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The Influence of Leadership, Performance Allowances, and Work Culture on Employee Performance at the Candi District Office

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Abstract: This study aims to analyze the influence of Leadership, Performance Allowances, and Work Culture on Employee Performance at the Candi District Office. The method used is quantitative descriptive with a non-probability technique in the form of purposive sampling. The number of respondents was 83 employees of the Candi District Office. The data collection technique used a questionnaire, while the data was processed using the Statistical Program For the Social Sciences software version 27. The results of the study indicate that: (1) Leadership has a positive and significant effect on employee performance; (2) Performance Allowances have a positive and significant effect on employee performance; and (3) Work Culture does not have a significant effect on employee performance at the Candi District Office. The conclusion of the study confirms that leadership and performance allowances are determinants of performance, while work culture in this context does not have a significant impact.

Keywords: Work Culture, Leadership, Employee Performance, Performance Allowance.

INTRODUCTION

In an era of governance demanding transparency and accountability, integrity-based performance has emerged as a central factor in institutional success, including at sub-district offices. Achieving such performance requires the simultaneous support of effective leadership, fair performance allowances, and a work culture that emphasizes integrity, collaboration, and professionalism. Effective leadership acts as a driving force, providing exemplary conduct that sets behavioral standards for employees, while fair performance allowances serve to motivate ethical work behavior. A positive work culture fosters an environment conducive to high-quality performance and sustained organizational outcomes (Giovani, 2022). Employee performance at sub-district offices plays a pivotal role in ensuring that organizational goals are met and public service standards are upheld, making leadership, performance allowances, and

work culture essential determinants of high-integrity employee performance at the Candi Sub-District Office.

Observations at the Candi Sub-District Office reveal suboptimal employee effectiveness, indicating gaps in service delivery, collaboration, and adherence to organizational standards. Some employees have yet to provide maximal services to the public, and coordination among staff is often insufficient to achieve collective goals. Instances of employees failing to meet work standards, executing tasks outside their defined roles, leaving the office without prior authorization, and experiencing disruptions due to inadequate infrastructure such as frequent internet outages, have been identified as critical barriers. These conditions affect the efficiency of services, including E-KTP recording, data entry, and online village reporting, emphasizing the necessity of addressing both human and technological aspects to enhance employee performance comprehensively.

Leadership constitutes a vital element in driving change and managing groups within organizations. Leaders not only symbolize authority but also provide positive influence on group development through direction, encouragement, and structured guidance to optimize employee performance (Azijah et al., 2024). Leadership is defined as the capacity to guide and influence others in the workplace to achieve predetermined goals (Rumbiak et al., 2023), while the ability to influence group or individual behavior toward specific objectives under defined conditions is recognized as a core component of effective leadership (Mahdalena et al., 2024). Leaders are expected to be imaginative, inspirational, and competent, capable of directing actions, fostering synergies, empowering followers, shaping organizational culture, and instilling best practices (Bohalima, 2024). Effective leadership, therefore, encompasses both strategic oversight and the facilitation of individual and collective performance improvements.

Performance allowances represent organizational rewards provided to employees based on work achievements, playing a critical role in motivating and sustaining productivity within governmental institutions (Dunan & Sari, 2023). Fair and transparent allocation of allowances strengthens employee satisfaction, reinforces recognition, and enhances overall job performance. By aligning rewards with measurable outcomes, performance allowances function as a strategic tool that encourages employees to engage fully with their responsibilities, promoting a positive cycle of motivation, accountability, and efficiency. Consequently, allowances are not merely financial incentives but integral components influencing organizational effectiveness.

Work culture, encompassing the beliefs, behaviors, ideals, and values upheld by all employees, constitutes a significant factor shaping workplace dynamics and organizational identity (Hasriani et al., 2024). A strong work culture enables employees to internalize organizational values, adopt collective norms, and operationalize these principles effectively in their daily tasks. Indicators of a robust work culture include attitudes toward work, behavioral discipline during working hours, adherence to rules and regulations, and mutual respect among employees (Juliati, 2021; Sipahelut et al., 2021). Such cultural dimensions directly influence loyalty, job satisfaction, and productivity, reinforcing the linkage between organizational ethos and employee performance outcomes.

Leadership, performance allowances, and work culture interact to collectively influence employee performance. Leaders focused on enhancing performance and developing employee potential can promote organizational contributions while ensuring professional responsibility. Preliminary observations indicate that these factors at the Candi Sub-District Office are yet to reach optimal effectiveness. Leadership deficiencies, including insufficient exemplification and weak delegation practices, combined with underdeveloped incentive structures and cultural integration, contribute to gaps in professionalism, responsibility, and performance achievement (Anno, 2025; Nuraini, 2023). The study, therefore, addresses a critical research gap connecting leadership, performance allowances, and work culture to employee performance, building on prior research conducted with different respondent characteristics (Sulistyowati et al., 2022).

Previous research presents conflicting findings regarding the influence of these variables on employee performance. Studies examining leadership effects on performance have yielded mixed results, with some demonstrating significant influence (Maida & Hidayat, 2024; Musyodik et al., 2021) and others reporting negligible impact (Hidayat et al., 2024). Similarly, research on performance allowances shows contrasting outcomes, with certain studies highlighting significant positive effects (Utari et al., 2022) and others suggesting limited impact (Mooduto et al., 2022). Work culture research also reveals inconsistent findings, where supportive, inclusive, and collaborative cultural practices have been shown to enhance performance (Firjatullah et al., 2023; Musyodik et al., 2021), yet some studies indicate no significant influence (Anggraini et al., 2025; Kaesang et al., 2021). These inconsistencies underscore the need for a comprehensive examination of leadership, performance allowances, and work culture in the context of the Candi Sub-District Office.

The purpose of this research is to analyze the influence of leadership, performance allowances, and work culture on employee performance at the Candi Sub-District Office. Specifically, the study seeks to answer the following questions: whether leadership affects employee performance, whether performance allowances impact employee performance, whether work culture influences employee performance, and whether these three factors collectively determine performance outcomes. By examining these relationships, the study aims to provide actionable insights into optimizing employee performance and organizational effectiveness, contributing to sustainable development by enhancing productive labor, equitable economic growth, and quality employment opportunities.

Based on the preceding analysis of research gaps and observed phenomena, the study advances four hypotheses: H1: Leadership significantly influences employee performance; H2: Performance allowances significantly influence employee performance; H3: Work culture significantly influences employee performance; and H4: Leadership, performance allowances, and work culture collectively exert a significant simultaneous effect on employee performance. This investigation provides both theoretical and practical implications for human resource management in sub-district governance, addressing key challenges in achieving high-performance, integrity-driven organizational outcomes.

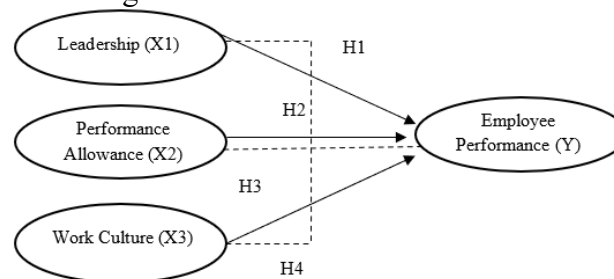


Figure 1. Conceptual Framework
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METHOD

The research employed a quantitative descriptive method to examine the influence of leadership, performance incentives, and work culture on employee performance. Non-probability sampling with a purposive approach was used, selecting respondents based on specific characteristics relevant to the research objectives (Firmansyah & Dede, 2022). A structured quantitative approach was implemented to collect data through surveys and questionnaires, allowing for detailed statistical analysis of the relationships among the variables under study. The research was conducted at the Candi Subdistrict Office, Sidoarjo Regency, East Java, Indonesia (Postal Code 61271), involving a total of 83 employees as the research population, with the sample representing the entire population. Data collection relied on interval scales based on Likert measurements to assess respondents' opinions, attitudes, and perceptions both individually and collectively. The collected data were analyzed using validity and

reliability tests, descriptive statistics, t-tests, simultaneous F-tests, heteroscedasticity tests, multicollinearity tests, multiple linear regression, and normality tests, processed using SPSS version 27.

Operational definitions guided the measurement of variables in this study. Leadership (X1) was defined as efforts to emphasize responsibility toward subordinates and support employee performance to maximize productivity, with indicators including fairness, ability to provide direction, adaptability, and empathy (Daulay & Pulungan, 2024). Performance incentives (X2) were conceptualized as internal drives to achieve specific goals, measured through work quality, attendance and discipline, task completion speed, and productivity (Gondokusumo & Sutanto, 2015). Work culture (X3) encompassed the values, habits, and behaviors shaping organizational interactions, evaluated through attitude toward work, behavior during working hours, discipline, and mutual respect (Salsabila & Anitra, 2021). Employee performance (Y) referred to the level of task and responsibility achievement in meeting organizational standards, assessed through work completion ability, timeliness, effectiveness, and independence (Muliyah & Aminatun, Sukma Septian Nasution, Tommy Hastomo, Setiana Sri Wahyuni Sitepu, 2020). Hypothesis H4 posits that leadership, performance incentives, and work culture simultaneously influence employee performance.

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RESULTS AND DISCUSSION

Results

Validity and Reliability Test

To calculate the validity of the research instruments, the researcher used a sample of 83 respondents and set a significance level of 5%. Based on this criterion, the table value of $r (r_t)$ is 0.1990 ($n = 83$). An instrument is considered valid if the calculated r value of each item exceeds the table value. The results of the validity test for the variables of leadership, performance allowance, work culture, and employee performance are presented in Table 1.

Table 1. Validity Test Result

Variable	Indicator	Correlation (r)	r table	α	Result
Leadership (X1)	X1.1	0.82	> 0.1990	0.05	Valid
	X1.2	0.801	> 0.1990	0.05	Valid
	X1.3	0.78	> 0.1990	0.05	Valid
	X1.4	0.419	> 0.1990	0.05	Valid
Performance Allowance (X2)	X2.1	0.761	> 0.1990	0.05	Valid
	X2.2	0.756	> 0.1990	0.05	Valid
	X2.3	0.824	> 0.1990	0.05	Valid
	X2.4	0.588	> 0.1990	0.05	Valid
Work Culture (X3)	X3.1	0.871	> 0.1990	0.05	Valid
	X3.2	0.909	> 0.1990	0.05	Valid
	X3.3	0.874	> 0.1990	0.05	Valid
	X3.4	0.854	> 0.1990	0.05	Valid
Employee Performance (Y)	Y1.1	0.733	> 0.1990	0.05	Valid
	Y1.2	0.808	> 0.1990	0.05	Valid
	Y1.3	0.688	> 0.1990	0.05	Valid
	Y1.4	0.669	> 0.1990	0.05	Valid

Source: SPSS 27 Output, processed in 2025

Based on the table above, all research instruments are considered valid since the calculated r values of all items exceed the table value, and all associated probabilities are less than 0.05. Therefore, it can be concluded that each item in the questionnaire is able to adequately represent the variable it is intended to measure. After conducting the validity test,

the next step is to perform a reliability test. The researcher utilized SPSS 27 software and applied the Cronbach’s Alpha (α) method to measure reliability. In this method, a variable is considered reliable if the Cronbach’s Alpha (α) value exceeds 0.600. The table below presents the reliability test results for the variables of leadership, performance allowance, work culture, and employee performance.

Table 2. Reliability Test Result

Variable	Cronbach’s Alpha	N of Items	Cronbach’s Alpha Minimum	Description
Leadership (X1)	0.667	4	0.6	Reliable
Performance Allowance (X2)	0.714	4	0.6	Reliable
Work Culture (X3)	0.898	4	0.6	Reliable
Employee Performance (Y)	0.698	4	0.6	Reliable

Source: SPSS 27 Output, data processed in 2025

Based on the results of the reliability test, it can be concluded that all variables used in this study are considered reliable because their Cronbach’s Alpha values exceed the minimum threshold of 0.600.

Classical Assumption Test

The normality test in this study was conducted to evaluate whether the dependent and independent variables have a normal or approximately normal distribution, which indicates the suitability of the regression model used. The Kolmogorov-Smirnov test was employed, with results determined using the Asymp approach, where an Asymp. Sig. value greater than 0.05 indicates that the data are normally distributed. The Asymp method was chosen for its reliability in producing consistent results. Normality assessment was performed using SPSS 27 through both graphical and statistical approaches: data points close to the diagonal line or a histogram displaying a normal distribution pattern indicate normality, whereas data scattered far from the diagonal or a histogram without a clear distribution pattern indicate non-normality. Based on the data analysis, the histogram shows a distribution pattern consistent with normality.

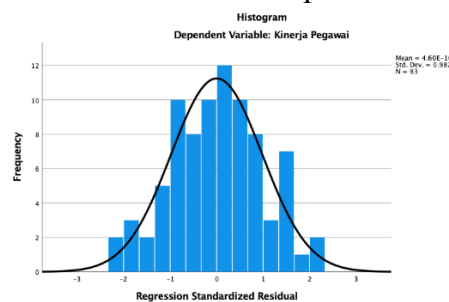


Figure 2. Normality Histogram

This histogram approach is considered good if it has a bell-shaped pattern. The graph above shows that the data is systematically distributed, or bell-shaped. Therefore, it can be considered good and meets the assumption of normality.

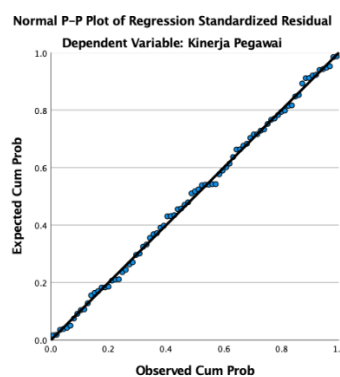


Figure 3. P-P Plot

From the image above, the Normal P-P plot can be seen that the points are spread around the diagonal line and follow the direction of the diagonal line. This indicates that the data is normally distributed.

<i>One-Sample Kolmogorov-Smirnov Test</i>		
		Unstandardized Residual
N		83
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.42377165
Most Extreme Differences	Absolut	.035
	Positive	.035
	Negative	-.035
Test Statistic		.035
Asymp Sig. (2-tailed)		.200 ^d

Table 3. Normality Test Result

Source: SPSS 27 output, data processed 2025

Based on the results of the normality test using the Kolmogorov-Smirnov test, the Asymp. Sig. (2-tailed) value was 0.200, which is significantly greater than the threshold value of 0.05. Therefore, it can be concluded that the data distribution in this study can be considered normal. The multicollinearity test aims to determine whether there is a significant correlation among the independent variables in the multiple linear regression model. The results of the multicollinearity test in this study are presented in the following table.

Table 4. Multicollinearity Test Result

Variable	Tolerance	VIF	Assumption
Leadership (X1)	0.952	1.051	No multicollinearity detected
Performance Allowance (X2)	0.983	1.017	No multicollinearity detected
Work Culture (X3)	0.951	1.052	No multicollinearity detected

Source: SPSS 27 Output, data processed in 2025

Based on the analysis presented in the table, all independent variables exhibit tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values less than 10. These results indicate that multicollinearity does not occur in the regression model, confirming the accuracy and reliability of the analysis results. The heteroskedasticity test aims to ensure whether the residual variance in a regression model is constant across all observations. In this study, the Glejser test was employed to examine heteroskedasticity, and the results are presented in the table below.

Table 5. Heteroskedasticity Test Result

Variable	Sig.	Assumption
Leadership (X1)	0.889	Homoskedasticity
Performance Allowance (X2)	0.779	Homoskedasticity
Work Culture (X3)	0.054	Homoskedasticity

Source: SPSS 27 Output, processed data 2025

Based on the data presented in the table, the heteroskedasticity test results indicate that the significance values for all variables are greater than 0.05. This suggests that the variables of leadership, performance allowance, work culture, and employee performance in this study do not exhibit heteroskedasticity. In other words, the variance across observations in the regression model is not significant, and the assumption of homoskedasticity can be considered fulfilled.

Hypothesis Test

The t-test is used to examine the extent to which each independent variable individually influences the dependent variable. The significance level and the comparison between the calculated t-value and the critical t-table value are used to determine the effect. If the

significance level is less than 0.05 and the calculated t-value is greater than the t-table value, it indicates a significant effect of the independent variable on the dependent variable. Table 6 presents the t-test results for this study.

Table 6. T-Test Result

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,361	1,499		1,756	0,083
Leadership (X1)	0,617	0,078	0,631	7,926	0,000
Performance Allowance (X2)	0,155	0,063	0,192	2,458	0,016
Work Culture (X3)	0,087	0,048	0,145	1,818	0,073

a. Dependent Variable: Employee Performance

Source: SPSS 27 Output, processed 2025

The t-test results indicate that leadership (X1) and performance allowance (X2) have a positive and significant effect on employee performance, as their t-values (7.926 and 2.458, respectively) exceed the t-table value of 1.990 and their significance levels are below 0.05. Conversely, work culture (X3) does not significantly affect employee performance, as its t-value (1.818) is below the t-table value and its significance level (0.073) exceeds 0.05. The F-test is used to examine whether the independent variables simultaneously have a significant effect on the dependent variable. Table 7 presents the ANOVA results for the model.

Table 7. F-Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	182,740	3	60,913	28,950	0.000 ^b
	Residual	166,224	79	2,104		
	Total	348,964	82			

a. Dependent Variable: Employee Performance
 b. Predictors: (Constant), Work Culture, Performance Allowance, Leadership

Source: SPSS 27 Output, processed 2025

The F-test results indicate that the calculated F-value (28.950) is greater than the critical F-value (2.71), and the significance value is 0.000, which is less than 0.05. This shows that the independent variables (leadership, performance allowance, and work culture) collectively have a significant influence on employee performance. The coefficient of determination serves as an indicator to measure the extent to which the independent variables explain the variation in the dependent variable. Its value ranges from 0 to 1. In this context, a small Adjusted R² value may indicate that the independent variables have a limited ability to explain the variation in the dependent variable. The analysis of the Adjusted R² is essential as it provides an overview of how well the regression model predicts the dependent variable while considering the number of independent variables. The results of the coefficient of determination test in this study are presented in the table below.

Table 8. Coefficient of Determination Test Result

Model Summary ^b			
Model	R	R Square	Adjusted R Square
1	0,724	0,524	0,506

Source: SPSS 27 Output, processed data 2025

Based on the test results, the Adjusted R² value of 0.506 indicates that the independent variables X1, X2, and X3 together explain 52.4% of the variation in the dependent variable Y, while the remaining 47.6% is influenced by factors not included in the model. This value reflects the model's overall ability to account for the dependent variable's variation, considering both the number of predictors and the model's complexity. The multiple linear regression analysis in this study aimed to determine the magnitude of influence among variables and to test the hypotheses regarding the effect of independent variables, both partially and simultaneously, on the dependent variable using IBM SPSS Version 27. The results of the analysis are presented in Table 9.

Table 9. Multiple Linear Regression Test Result

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,361	1,499		1,756	0,083
Leadership (X1)	0,617	0,078	0,631	7,926	0,000
Performance Allowance (X2)	0,155	0,063	0,192	2,458	0,016
Work Culture (X3)	0,087	0,048	0,145	1,818	0,073

a. Dependent Variable: Employee Performance

Source: SPSS 27 Output, processed 2025

Based on the results, the constant is 2.361, with regression coefficients of 0.617 for leadership (X1), 0.155 for performance allowance (X2), and 0.087 for work culture (X3). The multiple linear regression equation can be expressed as follows:

$$Y = 2.361 + 0.617 X1 + 0.155 X2 + 0.087 X3 + e$$

The regression results indicate that leadership and performance allowance have a positive and significant effect on employee performance, with leadership having the strongest influence. In contrast, work culture shows a positive but not statistically significant effect, suggesting that differences in work culture are insufficient to meaningfully impact employee performance in this study.

Discussion

The Relationship between Leadership Variables and the Performance of Candi District Office Employees

Based on the explanation of the results of the hypothesis analysis, the t-test (partial) shows that the leadership variable (X1) has an effect on employee performance (Y). The results show that the t-test value is $0.000 < 0.05$, and the calculated t-value is $7.926 > 1.990$, the t-table value. The results of the test can be concluded that H1 can be accepted so that leadership has a positive and significant effect on employee performance. This means that there is an influence of leadership on employee performance at the Candi District Office. This research is in line with previous research Deswarta et al. (2023) the results indicate that leadership has a positive and significant effect on employee performance. This study's findings align with those of Larik (2022) and Muhdar et al. (2022), which demonstrated a positive and significant effect on employee performance.

The TPB theory explains that a person's behavioral intentions are derived from attitudes, subjective norms, and behavioral control. In this study, leadership provides encouragement (support) and encouragement for employees, which will impact their performance. Attitudes regarding certain behaviors can be positive, negative, or neutral. When an individual has a positive inclination toward an object, the response given is what is accepted. Conversely, if the reaction occurs when an individual has a negative inclination toward an object, it is rejection and dislike. Furthermore, employees may feel strong pressure from family, friends, or the environment to achieve career success. Therefore, with good leadership, employees gain behavioral control to perform their jobs as well as possible. Therefore, it can be concluded that leadership variables have a positive and significant effect on employee performance.

The Relationship between Performance Allowance Variables and the Performance of Candi District Office Employees

Based on the results of the hypothesis calculations above, the results of this study, using a partial t-test, indicate that the performance allowance variable (X2) influences employee performance (Y). The results show a t-test value, namely the sig value for the effect of X2 on Y is $0.016 < 0.05$, and the calculated t value is 2.458, which is greater than the t-table value of 1.990. From this test, it can be concluded that H2 is accepted, meaning that the performance

allowance variable has a positive and significant influence on employee performance. This means that there is an influence of performance allowances on employee performance at the Candi District Office.

This is similar to research conducted by Rinah dan Irwansyah (2022), which states that there is a positive and significant influence between work allowances and employee performance at the Candi sub-district office. This is also in line with Mudhofar (2021) and Suprianto et al. (2024) research, which proves that performance allowances have a positive and significant influence on employee performance at the Candi sub-district office. Having work allowances enables employees to manage themselves appropriately and effectively. Work allowances play an important role in shaping employee enthusiasm, skills, attitudes, and behavior, which impacts employee persistence in carrying out tasks and responsibilities. Employees who have work allowances tend to feel more enthusiastic in facing various situations in the workplace. Therefore, it can be concluded that the work allowance variable has a positive and significant influence on employee performance. This shows that the higher the work allowance, the higher the employee performance.

The Relationship between Work Culture Variables and the Performance of Candi District Office Employees

Based on the hypothesis calculations above, the results of this study, using a partial t-test, indicate that the work culture variable (X3) has no effect on employee performance (Y). The results indicate a t-test value, with a sig. The effect of X3 on Y is $0.073 > 0.05$, and a calculated t-value of $1.818 < 1.990$. From this test, it can be concluded that H3 is rejected, stating that work culture does not have a positive and significant effect on employee performance at the Candi District Office.

This study aligns with previous research by Prasetyo et al. (2021) and Sapta et al. (2021), which found that work culture does not have a positive and significant effect on employee performance. These results also align with research conducted by Kaesang (2021), which stated that work culture does not have a positive and significant effect on employee performance.

These results indicate that although work culture is often considered an important element in supporting employee performance, in the context of the Candi District Office, work culture has not been able to have a significant impact. This could be due to several factors, such as a work culture that hasn't been properly internalized, a lack of leadership commitment to instilling work culture values, or even because employees are more influenced by other factors, such as individual motivation and the work environment, which have a more tangible impact on their performance.

These findings also highlight the need to assess how workplace culture is implemented. A work culture that is merely a formality or not supported by concrete actions in employees' daily tasks is unlikely to help them perform better. Therefore, for work culture values to truly impact employee performance and become a catalyst for the development of productive work habits, managers must improve their understanding and consistent implementation.

The Relationship between Leadership Variables, Performance Allowances and Work Culture on the Performance of Candi District Office Employees

The purpose of this study's F-test was to determine whether the independent variables (leadership, performance incentives, and workplace culture) simultaneously influence the dependent variable, namely employee performance. The calculated F-value, with a significance level of 0.000, is 28.950, as shown in Table 4.11. Comparison of this value with the F-table of 2.71 indicates that the significance level is less than 0.05 ($0.000 < 0.05$), and the calculated F-value is greater than the F-table ($28.950 > 2.71$).

Therefore, it can be concluded that at the Candi District Office, employee performance (Y) is significantly influenced by the variables leadership (X1), performance incentives (X2),

and workplace culture (X3) simultaneously. This finding indicates that although workplace culture alone does not significantly influence employee performance, when examined in conjunction with other variables, all three contribute significantly to explaining employee performance variance. This demonstrates the crucial role of internal organizational elements in influencing the overall quality and performance of employees.

These results support the idea that various organizational factors interact to influence employee performance, rather than any single element acting in isolation. Clear work direction and motivation can be established through effective leadership, employees can be encouraged to perform at their best through appropriate performance benefits, and a positive workplace culture can foster a productive work environment. All three work together to create a system that encourages better employee performance.

CONCLUSION

Based on the results and discussion presented in the previous chapter, it can be concluded that leadership and performance allowances have a positive and significant effect on employee performance at the Candi Subdistrict Office, indicating that improving leadership quality and providing adequate performance allowances can enhance employee performance. Conversely, work culture does not have a significant impact on employee performance, suggesting the need for further evaluation and improvement in the implementation of work culture within the Candi Subdistrict Office. Therefore, it is recommended that management prioritize strengthening leadership practices and optimizing performance allowance policies, while also reassessing and enhancing work culture initiatives to better support overall employee performance.

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