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## Leaders' Point of View on Factors Contributed to Surakarta's Customs Office Performance

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ABSTRAK	ARTICLE INFO
<p>This research aims to examine and explore what steps were taken by Surakarta Customs and Excise to achieve organizational targets during that period. This research uses an exploratory method with a qualitative approach. Data sources come from direct observation activities in the field, the results of in-depth interviews with sources/informants as well as documentation in natural settings. The researcher is the main instrument of analysis in this research. The data obtained was analyzed and visualized using NVIVO software to help present raw data that had been organized according to the researcher's needs. The analysis stages using NVIVO software begin with; (1) import data, (2) data coding, (3) data classification, and (4) data display. This research found that there are several factors that influence organizational performance, both individual factors and organizational factors themselves. Individual-level factors such as employee performance and perceived organizational support. Meanwhile, organizational-level factors such as risk management monitoring, implementation of learning organizations, transformational leadership, and strong implementation of organizational values have been proven to influence organizational performance.</p> <p>© 2024 Pendidikan Manajemen Perkantoran</p>	<p><b>Article History:</b> <i>Submitted/Received 11 Mei 2024</i> <i>First Revised 21 Mei 2024</i> <i>Accepted 24 Juni 2024</i> <i>First Available online 16 Juli 2024</i> <i>Publication Date 16 Juli 2024</i></p> <p><b>Keywords:</b> <i>individual-level factors;</i> <i>organizational-level factors;</i> <i>organizational performance.</i></p>

## **1. INTRODUCTION**

The Surakarta Customs and Excise revenue instrument consists of import duty and excise revenue, where excise revenue comes from excise on tobacco products, ethanol and drinks containing ethyl alcohol (MMEA). From this data it can be seen that the revenue target increases every year, except in 2021 which was slightly lowered in response to the Covid-19 pandemic. The interesting thing here is how the realization of revenue from the Surakarta Customs and Excise Office always exceeds the target every year, starting from the period 2020 to the first quarter of 2023. The highest figure is in 2022 with an achievement percentage of 109.34% of the set target.

When compared with other agencies in the Greater Solo area during the same period, there are several agencies that have difficulty achieving targets due to the pandemic. One of them is tax revenue in 2020 and 2021 for the DJP Central Java II Regional Office with a percentage achievement of less than 90% of the set target. This office itself oversees several Tax Offices, including Surakarta, Boyolali, and Karanganyar. An area similar to the Surakarta Customs Office. Not only that, the Covid-19 pandemic will still have an impact until 2022 where Surakarta City's Original Regional Income (PAD) from the regional tax sector is also unable to reach the set target and tends to decline from year to year, even in 2022 the realization of the City's PAD Surakarta was only 87.22%.

The realization of Surakarta Customs and Excise revenue achievements in the last three years (2020 to 2022) has always exceeded the targets set compared to several agencies in the Greater Solo area, even though they are faced with the Covid-19 pandemic situation. Organizational performance that consistently exceeds this target can be influenced by various factors, one of the strongest allegations is due to the performance of Surakarta Customs and Excise employees in carrying out monitoring and service activities, in addition to various external factors that influence it.

The performance of Surakarta Customs and Excise which consistently exceeds targets is very likely influenced by the performance of Surakarta Customs and Excise employees in carrying out monitoring and service activities, in addition to various influencing external factors. Organizational performance comes from individual performance which is influenced by individual characteristics, motivation, expectations and evaluation of individual performance (Kasmir, 2016). This is in line with statement of performance is the result of the quality and quantity of work carried out by employees in carrying out their duties in accordance with their responsibilities (Nabawi, 2019).

It cannot be denied that the Covid-19 pandemic has affected many aspects, including the economy and employee performance. However, in an effort to adapt to these conditions, Surakarta Customs and Excise has proven to still be able to perform as expected. There are many factors that are thought to have a positive influence on this performance. As previously explained, in this research the author tries to examine and explore what steps are taken by Surakarta Customs and Excise so that organizational performance remains optimal even when faced with very difficult situations? And what organizational practices are implemented at Surakarta Customs and Excise to support organizational performance? These questions will be discussed in this research.

## **2. LITERATURE REVIEW**

### **2.1. Social Exchange Theory**

Homans, as quoted from Cook & Rice (2006), sought to find out about the background that underlies individual behavior in social interactions. He believes that all interactions can be explained in the process of social behavior such as levels of power, comfort, status, leadership and justice. So what Homans focuses on is that social behavior arises as a result of reciprocal social processes between at least two people. This theory is an important basis for various other sociological concepts.

Several postulates used by Homans in the social exchange theory are closely related to rewards and punishments. First, behavior that has positive consequences is likely to be repeated. Second, behavior that is rewarded in one condition will generally be repeated in the same condition. Third, the value proposition, which means that the more valuable an action is for someone, the greater the possibility that the action will be repeated. Fourth, the proposition explains that the more often someone receives a reward for their behavior, the less the value of the reward will be. Fifth, a proposition that determines the time when a person becomes emotional in certain reward situations, such as when he does not receive an award for a behavior even though he expected to get it.

Davlembayeva (2023) summarizes the social exchange process which is represented by two steps in the behavioral model, namely positive and negative. Positive actions are considered to be a person's reward, which can be in the form of providing support or high quality goods or services. Meanwhile, negative actions can represent someone's sacrifice, which can be in the form of harassment, selfishness, or intimidation. Based on the actions received, a person will behave.

### **2.2. Individual-Level Factors on Organizational Performance**

Individual-level factors, such as job satisfaction, affective commitment, public service motivation, and organizational citizenship behavior, positively affect organizational performance in government organizations (Sangmook, 2004). Work organization and innovation are essential for improving firm performance and employee well-being, while collaboration, outsourcing, job complexity, and autonomy are key factors in improving firm performance (Pap, Mako, Illesy, Kis, & Mosavi, 2022). Transformational leadership and organizational culture positively impact organizational performance, with better implementation leading to increased employee motivation and improved performance (Nugroho & Pudiastuti, 2021). Organizational performance is significantly affected by four factors (Motivation, Ability, Roles, and Organizational Support) and is significantly dependent on each other for constant growth (Bunteng, 2022). A positive relationship between employees and their managers leads to increased motivation and performance, while a negative relationship leads to poor performance (Dlamini, Suknunan, & Bhana, 2022).

### **2.3. Organizational-Level Factors on Organizational Performance**

Research conducted by Tvorik & McGivern (1997) concluded that organizational performance is determined by a group of skills and capabilities that are well led so that they can manage all these resources in the same vision. This synergy is what drives innovation in organizations so that they can increase competitive advantage. Mabai & Hove (2020) through research using qualitative methods, found that environmental conditions, work environment,

organizational culture, organizational assets, human resource management, organizational structure, and leadership are factors that determine organizational performance. Apart from that, the implementation of strategic plans that are aligned from government regulations to regulations within departments also has an influence.

Another research conducted by Tahir, (2022) found several factors that influence performance in public organizations, namely leadership, followed by policy implementation factors and the level of professionalism. In another similar study conducted on public organizations (Cera & Kusaku, 2020) it was found that organizational performance is influenced by the work environment, training development, and management.

### 3. METHOD

This research uses an exploratory method with a qualitative approach. This research design was chosen because the researcher intends to discover, understand and examine the social situations that occur in the researcher's work environment, namely what practices have been implemented in the work unit that underlie the achievement of good organizational performance. The aim of qualitative research is to understand the conditions of social situations by describing in detail in a natural context what actually happened (Creswell & Creswell, 2018). In this research, our data source comes from direct observation activities in the field,

Interview techniques were used in this research to explore information from sources in interpreting social phenomena and situations that occur in the work unit environment. Here researchers use semi-structured interview techniques to find problems more openly, by asking for opinions and ideas from sources and recording what the sources say.

The study object was Surakarta Customs and Excise, which can be said to have been successful in facing the challenges during the pandemic, with revenue realization data for the last three years always exceeding the target. For comparison, this did not happen in other organizations such as the Regional Office of DJP Central Java 2 and the Surakarta City Government where the realization of revenue did not reach the target set in the same period. The following instruments were used in this research:

**Table 1.** Research Instrument

No	Scope	Instrument		
		Interview	Observation	Documentation
1	Review and explore what steps are being taken by Surakarta Customs and Excise to achieve organizational targets		Formal and non-formal activities carried out by the organization	
2	Find out other driving factors in successfully achieving the revenue target during that time period	Interview guidelines	Observe other things that support the achievement of organizational targets	Official Manuscripts, Activity Photos

Data is declared valid and credible if there are no differences between what the researcher reports and the data that actually occurs at the research object. Testing the credibility of the data in this research was carried out through technical triangulation by checking data from the same source with different techniques, namely data obtained by interviews and then checked using observation and documentation techniques so that the data obtained became credible.

#### Data analysis technique

Researchers collect data using the triangulation method, namely a combination of observation, documentation and in-depth interviews so that it will produce valid and reliable data. Data analysis was carried out starting from the time data collection took place until the data collection was completed within a certain period. Sugiyono (2022) stated that data analysis in qualitative research is a process of searching, systematically compiling data obtained from interviews, field notes, and documentation by categorizing data, describing it in units, synthesizing, compiling patterns, selecting appropriate parts. important thing to learn, and draw conclusions.

The researcher is the main instrument of analysis in this research. The data obtained was analyzed and visualized using NVIVO software to help present raw data that had been organized according to the researcher's needs. The analysis stages using NVIVO software begin with; (1) import data, (2) data coding, (3) data classification, and (4) data display.

##### 1. Import Data

Importing files means inserting files into data management in the NVivo 14 software. Data that has been collected in the form of interview transcripts, interview audio, researcher notes, documentation and other data is entered into the NVivo software for processing.

##### 2. Data Coding

Codes in qualitative research are defined as words or short phrases that symbolically provide summative, salient attributes, capture the essence of language-based or visual data. In the NVivo 14 software, data coding is coding all the data obtained in node form. The coding is carried out on the interview transcript script to make it easier for researchers to analyze the interview results so that themes are formed that will be discussed in the research results. Coding was carried out manually by researchers by creating code names in the NVivo 14 software.

##### 3. Data Classification

After the data has been coded or given nodes, the next step is data classification or data categorization. This step is carried out to see trends, patterns and interpret relationships or correlations (meaningful relationships) in the literature review. Researchers use the Hierarchy Chart feature in the NVivo 14 application to show a hierarchy that implies order, choice, or repetition in determining which variables have the most influence on organizational performance. The larger the size shown by each variable, the greater the influence of that variable on organizational performance. Apart from that, the researcher used the Project Map feature in the NVivo 14 application to display the relationship between data from interviews with informants so that the information received by the researcher would be known as information that was related to each other and confirmed each other. Information that is

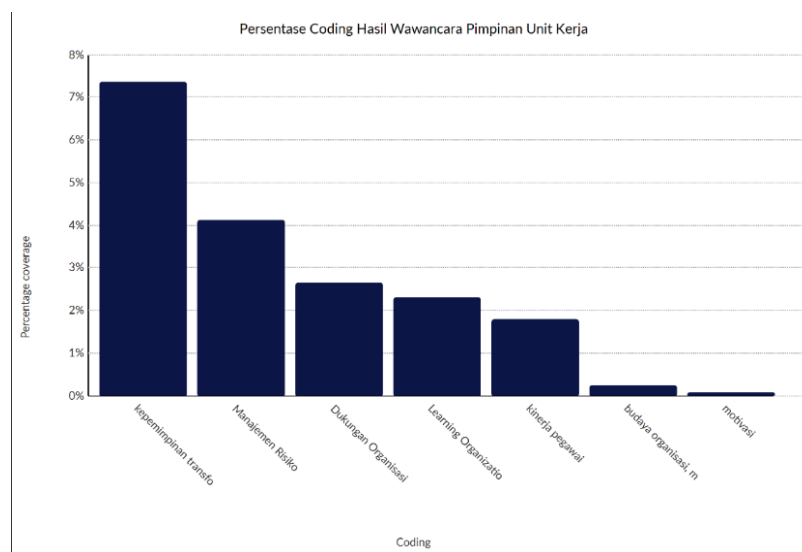
related between one informant and another is shown by an arrow from each theme that points to all informants, which means that all informants discuss the same theme.

#### 4. Data display

The next step is to display the data or create a data visualization. At this stage, a good, concise and scientific pattern will be formed so that it is able to describe the results of the research findings. Data display can be done in the form of graphs, pictures, tables, or word frequencies according to the researcher's needs. The Word Frequency Query feature in NVivo 14 is used by researchers to find out what topics, phrases or words are most often discussed by informants in a variable. Data generated by the Word Frequency Query feature is displayed in a Word Cloud. The more clearly the words in the Word Cloud are visible, the more often the words are mentioned by informants in the interview process, so they are called keywords. Next, the researcher used the Mind Map feature in the NVivo 14 software to create a large framework for the findings of variables that influence the good performance of the Surakarta Customs and Excise organization.

#### 4. EXPLANATION

The interview transcript was then coded, classified/categorized and visualized in a data graph as follows:



**Figure 1.** Percentage of Coding of Work Unit Leader Interview Results  
Source: Data Processing (2024)

From the coding and classification results above, it is known that transformational leadership dominates work unit leadership interview conversations with more than 7%, then there are topics of risk management, organizational support in achieving optimal organizational performance, employee performance, organizational culture including the office/unit motto. work that provides motivation for employees to perform optimally. Leaders who are able to be role models for their members are also an important part of organizational performance, able to provide motivation, convey leadership expectations to each member of the organization both through formal and informal office activities so that communication between members of the organization can run well.









Figure 5. Words that appear most frequently in the Organizational Value theme Source: Data Processing (2024)

From the word cloud exploration of the organizational value theme above, an interesting word emerged, namely "leladi kanthi ati lan satiti", a motto of the Surakarta Customs and Excise office which comes from a phrase in Javanese which means "Serve with heart and with full accuracy/ professionalism".

PIC LO

"Apart from that, BC Solo also has a work motto "Leladi Kanthi Ati Lan Satiti" as we can see in the office logo used as the profile picture for social media accounts, which means more or less Serve with heart and with full accuracy/professionalism."

This phrase is also the identity of the Surakarta Customs and Excise office which is different from other Customs and Excise offices in Indonesia. This motto is also embedded in the logo of the Surakarta Customs and Excise office as in the picture below.



Figure 6. The Surakarta Customs and Excise Office logo contains the phrase "Leladi Kanthi Ati Lan Satiti"

Source: Surakarta Customs and Excise website (2024)

The spirit that they want to build from the use of this motto is to serve as a reminder for both employees and service users that Surakarta Customs and Excise will always provide the best service wholeheartedly and professionally.

The socialization and internalization of organizational values from Surakarta Customs and Excise is carried out continuously both to employees and external parties. In every formal and informal activity at Surakarta Customs and Excise such as Leaderkeu Greeting, Inspiration Class, Performance Dialogue and other informal activities, this message is always inserted as a reminder that every employee has the responsibility to provide the best service for service users.

As a form of socializing the work motto to outside parties, Surakarta Customs and Excise uses social media such as Instagram, Facebook and Twitter by using the office logo as the profile picture, as in the image below.

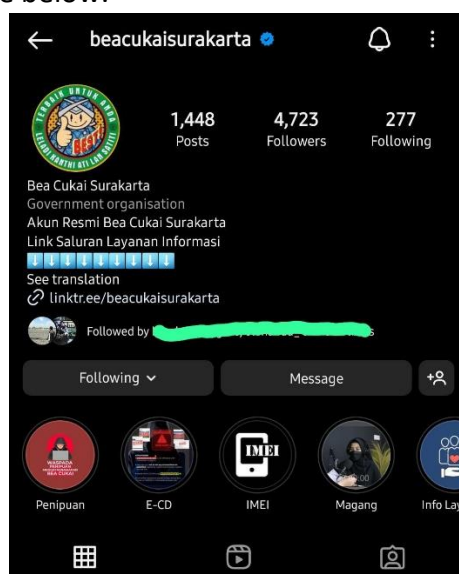


Figure 7. Use of the Office Logo on the Official Surakarta Customs and Excise Social Media Platform

Source: Surakarta Customs Instagram Account (2024)

The aim of using the office logo which contains the phrase "Leladi Kanthi Ati Lan Satiti" is expected to be able to give a positive impression from service users regarding the services provided by Surakarta Customs and Excise so that it will influence the satisfaction of service users.

Apart from that, the spirit contained in the phrase "Leladi Kanthi Ati Lan Satiti" turns out to have a good influence on employee performance as expressed by the following informant:

PIC LO

"Yes, if it affects me, yes, because it has been instilled for a long time so it is very useful when carrying out work."

PIC RM

"For me, it influences me, bro, because by frequently seeing these articles, we indirectly shape our mindset and attitude in providing good service to service users."

"Leladi Kanthi Ati Lan Satiti" which means more or less serving with heart and full of thoroughness/professionalism has become an organizational value of Surakarta Customs and Excise because the philosophy contained in this phrase reflects the attitude of members of

the organization in providing services to service users professionally, thoroughly and fully. caution. Lifting this Javanese cultural philosophy is unique and has its own color for Surakarta Customs and Excise because it is thick with local culture and is not found in other work units in all Customs offices in Indonesia. Based on this cultural philosophy, every Surakarta Customs and Excise employee is required to be professional in providing the best service for users of customs and excise services.

This was confirmed by the informant who stated that frequently reading the phrase "Leladi Kanthi Ati Lan Satiti" shapes their thought patterns and attitudes so that it influences their performance in providing maximum service to service users. The results of the 2021 Surakarta Customs and Excise SKPJ Survey show the impact of the pervasiveness of organizational values in the services provided by employees to service users. In this survey, the Employee and Service Officer indicator received an index of 4.39 in 2021, an increase of 0.03 points from the previous year. If we look in more detail, service users feel very satisfied with the Surakarta Customs and Excise service employees in terms of the friendliness and politeness of the employees, as well as the speed of the officers in providing services. This shows that Surakarta Customs and Excise employees adhere to their work culture philosophy, namely "Leladi Kanthi Ati Lan Satiti" in every service they provide.

The positive performance of Surakarta Customs and Excise employees in providing the best service to service users cannot be separated from the role of the unit leader as a leader who is able to encourage its members to perform optimally.



Figure 8. Word Cloud on the theme of Transformational Leadership

Source: Data Processing (2024)

From the exploration of the Word Frequency Query, it can be seen that words such as "integritas", "inspirasi", "teladan", dan "ekspektasi" are related to leadership factors. These things are indicators of leaders with the concept of organizational transformation or better known as Transformational Leadership. Leaders who are able to be role models and inspirations for their members will be able to encourage every employee in the organization to make maximum contributions to achieve organizational targets. Apart from that, leaders must also be role models of integrity and honesty for their members as a reflection and symbol of an organization that is free from corrupt practices.

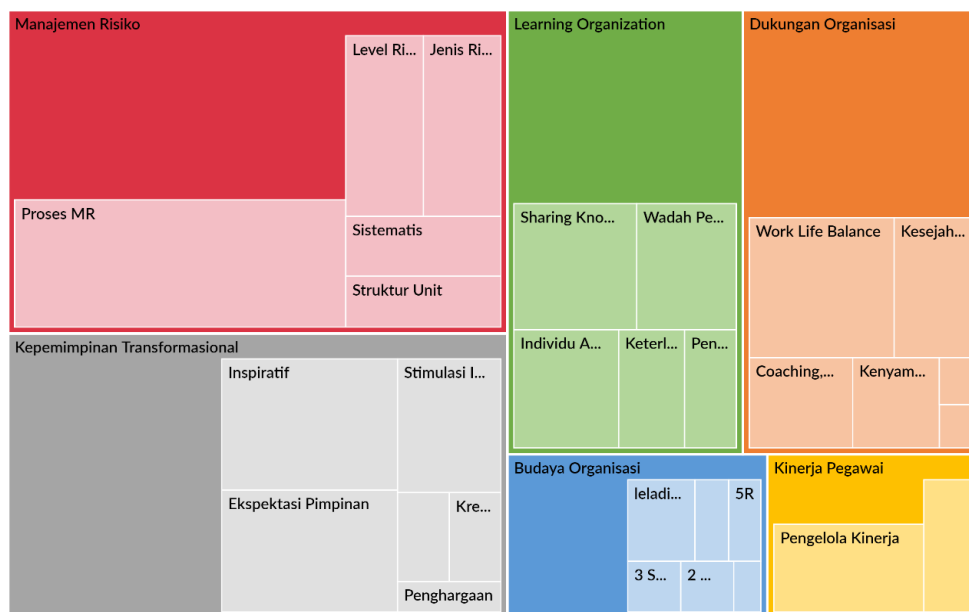
One of the characteristics of a transformative leader is being able to convey his expectations regarding the performance of organizational members. This will provide a clear picture for each member of the organization how to behave and work in accordance with

what the leadership wants. The management's expectations of its members are conveyed in administrative form as stated in the Performance Contract document or through verbal delivery in formal and informal activities.

From the review of official document documents related to activities carried out at Surakarta Customs and Excise, one of which is the performance and organizational risk dialogue (DKRO) activities of Surakarta Customs and Excise for the period January 2021 through the Head of Office Service Memorandum number ND-146/WBC.10/KPP. MP.03/2021 dated 4 February 2021, carried out in a hybrid manner in the meeting room for WFO employees, as well as via video conference media for WFH employees and external services.

In this activity, the unit leadership's expectations were conveyed in the form of a target of achieving the ZI-WBK title by the end of 2021, creating excise governance in accordance with regulations, as well as completing office renovation activities by the end of the year. Apart from that, dialogue is also held between members of the organization from all levels of position, from unit leaders to executive employees, involved in discussing organizational performance such as monitoring office acceptance achievements, thematic performance reviews, discussing current issues, managing financial management and strengthening employee integrity and organizational value.

To see how much influence the variables on organizational performance that were mentioned previously, researchers used the Hierarchy Chart feature with results as in the image below:



**Figure 9.** Hierarchy Chart Best Practice Performance of the Surakarta Customs Organization

Source: Data Processing (2024)

From the Hierarchy Chart above, according to the three informants, it is known that the Risk Management Monitoring factor occupies the largest portion in the process of achieving the targets of the Surakarta Customs and Excise organization during the pandemic as seen in the shape of a large box, followed by the Transformational Leadership factor with a slightly smaller box shape.

Furthermore, the LO and Organizational Support factors rank next with almost the same magnitude. Organizational culture or Organizational Values such as "Leladi Kanthi Ati Lan Satiti" which is the motto of Surakarta Customs and Excise services is an important factor in achieving organizational targets. Apart from that, employee performance factors are also an important point in supporting organizational performance to become more optimal.

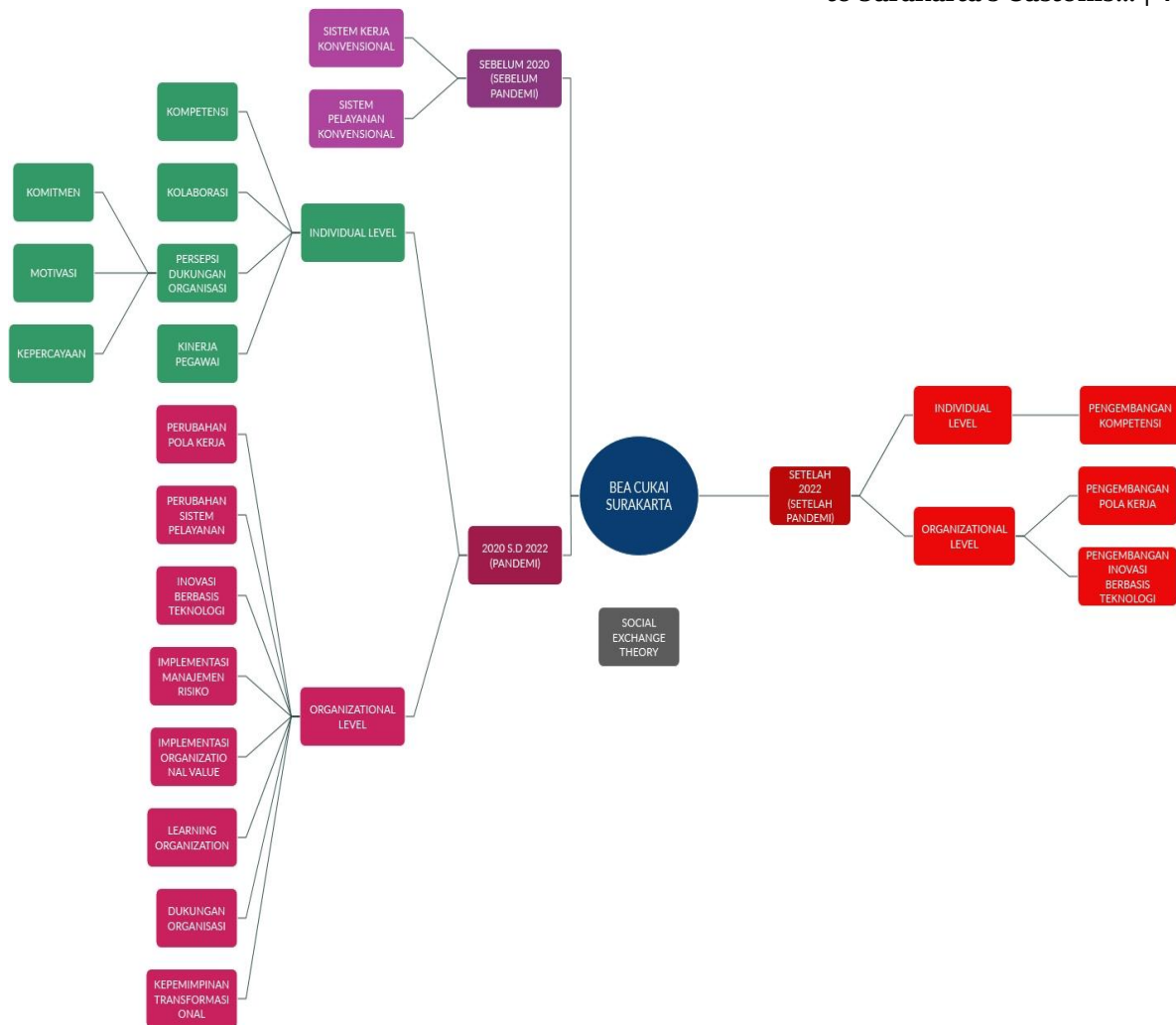
This is confirmed from the coding reference data for each factor as in the picture below, which shows that the Risk Management factor has the highest value with a total of 35 coding references and 91 aggregates, followed by other variables such as Transformational Leadership (34 coding references and 80 aggregate), Learning Organization (24 coding references and 59 aggregates), then organizational support (26 coding references and 80 aggregates) as well as organizational culture factors (11 coding references and 24 aggregates) and employee/organization member performance (9 coding references and 30 aggregate).

**Table 2.** Summary List or Coding Reference of the Variables Found

Codes	Number of coding	Aggregate number of codi	Number of iten	Aggregate number of items coded
Codes\\Manajemen Risiko	35	91	3	3
Codes\\Kepemimpinan Transformasional	34	80	3	3
Codes\\Dukungan Organisasi	26	59	3	3
Codes\\Learning Organization	24	59	3	3
Codes\\Kinerja Pegawai	9	30	3	3
Codes\\Manajemen Risiko\\Proses MR	27	27	3	3
Codes\\Budaya Organisasi	11	24	3	3
Codes\\Kinerja Pegawai\\Pengelola Kinerja	16	16	3	3
Codes\\Kepemimpinan Transformasional\\Ins 15		15	2	2
Codes\\Kepemimpinan Transformasional\\Ek: 14		14	3	3
Codes\\Dukungan Organisasi\\Work Life Bala 13		13	3	3
Codes\\Learning Organization\\Sharing Know 10		10	3	3
Codes\\Kepemimpinan Transformasional\\Sti 9		9	2	2

Source: Data Processing(2024)

Next, the researcher used the Mind Map feature in the NVivo 14 software to create a large framework for the findings of variables that influence the performance of the Surakarta Customs and Excise organization along with child ideas or supporting ideas for these variables as shown in Figure 6, below.



**Figure 10.** Mind Map Best Practice Organizational Performance of Surakarta Customs and Excise

Source: Data Processing (2024)

From the research results, the following are organizational-level factors from Surakarta Customs and Excise that influence organizational performance, namely:

**Risk-Management Monitoring**

If risks are not managed carefully and appropriately, the risks will become a "deadly virus" that can paralyze other organs in the organization, so that risk management becomes a tool that every organization must have in order to achieve maximum targets. Risk Management is a complete set of policies and procedures that an organization has in managing, monitoring and controlling organizational risk exposure (William & Smith, 1998).

Achieving state revenue from the customs and excise sector is one of the targets of the Surakarta Customs and Excise organization which must be monitored using a risk management process. The implementation of good risk management is one of the reasons the revenue achievement has always been "green" in the last 3 (three) years. Risk

management at Surakarta Customs and Excise has been implemented at all levels starting from unit leaders down to the lowest level of organizational members.

The implementation of risk management at Surakarta Customs and Excise at the beginning of the year was carried out by formulating the context, the risk identification process carried out by each risk owner PIC in the echelon IV unit, determining the risk and determining the risk level so that a decision could be made as to whether mitigation would be carried out and an action plan prepared, or not. This action plan is what each risk owner must carry out to avoid the possibility of risks that could disrupt the organization's performance.

Risk is categorized into 3 (three) types, namely operational risk, performance risk and business process risk. These performance risks are identified from performance contracts, organizational goals. This business process risk is a risk that is identified from strategic issues in the office, while operational risk is a risk that is not related to performance but can hinder work. The risk of revenue achievement is included in the performance risk with a high level of risk, so mitigation steps and action plans are needed so that the revenue achievement of Surakarta Customs and Excise becomes "green".

Several studies have proven the influence of risk management on an organization's success in achieving organizational goals or performance, including research conducted by Syafi & Roni (2021) in the Islamic banking sector, namely that the RM variable has a significant negative effect on financial performance, meaning that risk management has an important role towards ongoing improvements in financial performance. Apart from that, research conducted by Christine et al., (2021) also shows the same thing, namely that MR has an effect on banking financial performance. There is also research from Munir et al., (2024) which shows the importance of implementing risk management in influencing supply chain resilience.

### **Transformational Leadership**

Leadership factors are one of the dominant factors that determine the direction of an organization. With the duties of a position that has broad authority and the ability to influence subordinates, it will be able to provide a stimulant effect for members of the organization to work optimally. This is due to the demanding role of work unit leaders as leaders, coordinators and motivators for all members of the organization. Here the role of the leader is to be an example and role model for employees in all things, such as work discipline, tone of the top, being a leader as the director of the organization followed by a walk the talk so that members of the organization see directly through the examples and example of the unit leaders.

The role of leaders in organizational progress has been put forward by Burns (1978) in Sobirin (2021) who differentiates two leadership concepts, namely transactional and transformational leadership. Transactional leadership places greater emphasis on interpersonal relationships between superiors and subordinates, where subordinates or employees will receive immediate and real rewards if they can meet the expectations of their superiors. Transformational leaders will provide a clear vision and mission, instill a sense of pride, communicate well to their subordinates what the leadership's expectations are regarding employee performance, appreciate every employee's efforts in achieving organizational goals, encourage members to innovate, generate new ideas and ideas in solving problems organization, as well as providing guidance to every employee who needs it.

The results of this research are in line with those conducted by Qalati et al., (2022) who stated that leadership factors influence employee performance, where leadership that is able to provide a pleasant work situation will influence employees to provide the best performance. The same thing was also expressed by Hasibuan & Bahri (2018) who confirmed that leadership factors influence employee performance, namely if leadership in an organization is good, employee performance will also improve.

### **Implementation of Learning Organization**

The implementation of the Learning Organization within the Ministry of Finance itself is stipulated in the Decree of the Minister of Finance of the Republic of Indonesia number 283/KMK.011/2021, as well as in Customs and Excise through the Circular Letter of the Director General of Customs and Excise number SE-14/BC/2021. The purpose of implementing this LO is an effort to create an organization that systematically encourages its employees to continue to develop and transform continuously in supporting the performance of the Ministry of Finance. Several learning models applied at Surakarta Customs and Excise in the context of implementing LO include structured learning, learning from others (social learning/ learning from others), learning from experience, as well as the involvement of leadership in the process. learning (leader participation in learning process).

LO is seen as a dynamic process carried out by organizations based on knowledge and translated into various organizational activities. An organization's ability to use and utilize this knowledge is very dependent on its human resources, who will effectively create, share and use this knowledge in carrying out daily work (Antunes & Pinheiro, 2020). The implementation of LO at Surakarta Customs and Excise is in line with the LO concept proposed by Marsick & Watkins, (2003) as an organizational concept that is continuously learning and has the capacity to change. Meanwhile, according to Garvin (2000) in Rumijati, (2020) LO is an organization's expertise in creating, acquiring, interpreting, transferring and sharing knowledge in order to modify behavior to reflect new knowledge and insights.

The existence of knowledge sharing behavior between individual employees is expected to contribute to the performance of the employees concerned and the organization as a whole. Masa'deh et al. in Swanson et al., (2020) found that knowledge sharing behavior is recognized as a very important social resource for organizations in improving both individual and organizational performance.

### **Implementation of Organizational Value**

From the results of this research, organizational value is a factor that influences employee performance at KPPBC TMP B Surakarta which also has an impact on the success of achieving organizational targets. In this case, organizational culture includes the culture of the Ministry of Finance to the organizational motto of Surakarta Customs and Excise itself. The Ministry of Finance as the parent organization of Surakarta Customs and Excise has 5 (five) work cultures which guide each vertical organization under it in performance, namely 1 (one) information every day, 2 (two) minutes before schedule, 3 (three) greetings every day, PDCA (Plan, Do, Check, Action), as well as the 5R culture (Rapi, Resik, Rajin, Rawat, Ringkas).

Apart from that, Surakarta Customs and Excise has a strong organizational value in the form of a work motto originating from Javanese philosophy, namely "Leladi Kanthi Ati Lan Satiti". This is a distinctive and unique characteristic of Surakarta Customs and Excise which



differentiates it from other agencies, both internal and external to the Ministry of Finance. By placing the work motto phrase in a strategic place, such as in the front area of the office and making the motto the office logo, it has an impact on employee performance. Frequently seeing and reading these articles shapes the mindset and attitudes of employees in providing the best service to service users. It is proven that this work motto has an influence on employee performance and has an impact on achieving organizational targets.

The work culture implemented at Surakarta Customs and Excise is in line with the concept of organizational culture stated by Robbins (2001) as a system of shared meaning shared by each member of the organization which differentiates the organization from other organizations. The characteristics that differentiate an organization from others can be the values, shared beliefs, and behavior that are shared by all members of the organization. Kotter and Heskett (1992) in Evangeline (2021) state that organizational culture has a direct influence on various organizational variables, including organizational performance.

Several studies also confirm the same thing, such as research conducted by (Komang et al., 2023) and (Rivai, 2020), namely that organizational culture influences employee performance, organizational culture also influences organizational performance in line with research results from (Nguyen et al., 2023).

Apart from these organizational factors, the research results found individual-level factors that influence organizational performance, namely:

### **Employee Performance**

Various literature provides an illustration that employee performance greatly influences the overall performance of the organization, so that achieving organizational goals is closely related to the utilization of resources owned by the organization. Noe et al (2006) in Panggabean (2021) state that raw materials and employee attributes such as skills and knowledge will influence employee performance.

The positive relationship between the performance of Surakarta Customs and Excise employees and the achievement of organizational targets is in line with the performance concept of Mangkunegara (2015) which defines performance as work results based on the quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Performance is an accumulation of behavior that occurs over a long time and in different contexts and involves different people (Sobirin, 2021).

### **Perceived Organizational Support**

Surakarta Customs and Excise employees really feel organizational support in supporting their daily performance, both in the form of material and moral support. In terms of compensation, Surakarta Customs and Excise has referred to providing performance-based compensation or often called performance allowances. By implementing different grading patterns between one employee and another based on educational background and length of service. Then every 2 (two) years a grading and ranking analysis is carried out, the results of which will be whether the grading is lowered, fixed or increased. This analysis is based on employee performance values and achievement values so that a sense of justice is received by each employee.

Apart from that, the organization also provides convenience in terms of access to learning and opportunities for employee self-development. The organization creates a conducive environment for working, providing flexibility for organizational members in working through a flexible working space scheme to support an organization that is adaptive to all forms of change. Employees who have optimal and extraordinary performance are routinely given

awards by the organization, thereby providing a good perception for each individual and encouraging other employees to work optimally.

This form of individual employee belief that their contribution is valued by the organization and the belief that the organization cares about the welfare of its employees is what (Kurniawan, 2021) calls Perceived Organizational Support (POS). Another statement expresses POS as an employee's perception that the organization values each of their contributions and pays attention to the welfare of its employees (Eisenberger et al., 1986). The results of this research are in line with research findings conducted by (Bramantya & Muafi, 2022) and (Marfuatun & Muafi, 2021) which state that POS influences employee performance, where the higher the level of POS perceived by employees, the better the resulting performance.

## 5. CONCLUSION

This research found that there are several factors that influence organizational performance, both individual factors and organizational factors themselves. Individual-level factors such as individual performance and perceived organizational support (POS) are very determining factors in organizational performance. Employee knowledge, competence and motivation are important factors that influence employee performance in contributing to the organization.

Apart from that, there are organizational-level factors that also influence organizational performance. Among them, the implementation of risk management is a very important factor that influences the achievement of organizational targets. The implementation of a learning organization has also been proven to influence overall organizational performance, because it can create an organization that is adaptive, agile and ready to face change. Another organizational factor that influences organizational performance is the transformational leadership factor, namely a leader who is able to become a leader, motivator, and inspiration for organizational members to provide optimal performance. Strong organizational values such as organizational culture are also an important factor in supporting successful organizational performance. Implementing a good organizational culture will shape the mindset and attitudes of organizational members in providing maximum performance output.

## 6. AUTHOR'S NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. The author confirms that this article is free from plagiarism.

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