Jurnal Impresi Indonesia (JII)
p-ISSN: 2828-1284 e-ISSN: 2810-062x
website: https://jii.rivierapublishing.id/index.php/jii

THE EFFECT OF COMPENSATION AND WORK CULTURE ON EMPLOYEE PERFORMANCE MODERATED BY WORK MOTIVATION
(Study on State Civil Apparatus Employees at the Cianjur Regency Regional Revenue Agency)

Ardian Athoillah, Maman Suratman
Universitas Widyatama Bandung, Indonesia
ardianathoi@gmail.com, maman.suratman@widyatama.ac.id

Keywords
Compensation, Work Culture, Work Motivation, Employee Performance, State Civil Apparatus (ASN).

Abstract
Employee performance is a critical component of public sector effectiveness, particularly in revenue-generating agencies such as the Cianjur Regency Regional Revenue Agency (Bapenda). However, performance inconsistencies have been observed, potentially caused by variations in compensation, work culture, and employee motivation. This study aims to analyze the effects of compensation and work culture on employee performance, with work motivation as a moderating variable. A quantitative method with descriptive and verifiable approaches was used, involving 42 civil servants through saturated sampling. Data were collected via questionnaires, interviews, and observations, and analyzed using multiple linear regression and moderated regression analysis (MRA) with SPSS. Results show that both compensation and work culture positively and significantly influence performance. Motivation also has a direct positive effect and significantly strengthens the impact of compensation on performance. Interestingly, high motivation weakens the positive influence of work culture, indicating a potential shift toward individual goal orientation. These findings suggest that while improving compensation and motivation boosts performance, organizational culture must be reinforced through leadership and alignment strategies. This study provides valuable insights for HR planning in public institutions aiming to enhance productivity through strategic human capital management.

INTRODUCTION

Employee performance is a key factor in organizational effectiveness and efficiency. High employee performance is shown by the ability of employees to achieve work targets, complete tasks on time and accurately, provide quality services, and contribute to the achievement of organizational goals (Babalola, 2016; Prayogi & Annisa, 2023; Pujiono et al., 2020; Thuda et al., 2019; Zhenjing et al., 2022).

Employee performance is an important element in determining the success of an organization, including in the Cianjur Regency Bapenda. Quality performance is reflected in the ability of employees to achieve the work targets that have been set, both in terms of quality, quantity, and punctuality. This is in line with the view that performance is the result of work achieved by a person in carrying out his duties and responsibilities to achieve organizational goals (Ardan & Jaelani, 2021; Darmawan et al., 2020; Olowokudejo & Oladimeji, 2019; Wiastuti et al., 2023). A decline in employee performance, as happened in the Cianjur Regency Bapenda, can have an impact on inconsistency in achieving organizational targets, in this case PAD targets. Therefore, efforts to improve employee performance are very important to be optimized. This performance improvement can be achieved through various strategies, including increasing work motivation, optimizing the compensation system, developing a positive work culture, and improving employee competencies through training and development programs. By improving employee performance, it is hoped that the Cianjur Regency Bapenda can optimize the achievement of PAD targets and increase its contribution to regional development.

Based on the results of the interview with the Head of Bapenda, there are several factors that are suspected to affect employee performance, including fair and decent compensation, the application of work culture values, and high work motivation also affect employee performance, in addition to the ability to explore potential income, provide services to taxpayers, and implement effective billing strategies.

The main direct financial compensation in Bapenda is in the form of incentives for collecting regional taxes based on Government Regulation Number 69 of 2010 concerning Procedures for Granting and Utilizing Regional Tax Collection Incentives and Regional Levies. This incentive is received by Bapenda employees every quarter only if the Bapenda performance target per quarter is achieved, where the stages of the tax revenue target per quarter in the I, II, III, and IV quarters are set at 10%, 35%, 75%, and 100% of the tax revenue target every year.

An initial survey on compensation among 26 Bapenda ASN employees showed that the majority of employees had a good understanding of regional tax collection incentives, including the rules for granting, the calculation of the amount, as well as the criteria and procedures for submitting it. The incentive receipt system at Bapenda is seen as fair and feasible, with the amount of incentives received according to the rules and paid on time. The existence of this incentive has a positive impact on employee work motivation, encouraging them to work harder, improve their competence, and feel appreciated for their contributions. Furthermore, incentives also have a positive effect on employee performance, making them more focused and enthusiastic in achieving performance targets, improving the quality of work, and encouraging innovation and creativity. However, it should be noted that a small percentage of employees still feel that incentives have less significant impact on their motivation and performance. This indicates the need for further evaluation of the amount of incentives, the system of awarding, and other factors that affect motivation and performance, such as work culture and leadership style.

The core values of ASN "BerAKHLAK" is an acronym for Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative and was launched with the aim of standardizing the basic values of ASN has been widely adopted in the Indonesian bureaucracy, an in-depth study of its influence on employee performance, especially in Bapenda, is still limited. Most research only analyzes organizational culture in general or focuses on specific aspects such as organizational commitment, job satisfaction, and motivation (Suwanda, 2016; Rivai & Basri, 2010; Siagian, 2008). Empirical studies that comprehensively link the values of AKHLAK with employee performance indicators are still minimal. In fact, in Bapenda with high demands to optimize PAD and provide excellent service, a deep understanding of optimizing the work culture of AKHLAK in improving performance is very necessary.

The limitations of this research create research opportunities to answer several gaps in the literature. First, it is necessary to develop a valid and reliable instrument for measuring the work culture of AKHLAK, because the current instruments are generally adapted from the concept of general organizational culture so that they are less accurate in capturing the essence of each value (Fabiani, 2018; Fitria, 2018; Sedarmayanti, 2017; Sukmana et al., 2023). Second, there needs to be a more specific analysis of the influence of each AKHLAK value on employee performance, beyond the generalization of the influence of organizational culture as a whole. Third, future research can examine the role of moderation and mediation in the relationship between work culture and employee performance, for example how work motivation affects these relationships or how transformational leadership plays a mediator role (Collie, 2023; Pak et al., 2023; Prusik & Szulawski, 2019). Finally, comparative research on the influence of work culture on employee performance in different types of public sector organizations is needed to understand the contextual factors that influence (Iriani et al., 2023; Ohorela, 2021; Qalati et al., 2022; Yusuf, 2020).

The Cianjur Regency Bapenda, as a government agency in charge of managing regional revenue, has adopted the values of AKHLAK as the foundation of its work culture. However, in line with the existing gap literature, the implementation of these values needs to be analyzed more deeply to understand their influence on employee performance and the achievement of organizational targets. The development of a specific work culture measurement instrument for Bapenda is crucial to accurately capture the essence of each value, namely service-oriented, accountable, competent, harmonious, loyal, adaptive, and collaborative, accurately. Furthermore, it is important to analyze specifically the contribution of each BerAKHLAK value to the performance of Bapenda employees, beyond generalizing the influence of organizational culture as a whole.

The pre-survey statement to 26 ASN employees explained the seven core values that became the work culture of Bapenda employees, namely Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative. Service-oriented emphasizes a friendly, proactive, and communicative attitude in serving taxpayers. Accountability includes responsibility, transparency, and efficiency in carrying out tasks. Competent requires employees to have knowledge and skills in the field of taxation and be able to adapt to technological developments. Harmoni emphasizes teamwork, tolerance, and a conducive work environment. Loyal requires employees to maintain the good name of the agency and the government and uphold integrity. Adaptive requires employees to be flexible, innovative, and able to solve problems. Finally, Collaborative emphasizes cross-field cooperation, knowledge sharing, and actively contributing to Bapenda's goals. These seven values together form a positive work culture and support the achievement of optimal performance at Bapenda.

A pre-survey conducted on 26 ASN employees of the Cianjur Regency Bapenda showed that most of the employees had adopted the values of AKHLAK in their work culture. Service-Oriented and Accountable Values received the highest support, showing the commitment of employees in providing excellent service and carrying out their duties responsibly. Competent and Adaptive values are also perceived well by the majority of employees, indicating the awareness to continue to improve competencies and adapt to development. However, the value of Harmonious and Collaborative received a more diverse response, with some employees still disagreeing with the statement submitted. This shows the need for further efforts to improve teamwork, respect differences, and create a more conducive work environment. The Loyal value is well supported, but there are still a small number of employees who have not fully imbued this value.

Overall, the results of this pre-survey provide a positive initial picture of the internalization of moral values in the Cianjur Regency Bapenda. However, further analysis is needed to understand the influence of each score on employee performance. Another factor that affects employee performance is work culture. According to Suryawan, I. G. N. R., & Mahadewi, N. M. E. (2017), work motivation moderates the influence of supportive organizational culture on employee performance. Highly motivated employees will be better able to demonstrate optimal performance in a supportive work environment.

A pre-survey of 26 ASN employees of the Cianjur Regency Bapenda showed that the work motivation of employees was not optimal. Although most employees are quite satisfied with their current performance, there is still a tendency to be less enthusiastic about completing work without a deadline. In addition, employees also feel less motivated to give new proposals or ideas because they are worried that they will not be appreciated. This indicates the important role of extrinsic motivations, such as rewards and recognition, in driving employee performance.

Another factor that affects motivation is the difficulty in balancing work and personal life, as well as the lack of clarity on career paths at Bapenda. These findings are in line with previous research that states that work motivation moderates the relationship between compensation and work culture and employee performance (Hakim & Wahyuni, 2020; Suryawan & Mahadewi, 2017).

While numerous studies have independently explored the effects of compensation, work culture, and motivation on employee performance, there remains a lack of integrative analysis that examines how these variables interact, particularly in public sector institutions. Furthermore, studies that consider work motivation as a moderating factor within this framework—especially in the context of government agencies like the Regional Revenue Agency (Bapenda) in Indonesia—are still limited. Most existing research tends to treat motivation as an independent variable, without investigating its dualistic role in strengthening or weakening the relationship between organizational factors and performance outcomes.

This study introduces a unique approach by positioning work motivation as a moderating variable that influences the relationship between compensation, work culture, and employee performance within the public sector. Unlike prior research that treats each variable in isolation, this study uses a moderated regression model to demonstrate that work motivation can both enhance and diminish the effects of organizational factors. Specifically, it reveals that motivation strengthens the positive impact of compensation but weakens the effect of work culture—offering a nuanced perspective not previously addressed in similar studies.

The main objective of this research is to analyze the effect of compensation and work culture on the performance of Civil Servant employees at the Cianjur Regency Regional Revenue Agency, with work motivation as a moderating variable. This study aims to understand how these key human resource factors interact and influence employee performance, and to identify which variables exert the most significant influence under different motivational conditions.

The findings of this study are expected to provide valuable insights for government policymakers and public sector human resource managers. By understanding the combined impact of compensation, work culture, and motivation, decision-makers can develop more targeted strategies to enhance employee performance. This includes designing performance-based incentive systems, strengthening the internalization of organizational values, and tailoring motivation programs to maximize their effectiveness in the public service environment.

RESEARCH METHODS

The method used in this research is a quantitative research method with descriptive and verifiable approaches. The study focuses on testing hypotheses regarding the relationship between several organizational variables—namely compensation, work culture, work motivation, and employee performance—within a public sector setting. The descriptive approach aims to describe the characteristics of each variable as perceived by State Civil Apparatus employees in the Cianjur Regency Regional Revenue Agency (Bapenda), while the verifiable approach is used to statistically test the causal relationships among these variables through hypothesis testing.

The descriptive method in this study is employed to explore and illustrate the actual conditions of compensation practices, organizational culture, motivation levels, and performance indicators among the employees. According to Sugiyono (2020), this method identifies and documents the existence and characteristics of variables without analyzing cause-effect relationships. Descriptive analysis provides a baseline understanding of employee perceptions and organizational dynamics through measures such as frequency, mean, and standard deviation.

Meanwhile, the verifiable method is used to evaluate hypotheses regarding the influence of compensation and work culture on employee performance, with work motivation acting as a moderating variable. This method applies regression analysis to test direct effects and moderated regression analysis (MRA) to determine whether the relationship between independent variables (compensation and work culture) and the dependent variable (employee performance) is influenced by work motivation. Statistical tools like SPSS are employed to assess the significance of each effect using t-tests, F-tests, and R^2 values.

The study utilizes both primary and secondary data sources. Primary data are gathered directly from ASN employees through questionnaires, interviews, and observations. Questionnaires are structured to collect quantitative data on perceived compensation, motivation, culture, and performance. In-depth interviews provide contextual insights, while field observations verify environmental conditions. Secondary data, such as employee evaluation reports and financial documentation from Bapenda Cianjur, support and enrich the primary data. Given the total population of only 42 ASN employees, the study adopts a saturated sampling technique, allowing for comprehensive data collection and enhancing the reliability and generalizability of the analysis within this institutional context.To better understand the data collection techniques, we will explain more about each of the techniques mentioned:

1. Library Research
   Literature studies involve collecting data from written sources such as books, journals, articles, research reports, and official documents as well as collecting data from online sources relevant to the research topic. Literature studies aim to obtain a foundation for theories, concepts, and results of previous research related to compensation, work culture, work motivation, and employee performance. Documentation studies were also conducted to collect secondary data relevant to the research, such as employee performance assessment data, financial data, and other documents related to compensation and work culture at Bapenda Cianjur Regency.
2. Field Research
   Field research involves collecting data directly at the research location, namely at the Cianjur Regency Bapenda. This can be in the form of direct observation of employee behavior, interviews with employees and leaders, or filling out questionnaires by employees.
   a. Interviews are a data collection technique by asking questions and answers directly with respondents (Sugiyono, 2020). Interviews in this study were conducted with several employees of ASN Bapenda Cianjur Regency who were considered representative to get more in-depth information about their perceptions of compensation, work culture, motivation, and performance.
   b. Observation is a data collection technique by directly observing the object being studied (Sugiyono, 2020). The observations in this study were carried out to observe the work environment and interaction between employees at Bapenda Cianjur Regency.
   c. Questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents for them to answer (Sugiyono, 2020). The questionnaire in this study will use the Likert scale, where respondents are asked to state their level of approval or disagreement with each statement. Each choice of answer is scored from 1 to 5. The Likert scale allows for a quantitative measurement of respondents' attitudes, opinions, and perceptions.

The data analysis techniques used in this study include descriptive analysis and verifiable analysis. Descriptive analysis is used to describe the characteristics of research variables, while verifiable analysis is used to test research hypotheses. The research framework of thinking equipped with the determination coefficient is presented in the form of the diagram below:

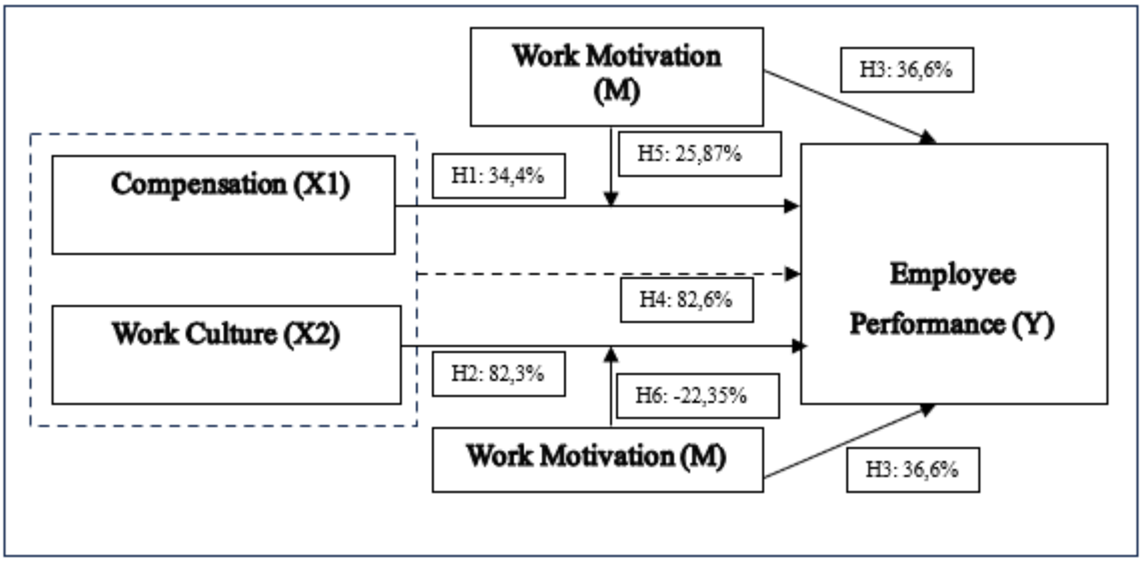

Figure 1. The research framework is equipped with a determination coefficient of 6

RESULT AND DISCUSSION

Overview of the Regional Revenue Agency of Cianjur Regency

The research conducted on the influence of compensation and work culture on the performance of State Civil Apparatus (ASN) employees was moderated by work motivation at Bapenda Cianjur Regency. The Regional Revenue Agency (Bapenda) of Cianjur Regency as one of the regional apparatus has a position as a supporting element in government affairs in the financial sector that is directly responsible to the Regent. Bapenda has the main task of regional financial management, planning, implementation, and evaluation of regional revenues. Bapenda's functions include the formulation of technical policies, the implementation of technical support tasks, and technical guidance on the implementation of supporting functions of local government affairs in the financial sector, especially the Regional Original Revenue (PAD) of Cianjur Regency, based on Cianjur Regency Regional Regulation Number 18 of 2021 concerning Amendments to Regional Regulation Number 8 of 2016 concerning the Establishment and Composition of the Cianjur Regency Regional Apparatus and Regent Regulation Number 70 of 2021 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of Regional Apparatus in the Cianjur Regency Government.

Verifiable Analysis Results

Goodness Fit Model Test (F Test)

The F test is used to test whether the free variable has a simultaneous influence on the bound variable. The form of the test is as follows.

a. F test without moderation variables

H0: $\beta = 0$, meaning that Compensation and Work Culture have no effect on the Performance of ASN Employees at Bapenda Cianjur Regency.

Ha: $\beta \neq 0$, meaning that Compensation and Work Culture affect the Performance of ASN Employees at Bapenda Cianjur Regency.

The criteria used are as follows.

If Fcal > Ftable, then H0 is rejected and Ha is accepted.

If Fcal < Ftable, then H0 is accepted and Ha is rejected.

Table 1. Results of the F Test Without Moderation Variable

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	764.307	2	382.154	92.666	<.001[b]
	Residual	160.836	39	4.124		
	Total	925.143	41			

a. Dependent Variable: KINERJA PEGAWAI (Y)

b. Predictors: (Constant), BUDAYA KERJA (X2), KOMPENSASI (X1)

Source: SPSS Data Processing Results

Based on table 1 Fcount is 92,666 while the Ftable value can be obtained by the formula df1 (degree of freedom of the numerator) = k - 1, where k is the number of parameters estimated including constant = 3 - 1 = 2. df2 (degree of freedom of the denominator) is obtained from n - k where n is the number of samples, so df2 = 42 - 3 = 39. With $\alpha = 0.05$, the Ftable value is obtained as 3.24. So Fcal (92.666) > Ftable (3.24) then H0 is rejected and Ha is accepted. This shows that the model is in accordance with the data (fit). The F test tests the null hypothesis (H0) that all regression coefficients (except constants) are equal to zero. If H0 is rejected, it means that there is at least one independent variable that significantly affects the dependent variable, and the regression model is considered *fit* or in accordance with the data. This means that the multiple linear regression model with independent variables Compensation (X1) and Work Culture (X2) is statistically significant in explaining the dependent variables of Employee Performance (Y).

b. F test with moderation variable

H0: $\beta = 0$, meaning that Compensation and Work Culture moderated by Work Motivation have no effect on the Performance of ASN Employees at Bapenda Cianjur Regency.

Ha: $\beta \neq 0$, meaning that Compensation and Work Culture moderated by Work Motivation have an effect on the Performance of ASN Employees in Bapenda Cianjur Regency.

The criteria used are as follows.

If Fcal > Ftable, then H0 is rejected and Ha is accepted.

If Fcal < Ftable, then H0 is accepted and Ha is rejected.

Table 2. Results of the F Test with the Moderation Variable

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	771.468	5	154.294	36.145	<.001[b]
	Residual	153.675	36	4.269		
	Total	925.143	41			

a. Dependent Variable: KINERJA PEGAWAI (Y)

b. Predictors: (Constant), BUDAYA KERJA (X2)*MOTIVASI KERJA (M), KOMPENSASI (X1), BUDAYA KERJA (X2), MOTIVASI KERJA (M), KOMPENSASI (X1)*MOTIVASI KERJA (M)

Source: SPSS Data Processing Results

Based on table 4.21 Fcalculate is 8.473 while the Ftable value can be obtained by the formula df1 (degree of freedom of the counterer) = k - 1, where k is the number of parameters estimated including constant = 6 - 1 = 5. Df2 (degree of freedom of the denominator) is obtained from n - k where n is the number of samples, so df2 = 42 - 6 = 36. With $\alpha = 0.05$, the Ftable value is obtained as 2.48. So Fcal (36.145) > Ftabel (2.48) then H0 is rejected and Ha is accepted. This shows that the model is in accordance with the data (fit). This means that the multiple linear regression model with the independent variables Compensation (X1), Work Culture (X2), Work Motivation (M), the interaction variable of Compensation with Work Motivation (X1*M), and the interaction variable of Culture with Work Motivation (X2*M), are statistically significant in explaining the dependent variable of Employee Performance (Y).

Discussion

The Influence of Compensation and Work Culture on Employee Performance

The results of this study confirm that compensation and work culture together have a significant impact on employee performance. These findings are in line with the concept of human resource management which emphasizes the importance of both factors in driving productivity and achieving organizational goals.

Compensation, which is a reward for employee contributions, proves to be one of the important determinants in shaping performance. The results of the analysis show that the compensation system at Bapenda Cianjur Regency is generally considered quite good by employees. This reflects that the Cianjur Regency Bapenda has made efforts to provide a competitive remuneration package, including basic salary, benefits, and work facilities. The provision of adequate work facilities, such as official vehicles and information technology equipment, received high appreciation from employees, indicating that these facilities were seen as a form of significant organizational support in supporting the implementation of duties.

However, behind this fairly good assessment, there are several aspects of compensation that require special attention. Delays in the payment of salaries and incentives, as well as the perception of the ineligibility of the amount of incentives, are weak points that need to be addressed immediately. These aspects, if not handled properly, have the potential to erode employee motivation and job satisfaction. Uncertainty in social security receipts and lack of legal protection also create insecurity, which in turn can hinder employees from performing at their best.

In line with the view of Dessler (2017) who states that compensation is any form of reward received by employees, this study confirms that compensation, both financial and non-financial, has a role in shaping employee behavior and performance. Furthermore, the concept put forward by Milkovich, Newman, and Gerhart (2019) regarding the compensation function in attracting, retaining and motivating employees, as well as strengthening organizational culture, finds relevance in these findings.

Meanwhile, work culture, which represents the values, norms, and beliefs that are embraced together in the organization, appears as a factor that has a more dominant influence on employee performance in Bapenda Cianjur Regency. This indicates that a conducive work environment, supported by the values of BerAKHLAK (Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative), is the main driver for employees to display their best performance. These findings reinforce the view of Schein (2010) who defines work culture as a pattern of shared basic assumptions that are learned and taught to new members as the correct way of looking, thinking, and feeling in relation to organizational problems.

The results of the analysis show that the work culture at Bapenda Cianjur Regency, in general, is considered quite good. A friendly, polite, and communicative attitude in serving taxpayers, as well as the willingness to adapt to technological developments, are positive points that should be appreciated. Effective communication and solid teamwork are also forces that support organizational performance.

However, just like compensation, the work culture at Bapenda Cianjur Regency also has a weak side that needs to be improved. Passive attitude and lack of initiative from employees are significant obstacles. The low awareness of continuous improvement of competence, especially in the mastery of tax knowledge and skills, indicates that the learning culture has not been fully embedded. This is in line with the concept of Mangkunegara (2017) which states that a positive work culture can increase employee motivation, productivity, and performance, as well as create a harmonious and conducive work environment, this finding shows that the existing work culture has not fully supported the achievement of organizational goals.

The existence of practices that are contrary to ethics, such as the use of office facilities for personal interests, and the reluctance to prioritize the interests of the nation and state, indicate that the internalization of the values of integrity and professionalism has not been fully realized. The weak commitment to maintain the good name of the agency and support government policies is also an important note that needs to be followed up.

This finding strengthens the view of Tika (2006) who stated that work culture is a value system owned by the organization and has been agreed upon so that it becomes a guideline for employees in behaving in the organizational environment, which can form the organization's identity, increase team cohesiveness, and encourage the achievement of organizational goals. However, in the context of the Cianjur Regency Bapenda, the existing work culture has not optimally supported the achievement of organizational goals.

A verifiable analysis using multiple linear regression further emphasizes the significant influence of compensation and work culture on employee performance. Work culture, with a greater influence than compensation, indicates that environmental factors and organizational values are the main determinants in shaping employee performance at Bapenda Cianjur Regency.

Overall, this study confirms that compensation and work culture are two important pillars in human resource management that contribute significantly to employee performance. Although the Cianjur Regency Bapenda has shown positive efforts in both aspects, there is still considerable room for improvement, especially in terms of consistency in the implementation of compensation policies and strengthening a work culture oriented towards service, accountability, competence, and integrity.

This research provides a strong foundation for the Cianjur Regency Bapenda to formulate a comprehensive improvement strategy. By improving the compensation system, especially related to the timeliness and feasibility of incentives, as well as strengthening the work culture based on the values of BerAKHLAK, it is hoped that employee motivation and performance can increase significantly, which will ultimately have a positive impact on achieving regional revenue targets and improving the quality of public services.

Furthermore, the results of this study also support various previous studies that examined the relationship between compensation, work culture, and employee performance, such as the research of Maizar, Persada, and Nabella (2023) which found the positive influence of compensation on employee performance, and the research of Wardana, Putra, and Panjaitan (2022) which found a positive influence of work culture on performance.

Thus, this study succeeded in proving that compensation and work culture are crucial factors that together affect the performance of ASN employees at Bapenda Cianjur Regency. A comprehensive analysis shows that even though the compensation system and work culture at Bapenda Cianjur Regency is already in the category of being quite good, there are still some aspects that need fundamental improvement. Untimely payment of salaries and incentives, ineligibility of incentives, lack of initiative and employee proactivity, and lack of optimal internalization of BerAKHLAK values are weak points that need to be addressed immediately. Work culture, in this case, appears to be a more dominant factor in influencing performance than compensation. Therefore, the Cianjur Regency Bapenda needs to prioritize strengthening a work culture that is oriented towards excellent service, accountability, competence, integrity, and collaboration, in addition to improving the compensation system to be more fair, transparent, and timely. With the implementation of a targeted and sustainable strategy in these two aspects, it is hoped that employee motivation and performance can increase significantly, which in turn will contribute positively to the achievement of regional revenue targets, improve the quality of public services, and realize the overall organizational goals. Furthermore, the results of this study also reinforce the findings of previous research on the importance of compensation and work culture in human resource management, especially in the context of public sector organizations.

The Effect of Work Motivation on Employee Performance

Work motivation is one of the key determinants that affect employee performance in an organization. As an internal driver, work motivation directs, energizes, and maintains employee behavior to achieve goals, both individual and organizational goals. In the context of human resource management, work motivation is seen as an essential factor that determines the extent to which employees are willing to exert their best efforts and abilities in carrying out their duties and responsibilities.

The results of this study show that work motivation has a significant influence on employee performance. These findings are in line with various motivational theories that have been established in the human resource management literature. Vroom's Hope Theory emphasizes that individuals' motivation in work is greatly influenced by their belief that the effort made will produce quality performance so that it will bring valuable results to them. Furthermore, the Goal Setting Theory developed by Locke and Latham highlights the importance of specific, challenging, but still achievable, goal setting as a motivating factor. When employees have clear and challenging goals, they tend to be more motivated to put in their best efforts and achieve quality performance. Conversely, the absence of clear goals or goals that are considered unrealistic can lower motivation and negatively impact performance.

Herzberg's Two-Factor Theory also provides a relevant perspective in understanding the influence of motivation on performance. This theory distinguishes between factors that can cause job dissatisfaction (hygienic factors) and factors that can increase job satisfaction and motivation (motivating factors). Motivating factors, such as recognition, responsibility, and opportunities for growth, are intrinsic drivers that can significantly increase employee motivation and performance.

In the context of research at Bapenda Cianjur Regency, the finding that work motivation has a significant influence on employee performance indicates that motivational driving factors, both intrinsic and extrinsic, play an important role in determining the level of performance achieved by employees. Employees who have high work motivation, which is characterized by enthusiasm, initiative, perseverance, and a strong commitment to work, tend to show higher quality performance compared to those with low motivation.

However, the results of the descriptive analysis that have been carried out reveal an alarming fact, namely that the work motivation of ASN employees at the Cianjur Regency Bapenda is generally in the low category. This is reflected in low scores on various indicators of work motivation, such as the ability to control oneself from laziness, perseverance in facing obstacles, commitment to achieve targets, and initiative at work. This condition indicates that employees at Bapenda Cianjur Regency are not fully motivated to give their best performance. The low motivation for work in Bapenda Cianjur Regency can be interpreted through the lens of the motivation theories that have been described earlier. From the perspective of Hope Theory, this low motivation may be due to employees' perception that the efforts they make are not always directly proportional to the results achieved or that the results achieved do not always get adequate appreciation. Meanwhile, if associated with Goal Setting Theory, this condition may be caused by the absence of clear, specific, and challenging work goals for employees, so they do not have a strong direction and drive in work.

Furthermore, from the perspective of the Two Factor Theory, this low work motivation indicates that motivating factors, such as recognition of achievements, opportunities to develop, and sense of responsibility, have not been optimized in the Cianjur Regency Bapenda.

The absence of these factors can cause employees to feel less challenged and underappreciated in their work, which ultimately lowers motivation and performance.

These findings are also reinforced by presurvey results that show that employees feel less motivated to propose new ideas because they are worried about not being appreciated. This indicates that there are obstacles in the organizational culture that do not support innovation and active participation from employees. In addition, difficulties in balancing work and personal life felt by employees can also be a factor that weakens work motivation.

This condition of low work motivation, if not addressed immediately, has the potential to have a significant negative impact, not only on individual performance, but also on organizational performance as a whole. Employees who are not motivated tend to be unproductive, less innovative, and not oriented towards achieving organizational targets. This will ultimately hinder the Cianjur Regency Bapenda in carrying out its functions optimally, especially in managing and increasing local original income.

Previous research, such as those conducted by Sitopu, Sitinjak, and Marpaung (2021) and by Pancasila, Haryono, and Sulistyo (2020), which found a significant influence of work motivation on employee performance, further strengthens the findings of this study. Likewise, the results of research by Carvalho, Riana, and Soares (2020) which revealed that motivation has a positive and significant effect on employee performance and job satisfaction, providing empirical support for the importance of work motivation in the context of organizations.

Thus, the results of this study reaffirm the crucial role of work motivation as one of the main determinants of employee performance. High work motivation will encourage employees to work more effectively, efficiently, and results-oriented, which will ultimately have a positive impact on achieving organizational goals. On the other hand, low work motivation, as found in the Cianjur Regency Bapenda, is a serious problem that requires proper attention and handling so as not to hinder the overall performance of the organization.

Work Motivation Moderates the Influence of Compensation and Work Culture on Employee Performance

This study reveals the important role of work motivation as a moderator variable that affects the relationship between compensation and work culture and the performance of State Civil Apparatus (ASN) employees at the Regional Revenue Agency (Bapenda) of Cianjur Regency. As a moderator variable, work motivation is proven to have the capacity to change the strength and direction of the relationship between these variables, so understanding this role is crucial in formulating effective employee performance improvement strategies.

The results of the analysis show that work motivation acts as a reinforcer in the relationship between compensation and employee performance. These findings indicate that when employees have high work motivation, the positive influence of compensation on their performance becomes stronger. In other words, fair and decent compensation will be more effective in encouraging the performance of employees who basically already have high motivation to work and achieve targets.

This phenomenon can be explained through the Theory of Hope put forward by Vroom. This theory states that an individual's motivation is influenced by their belief that effort will result in performance, performance will result in rewards, and that rewards are valuable to them. In this context, highly motivated employees have a strong expectation that quality performance will be rewarded with appropriate compensation. This expectation, in turn, increases their motivation to work harder and achieve better quality performance when a fair and decent compensation system is implemented.

In contrast, employees with low work motivation may be less responsive to compensation incentives. For them, compensation may not be seen as a reward worth enough to drive increased effort and performance. Therefore, in the context of the Cianjur Regency Bapenda, a performance improvement strategy that focuses on compensation will be more effective if it is accompanied by efforts to increase the overall work motivation of employees.

However, the findings of this study also reveal an interesting aspect related to the influence of work culture. In contrast to compensation, the positive influence of work culture on employee performance is actually weakened when moderated by work motivation. These results indicate that high work motivation can shift employees' focus from the values and norms embraced in the organization's work culture, towards achieving individual targets. In these situations, highly motivated employees may be more concerned with achieving personal goals and less concerned with the collective aspects that are upheld in the organization's work culture. For example, they may become less concerned about the importance of teamwork, harmonious communication, or adherence to established procedures, as long as they can achieve their individual performance targets.

These findings provide a unique perspective and go against the common intuition that high work motivation always has a positive impact on all aspects of the organization. In certain contexts, high work motivation, especially if driven by strong extrinsic factors, can actually weaken the positive influence of work culture on performance. This condition can be interpreted through several possibilities. First, highly motivated employees may have a more critical view of the existing work culture. They may question practices that are perceived as less efficient or do not support the achievement of their goals. Second, employees who are oriented towards achieving individual targets may be less sensitive to the need to collaborate and adjust to the norms that apply in the organization.

These findings are in line with the concept put forward by Robbins and Judge (2013) regarding intrinsic and extrinsic motivations. Intrinsic motivation, which comes from internal satisfaction in doing the job itself, tends to be more in line with positive work culture values. Conversely, extrinsic motivations, driven by external factors such as compensation and recognition, may not always align with those values, and in some cases, can weaken their influence.

The implication of these findings is that efforts to improve employee performance should not only focus on strengthening work motivation in general, but should also pay attention to the type of motivation that is driven and how that motivation interacts with the work culture of the organization. It is important to create a balance between individual motivation and commitment to the organization's collective values. Furthermore, the results of this study also show that not all forms of motivation have the same impact on performance and harmony with work culture. Therefore, interventions designed to increase motivation must consider the specific factors that drive employee motivation in the Cianjur Regency Bapenda.

The finding that work motivation strengthens the influence of compensation, but weakens the influence of work culture on performance, is also supported by previous research.

Hakim, A. R., & Wahyuni, S. (2020) found that work motivation moderates the relationship between financial and non-financial compensation and employee performance, where employees with high work motivation will show a higher quality performance improvement when receiving adequate compensation. Meanwhile, research conducted by Suryawan, I. G. N. R., & Mahadewi, N. M. E. (2017) shows that work motivation moderates the influence of supportive organizational culture on performance, but in the context of the research, the moderation that occurs is positive. These differences in results indicate that the influence of moderation on work motivation may vary depending on the organizational context and the type of work culture applied.

Thus, this study shows that work motivation has a dual role as a moderator on employee performance. Work motivation reinforces the positive influence of compensation, but unexpectedly, weakens the positive influence of work culture. This indicates that high work motivation, especially those that are extrinsic, can shift employees' focus from organizational values to individual targets. Therefore, improving employee performance requires a balance between compensation incentives and strengthening a positive work culture in an organizational context. These results also confirm that the influence of work motivation moderation is contextual.

CONCLUSION

The findings of this study conclude that compensation and work culture at Bapenda Cianjur Regency are generally perceived as quite good, while work motivation among employees remains low, particularly in aspects of morale, initiative, and commitment. Employee performance is also rated as moderately good but not fully optimal. The analysis revealed that compensation, work culture, and work motivation each have a positive and significant effect on employee performance, and that compensation and work culture together also significantly influence performance when combined. Furthermore, work motivation significantly strengthens the impact of compensation on performance, indicating that motivated employees benefit more from fair and adequate compensation. However, work motivation was found to weaken the effect of work culture on performance, suggesting that highly self-driven employees may prioritize personal goals over organizational cultural values. Based on these findings, it is recommended that future research explore additional moderating or mediating variables such as leadership style, psychological empowerment, or organizational commitment. Moreover, qualitative studies could be conducted to gain deeper insights into why high motivation may conflict with cultural alignment, and to understand how to balance individual ambition with collective organizational values in the public sector.

REFERENCES

Ardan, M., & Jaelani, A. (2021). *Human Resource Management: Turnover Intention Can Affect the Quality of Company Performance.(Vol. 1). CV. Pena Persada*.

Babalola, S. S. (2016). The effect of leadership style, job satisfaction and employee-supervisor relationship on job performance and organizational commitment. *Journal of Applied Business Research (JABR)*, *32*(3), 935–946.

Collie, R. J. (2023). Teachers' work motivation: Examining perceived leadership practices and salient outcomes. *Teaching and Teacher Education*, *135*, 104348. https://doi.org/https://doi.org/10.1016/j.tate.2023.104348

Darmawan, D., Mardikaningsih, R., Sinambela, E. A., Arifin, S., Putra, A. R., Hariani, M., Irfan, M., & Hakim, Y. R. Al. (2020). The quality of human resources, job performance and employee loyalty. *International Journal of Psychosocial Rehabilitation*, *24*(3). https://doi.org/10.37200/IJPR/V24I3/PR201903

Fabiani. (2018). Perencanaan dan Pengembangan SDM Untuk Meningkatkan Kompetensi, Kinerja, dan Produktivitas Kerja. *Jurnal Wacana Ekonomi*, *18*(1).

Fitria, S. E. (2018). Perencanaan dan Pengembangan SDM Untuk Meningkatkan Kompetensi, Kinerja, dan Produktivitas Kerja. *Jurnal Wacana Ekonomi*, *18*(1).

Iriani, N. I., Suyitno, S., Sasongko, T., Rifai, M., Indrihastuti, P., & Yanti, D. A. W. (2023). Leadership style, compensation and competence influence on employee performance through job satisfaction. *Journal of Business and Management Studies*, *5*(1), 38–49.

Ohorela, A. (2021). Workload and Employee Performance in the Banking Sector: A Study in Jayapura. *Journal of Human Resource Management*, *9*(2), 98–112. https://doi.org/10.11648/j.jhrm.20210902.12

Olowokudejo, F. F., & Oladimeji, M. S. (2019). Influence of Service Quality on Organizational Performance in The Nigerian Financial Service Sector. *LASU Journal of Management Science*, *5*(1), 78–85.

Pak, K., Kooij, T. A. M., De Lange, A. H., Van den Heuvel, S., & Van Veldhoven, M. J. P. M. (2023). Successful ageing at work: The role of job characteristics in growth trajectories of work ability and motivation to work amongst older workers. *Acta Psychologica*, *239*, 104012. https://doi.org/https://doi.org/10.1016/j.actpsy.2023.104012

Prayogi, M. A., & Annisa, D. (2023). Training, Work Ability and employees' performance: The mediating role of Organizational Commitment. *International Journal of Business Economics (IJBE)*, *4*(2), 112–122.

Prusik, M., & Szulawski, M. (2019). The relationship between the Dark Triad personality traits, motivation at work, and burnout among HR recruitment workers. *Frontiers in Psychology*, *10*, 1290.

Pujiono, B., Setiawan, M., & Wijayanti, R. (2020). The effect of transglobal leadership and organizational culture on job performance-Inter-employee trust as Moderating Variable. *International Journal of Public Leadership*, *16*(3), 319–335.

Qalati, S. A., Zafar, Z., Fan, M., Sánchez Limón, M. L., & Khaskheli, M. B. (2022). Employee performance under transformational leadership and organizational citizenship behavior: A mediated model. *Heliyon*, *8*(11). https://doi.org/10.1016/j.heliyon.2022.e11374

Sedarmayanti. (2017). Perencanaan dan Pengembangan Sumber Daya Manusia untuk Meningkatkan Kompetensi, Kinerja, dan Produktivitas Kerja. *Jurnal Wacana Ekonomi*, *1*(1).

Sukmana, D., Akhmad Nulhaqim, S., & Cipta Apsari, N. (2023). Pengembangan Sumber Daya Manusia Pada Organisasi Pelayanan Sosial Untuk Penyandang Disabilitas (Studi Kasus Pada Yayasan Biruku Indonesia). *Kebijakan : Jurnal Ilmu Administrasi*, *14*(1). https://doi.org/10.23969/kebijakan.v14i1.5814

Thuda, A., Sari, J., & Maharani, A. (2019). Employees perception of human capital practices, employee's productivity, and company performance. *Integrated Journal of Business and Economics*, *3*(3), 240–250.

Wiastuti, R. D., Adi, S. C., Sarim, S., & Rashid, B. (2023). The impact of work-life quality on hotel employee performance. *Jurnal Manajemen Perhotelan*, *9*(2), 55–62. https://doi.org/10.9744/jmp.9.2.55-62

Yusuf, M. Y. (2020). Influence Of Recruitment System And Job Design On Competence And Employee Performance. *Asia Pacific Management and Business Application*, *009*(02). https://doi.org/10.21776/ub.apmba.2020.009.02.7

Zhenjing, G., Chupradit, S., Ku, K. Y., Nassani, A. A., & Haffar, M. (2022). Impact of Employees' Workplace Environment on Employees' Performance: A Multi-Mediation Model. *Frontiers in Public Health*, *10*(May). https://doi.org/10.3389/fpubh.2022.890400