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DIJMS
DINASTI INTERNATIONAL JOURNAL OF MANAGEMENT SCIENCE

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The Influence of Leadership, Work Culture, Motivation and Technology Acceptance on Employee Performance Moderated by the Work Environment at the Secretariat General of the Ministry of Finance

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Abstract: This study aims to examine the influence of leadership, work culture, motivation and technology acceptance on employee performance moderated by the work environment. The method used in this study is a quantitative method using a causal study survey approach. This research was conducted at the Secretariat General of the Ministry of Finance with a total sample of 250 employees from a population of 2,740 employees. The data analysis technique in this study used the Structural Equation Modeling-Partial Least Square (SEM-PLS) method with the help of the SMART PLS Application to conduct research data analysis. In this study, instrument testing was carried out by conducting validity tests, reliability tests, outer models, inner models and hypothesis testing.

Keywords: Leadership, Work Culture, Motivation, Technology Acceptance, Employee Performance, Work Environment

INTRODUCTION

Organizational performance is behavior in the form of employee work results that match or even exceed the standards set. High performance from employees will improve organizational performance which will ultimately accelerate the achievement of organizational goals. In a business organization, achieving company goals will increase corporate value and gain the trust of customers and other stakeholders. Meanwhile in government organizations, achieving organizational goals will accelerate government programs in development and community service (Chamberlin et al., 2018).

Organizational performance is the result of the performance of all employees in an organization or institution. Within the organizational framework there is a relationship between organizational performance and employee performance. In an organization or institution to achieve the goals that have been set must go through activities that are driven by

a person or group of people who actively act as actors or employees, so that in other words achieving organizational performance is only possible because of employee performance. So, in measuring the performance of the organization must measure the performance of employees.

The Ministry of Finance of the Republic of Indonesia is one of the government institutions that carries out the duties and functions of managing state finances. The Ministry of Finance is expected to continue to improve performance in order to provide satisfactory services to stakeholders. The Secretariat General is one of the Echelon I Units that supports the performance of the Ministry of Finance and has the task of coordinating the implementation of tasks, coaching, and providing administrative support to all elements of the organization within the Ministry of Finance.

Many factors can affect employee performance. In this study, researchers linked employee performance with four factors that could influence it, namely leadership, work culture, motivation, technology acceptance, and the work environment as moderation.

In this study, the researcher put forward several problem formulations with a focus on the following problems:
1. Does leadership affect employee performance?
2. Does work culture affect employee performance?
3. Does motivation influence employees on employee performance?
4. Does technology acceptance affect employee performance?
5. Can the work environment strengthen or weaken the influence of leadership on employee performance?
6. Can the work environment strengthen or weaken the influence of employee work culture on performance?
7. Can the work environment strengthen or weaken the influence of employee motivation on employee performance?
8. Can the work environment strengthen or weaken the effect of technology acceptance on employee performance?

LITERATURE REVIEWS
Employee Performance
Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. The quality referred to here is seen from the smoothness, cleanliness, and thoroughness in the work, while the quantity is seen from the amount or amount of work that must be completed by employees (Sopiah & Sangadji, 2018).

Performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to work standards, targets or goals or predetermined criteria that have been mutually agreed upon. Employee performance is not just information to be able to do promotion or salary determination for the company. However, how companies can motivate employees and develop a plan to improve performance degradation can be avoided. Employee performance needs an assessment with the intention of providing a good opportunity for employees for their career plans in terms of strengths and weaknesses, so that companies can determine salary payments, provide promotions, and can see employee behavior (Ratnasari & Sutjahjo, 2021).

Six indicators to measure employee performance (Robbins, 2007), that is:
1) Quality
   Quality of work is measured from the leadership's perception of the quality of the work produced and the perfection of the tasks on the skills and abilities of employees.

2) Quantity

It is the amount produced, usually expressed in terms such as number of units, number of activity cycles completed.

3) Punctuality

Is the activity level of completing work within a certain time that has been set as a standard for achieving work completion time.

4) Effectiveness

Is the level of use of organizational resources (energy, money, technology, raw materials) is maximized with the intention of increasing the results of each unit in the use of resources.

5) Independence

Is a level of an employee who will be able to carry out their work functions independently.

6) Work Commitment

Is a level where employees have a commitment to work with agencies and employee responsibilities towards the organization.

(Mankunegara, 2017) believes that the objectivity of the appraiser is also necessary so that the assessment is fair and not subjective and performance measurement can be carried out through the following indicators:

1) Timeliness in completing tasks, namely the ability of employees to complete work on time.

2) Completion of work exceeds the target, that is, if the employee completes the work exceeding the target set by the organization.

3) Working without mistakes, namely not making mistakes on work is a requirement for every employee.

Performance doesn't happen by itself. In other words, there are several factors that affect performance (Armstrong, 2014). These factors are:

1) Personal factors

Individual factors related to expertise, motivation, commitment, and others.

2) Leadership factors

The leadership factor relates to the quality of support and direction provided by leaders, managers, or heads of work groups.

3) Team factors

Group/ co-worker factors are related to the quality of support provided by co-workers.

4) System factors

The system factor relates to the existing system of work methods and facilities provided by the organization.

5) Contextual/situational factors

Situational factors are related to environmental pressures and changes, both internal and external environment.

Leadership

Leadership includes a variety of qualities and self-skills, so a good leader is someone who is able to manage various tasks, communicate effectively, and create a positive teamwork environment. Leadership can facilitate a leader in dealing with others in making productive decisions, and providing effective guidance to subordinates (Yukl, 2020).

Leadership is the ability to influence a group towards achieving a goal. The broad definition of leadership includes the process of influencing in determining organizational goals, motivating the behavior of followers to achieve goals, influencing to improve the group and its culture (Robbins, 2007).

The leadership function relates to social situations in group/organizational life where the leadership function must be manifested in interactions between individuals(Rivai, 2005). Operationally the main functions of leadership can be distinguished as follows:

1) Instructive Function

The instructive function is one-way communication. The leader as a communicator is the party that determines what and how an order must be carried out so that decisions can be implemented effectively.

2) Consultative Function

The consultative function is two-way communication. By carrying out the consultative function, it is hoped that the decisions of the leadership will receive support and make it easier to instruct them so that leadership takes place effectively.

3) Participation Function

In carrying out the participation function, leaders try to activate the people they lead, both in participating in making decisions and in implementing them. Participation does not mean that you are free to do whatever you want, but it is done in a controlled and directed manner in the form of cooperation by not interfering or taking on other people's main tasks.

4) Delegation Function

The function of the delegation is carried out by giving the delegation of authority to make or determine decisions, either with the approval or without the approval of the leadership. Delegation function basically means trust.

5) Control Function

The control function means that successful/effective leadership is able to manage the activities of its members in a directed and effective coordination, so as to enable the maximum achievement of common goals.

There are two types of leadership namely transactional leadership and transformational leadership. Transactional leadership recognizes the nature of leadership with reciprocal deterministic relationships. Leaders and subordinates are seen as agents who make deals, and manage relative strengths in a mutually beneficial exchange process (Bass, 1990).

Work Culture

Work culture is a set of assumptions or a system of beliefs, values and norms developed within an organization which is used as a guideline for the behavior of its employees to overcome problems of external adaptation and internal integration. Work culture is very closely related to the attitude/behavior and paradigm of human thinking in creating adequate work productivity (Mankunegara, 2017).

Work culture is a philosophy based on a view of life as values that become traits, habits and driving forces, entrenched in the life of a community group or organization, then reflected from attitudes into behavior, beliefs, ideals, opinions and actions that are manifested as work or work (Atijah & Bahri, 2021).

According to (Ndraha, 2010), indicators of work culture can be categorized into three, namely:

1) Habit

Habits can usually be seen from the way the organizational behavior of employees is formed.

2) Regulation

To provide order and comfort in carrying out employee work tasks, regulations are needed because regulations are a form of firmness and the most important part of realizing disciplined employees in complying with all forms of applicable regulations.

3) Values

Value is one's appreciation of what is more important or less important, what is better or less good, and what is more correct or less true.

Motivation

Motivation is the provision of driving force that creates the excitement of a person's work, so that they want to work together, work effectively and integrate with all their efforts to achieve satisfaction, because each motive has a specific goal to be achieved (Hasibuan, 2017).

Work motivation is the driving force that causes a member of the organization to be willing and willing to direct abilities in the form of expertise and skills of energy and time to carry out various activities for which they are responsible and fulfill their obligations, in order to achieve the goals and various targets that have been determined by the previous agency (Atijah & Bahri, 2021).

Motivation to work is very important for the high and low productivity of the company. Without motivation from employees to work together for the benefit of the company, the goals set will not be achieved. Conversely, if there is high motivation from employees, this is a guarantee for the company's success in achieving its goals (Pratiwi, 2019).

Indicators for measuring work motivation are divided into five needs(Maslow, 2010),that is:
1) Physiological Needs
   Physiological needs are the most basic hierarchy of human needs which are the needs for life which can be seen from the indicators of the provision of facilities and infrastructure and the provision of opportunities to rest.
2) The Need for Security
   It can be seen from the indicators that they feel safe from the treatment of superiors, there is a guarantee of work safety and security from work.
3) Social Needs
   It can be seen from the indicators of adjustment in the work environment and the need to work in groups.
4) Need for Recognition
   It can be seen from the indicators of giving awards, giving attention and conveying ideas received.
5) Self-Actualization Needs
   It can be seen from the indicators providing opportunities to develop abilities, satisfaction, and the need to get the job done well

Technology Acceptance

Information technology is a technology that is used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely information that is relevant, accurate and timely, which is used for personal, business and government purposes. to obtain strategic information in decision making. The use of information technology makes it easier to process repetitive data which makes work simplified and accelerated, so that maximum results are obtained in managerial processes that can improve organizational performance to become more efficient and effective (Sinaga et al., 2020).

The benefits of using information technology are as the degree of a person's belief that using a systematic can increase achievement in his work. And the definition of perceived usefulness or perceived usefulness, information technology is the level of a person's belief that by utilizing or using a particular system or technology can improve work performance, if following the definition of the word usefulness or usability it can be interpreted that the system or technology is capable of being used or profitably utilized (Narulita et al., 2022).

We can see the role of information technology for an agency using the categories introduced (Terry & Rue, 2019), there are five fundamental roles of information technology in an organization, namely:

1) Operational Function

The Operational function will make the organizational structure more streamlined, the function has been taken over by information technology. Due to the nature of its use that spreads throughout organizational functions, units related to information technology management will carry out their functions as supporting agencies where information technology is considered as a firm infrastructure.

2) Monitoring and Control function

The Monitoring and Control function implies that the existence of information technology will become an integral part of activities at the managerial level in each manager's function and enable effective interaction with managers in related companies.

3) Planning and Decision Functions

Information technology becomes a more strategic role level because of its existence as a tool in planning the company's business and as a knowledge base in decision making.

4) Communications function

Information technology is used as a means or media in communicating, collaborating, and interacting

5) Interorganizational Function

The role of information technology in a global spirit that makes a company able to establish cooperation and partnerships with other companies.

The dimensions of the benefits of using information technology according to(Narulita et al., 2022) among others: 1) Speed; 2) Productivity; 3) Effectiveness; 4) Sharing tasks and 5) Helpful.

Work environment

The work environment is an important factor in creating employee performance. Because the work environment has a direct influence on employees in completing work which will ultimately improve organizational performance. Furthermore, the work environment is broadly divided into two types, namely, the physical work environment and the non-physical work environment. What is meant by the physical work environment is all things that are tangible and are in the work environment and directly affect employees. And the non-physical work environment is everything related to work relationships, meaning work relationships with superiors or leaders and relationships among co-workers (Sedarmayanti, 2017).

The physical environment is something that is around the workers which includes light, color, air and music that affect them in carrying out the tasks assigned. A non-hazardous and pleasant physical environment will lead to employee job satisfaction, which in turn will encourage employees to stay in the organization (Moekijat, 1995).

Non-physical work environment as "something that concerns the psychological aspect of the work environment". Based on this understanding, it is said that the non-physical work environment is also called the psychological work environment, namely the conditions around the workplace that are non-physical in nature. A work environment like this cannot be captured directly by the five human senses but its presence can be felt (Wursanto, 2009).

Physical environment indicators can be divided into two categories (Sedarmayanti, 2017), that is:

1) The environment that is directly related to employees, such as; work space, chairs, tables and so on.

2) The intermediary environment can also be called the work environment that affects the human condition, for example: temperature, humidity, air circulation, lighting, noise, mechanical vibration, odor, color, and so on.

Meanwhile, the non-physical work environment is all the circumstances that occur related to the relationship between co-workers, or the relationship with subordinates. Non-physical work environment indicators are divided into two (Sedarmayanti, 2017), that is:

1) Work relations between employees

Work relationships between employees are needed in carrying out work, especially for employees who work in groups, if there is a conflict that arises it can complicate the work atmosphere and will reduce performance.

2) The working relationship between employees and leaders

The attitude of superiors towards subordinates influences employees in carrying out activities. A friendly attitude, mutual respect is necessary in the relationship between superiors and subordinates for cooperation in achieving company goals.

To support this research, researchers also searched for some literature, among others (Rony et al., 2021), (Rony, 2020), (Syarief, 2020), dan (Mappadang et al., 2018).

Framework

Based on the review of the theoretical basis and the results of previous research, a research model framework can be developed that aims to verify whether performance is influenced by leadership, work culture, motivation, and technology acceptance. And look at the moderating effect of the work environment on leadership, work culture, motivation, and technology acceptance variables.
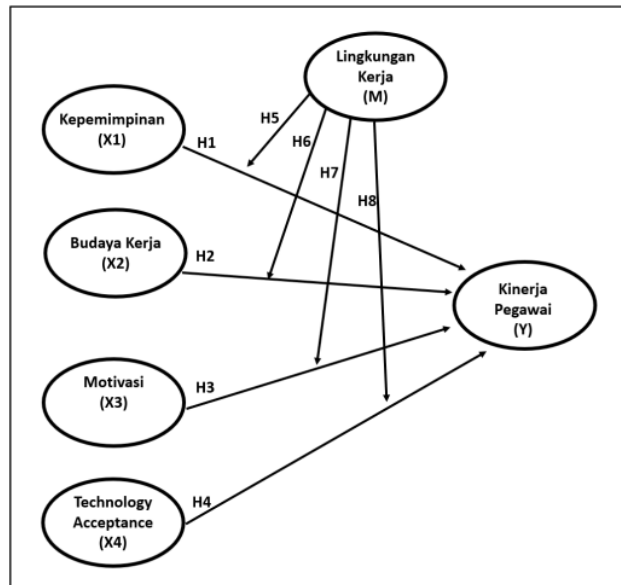

Figure 1. Research Model

Research Hypothesis

Based on previous research related to leadership, work culture, motivation, technology acceptance, work environment and employee performance in the framework model in Figure 1, the following hypotheses can be drawn:

H1: There is an influence of leadership on employee performance

H2: There is an influence of work culture on employee performance
H3: There is an influence of motivation on employee performance
H4: There is an effect of technology acceptance on employee performance
H5: The work environment can moderate the influence of leadership on employee performance
H6: The work environment can moderate work culture on employee performance
H7: The work environment can moderate the effect of motivation on employee performance
H8: The work environment can moderate the effect of technology acceptance on employee performance.

RESEARCH METHOD

This study uses a quantitative method approach. Quantitative research selection is an investigation of social or human problems based on testing a theory consisting of variables, measured numerically, and analyzed by statistical procedures to determine whether the predictive generalizations of the theory are correct. The quantitative approach used in this research is to use a causal study survey.

Causal study survey research was conducted to verify the causal relationship between the independent variables, namely leadership, work culture, motivation, technology acceptance of the dependent variable in the form of employee performance and the moderating variable in the form of work environment. The research was conducted based on research instruments in the form of questionnaires which were distributed to respondents according to the number of samples drawn from the population by simple random sampling (Manurung et al., 2021).

This research was conducted at the Secretariat General of the Ministry of Finance of the Republic of Indonesia. The time of the research was carried out from February 2022 to December 2022. The population in this study were employees of the state civil apparatus, the Secretariat General of the Ministry of Finance, with a total of 2,740 employees and the number of samples in primary data collection, namely 250 employees of the Secretariat General. Data collected directly by using a questionnaire containing a list of statements to employees within the Secretariat General of the Ministry of Finance.

The stages are carried out after the data collected is processed and produces output based on the processed results for analysis. Data analysis is adjusted to the research objectives to be achieved in the research. Structural Equation Modeling (SEM) is currently estimated to be the most dominant multivariate method. The researcher uses the SMART PLS application to analyze research data and test the instrument by conducting a validity testreliability, outer model, inner model and hypothesis testing.

RESULTS AND DISCUSSION

The data collection for this research was carried out by distributing online questionnaires to 250 respondents and this number met the criteria as a sample in this study. The distribution of the questionnaire was carried out from 6 December 2022 to 20 December 2022. The respondents to this study were employees at the Secretariat General of the Ministry of Finance. Respondent characteristics are used to determine the diversity of respondents based on gender and age.

Table1. Respondent Characteristics

No	Characteristics	Classification	Number of Respondents	Percentage
1	Gender	Man	156	62.4%
		Woman	94	37.6%

			Total	250	100%
2	Age	< 25 years		10	4%
		25 to 37 years		180	72%
		38 to 50 years		53	21.2%
		> 50 years		7	2.8%
		Total		250	100%

In the table above, the number of respondents based on gender was dominated by male sex as many as 156 people and the number of respondents based on age was dominated by ages 25 to 37 years as many as 180 people.

OuterModel

At this stage it begins with analyzing the measurement model, namely the outer model test where this model describes the relationship between each indicator and its latent variables to measure the validity and reliability of a data.

Figure 2. *Outer Model*
(Source: Processed using the Smart PLS 3.2.9 application)

1) *Convergent Validity*

Test *Convergent Validity* used to measure whether or not a variable is valid. Hair et al. (2014) said that a variable is said to be valid if the outer loading value is > 0.7 and if the outer loading value is 0.5 to 0.6 it is still acceptable.

From the outer loading results in Figure 2. the result is that of all the question indicators, there is one indicator that has a value below 0.5, namely KP8, four indicators have a value of 0.5 – 0.6, namely B2, M1, M3, and KP2. And other indicators have a value above 0.7.

Furthermore, the researcher removed the indicators for questions B2, KP2 and KP8 which also had indicator representatives on other questions, so that the test results were more

valid. From the results of removing the question indicators B2, KP2 and KP8, the structural model for testing the outer model is as shown in Figure 3.
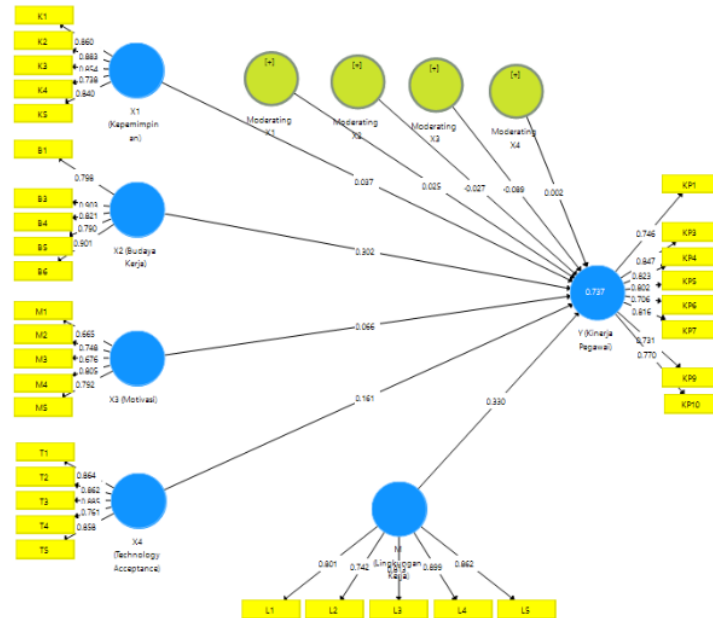

Figure 3.*Outer Model After Removing B2, KP2 and KP8*
(Source: Processed using the Smart PLS 3.2.9 application)

From the outer loading results in table 4.11, it is found that of all the question indicators there are two indicators having a value of 0.5 – 0.6 on M1, M3, and the rest have values above 0.7 so that it can be stated that the question indicators are valid/accepted and qualify.

2) Discriminant Validity
A variable is said to be valid if the cross loading indicator value of a variable is greater than the cross loading value of other variables (Hair, 2014).

Table 2. Cross Loading

	Leadership (X1)	Work Culture (X2)	Motivation (X3)	Technology Acceptance (X4)	Work Environment (M)	Employee Performance (Y)
K1	0.860	0.419	0.454	0.215	0.481	0.394
K2	0.883	0.374	0.445	0.292	0.485	0.39
K3	0.854	0.412	0.501	0.248	0.527	0.395
K4	0.738	0.283	0.416	0.298	0.481	0.466
K5	0.840	0.253	0.407	0.28	0.512	0.364
B1	0.413	0.798	0.453	0.399	0.458	0.582
B3	0.361	0.903	0.551	0.514	0.503	0.712
B4	0.293	0821	0.466	0.453	0.439	0.594
B5	0.347	0.790	0.493	0.465	0.385	0.554
B6	0.354	0.901	0.555	0.498	0.502	0.679
M1	0.284	0.443	0.665	0.533	0.377	0.447
M2	0.398	0.49	0.748	0.374	0.513	0.528
M3	0.412	0.331	0.676	0.346	0.497	0.448
M4	0.46	0.392	0.805	0.261	0.543	0.453

M5	0.415	0.538	0.792	0.373	0.477	0.487
T1	0.266	0.488	0.44	0.864	0.4	0.56
T2	0.309	0.531	0.458	0.862	0.453	0.513
T3	0.298	0.472	0.434	0.885	0.44	0.53
T4	0.257	0.344	0.376	0.761	0.379	0.475
T5	0.237	0.497	0.45	0.858	0.408	0.548
L1	0.405	0.535	0.577	0.541	0.801	0.657
L2	0.367	0.468	0.574	0.423	0.742	0.567
L3	0.594	0.306	0.486	0.329	0.813	0.513
L4	0.561	0.441	0.512	0.372	0.899	0.616
L5	0.552	0.468	0.536	0.334	0.862	0.582
KP1	0.341	0.576	0.544	0.481	0.538	0.746
KP3	0.31	0.607	0.506	0.513	0.595	0.847
KP4	0.431	0.717	0.587	0.515	0.597	0.823
KP5	0.437	0.596	0.502	0.482	0.573	0.802
KP6	0.415	0.412	0.447	0.415	0.523	0.706
KP7	0.353	0.556	0.522	0.518	0.587	0.816
KP9	0.348	0.52	0.414	0.508	0.513	0.731
KP10	0.413	0.622	0.478	0.449	0.548	0.770

The results of cross loading in table 2, it can be concluded that the cross loading indicator value of a variable is greater than the cross loading value of other variables. So from the results of the validity test above it has fulfilled the requirements of discriminant validity testing, so that this research can be declared valid.

3) Average Variance Extracted
A variable can be said to meet the requirements if it has an AVE value > 0.5 (Hair, 2014).

Table 3. Average Variance Extracted

Variable	AVE	Condition	Conclusion
Leadership	0.699	>0.5	Achieved
Work Culture	0.712	>0.5	Achieved
Motivation	0.547	>0.5	Achieved
Technology Acceptance	0.718	>0.5	Achieved
Work environment	0.681	>0.5	Achieved
Employee Performance	0.611	>0.5	Achieved

4) Composite Reliability
A variable can be said to meet the requirements if it has a composite reliability value > 0.7

Table 4. Composite Reliability

Variable	Composite Reliability	Condition	Conclusion
Leadership	0.921	>0.7	Reliable
Work Culture	0.925	>0.7	Reliable
Motivation	0.857	>0.7	Reliable
Technology Acceptance	0.927	>0.7	Reliable
Work environment	0.914	>0.7	Reliable
Employee Performance	0.926	>0.7	Reliable

5) Cronbach's Alpha
A variable can be said to meet the requirements if it has a cronbach's alpha value > 0.7.

Table 5. Composite Reliability

Variable	Cronbach's Alpha	Condition	Conclusion
Leadership	0.892	>0.7	Reliable
Work Culture	0.898	>0.7	Reliable
Motivation	0.790	>0.7	Reliable
Technology Acceptance	0.901	>0.7	Reliable
Work environment	0.882	>0.7	Reliable
Employee Performance	0.908	>0.7	Reliable

Inner Model

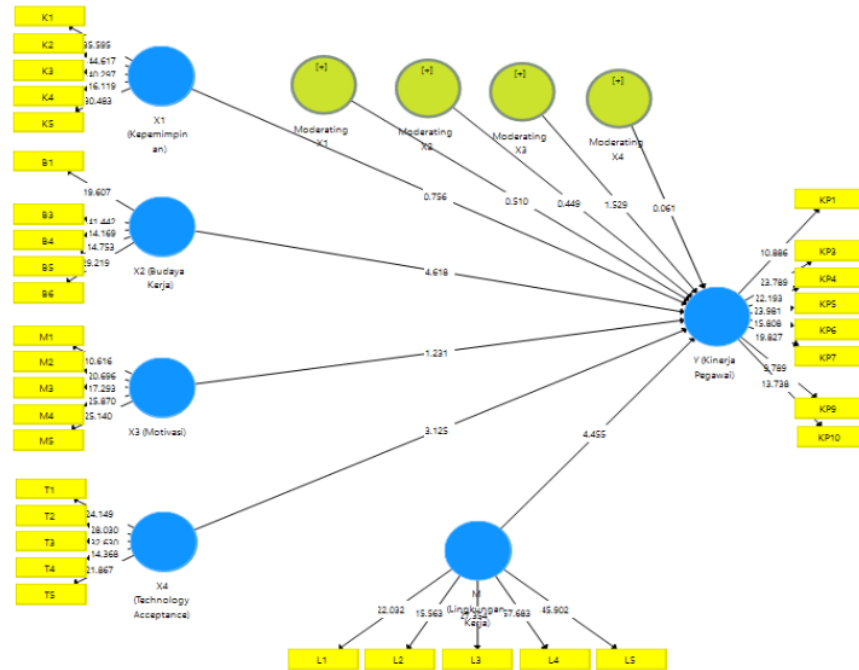Inner model testing is done to predict a relationship between the variables used in this study.

Figure 4. *InnerModel*
(Source: Processed using the Smart PLS 3.2.9 application)

In Figure 4, it can be seen that the Path Coefficient value of each relationship between each construct.

R Square

R Square is a discrimination coefficient that serves to assess the level of accuracy of predictions of endogenous constructs. The value of R Square can be stated as strong if the value is 0.7, moderate if the value is 0.5, stated as weak if the value is 0.25 (Hair, 2014).

Table 6. R Square

Variable	R Square	R Square adjusted	Conclusion
Employee Performance	0.737	0.727	strong

Hypothesis testing

Hypothesis testing was carried out to answer hypotheses or presumptions that had appeared before this study. Where the hypothesis testing is carried out using the bootstrapping command in the SmartPLS application with the Rules of Thumb used, namely the t-statistics value > 1.285 using a P-value significance level of 0.05 (5%).

Table 7. Hypothesis testing

Variable Relations				Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (IO/STDEVI)	P Values
X1 (Leadership) -> Y (Employee Performance)				0.037	0.033	0.045	0.82	**0.413**
X2 (Work Culture) -> Y (Employee Performance)				0.302	0.315	0.067	4,503	**0**
X3 (Motivation) -> Y (Employee Performance)				0.066	0.078	0.052	1,263	**0.208**
X4 (Technology Acceptance) -> Y (Employee Performance)				0.161	0.16	0.054	3,003	**0.003**
M (Work Environment) -> Y (Employee Performance)				0.33	0.329	0.076	4,343	**0**
Moderating X1 -> Y (Employee Performance)				0.025	0.021	0.049	0.511	**0.61**
Moderating X2 -> Y (Employee Performance)				-0.027	-0.013	0.061	0.433	**0.666**
Moderating X3 -> Y (Employee Performance)				-0.089	-0.093	0.057	1,564	**0.119**
Moderating X4 -> Y (Employee Performance)				0.002	0.012	0.04	0.055	**0.956**

Discussion

1) The Influence of Leadership on Employee Performance

   Based on the research results, the T-statistic value which describes the relationship between leadership variables and employee performance variables is 0.756 <1.285 (lower than the T-table of 1.285) and a p-value of 0.450 > 0.05. This states that leadership has no effect on the performance of employees at the Secretariat General. Based on this, H1 which states that leadership influences employee performance is rejected.

2) The Effect of Work Culture on Employee Performance

   Based on the research results, the T-statistic value which describes the relationship between work culture variables and employee performance variables is 4.618 > 1.285 (larger than the T-table of 1.285) and a p-value of 0.000 <0.05. This states that work culture has a significant effect on employee performance at the Secretariat General. Based on this, H2 which states that work culture influences employee performance is accepted.

3) The Effect of Motivation on Employee Performance

   Based on the results of the study, the T-Statistics value which describes the relationship between motivation variables and employee performance variables is 1.231 < 1.285 (lower than the T-Table of 1.285) and the p-Value is 0.219 > 0.05. This states that motivation has no significant effect on employee performance at the Secretariat General. Based on this, H3 which states that motivation influences employee performance is rejected.

4) Effect of Technology Acceptance on Employee Performance

   Based on the research results, the T-statistic value which describes the relationship between technology acceptance and employee performance variables is 3.125 > 1.285 (greater than the T-table of 1.285) and a p-value of 0.002 < 0.05. This states that technology acceptance has a significant effect on employee performance at the Secretariat

General. Based on this, H4 which states that technology acceptance affects employee performance is accepted.

5) Work Environment Moderates the Effect of Leadership on Employee Performance
Based on the results of the study, the T-Statistics value that describes the work environment moderates the influence of leadership on employee performance of 0.510 < 1.285 (lower than the T-Table of 1.285) and a p-value of 0.610 > 0.05. This suggests that the work environment is not able to moderate the influence of leadership on employee performance at the Secretariat General. Based on this, H5 which states that the work environment strengthens or weakens the influence of leadership on employee performance is rejected.

6) Work Environment Moderates the Effect of Work Culture on Employee Performance
Based on the results of the study, the T-Statistics value that describes the work environment moderates the influence of work culture on employee performance of 0.449 < 1.285 (lower than the T-Table of 1.285) and a p-value of 0.654 > 0.05. This states that the work environment is not able to moderate the influence of work culture on the performance of employees of the Secretariat General. Based on this, H6 which states that the work environment strengthens or weakens the influence of work culture on employee performance is rejected.

7) Work Environment Moderates Motivation on Employee Performance
Based on the results of the study, the T-Statistics value that describes the work environment moderates the effect of motivation on employee performance of 1.529 > 1.285 (greater than the T-Table of 1.285) and a p-value of 0.128 > 0.05. This states that the work environment is able to moderate the effect of motivation on employee performance at the Secretariat General. Based on this, H7 which states that the work environment strengthens or weakens the effect of motivation on employee performance is accepted.

8) Work Environment Moderates the Effect of Technology Acceptance on Employee Performance
Based on the results of the study, the T-Statistics value which describes the work environment moderates the effect of technology acceptance on employee performance of 0.061 < 1.285 (lower than the T-Table of 1.285) and a p-Value of 0.925 > 0.05. This states that the work environment is not able to moderate the influence of technology acceptance on employee performance at the Secretariat General. Based on this, H8 which states that the work environment strengthens or weakens the effect of technology acceptance on employee performance is rejected

CONCLUSION

After conducting research and analyzing the data obtained regarding the analysis of the influence of leadership, work culture, motivation and technology acceptance on employee performance moderated by the work environment at the Secretariat General, the authors draw the following conclusions:

1. The Secretariat General has implemented a good and systematic managerial system, so that employees continue to work well according to the established SOPs. Secretariat General employees do not need excessive supervision and direction in their work, because they already know the tasks that must be carried out properly.

2. The work culture at the Secretariat General in the form of the values of the Ministry of Finance that have been instilled must be continuously conveyed so that it becomes a habit for employees to continue to behave in accordance with applicable regulations and reflect the values of the Ministry of Finance.

3. There needs to be additional motivation given to employees of the Secretariat General, so that employees do not only aim to achieve performance targets, but also to be motivated to exceed the performance targets that have been set.
4. Technology development carried out by the Secretariat General has proven to make it easier for employees to achieve performance targets. Furthermore, technological development must continue to be carried out in a sustainable manner by adjusting to the times, in order to create a modern and innovative work environment.
5. The work environment cannot be a factor that strengthens or weakens the influence of leadership, work culture and technology acceptance on employee performance at the Secretariat General. This proves that the Secretariat General is like a system that is built solidly, with employees as the strong foundation. This must be maintained, so that the system can continue to run without depending on or being affected by certain factors.

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