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The Influence of Organizational Culture and Organizational Commitment on Managerial Performance at KPPBC TMP A Pasuruan

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Abstract

Effective employee performance is central to organizational success, as it determines an institution's ability to meet objectives efficiently and maintain competitive advantages. This research examines the role of organizational culture and employee commitment in shaping managerial performance at KPPBC TMP A Pasuruan, a critical Indonesian customs and excise office operating under stringent regulatory and bureaucratic structures. Employing a quantitative methodology, the study targeted the full population of 119 employees, selecting 66 respondents via simple random sampling to ensure proportional representation and mitigate sampling bias. Data were collected through structured Likert-scale questionnaires validated for reliability and construct accuracy, measuring perceptions of organizational culture, commitment, and managerial performance. Multiple linear regression analysis using SPSS allowed the evaluation of both individual and joint effects of the independent variables. Results indicate that organizational culture and commitment both have significant positive impacts on managerial performance, both separately and in combination, accounting for a substantial proportion of performance variation. Strong organizational culture instills shared values, norms, and behavioral guidance that facilitate strategic decision-making, creativity, and operational efficiency. Simultaneously, committed employees exhibit greater emotional attachment, responsibility, and motivation, resulting in improved managerial effectiveness. These findings suggest that the integration of cultural alignment and employee commitment is critical in cultivating a supportive, high-performance managerial environment. For practitioners and leaders, the study underscores the importance of fostering a strong organizational culture alongside promoting employee dedication, which together enhance managerial capability, organizational outcomes, and the development of a disciplined, accountable, and performance-oriented workforce.

Keywords: Organizational Culture, Organizational Commitment, Managerial Performance

1. Introduction

In the current era of organizational competitiveness, human resource management has become one of the most crucial drivers of organizational success in Indonesia. Employees are not only regarded as labor contributors but also as strategic assets that determine productivity, innovation, and performance outcomes. The capacity of human resources to perform professionally and effectively is a fundamental factor that shapes how efficiently an organization meets its objectives and maintains a resilient competitive position worldwide. However, the performance of employees, particularly those who hold managerial positions, is highly dependent on internal factors shaped by the organization, including organizational culture and the degree of commitment employees have toward their institution.

Prior investigations suggest that the culture embedded in an organization acts as a foundation for establishing shared beliefs and guiding the day-to-day actions of its workforce. A strong and well-implemented culture encourages discipline, effectiveness, and enthusiasm in performing organizational tasks, thereby enhancing performance [1]. Evidence shows that employees tend to perform better when organizational culture fosters support and alignment with shared values, emphasizing the link between culture and motivation [2] [3]. A high level of organizational commitment, reflecting both employee allegiance and willingness to remain employed, supports consistent productive behavior and boosts performance effectiveness [4]. Employees with strong commitment demonstrate high responsibility, job satisfaction, and achievement orientation, which leads to better managerial efficiency. [5] also found that organizational commitment significantly improves employee performance, emphasizing that committed individuals are more aligned with organizational goals. Meanwhile,

managerial performance itself has been considered an essential measure of organizational success, as noted by [6], highlighting the need for organizations to invest in behavioral and attitudinal aspects of human resources.

Although existing research has demonstrated the effects of organizational culture and commitment on employee performance, studies focusing specifically on managerial performance within government operational service institutions remain limited. In particular, empirical examination within the context of KPPBC TMP A Pasuruan, an Indonesian customs and excise office with distinct regulatory and bureaucratic structures, is still underexplored. The lack of focused research on managerial outcomes in such strategic public institutions represents a critical knowledge gap that needs to be addressed to strengthen the effectiveness of government operations.

Focusing on KPPBC TMP A Pasuruan, this research explores how organizational culture and commitment affect managerial performance. Its contribution is unique due to the contextual emphasis on a strategic public-sector institution, highlighting behavioral determinants vital for improving leadership effectiveness and public service accountability.

2. Research Methods

A quantitative research strategy with a correlational design was adopted to analyze the influence of cultural and commitment factors on managerial performance at KPPBC TMP A Pasuruan. The correlational approach was chosen because the research objectives emphasize identifying the direction and magnitude of relationships among variables [2] [5]. The population consisted of all 119 employees at KPPBC TMP A Pasuruan, as every employee contributes to shaping organizational behavior and driving managerial performance outcomes [1].

A simple random sampling technique was implemented to ensure an equal selection opportunity for each member of the population, eliminating selection bias and allowing the sample to represent conditions proportionally across organizational units [7]. The sample size was determined using the Slovin formula with a precision level of 8.2%, which resulted in a minimum sample requirement of 66 respondents. Respondent selection utilized a randomized list of employee names as the sampling frame.

Information for this research was obtained via Likert-scale based instruments specifically developed to measure aspects of organizational culture, commitment, and managerial outcomes. Prior to data analysis, instrument testing was conducted to ensure that each statement met validity and reliability criteria and could accurately capture variation within the constructs studied. Multiple linear regression in SPSS was applied to the collected data to investigate both individual and simultaneous relationships between the variables. This analysis included the coefficient of determination, t-test, and F-test to appropriately examine the hypotheses and determine the strength of relationships between predictors and managerial performance.

3. Results and Discussions

3.1. Result

Validity Test

To evaluate validity, each questionnaire item's correlation coefficient (r-count) was measured against the r-table value at a 5% significance threshold with $df = n - 2$ [8]. For the 66 participants in this study, df was 64, giving an r-table of 0.204. An item is classified as valid if its r-count surpasses this threshold. The detailed validity results for all variables are presented in the table below.

Table 1. Validity Test

Item No.	Variable	r-count	r-table	Sig. (2-tailed)	Description
1	Organizational Culture (X1)	0.662	0.204	0.000 < 0.05	Valid
2		0.750	0.204	0.000 < 0.05	Valid
3		0.836	0.204	0.000 < 0.05	Valid
4		0.631	0.204	0.000 < 0.05	Valid
5		0.760	0.204	0.000 < 0.05	Valid

Item No.	Variable	r-count	r-table	Sig. (2-tailed)	Description
6	Organizational Commitment (X2)	0.833	0.204	0.000 < 0.05	Valid
7		0.822	0.204	0.000 < 0.05	Valid
8		0.800	0.204	0.000 < 0.05	Valid
9		0.707	0.204	0.000 < 0.05	Valid
10		0.695	0.204	0.000 < 0.05	Valid
15	Managerial Performance (Y)	0.902	0.204	0.000 < 0.05	Valid
16		0.906	0.204	0.000 < 0.05	Valid
17		0.912	0.204	0.000 < 0.05	Valid

Source: Processed Data, 2025

All items within the organizational culture, organizational commitment, and managerial performance variables were found to be valid, as their r-count values exceeded the critical r-table of 0.204 at a 5% significance level. These results confirm that the questionnaire is suitable for data collection in this research.

Reliability Test

Cronbach's Alpha via SPSS 23 was employed to test reliability. Any construct with an Alpha value above 0.60 is considered reliable, indicating consistent measurement across its indicators [9]. Table 2 displays the detailed results.

Table 2. Reliability Test

No	Variable	Cronbach's Alpha	Status
1	Organizational Culture (X1)	0.771	Reliable
2	Organizational Commitment (X2)	0.811	Reliable
3	Managerial Performance (Y)	0.893	Reliable

Source: Processed Data, 2025

Table 2 shows that the Cronbach's Alpha values of Organizational Culture (0.771), Organizational Commitment (0.811), and Managerial Performance (0.893) all exceed 0.60, indicating that the survey items reliably and consistently measure each construct.

Normality Test

The Kolmogorov-Smirnov test was employed on the unstandardized residuals to examine data normality [10], with the test results presented in Table 3.

Table 3. Normality Test

Statistical Output	Unstandardized Residual
N	66
Mean	0.0000000
Std. Deviation	1.53123190
Test Statistic	0.131
Asymp. Sig. (2-tailed)	0.077

Source: Processed Data, 2025

The normality test results in Table 3 show an Asymp. Sig. of 0.077, exceeding 0.05, which confirms that residuals are normally distributed. This validates the regression model for further parametric analysis.

Multicollinearity Test

In regression analysis, multicollinearity occurs when independent variables correlate strongly with each other. To verify the absence of this issue, VIF and Tolerance metrics were examined. Values of VIF below 10 and Tolerance above 0.1 indicate that the model is free from multicollinearity [11].

Table 4. Multicollinearity Test

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.	Tolerance	VIF
Constant	0.310	0.638	—	0.485	0.629	—	—
Organizational Culture (X1)	0.174	0.056	0.290	3.117	0.003	0.774	1.292
Organizational Commitment (X2)	0.257	0.083	0.373	3.105	0.003	0.463	2.160

Source: Processed Data, 2025

Table 4 demonstrates that both Tolerance and VIF values for Organizational Culture and Organizational Commitment meet the recommended criteria (Tolerance > 0.10, VIF < 10). This outcome indicates that multicollinearity is not present, confirming the regression model's suitability for further analytical procedures.

Heteroscedasticity Test

A regression model exhibits heteroskedasticity if the residuals' variance is inconsistent across independent variables [12]. In the present study, the Glejser test was used to investigate this by plotting the predicted dependent variable (ZPRED) against the standardized residuals (SRESID).

Table 5. Heteroskedasticity Test

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Constant	0.310	0.638	—	0.485	0.629
Organizational Culture (X1)	0.174	0.056	0.290	3.117	0.063
Organizational Commitment (X2)	0.257	0.083	0.373	3.105	0.103

Source: Processed Data, 2025

According to the results in Table 5, the significance values for each independent variable exceed 0.05, demonstrating that the model does not suffer from heteroskedasticity. This confirms the consistency of residual variance, which is a key requirement for trustworthy regression outcomes.

Multiple Linear Regression Analysis

Multiple linear regression was employed to assess the pattern of influence among a dependent variable and multiple independent variables [13]. Based on the regression output in Table 4, the model is represented by the following equation:

$$Y = 0.310 + 0.174X1 + 0.257X2$$

where:

Y = Managerial Performance

X1 = Organizational Culture

X2 = Organizational Commitment

α = Constant

β_1, β_2 = Regression coefficients

Interpretation of the regression parameters is as follows:

1. Intercept ($\alpha = 0.310$): Denotes the estimated Managerial Performance when both Organizational Culture and Organizational Commitment are absent.

2. Organizational Culture ($\beta_1 = 0.174$): Suggests that for each unit increase in Organizational Culture, Managerial Performance is expected to increase by 0.174 units, keeping Organizational Commitment constant.
3. Organizational Commitment ($\beta_2 = 0.257$): Indicates that Managerial Performance is likely to grow by 0.257 units for every one-unit enhancement in Organizational Commitment, assuming the level of Organizational Culture remains unchanged.

Significant p-values ($p < 0.05$) confirm that Organizational Culture and Organizational Commitment positively affect Managerial Performance in the studied organization.

Partial t-Test

Partial testing (t-test) was conducted to examine the individual effect of each independent variable on the dependent variable [14], Managerial Performance. The results are presented in Table 4.

Based on the t-test findings, Organizational Culture significantly contributes to improved Managerial Performance, with a calculated t exceeding the critical value and a p-value well below 0.05. In parallel, Organizational Commitment also exhibits a statistically significant positive influence on Managerial Performance, validating both research hypotheses.

Simultaneous Significance Test (F-Test)

The study employed an F-test to investigate whether Organizational Culture and Organizational Commitment together influence Managerial Performance, with results provided in Table 6.

Table 6. Simultaneous F-test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	214.627	3	71.542	29.104	0.000
Residual	152.404	62	2.458	—	—
Total	367.030	65	—	—	—

Source: Processed Data, 2025

According to the F-test findings, both Organizational Culture and Organizational Commitment collectively influence Managerial Performance at KPPBC TMP A Pasuruan, with statistical evidence showing the F-value exceeds the critical threshold and the associated significance falls below the 0.05 level.

Coefficient of Determination Test (R^2)

To understand the proportion of variance in Managerial Performance accounted for by Organizational Culture and Organizational Commitment, the coefficient of determination (R^2) was determined, as illustrated in Table 7.

Table 7. Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.765	0.585	0.565	1.56784

Predictors: Constant, Organizational Culture, Organizational Commitment

Dependent Variable: Managerial Performance

Source: SPSS Processed Data, 2025

The coefficient of determination ($R^2 = 0.585$) shows that Organizational Culture and Organizational Commitment explain 58.5% of the variation in Managerial Performance, leaving 41.5% of the differences due to other factors not included in the study.

3.2. Discussion

Organizational culture represents a structured system of values, norms, and shared beliefs that guides employees' behavior in carrying out organizational activities [15]. A strong organizational culture forms the foundation for all

organizational activities because it contains values that regulate how members behave, interact, and make decisions to achieve organizational goals [16]. A positive organizational culture fosters shared perceptions among employees regarding the expected ways of working [17]. For instance, a culture that emphasizes innovation and risk-taking encourages managers to think creatively and make strategic decisions. Similarly, a results-oriented culture guides managers to focus on achieving performance targets and using resources efficiently. Organizational Culture was found to significantly contribute to Managerial Performance based on the partial t-test, indicating that the organization's internalized values, collective norms, and shared beliefs provide critical guidance for managerial behavior and performance enhancement [18].

Organizational commitment is defined as the extent of employees' emotional connection, allegiance, and proactive contribution to the organization's performance and goals [19]. Commitment arises from a sense of belonging, identification with organizational values, and the belief that one's presence adds meaning to the organization's goals. Employees or managers with high affective commitment experience pride and satisfaction in being part of the organization, which motivates them to deliver their best performance [20]. Continuance commitment makes individuals consider long-term benefits of staying with the organization, such as job security, reputation, and social relationships. Normative commitment reflects a moral obligation to remain loyal and contribute to the organization. Organizational Commitment demonstrated a statistically significant positive effect on Managerial Performance, as evidenced by a t-value of 3.105 surpassing the critical threshold and a p-value below 0.05, indicating that higher commitment levels among employees strengthen managerial effectiveness and organizational results [21].

Organizational culture and commitment are interrelated and mutually reinforcing in influencing managerial performance. A positive organizational culture strengthens employees' commitment [22]. When organizational values align with personal values, employees develop a sense of belonging and pride, forming the basis for affective and normative commitment. Conversely, high organizational commitment reinforces the internalization of organizational culture [23]. Employees with strong loyalty strive to understand and embody cultural values in daily work behaviors. The synergy between culture and commitment creates a stable, results-oriented work environment that emphasizes collaboration and high performance. In the context of managerial performance, the interaction between organizational culture and commitment is crucial for effective leadership, team coordination, and strategic decision-making [24]. Managers operating in a strong cultural environment and exhibiting high commitment demonstrate proactive, communicative, and resource-efficient behavior.

Both Organizational Culture and Organizational Commitment were found to simultaneously contribute to Managerial Performance, as evidenced by an F-statistic of 29.104, which is greater than the critical F-value of 3.630, with a significance level indicating strong statistical confidence ($p < 0.05$). The determination coefficient reveals that 58.5% of managerial performance differences can be attributed to the influence of Organizational Culture and Organizational Commitment, with the residual 41.5% arising from elements not considered in this research.

Overall, these findings demonstrate the essential role of both organizational culture and commitment in enhancing managerial performance, highlighting the importance of fostering strong cultural values and employee commitment to achieve organizational goals.

4. Conclusion

Research results reveal that both organizational culture and organizational commitment significantly influence managerial performance, both separately and in combination. These findings highlight the importance of nurturing a strong culture and committed workforce to drive effective management and organizational success. The study contributes to knowledge regarding the implementation of organizational culture to improve managerial performance and offers guidance for future research in comparable organizational settings. Researchers are advised to investigate other potential influences and test the model in different organizations to enhance generalizability.

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