload on Organizational Culture) has also been tested, and the result proves that workload affects Organizational Culture. After path coefficient analysis, the signs of two relationships are positive, which signifies that both relationships are unidirectional. The difference is possible that the effect level of Hypothesis 1 is stronger (significant) than the effect level of Hypothesis 3. It was found that a high level of workload is capable of increasing Organizational Performance, but it was also discovered that workload is not capable of strengthening Organizational Culture. By these findings, it is said that Hypothesis 1 is accepted while Hypothesis 3 is rejected.

The results of both hypotheses conform with the findings of previous empirical studies. Pinatih et al. (2019) found that extraversion, agreeableness, conscientiousness, and openness to experience significantly affect teamwork. Extraversion, agreeableness, conscientiousness, and openness to experience significantly affect employee performance. Teamwork has a significant effect on employee performance. Teamwork mediates the effect of extraversion, agreeableness, conscientiousness, and openness to experience on employee performance. Elfitasari and Mulyana (2020) found that employee workload positively and significantly affects employee engagement. Perceived organizational culture has a positive and significant effect on employee engagement. Employee workload and perceived organizational culture simultaneously and significantly affect employee engagement. The variable with the most dominant effect on employee engagement is employee workload.

Furthermore, the results of descriptive statistic analysis on workload support the empirical findings above. The total mean value for this variable is 3.91 or higher. This value comes from the mean values of respondents' answers to the indicators that explain workload. Indicator Openness To Experience comprises items such as a brilliant idea, fast understanding, and scientific language. Indicator Conscientiousness consists of always being alert, caring about the details, and obeying the schedule. Indicator Extraversion includes being the center of attention, initiating conversation, and speaking to all com-

munities. Indicator Agreeableness is represented by items such as sympathizing with other individuals, being kindly hearted, and spare time for others. Items with the highest response are fast understanding under Indicator Openness To Experience, always alert under Indicator Conscientiousness, speaking to all communities under Indicator Extraversion, and sympathizing with other individuals under Indicator Agreeableness.

Effect of Competence on Organizational Performance and Organizational Culture

The hypothesis test on Hypothesis 2 (Competence on Organizational Performance) reveals that competence affects Organizational Performance. The hypothesis test is also conducted on Hypothesis 4 (Competence on Organizational Culture), in which the result indicates that competence has no significant effect on Organizational Culture. Path coefficient analysis has been carried out on both relationships, and the result explains that the sign of both hypotheses is positive, which indicates that both relationships are unidirectional. But, the effect level of Hypothesis 2 is stronger (significant) than the effect level of Hypothesis 4. It was found that high competence can increase Organizational Performance, but it was also discovered that competence could not strengthen Organizational Culture. It is said that Hypothesis 2 is accepted, but Hypothesis 4 is rejected according to these findings.

The findings above are in correspond to previous empirical studies. Mujiatun et al. (2019) revealed that Job Training (X1), Job Competence (X2), Professionalism (X3), and Organizational Commitment (X4) have a significant effect on Account Representative Performance (Y) with an Adjusted R-square value of 80%. Farisi and Fani (2019) found that job environment, leadership style, and organizational culture positively and significantly impact job satisfaction. Leadership style is the only variable with a positive and significant effect on employee performance. Job satisfaction does not have a positive and significant effect on employee performance. Job satisfaction is not a mediation variable. Sapitri (2016) showed that job environment, the job itself, and appreciation are important factors that predict

managerial satisfaction at Chinese restaurants in Hong Kong. The relationship between job satisfaction and intention to move is significant. This position is considered supportive of many studies in the social-psychological discipline. That research suggested that sectoral specificity and cultural identity should also be included as factors that explain the unique environmental characteristic of Chinese restaurants in Hong Kong.

Results of descriptive statistic analysis on competence follow the empirical findings above. The total mean value for this variable is 4.17 or higher. This value is obtained from the mean values of respondents' answers to the indicators that represent competence. The Need For Achievement indicator consists of being careful in assessing work performance, being motivated to get awards, and being able to handle challenging work. The Need For Affiliation indicator consists of flexible relationships at work, a love of teamwork, and good communication outside of working hours. The Need For Power indicator consists of items such as the desire to be involved in the decision-making process, provide advice to colleagues, and be persuasive. Items with the highest response can handle challenging jobs under Indicator Need For Achievement, flexible relationships at work under Indicator Need For Affiliation, and Persuasive under Indicator Need For Power.

Effect of Organizational Culture on Organizational Performance

Hypothesis 5 (Organizational Culture on Organizational Performance) has been put on path coefficient analysis. The sign is positive, and the effect level is quite strong. This result indicates that strong Organizational Culture can improve Organizational Performance, which informs that Hypothesis 5 is accepted. This result is in line with the findings of previous empirical studies. Oyemomi et al. (2019) found that Board Size (BSZ) and Board Diversity (BDV) have a positive and significant effect on organizational performance. Board independence (BID), board meetings (BM), and the number of board committees (NBCM) have no significant effect on organizational performance. Besides, it was

also found that five corporate governance indicators have a positive and significant effect on innovative culture. Innovative culture can mediate the effect of corporate governance on organizational performance. Innovative culture can moderate the effect of corporate governance on organizational performance.

Aryati and Pangaribuan (2019) stated that systematically changing an organization's culture. The innovative Culture Enhancement Framework is the proposed solution to identify employees' desired innovation type. Although the change may need a longer time, which can take months or years, every organization will always consider as necessary to improve its innovation level because innovation can prolong its existence. There was a notice requiring the Innovative Culture Enhancement Framework to be implemented with caution because this framework is a new concept that may still need improvement and further validation. Also, the framework is still open for adding or eliminating components, which surely causes some adjustments. Prospective validation of a certain framework usually involves a repetition of implementation-adjustment-implementation over a long period (usually three years). This validation is beyond the scope of the current research, but it is recommended for the next research.

Effect of Workload on Organizational Performance through Organizational Culture

Path coefficient analysis has been implemented on Hypothesis 6 (Workload on Organizational Performance through Organizational Culture). The sign of this relationship is positive, and the effect level is strong (significant). This result confirms that strong Organizational Culture can mediate the effect of Workload on Organizational Performance, which indicates that Hypothesis 6 is accepted. Several findings from previous empirical studies are in correspond to this position. Nyahas et al. (2017) stated a positive and significant effect from isomorphic influences that comprises coercive, mimetic, and normative influences on organizational culture.

Cavuoto et al. (2017) supported the mediation relationship proposed by this research. It was found in their study that the mean value of organizational

culture is significantly low. In that study, low organizational culture is associated with low job satisfaction, producing high intention toward turnover. In addition, it was also discovered that workplace location moderates the indirect effect of organizational culture on intention toward turnover through job satisfaction. Jeong et al. (2019) showed that employees with a great number of active followers always feel high job satisfaction.

Sembiring (2016) found that organizational culture was introduced in Indonesia during the 1990s when the conflict of a culture dominated the discussion of culture, how to conserve Indonesian culture, and the acculturation of new values. After this period, organizational culture was introduced into the curriculum of various education programs, training classes, and counseling sessions. Since then, organizational culture has been a popular subject in the environments of higher education, government institutions, and private organizations. Bayan et al. (2018) explained that culture derives from the Sanskrit word *Buddhayah*, a plural form of the word *buddhi*, associated with morality and intelligence.

Effect of Competence on Organizational Performance through Organizational Culture

Hypothesis 7 (Competence on Organizational Performance through Organizational Culture) was tested with path coefficient analysis. It was found that the sign of the relationship is positive, and the effect level is strong (significant). This result signifies that Organizational Culture can mediate the effect of Competence on Organizational Performance, which confirms that Hypothesis 7 is accepted.

The result above is in line with the findings of previous empirical studies. Rolos et al. (2018) found that organizational culture is a set of values and norms that control the interaction of organizational members with other members and with other individuals outside the organization. Shabbir and Naqvi (2017) state that organizational culture is the norms, values, assumptions, beliefs, philosophies, and organizational habits that have been developed for a long time by the owners, leaders, and prominent members of the organization, which are then so-

cialized and internalized to new members. It was established as an organizational activity to influence organizational members' mindset, attitudes, and behavior in manufacturing products, serving consumers, and achieving organizational goals. Victor Tan in Soegoto and Dhelvia (2018) stated that organizational culture is a norm that comprises elements such as beliefs, attitudes, core values, and behavioral patterns of the people in the organization. Drucker in Syahputra and Jufrizen (2019) stated that organizational culture is a fundamental solution to internal and external problems. The solution is consistently used by a group of individuals and then inherited by new members as the proper way to identify, understand, and solve the problems. Robbins and Judge (2017) clarified that organizational culture refers to a system of shared meaning held by members that distinguish the organization from other organizations. Finally, Yusnandar (2019) believed that organizational culture is behavioral, social, and moral norms that underline every action made by the organization. These norms are shaped by the trust, attitude, and priority of organizational members.

CONCLUSIONS

Several empirical findings were obtained in this research. One finding showed that a high workload level could improve Organizational Performance at KPP Pratama Kriyorejo. Several indicators support this empirical finding. Indicator Openness To Experience through Item fast understanding, Indicator Conscientiousness through Item always alert, Indicator Extraversion through Item ability to speak to all communities, and Indicator Agreeableness through Item sympathize to other individuals. The next empirical finding revealed that a high level of competence could improve Organizational Performance at KPP Pratama Kriyorejo. This empirical finding is confirmed by several indicators, such as Indicator Need For Achievement through Item ability to handle the challenging job, Indicator Need For Affiliation through Item flexible relationship at work, and Indicator Need For Power through Item persuasive. Another empirical finding informed that a high workload level is incapable of strengthening Organizational Culture at KPP Pratama Kriyorejo.

Surprisingly, the descriptive value of workload gets a high response from the respondents. Respondents also give high responses to the components of Organizational Performance, which include Stakeholder Perspective, Customer Perspective, Internal Process Perspective, and Learning & Growth Perspective.

Furthermore, other empirical findings showed that a high level of competence could not strengthen the Organizational Culture at KPP Pratama Kriyorejo. This position is irrevocable, although the descriptive value of competence is high because respondents give a high response to this variable. Strong Organizational Culture can improve Organizational Performance at KPP Pratama Kriyorejo. Several indicators support this empirical finding, precisely Indicator Attention To Detail through Item accurate and meticulous work, Indicator Aggressiveness through Item obeying the rules despite less supervision, and Indicator Stability through Item organization cares to employee career. Finally, Strong Organizational Culture was proved to mediate the effect of Workload on Organizational Performance at KPP Pratama Kriyorejo. This position is supported by the descriptive value of Organizational Performance, which is found to be high. Strong Organizational Culture was also proved to mediate the effect of Competence on Organizational Performance at KPP Pratama Kriyorejo. In this context, the ability of Organizational Culture as a mediation variable is truly strong because competence is incapable of having a direct effect on Organizational Performance.

IMPLICATIONS

Employees need workload and competencies in carrying out their work. It also supports the organizational culture and organizational performance of a company. A good organizational culture improves organizational performance. Organizational culture needs to pay attention to the workload and competence of employees.

LIMITATIONS

Based on the direct experience of researchers in this research process, there are some limita-

tions experienced. There can be several factors that can be more considered for researchers who will come to further refine the study because this study certainly has shortcomings that need future studies to be improved. Of course, the limited number of respondents is still lacking in describing the real situation. Research objects need to be added to get more comprehensive results.

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