

The Influence of Strategic Leadership and Organizational Culture on Financial Personnel Performance in the Implementation of the Headquarters Budget

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Abstract

This study aims to analyze the influence of strategic leadership and organizational culture on financial personnel performance in budget execution at the Navy Headquarters (Mabesal). Effective budget execution requires the support of strategic leadership and a strong organizational culture to optimize financial personnel performance. This study used a quantitative approach with a survey method of 120 respondents, including financial personnel at the Naval Headquarters. The data were analyzed using multiple linear regression to examine the partial and simultaneous effects between variables. The research results show that strategic leadership has a positive and significant effect on financial personnel performance. Organizational culture also has a positive and significant effect. Simultaneously, both variables significantly influence the performance of financial personnel in budget execution. This study confirms that improving the quality of strategic leadership and strengthening organizational culture is important to support the effectiveness of budget management at Mabesal.

Keywords: *Strategic Leadership, Organizational Culture, Financial Personnel Performance,*

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I. Introduction

Budget execution in public sector organizations is a crucial component of achieving effective, efficient, transparent, and accountable governance. Within the national defense environment, particularly at the Navy Headquarters (Mabesal), budget execution plays a strategic role in supporting operational readiness, human resource development, and the modernization of key weapons systems. Therefore, the success of budget execution is significantly influenced by the quality of performance of the finance personnel responsible for budget planning, management, oversight, and reporting.

Financial personnel performance is a key factor in determining the effectiveness of budget implementation. Financial personnel are required to possess competence, integrity, professionalism, and the ability to work in accordance with state financial administration and regulations. However, in practice, various problems persist, such as delayed budget absorption, weak inter-unit coordination, suboptimal internal oversight, and inaccurate financial administration. These conditions demonstrate that improving the performance of financial personnel is a critical need to support organizational success.

One factor influencing the performance of financial personnel is strategic leadership. Strategic leadership is a leader's ability to direct an organization through vision, strategic decision-making, effective communication, and the ability to motivate members. Leaders with strong strategic leadership skills are able to create a productive work environment and encourage improvements in the quality of personnel work. Research on strategic leadership shows that strategic leadership has a positive influence on organizational performance and employee effectiveness.

Besides strategic leadership, organizational culture is also a crucial factor influencing employee work behavior. Organizational culture is a system of values, norms, and beliefs that guide the behavior of organizational members. In military organizations such as the Naval Headquarters, organizational culture is reflected in discipline, loyalty, cooperation, adherence to regulations, and responsibility in carrying out duties. A strong organizational culture fosters professional work behavior and supports improved organizational performance. Previous research has shown that organizational culture has a positive relationship with organizational performance and financial accountability in the public sector.

Based on this background, this study aims to analyze the influence of strategic leadership and organizational culture on financial personnel performance in budget execution at the Naval Headquarters. This research is expected to provide theoretical contributions to the development of organizational management

science and provide practical input for Naval Headquarters leaders in improving the effectiveness of budget execution.

II. Theoretical Study

Strategic leadership is a key concept in modern organizational management, emphasizing a leader's ability to determine the long-term direction of an organization through strategic and adaptive decision-making. Strategic leadership focuses not only on leadership skills in daily operations but also encompasses the leader's ability to understand changes in the organizational environment, anticipate future challenges, and create a vision that serves as a guide for all members of the organization. Strategic leadership also relates to a leader's ability to maintain organizational stability amidst dynamic environmental changes, while simultaneously encouraging the organization to continue to grow and innovate. In the context of public and military organizations, strategic leadership is a crucial factor because organizations are required to provide effective, professional, and accountable services amidst technological developments, policy changes, and increasingly complex societal demands.

According to Munawaroh et al. (2021), strategic leadership has a significant influence on organizational performance because strategic leaders are able to increase employee work motivation, strengthen organizational coordination, and improve the effectiveness of decision-making. Strategic leaders have the ability to build effective communication, thereby creating harmonious working relationships between leaders and subordinates. Good communication will help clarify organizational goals, reduce coordination errors, and improve employee understanding of the tasks and responsibilities that must be carried out. Furthermore, strategic leadership also encourages innovation within the organization through the leader's ability to generate new ideas, improve work systems, and build a work culture that is adaptive to change. Strategic leaders are also able to increase organizational commitment by providing motivation, rewards, and support to employees, thereby fostering high levels of loyalty to the organization.

In public sector organizations, strategic leadership plays a crucial role because public organizations face constantly changing environmental challenges and increasing accountability demands. Public sector organizations are required to provide effective services with efficient and transparent resource utilization. Therefore, leaders in public organizations must be able to develop appropriate strategies to optimally achieve their goals. Umar et al. (2020) explain that strategic planning and strategic leadership have a positive relationship with organizational performance in the public sector. Effective strategic leaders will be able to direct employees to work optimally through clear task allocation, effective supervision, and sound decision-making. Furthermore, strategic leadership also helps organizations navigate environmental uncertainty through the leader's ability to continuously evaluate and adjust organizational strategies.

In addition to strategic leadership, organizational culture is also a crucial factor influencing organizational effectiveness and employee work behavior. Organizational culture is a system of values, norms, beliefs, traditions, and behavioral patterns that develop within an organization and serve as a guideline for organizational members in carrying out their duties and responsibilities. Organizational culture reflects the organization's identity and differentiates one organization from another. Robbins and Judge (2018) explain that organizational culture serves as an organizational identity and serves as a guideline for shaping employee work behavior. A strong organizational culture creates a conducive work environment, enhances a sense of belonging to the organization, and encourages employees to work in accordance with the organization's values and goals.

A good organizational culture will foster disciplined, professional, and collaborative work behavior. In both military and public sector organizations, organizational culture is a key factor in building employee integrity, loyalty, and responsibility. A strong organizational culture can also enhance cooperation among employees because every member of the organization shares a shared understanding of the organization's values and rules. Furthermore, a positive organizational culture can increase employee motivation because employees feel they are an important part of the organization. Conversely, a weak organizational culture can lead to low work discipline, weak coordination, and decreased organizational effectiveness.

Tran et al.'s (2020) research shows that a results-oriented organizational culture has a positive influence on organizational performance and financial accountability in public sector organizations. This suggests that an organizational culture that emphasizes target achievement, work responsibility, and accountability can increase the effectiveness of organizational task implementation. Furthermore, Mahfouz and Muhumed's (2020) research explains that organizational culture has a close relationship with an organization's financial performance because it influences employee productivity, loyalty, and work effectiveness. A good organizational culture will create more focused and professional work behavior, thereby improving the quality of organizational services and the effectiveness of organizational resource management.

Financial personnel performance is the level of success of financial personnel in carrying out budget management tasks in accordance with organizational standards and objectives. Financial personnel performance is a crucial indicator in achieving effective, efficient, transparent, and accountable financial governance. In

public organizations, financial personnel have a significant responsibility in managing the state budget, thus requiring high levels of competence, integrity, and professionalism. Financial personnel performance can be measured through work quality, administrative accuracy, budget effectiveness, regulatory compliance, and the ability to complete tasks on time. High-performing financial personnel will be able to support optimal budget implementation and reduce the risk of administrative errors and financial irregularities.

In the context of public and military organizations, financial personnel performance plays a strategic role because successful budget management will impact the effectiveness of the organization's overall program implementation. Professional financial personnel will be able to prepare accurate financial reports, effectively monitor budget utilization, and ensure that budget implementation complies with applicable regulations. Therefore, improving the performance of financial personnel is a key priority in efforts to enhance accountability and transparency in state financial management.

The relationship between strategic leadership and financial personnel performance can be explained through the leader's ability to provide direction, motivation, and supervision to finance personnel. Leaders with strong strategic leadership are able to create a productive work environment and support the improvement of employee performance. Strategic leaders are also able to improve coordination between departments, clarify organizational targets, and build more effective work systems. With strong strategic leadership, finance personnel will be more motivated to work professionally and responsibly in implementing budget management.

Meanwhile, organizational culture influences personnel work behavior through the consistent application of organizational values and norms. A disciplined, professional, and results-oriented organizational culture will shape more responsible and productive employee work behavior. In military organizations, a strong organizational culture will foster compliance with regulations, increase organizational loyalty, and strengthen teamwork in carrying out tasks. Therefore, strategic leadership and organizational culture are two important interrelated factors in improving financial personnel performance in budget execution in both public and military organizations.

III. Hypothesis

A hypothesis is a tentative assumption formulated based on theoretical studies, conceptual frameworks, and previous research findings relevant to the research problem. It serves as the basis for empirically testing the relationships between research variables through data collection and analysis. In quantitative research, a hypothesis plays a crucial role as it guides researchers in determining the direction of their research and explains the causal relationships between the variables studied. The hypothesis formulated in this study is based on the theories of strategic leadership, organizational culture, and financial personnel performance, which demonstrate a link between strategic leadership and organizational culture in improving the performance of financial personnel in budget implementation within the Navy Headquarters (Mabesal).

Strategic leadership is suspected to have a positive and significant influence on financial personnel performance in budget implementation at the National Headquarters. This assumption is based on the view that effective strategic leadership can improve the quality of personnel work through providing clear direction, making appropriate decisions, and the leader's ability to build motivation and work coordination. Leaders who possess strategic leadership skills will be able to create a more productive and conducive work environment so that financial personnel can carry out budget management tasks optimally. In addition, strategic leadership also helps organizations in facing the challenges of a dynamic environment through the leader's ability to formulate organizational strategies and direct resources effectively. Therefore, the better the implementation of strategic leadership in the organization, the higher the financial personnel performance in budget implementation at the National Headquarters.

Organizational culture is also thought to have a positive and significant influence on financial personnel performance in budget implementation at the Naval Headquarters. A strong organizational culture is believed to be able to shape the work behavior of personnel who are disciplined, professional, responsible, and oriented towards achieving organizational goals. In a military organization like the Naval Headquarters, organizational culture plays a crucial role in fostering compliance with regulations, increasing organizational loyalty, and strengthening cooperation between personnel. A positive organizational culture will create a work environment that supports increased productivity and effectiveness of financial personnel. With a strong organizational culture, financial personnel will be more motivated to work optimally in implementing budget management, preparing financial reports, and ensuring budget utilization is in accordance with applicable regulations. Therefore, the stronger the organizational culture within the organization, the higher the financial personnel performance in budget implementation at the Naval Headquarters.

In addition to their partial influence, strategic leadership and organizational culture are also suspected to have a positive and significant influence on financial personnel performance in budget implementation at the National Headquarters. These two variables have a mutually supportive relationship in creating organizational effectiveness. Strategic leadership plays a role in providing direction, vision, motivation, and supervision to

personnel, while organizational culture plays a role in shaping values, norms, and work behaviors that support the achievement of organizational goals. The combination of effective strategic leadership and a strong organizational culture will create a professional, disciplined, and productive work environment that can improve the quality of financial personnel performance in budget implementation. Therefore, this study assumes that strategic leadership and organizational culture together have an important contribution in improving financial personnel performance in budget implementation at the National Headquarters.

IV. Research Methodology

This study employed a quantitative approach with a survey method. The quantitative approach was chosen because the study aimed to objectively examine the relationship between variables through numerical data measurement and statistical analysis. This approach was deemed appropriate for determining the influence of strategic leadership and organizational culture on financial personnel performance in budget implementation within the Navy Headquarters (Mabesal). The survey method was used because the study was conducted by collecting data directly from respondents through a questionnaire, enabling researchers to obtain systematic, measurable, and relevant information to meet the research objectives.

The research was conducted at the Naval Headquarters, specifically in the work units involved in budget management and execution. The research location was selected based on the consideration that Naval Headquarters is a military organization with a complex budget management system that requires the support of professional financial personnel in carrying out its duties. Furthermore, the strong strategic leadership and organizational culture within the military organization are important factors influencing the performance of financial personnel in budget execution.

The population in this study was all financial personnel involved in the budget management and implementation process at the General Headquarters. This population includes personnel with duties and responsibilities in budget preparation, financial administration, payment implementation, financial reporting, and budget oversight. From this population, the sample was determined using a purposive sampling technique, which is a sampling technique based on certain criteria that are in accordance with the research objectives. The purposive sampling technique was chosen because not all members of the population have characteristics relevant to the study. The respondent criteria in this study included personnel with work experience in the financial sector, direct involvement in budget implementation, and understanding of financial management procedures at the General Headquarters environment. Based on these criteria, the number of samples used in this study was 120 respondents.

Data collection was conducted by distributing questionnaires to research respondents. The questionnaire was constructed using a five-point Likert scale to measure respondents' level of agreement with each statement related to the research variables. The Likert scale was used because it facilitates systematic measurement of respondents' perceptions, attitudes, and opinions. The research instrument was constructed based on indicators of strategic leadership, organizational culture, and financial personnel performance developed from previous theories and research. The strategic leadership variable was measured through indicators of strategic vision, communication, decision-making, work motivation, and organizational oversight. The organizational culture variable was measured through indicators of work discipline, organizational loyalty, teamwork, responsibility, and organizational commitment. Meanwhile, financial personnel performance was measured through work quality, administrative accuracy, budget effectiveness, compliance with regulations, and the ability to complete work on time.

In addition to using questionnaires, this study also employed observation and documentation techniques to support the validity of the research data. Observations were conducted by directly observing the work environment and the performance of financial personnel at the Naval Headquarters. Meanwhile, documentation was conducted by collecting data and documents related to budget implementation, organizational structure, and financial administration reports relevant to the research.

The data analysis technique in this study used multiple linear regression analysis to determine the effect of strategic leadership and organizational culture on financial personnel performance. Multiple linear regression analysis was chosen because the study involved more than one independent variable that was suspected of influencing the dependent variable. Prior to the regression analysis, data quality was first tested through validity and reliability tests to ensure that the research instrument was suitable for use. In addition, classical assumption tests were also conducted, including normality tests, multicollinearity tests, and heteroscedasticity tests to ensure that the research data met the requirements of regression analysis. Furthermore, hypothesis testing was carried out through partial tests (t-test), simultaneous tests (F-test), and coefficient of determination (R^2) to determine the level of influence of strategic leadership and organizational culture variables on financial personnel performance in budget implementation at the Naval Headquarters. The regression equation model used in this study is:

$$Y=a+b_1X_1+b_2X_2+e$$

Information:

Y = Financial Personnel Performance

X₁ = Strategic Leadership

X₂ = Organizational Culture

a = Constant

b₁ and b₂ = Regression coefficients

e = Error term

V. Discussion of Research Results

5.1 Discussion of Hypothesis Test Results

Based on the results of hypothesis testing conducted through statistical analysis of the research data, it was found that all hypotheses proposed in this study were acceptable. These results indicate a consistent relationship between strategic leadership, organizational culture, and financial personnel performance in budget implementation at the Naval Headquarters. Empirically, these findings strengthen the theoretical framework used in this study, which states that strategic leadership and organizational culture play a significant role in improving the performance of financial personnel.

The first hypothesis, which states that strategic leadership has a positive and significant effect on financial personnel performance in budget implementation at the Headquarters, was proven acceptable based on the results of statistical tests. This indicates that the better the implementation of strategic leadership in the organization, the higher the performance of financial personnel. Strategic leadership, demonstrated through the leader's ability to provide clear direction, make appropriate decisions, and build effective communication and coordination, has been proven to increase the effectiveness of financial personnel. Leaders with a strategic vision are also able to create a more focused and productive work environment, so that personnel can carry out budget management tasks more optimally. These findings indicate that strategic leadership plays a role not only as an administrative factor but also as a key driver of improving the quality of individual performance within the organization.

Furthermore, the second hypothesis, which states that organizational culture has a positive and significant effect on financial personnel performance in budget implementation at the Naval Headquarters, was also proven to be accepted. The test results indicate that organizational culture has a significant contribution in shaping the work behavior of financial personnel. A strong organizational culture, reflected in the values of discipline, loyalty, responsibility, and compliance with regulations, can create a work environment conducive to improved performance. In the context of a military organization such as the Naval Headquarters, organizational culture is a very important element because each personnel is required to work according to strict standard procedures and maintain a high level of discipline. With a strong organizational culture, financial personnel are more motivated to work professionally, thoroughly, and responsibly in implementing budget management and preparing financial reports. Therefore, the stronger the organizational culture implemented, the higher the level of financial personnel performance that can be achieved.

The third hypothesis, which states that strategic leadership and organizational culture simultaneously have a positive and significant effect on financial personnel performance in budget execution at the Headquarters, was also proven to be accepted based on the results of the simultaneous test. This finding indicates that both independent variables together play a very important role in improving the performance of financial personnel. Strategic leadership provides direction, vision, and the motivation and supervision necessary for task execution, while organizational culture functions as a system of values and norms that regulate the work behavior of personnel within the organization. These two factors complement and reinforce each other in creating an effective, disciplined, and productive work environment. The combination of effective strategic leadership and a strong organizational culture has been proven to significantly improve the quality of financial personnel performance in budget execution.

Overall, the results of this hypothesis testing indicate that improving financial personnel performance at Headquarters cannot be separated from the role of strategic leadership and organizational culture. These two variables not only have an impact individually but also have a stronger influence when working simultaneously. This indicates that efforts to improve financial personnel performance need to be implemented through strengthening strategic leadership and developing a positive, performance-oriented organizational culture. Thus, the results of this analysis provide empirical support for the theory used and provide important implications for improving the effectiveness of budget implementation within the organization.

5.2 Discussion of Research Results

The results of the study indicate that strategic leadership has a positive and significant influence on financial personnel performance in budget implementation at MABESAL. This finding indicates that the quality of strategic leadership possessed by organizational leaders can make a real contribution to increasing the effectiveness of the work of financial personnel. In the context of a military organization such as MABESAL, strategic leadership is a very important factor because the organization faces the demands of carrying out complex tasks, requiring high coordination, and demanding precision in managing the state budget. Leaders who are able to implement strategic leadership effectively will be able to direct the organization towards achieving its goals optimally through the appropriate management of human resources and organizational resources.

Strategic leadership is not only related to the leader's ability to give instructions, but also includes the ability to create an organizational vision, build effective communication, conduct supervision, and make appropriate decisions in dealing with various organizational situations. Research results show that leaders with a strategic vision are able to provide clearer work direction to financial personnel so that each employee understands the targets and responsibilities to be achieved in budget implementation. Clarity in organizational direction will help personnel work with greater focus, coordination, and a better work orientation.

Furthermore, a leader's communication skills have also been shown to significantly impact financial personnel performance. Effective communication between leaders and subordinates creates harmonious working relationships and minimizes coordination errors in task execution. In budget management, communication is crucial because financial administration processes require precision, accurate information, and strong interdepartmental coordination. Leaders who can clearly communicate policies and instructions will help financial personnel carry out their duties more effectively and in accordance with established procedures.

Decision-making skills are also a crucial aspect of strategic leadership that impacts the performance of finance personnel. In military organizations, decisions often require swift and precise action to support the smooth implementation of organizational programs. Leaders who are able to make strategic decisions effectively will create organizational stability and provide job security for finance personnel. This allows personnel to carry out budget management tasks more optimally and with greater focus.

The results of this study align with those of Munawaroh et al. (2021), which states that strategic leadership has a positive influence on organizational performance because it can improve organizational effectiveness and employee work quality. Strategic leaders are able to create high work motivation, strengthen organizational coordination, and build a more productive work environment. In the context of this study, strategic leadership applied in the MABESAL environment has been proven to increase the effectiveness of finance personnel in budget execution. Furthermore, research by Son et al. (2020) also explains that transformational leadership and strategic leadership have an impact on an organization's operational and financial performance. This indicates that strategic leadership not only impacts the operational aspects of an organization but also influences the effectiveness of financial management and the achievement of overall organizational targets.

This study also shows that organizational culture has a positive and significant influence on financial personnel performance in budget implementation at MABESAL. This finding indicates that a strong organizational culture can create disciplined, professional, and responsible work behavior in carrying out the organization's financial tasks. Organizational culture serves as a behavioral guideline for all members of the organization in carrying out their duties and responsibilities. In a military organization like MABESAL, organizational culture has very strong characteristics because it is based on the values of discipline, loyalty, compliance with rules, and a spirit of devotion to the country.

A good organizational culture will create a conducive work environment and support increased employee productivity. Research shows that finance personnel working in an organizational environment with a strong work culture tend to have higher levels of work discipline. This work discipline is reflected in punctuality in completing work, adherence to administrative procedures, and responsibility in implementing budget management. Organizational culture also encourages better teamwork among employees, thus enabling more effective and efficient budget implementation.

In addition to improving work discipline, organizational culture has also been shown to increase the loyalty and commitment of financial personnel. Personnel with strong loyalty to the organization are more responsible in carrying out their duties and are motivated to deliver their best performance. In the context of budget execution, organizational loyalty is crucial because managing the state budget requires integrity, professionalism, and compliance with applicable regulations. A strong organizational culture also helps shape the character of personnel who are more professional and oriented towards achieving organizational goals.

The results of this study support the research of Tran et al. (2020), which states that a results-oriented organizational culture has a positive influence on organizational performance and financial accountability in public sector organizations. An organizational culture oriented towards achieving targets and work responsibilities can improve organizational effectiveness and financial management accountability. In this study,

organizational culture within the Headquarters environment was proven to support improved financial personnel performance through the formation of disciplined and professional work behaviors. Research by Mahfouz and Muhumed (2020) also explains that organizational culture has a close relationship with an organization's financial performance because it influences employee productivity, loyalty, and work effectiveness. Thus, a strong organizational culture will have a positive impact on the quality of budget management and the effectiveness of organizational task implementation.

Simultaneously, strategic leadership and organizational culture have been shown to significantly influence financial personnel performance in budget execution at the Naval Headquarters. These findings indicate that improving financial personnel performance is influenced not only by individual factors such as technical skills and work experience, but also by organizational factors, particularly leadership quality and organizational culture. Strategic leadership and organizational culture are two interrelated and mutually supportive factors in creating a productive and professional work environment.

Strategic leadership provides direction, motivation, and oversight to personnel, enabling them to work effectively toward achieving organizational goals. Meanwhile, organizational culture shapes values and norms of work behavior that serve as guidelines for personnel in carrying out their daily tasks. The combination of effective strategic leadership and a strong organizational culture creates a more conducive work environment, improves organizational coordination, and strengthens the work responsibilities of financial personnel.

In the context of budget implementation at the Naval Headquarters, strategic leadership and organizational culture play a crucial role in creating effective, efficient, and accountable financial governance. Leaders with strategic capabilities will be able to guide the organization in achieving optimal budget implementation targets, while a disciplined and professional organizational culture will ensure that all personnel carry out their duties in accordance with applicable regulations and standards. Therefore, successful budget implementation at the Naval Headquarters requires the support of effective strategic leadership and a strong organizational culture to enable financial personnel to carry out their duties optimally, professionally, and responsibly.

The results of this study also provide practical implications for organizations, particularly in efforts to improve the quality of budget management within the Headquarters environment. Organizations need to continuously improve the strategic leadership competency of leaders through education, training, and leadership development oriented towards strengthening strategic and managerial capabilities. Furthermore, organizations also need to strengthen a disciplined, professional, and collaborative work culture through the consistent application of organizational values in every aspect of task implementation. With effective strategic leadership and a strong organizational culture, it is hoped that financial personnel performance in budget implementation at Headquarters can continue to improve, thus supporting the creation of better and more accountable organizational governance.

VI. Conclusion

Based on the research results, it can be concluded that strategic leadership has a positive and significant influence on financial personnel performance in budget implementation at the National Headquarters. Effective strategic leadership can improve work motivation, organizational coordination, and the effectiveness of financial personnel's task implementation. Organizational culture has also been shown to have a positive and significant influence on financial personnel performance. A disciplined, professional, and teamwork-oriented organizational culture can improve the quality of financial personnel's work in budget implementation. Simultaneously, strategic leadership and organizational culture have a significant influence on financial personnel performance in budget implementation at the National Headquarters. Therefore, improving the quality of strategic leadership and strengthening organizational culture are important factors in supporting the effectiveness of budget management and achieving organizational goals.

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