



DOI: <https://doi.org/10.38035/dijms.v7i5.6779>
<https://creativecommons.org/licenses/by/4.0/>

The Effect of Work Culture, Leadership and Rewards on Employee Performance in Companies in West Java, Mediated by Motivation

Rieki Indra Bratamanggala¹, Supardi Supardi²

¹ Student, Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya, Bekasi, Indonesia, email. riekiindra3838@gmail.com

² Lecturer, Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya, Bekasi, Indonesia, email. supardi.tahir@gmail.com

Corresponding Author: riekiindra3838@gmail.com¹

Abstract: This study is motivated by the importance of improving employee performance within organisations, which is influenced by various factors such as work culture, leadership, rewards, and motivation. In practice, there remains inconsistency in research findings regarding the influence of these variables on employee performance, thus necessitating further empirical study. This study aims to analyse the influence of work culture, leadership, and rewards on employee performance, with motivation as a mediating variable. The research method employed is a quantitative approach using an explanatory research design. Data were collected through the distribution of questionnaires to respondents and analysed using Partial Least Squares-based Structural Equation Modelling (SEM-PLS). The results indicate that work culture has a positive and significant effect on motivation, and that leadership has a positive and significant effect on employee performance. However, work culture does not have a significant effect on performance; leadership does not affect motivation; motivation does not affect performance; and rewards do not have a significant effect on either motivation or performance. These findings contribute to an understanding that leadership and work culture play a strategic role in enhancing motivation and performance, although the mediating role of motivation has not been proven to be significant. This study concludes that organisations need to focus on strengthening leadership and work culture, as well as evaluating the reward system to make it more effective. Further research is recommended to include additional variables and expand the scope of the study to obtain more comprehensive results.

Keyword: Work Culture, Leadership, Rewards, Motivation, Employee Performance.

INTRODUCTION

The development of globalisation and the increasingly complex dynamics of business competition require organisations to improve employee performance as a key factor in corporate success. Employee performance is not solely determined by individual ability but is also influenced by various organisational factors such as work culture, leadership, and reward

systems. In the context of modern human resource management, an organisational behaviour-based approach emphasises that work motivation is a crucial variable capable of bridging the influence of these factors on performance (Nguyen, 2023).

Globally, various studies indicate that transformational leadership and organisational culture play a significant role in enhancing employee performance. Research by Qalati et al. (2022) demonstrates that effective leadership can boost employee engagement, which in turn leads to improved performance. Furthermore, a strong organisational culture can shape work values and behaviours that support productivity (Vasumathi, 2025). Meanwhile, reward systems—both financial and non-financial—have been shown to boost work motivation, which ultimately impacts employee performance (Kasperczuk et al., 2025).

In a national context, particularly in Indonesia, the challenge of improving employee performance remains a strategic issue. Data indicates that labour productivity in West Java in 2024 stood at approximately Rp71.76 million per worker per year, which remains below the national average of around Rp89.33 million. This situation suggests that, overall, labour performance in West Java is still suboptimal and requires special attention in human resource management.

Furthermore, the trend of an increasing labour force in West Java, which reached approximately 26.1 million in 2024 with a labour force participation rate of 67.8%, indicates a rise in the quantity of the workforce. However, this increase has not been accompanied by a significant rise in productivity. This highlights a gap between the size of the workforce and the quality of performance delivered, necessitating a more in-depth examination of the factors influencing employee performance.

Empirically, various studies show that work motivation acts as an important mediating variable in the relationship between organisational factors and employee performance. Idris et al. (2022) found that motivation significantly mediates the influence of leadership and organisational culture on employee performance. Similar findings were also reported by Ananda and Sentoso (2022), who stated that motivation acts as an intervening variable that strengthens the relationship between leadership and organisational culture on performance.

However, although various studies have examined the relationship between work culture, leadership, rewards, and performance, there remains inconsistency in research findings, particularly regarding the role of motivation as a mediator. Some studies indicate a dominant direct effect, whilst others emphasise the importance of an indirect role via motivation (Irwan et al., 2020). These differing results suggest that the relationships between these variables require further investigation, particularly within the context of organisations in Indonesia.

Previous research generally has several limitations. Firstly, most studies only tested the direct relationship between variables without comprehensively incorporating mediating variables (Supardi & Sudiantini, 2024). Secondly, many studies were conducted outside the Indonesian context or did not specifically examine West Java as one of Indonesia's largest industrial centres. Thirdly, the reward variable is often not examined simultaneously with work culture and leadership within a single integrated research model (Nguyen, 2023; Qalati et al., 2022).

Furthermore, another limitation lies in the use of a fragmented approach to analysing employee performance, which has not yet been able to provide a comprehensive picture of the factors influencing it. Research by Roos et al. (2021) indicates that the combination of incentives, social norms, and individual values has a complex influence on performance;

however, there has been little research integrating these factors into a single, comprehensive model framework.

Given these limitations, this study aims to address this gap by developing a research model that integrates work culture, leadership, and rewards on employee performance, with motivation as a mediating variable (Sakinah et al., 2025). This study also specifically focuses on companies in West Java, and it is therefore hoped that it will provide more relevant empirical contributions to local conditions and enrich the literature on human resource management in Indonesia.

Thus, the urgency of this study lies in the need to comprehensively understand the factors influencing employee performance within the context of modern organisations, particularly in the West Java region, which plays a strategic role in the national economy. The results of this study are expected to provide a theoretical contribution to the development of management science as well as a practical contribution to companies in designing strategies to improve employee performance effectively and sustainably.

METHOD

This study employs a quantitative method as the research title contains the keywords “influence” and “mediated”, indicating that the study aims to test the cause-and-effect relationship between variables in a measurable and objective manner. Quantitative methods are an approach used to test theories by measuring research variables using instruments and analysing data using statistical procedures (Creswell & Creswell, 2023; Sugiyono, 2025). Based on these objectives, the type of research employed is explanatory research with a causal-associative approach, as this study not only describes phenomena but also explains the influence of work culture, leadership, and rewards on employee performance, with motivation serving as a mediating variable. The selection of this approach is also supported by recent empirical research indicating that the relationship between organisational culture, leadership, motivation, and employee performance is generally analysed using a quantitative approach based on testing the structural relationships between variables (Vasumathi et al., 2025; Lukito et al., 2025).

The research approach employed is survey research with a cross-sectional design, wherein data collection is conducted within a specific time period amongst respondents representative of the study population. This approach was chosen because the variables under investigation—such as work culture, leadership, rewards, motivation, and employee performance—are organisational behavioural constructs best measured through direct individual perceptions. Data collection was carried out using a closed-ended questionnaire instrument with a 1–5 Likert scale, ranging from ‘strongly disagree’ to ‘strongly agree’, so that each indicator could be converted into numerical data ready for statistical analysis. The use of questionnaires and the Likert scale enables researchers to test the validity and reliability of the instrument, as well as to examine direct and indirect effects between variables using statistical analysis techniques such as regression or Structural Equation Modelling (SEM). This approach is also widely used in recent research examining the relationship between motivation, leadership, and employee performance as it produces standardised data that can be empirically compared (Gazi et al., 2024; Costa & Sukresna, 2024).

The population in this study comprises all company employees in West Java who are active employees with at least one year’s service, and are therefore considered to have a sufficient understanding of work culture, leadership, reward systems, and the state of motivation and performance within the organisation. The population was selected as it is relevant to the research objectives, which focus on organisational behaviour and employee performance within a corporate context. Given the large and unknown population size, the sample size was determined using Lemeshow’s formula: $n = Z^2 p (1-p) / d^2$. With a 95%

confidence level ($Z = 1.96$), a proportion of $p = 0.5$, and a margin of error of 5% ($d = 0.05$), a minimum sample size of 385 respondents was obtained. The sampling technique used is multistage sampling, combining purposive sampling for the selection of companies and proportionate stratified random sampling for the selection of respondents within companies, so that the sample obtained can represent the characteristics of the population more accurately. The use of an adequate sample size and appropriate sampling techniques is crucial for maintaining the validity and reliability of the research results (Sugiyono, 2025; Creswell & Creswell, 2023; Vasumathi et al., 2025).

The types of data used in this study are primary and secondary data. Primary data consists of quantitative data obtained directly from respondents via a questionnaire containing statements regarding work culture, leadership, rewards, motivation, and employee performance. This data takes the form of numerical scores derived from a Likert scale, allowing it to be analysed using inferential statistical techniques. The use of primary data was chosen because the variables under investigation are psychological and behavioural constructs that can only be accurately measured through respondents' perceptions. Furthermore, this study also utilises secondary data as supporting material, such as employment statistics, company profiles, and documents relating to human resource policies, to strengthen the research context. The combination of these two types of data enables the researcher to obtain a more comprehensive picture and enhances the validity of the research findings. Thus, through the processing and statistical analysis of the data obtained, this study is expected to make a scientific contribution to the development of human resource management theory and practice, particularly in understanding the factors that influence employee performance in companies (Creswell & Creswell, 2023; Sugiyono, 2025; Gazi et al., 2024).

RESULTS AND DISCUSSION

Results

The description of the research data aims to provide an overview of the respondents' characteristics and the distribution of the data used in the study. Based on the data obtained, the number of respondents in this study was 104 employees working at companies in West Java. The respondents' characteristics analysed included gender and age, which were considered relevant in describing the workforce profile in this study.

1. Respondent Profile

Based on the data analysis, the distribution of respondents by gender is presented in the following table:

Table 1. Respondent by Gender

No	Gender	Number	Percentage (%)
1	Male	80	76.92%
2	Women	24	23.08%
Total		104	100%

The distribution of respondents by age is presented in the following table:

Table 2: Respondents by Age

No	Age Group	Number	Percentage (%)
1	20–30 years	60	57.69%
2	31–40 years	20	19.23%
3	41–50 years	20	19.23%
4	>50 years	4	3.85%
Total		104	100%

As shown in Table 2, the majority of respondents were in the 20–30 age group, numbering 60 people or 57.69%. This indicates that the workforce in this study is dominated by those in early working age, who generally possess high levels of work energy and adaptability to organisational changes. Meanwhile, the age group over 50 years old has the smallest number, at just 3.85%, indicating that the proportion of senior workers is relatively small.

2. Validity and Reliability Test Results

Table 3. Validity and Reliability Test Results

Variable	Indicator	Factor Loadings	AVE ($\pm$)	Cronbach's Alpha ($\pm$)
Work Culture (X1)	BK1	0.894	0.80	0.94
	BK2	0.825		
	BK3	0.915		
	BK4	0.948		
	BK5	0.908		
Leadership (X2)	K1	0.874	0.78	0.93
	K2	0.954		
	K3	0.845		
	K4	0.946		
	K5	0.742		
Employee Performance (Y)	KK1	0.910	0.81	0.94
	KK2	0.941		
	KK3	0.871		
	KK4	0.938		
	KK5	0.881		
Motivation (Z)	M1	0.922	0.86	0.96
	M2	0.936		
	M3	0.914		
	M4	0.944		
	M5	0.945		
Reward (X3)	R1	0.940	0.82	0.94
	R2	0.880		
	R3	0.748		
	R4	0.951		
	R5	0.903		

Based on the results of the model testing (Table 3) for the measurement (outer model), all indicators for each variable have factor loadings above 0.70, indicating that these indicators possess good convergent validity. For example, the indicators for the Work Culture variable (X1) have loadings ranging from 0.825 to 0.948, whilst the Motivation variable shows the highest loading of up to 0.945.

The Average Variance Extracted (AVE) values for each variable are above the minimum threshold of 0.50, so it can be concluded that the construct explains more than 50% of the variance in its indicators. The Motivation variable has the highest AVE value (± 0.86), indicating a very high level of convergent validity compared to the other variables.

Furthermore, the results of the reliability test show that all variables have a Cronbach's Alpha value above 0.70, which means that all constructs in this study are classified as reliable. The Motivation variable again showed the highest reliability value (± 0.96), followed by other variables such as Work Culture, Leadership, Employee Performance, and Rewards, all of which fall into the 'highly reliable' category.

Thus, it can be concluded that all indicators in this research model have met the criteria for validity and reliability, making them suitable for use in further analysis of the structural model (inner model).

Between variables in accordance with the previously designed conceptual model. All these results are presented based on the SEM-PLS analysis output without further interpretation, thereby serving as a basis for the discussion in the following section.

Table 4. Validity and Reliability Test Results

Variable Relationships	Coefficient	t-statistic	p-value
Work Culture (X1) → Employee Performance (Y)	-0.355	1.002	0.316
Work Culture (X1) → Motivation (Z)	0.794	7.897	0.000
Leadership (X2) → Employee Performance (Y)	0.827	9.465	0.000
Leadership (X2) → Motivation (Z)	-0.005	0.071	0.943
Motivation (Z) → Employee Performance (Y)	0.458	1.315	0.189
Reward (X3) → Employee Performance (Y)	0.032	0.460	0.645
Reward (X3) → Motivation (Z)	0.215	1.867	0.062

3. Description of Hypothesis Test Results

Based on the results of the structural model testing (inner model), it was found that not all relationships between variables showed a significant influence. This was determined based on a t-statistic value > 1.96 and a p-value < 0.05 as the criteria for significance.

The relationship between Work Culture (X1) and Employee Performance (Y) shows a coefficient of -0.355 with a t-statistic of 1.002 and a p-value of 0.316; therefore, it can be concluded that this influence is not significant. Conversely, the relationship between Work Culture (X1) and Motivation (Z) has a coefficient of 0.794 with a t-statistic of 7.897 and a p-value of 0.000, indicating a positive and significant influence.

Furthermore, Leadership (X2) on Employee Performance (Y) shows a positive and significant influence with a coefficient of 0.827, a t-statistic of 9.465, and a p-value of 0.000. However, the relationship between Leadership (X2) and Motivation (Z) is not significant, as it has a t-statistic of 0.071 and a p-value of 0.943.

The relationship between Motivation (Z) and Employee Performance (Y) shows a positive coefficient of 0.458, but is not significant as the t-statistic is only 1.315 and the p-value is 0.189. Similarly, Reward (X3) has no significant effect on Employee Performance (Y) with a p-value of 0.645.

Meanwhile, the relationship between Reward (X3) and Motivation (Z) shows a positive influence with a coefficient of 0.215, but is not yet statistically significant as the p-value is 0.062, although it is close to the significance threshold.

Thus, it can be concluded that the variables with a significant influence in this model are:

- Work Culture → Motivation
- Leadership → Employee Performance

4. Previous Research

Previous Research Relevant Research Findings

Table 5. Relevant Research Findings

No	Researcher & Year	Research Title	Variables	Research Findings	Hypothesis
1	Suryani (2020)	The Effect of Work Culture on Performance	X1 → Y	Significantly positive	H1: Work Culture → Performance
2	Pratama (2021)	Work Culture on Employee Motivation	X1 → Z	Positive and significant	H2: Work Culture → Motivation
3	Wibowo (2019)	Leadership and Employee Performance	X2 → Y	Significantly positive	H3: Leadership → Performance
4	Rahmawati (2020)	Leadership on Motivation	X2 → Z	Significantly positive	H4: Leadership → Motivation
5	Hidayat (2018)	Motivation and Employee Performance	Z → Y	Positive and significant	H5: Motivation → Performance

No	Researcher & Year	Research Title	Variables	Research Findings	Hypothesis
6	Lestari (2021)	Reward for Employee Performance	$X3 \rightarrow Y$	Significantly positive	H6: Reward $\rightarrow$ Performance
7	Nugroho (2022)	Reward and Work Motivation	$X3 \rightarrow Z$	Significantly positive	H7: Reward $\rightarrow$ Motivation
8	Putra (2020)	Work Culture and Performance through Motivation	$X1 \rightarrow Z \rightarrow Y$	Significant mediation	H8: Motivation mediates $X1 \rightarrow Y$
9	Sari (2021)	Leadership on Performance through Motivation	$X2 \rightarrow Z \rightarrow Y$	Significant mediation	H9: Motivation mediates $X2 \rightarrow Y$
10	Andika (2022)	Reward for Performance through Motivation	$X3 \rightarrow Z \rightarrow Y$	Significant mediation	H10: Motivation mediates $X3 \rightarrow Y$

Based on a review of previous research (Table 5), it was found that variables such as work culture, leadership, rewards, motivation, and employee performance are interrelated and have been extensively tested in various empirical studies.

Research conducted by Suryani (2020) indicates that work culture has a positive influence on employee performance. This finding is reinforced by Pratama (2021), who states that work culture also has a significant influence on work motivation. Thus, work culture not only has a direct impact on performance but also an indirect one through increased motivation.

Furthermore, Wibowo (2019) and Rahmawati (2020) found that leadership has a significant influence on employee performance and motivation. This indicates that the role of leaders is crucial in enhancing organisational performance through increased work motivation.

The variable of motivation itself, as stated by Hidayat (2018), has been proven to have a positive influence on employee performance. Furthermore, Lestari (2021) and Nugroho (2022) state that rewards have a significant influence on performance and motivation, which highlights the importance of a reward system in boosting productivity.

Furthermore, several studies, such as those by Putra (2020), Sari (2021), and Andika (2022), confirm that motivation acts as a mediating variable in the relationship between work culture, leadership, and rewards on employee performance.

Based on the above, the research hypotheses are formulated as follows:

- H1: Work culture influences employee performance
- H2: Work culture influences motivation
- H3: Leadership influences employee performance
- H4: Leadership influences motivation
- H5: Motivation influences employee performance
- H6: Rewards influence employee performance
- H7: Rewards influence motivation
- H8: Motivation mediates the effect of work culture on employee performance
- H9: Motivation mediates the effect of leadership on employee performance
- H10: Motivation mediates the effect of rewards on employee performance

Discussion

Table 6. Hypotheses

Hypotheses	Variable Relationships	Coefficient	t-statistic	p-value	Decision
H1	Work Culture (X1) $\rightarrow$ Employee Performance (Y)	-0.355	1.002	0.316	Rejected
H2	Work Culture (X1) $\rightarrow$ Motivation (Z)	0.794	7.897	0.000	Accepted
H3	Leadership (X2) $\rightarrow$ Employee Performance (Y)	0.827	9.465	0.000	Accepted

Hypotheses	Variable Relationships	Coefficient	t-statistic	p-value	Decision
H4	Leadership (X2) → Motivation (Z)	-0.005	0.071	0.943	Rejected
H5	Motivation (Z) → Employee Performance (Y)	0.458	1.315	0.189	Rejected
H6	Reward (X3) → Employee Performance (Y)	0.032	0.460	0.645	Rejected
H7	Reward (X3) → Motivation (Z)	0.215	1.867	0.062	Rejected

Based on the results of the hypothesis testing (Table 6) using the SEM-PLS method, the decision to accept or reject a hypothesis was determined based on the t-statistic value (>1.96) and p-value (<0.05). The results of the study indicate that only two hypotheses were accepted, namely H2 and H3.

The second hypothesis (H2), which states that Work Culture influences Motivation, was found to be positive and significant with a coefficient of 0.794, a t-statistic of 7.897, and a p-value of 0.000. This indicates that the better the work culture within an organisation, the higher the employees' work motivation.

Furthermore, the third hypothesis (H3), which states that Leadership influences Employee Performance, was also accepted, with a coefficient of 0.827, a t-statistic of 9.465, and a p-value of 0.000. This finding indicates that effective leadership is capable of significantly improving employee performance.

Meanwhile, the other hypotheses—namely H1, H4, H5, H6, and H7—were rejected as they did not meet the criteria for statistical significance. For example, the effect of Work Culture on Employee Performance (H1) was not significant despite having a negative coefficient (-0.355). Similarly, Motivation on Employee Performance (H5) did not show a significant effect, indicating that motivation has not yet been able to directly improve performance in this model.

Furthermore, the variable Reward, whether regarding Employee Performance (H6) or Motivation (H7), also did not show a significant effect, although the relationship with motivation (H7) was close to the significance threshold (p-value 0.062).

Thus, it can be concluded that in this research model, the factors playing the most significant role are Work Culture on Motivation and Leadership on Employee Performance, whilst the other relationships have not been empirically proven.

Conceptual Framework of the Research

Based on the research questions, discussion and relevant studies, the conceptual framework of this article is presented in Figure 1 below.

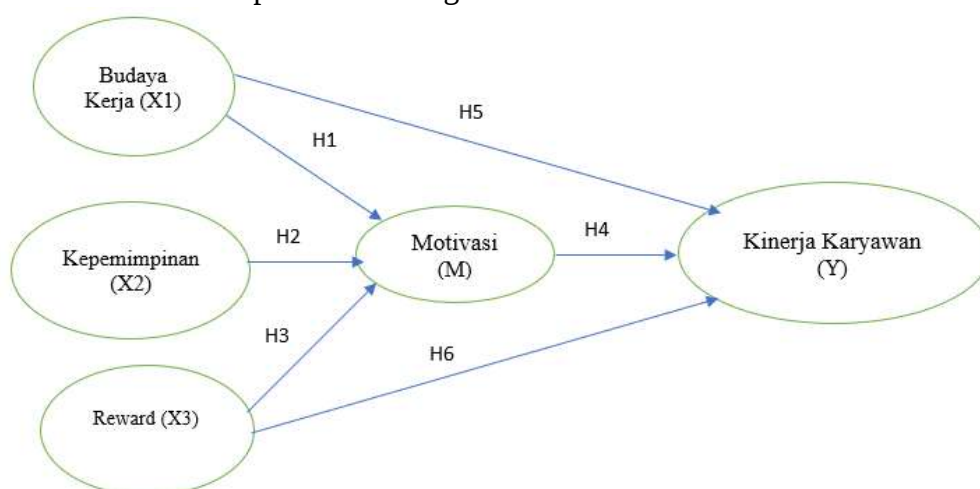


Figure 1. Conceptual Framework

CONCLUSION

Conclusion

Based on the results of data analysis and hypothesis testing using the SEM-PLS method, the following conclusions can be drawn:

1. Work Culture does not have a significant effect on Employee Performance; therefore, improving work culture does not necessarily directly improve employee performance in the context of this study.
2. Work Culture has a positive and significant effect on Motivation, indicating that the better the work culture implemented, the higher the employees' work motivation.
3. Leadership has a positive and significant effect on Employee Performance; therefore, the role of leaders is a key factor in improving performance.
4. Leadership does not have a significant effect on Motivation, indicating that the existing leadership style has not been able to directly drive employee work motivation.
5. Motivation does not have a significant effect on Employee Performance, suggesting that motivation has not yet become a primary factor in improving performance in this study.
6. Rewards do not have a significant effect on employee performance, suggesting that the existing reward system has not yet been able to directly improve performance.
7. Rewards do not have a significant effect on Motivation; although there is a positive trend, it is not yet statistically robust.

Recommendations

Based on the research findings and conclusions obtained, the researcher offers the following recommendations:

1. Practical Recommendations (For Companies/Organisations)
 - Companies need to strengthen a positive work culture as it has been proven to enhance employee motivation.
 - Managers are encouraged to improve the quality of their leadership, particularly in terms of communication, setting a good example, and decision-making, as these have been shown to influence performance.
 - The reward system needs to be evaluated and improved, in terms of fairness, transparency, and relevance to employees' needs, so that it can have a greater impact on motivation and performance.
 - Companies also need to develop strategies other than motivation, such as training, the working environment, and performance evaluation systems, as motivation has not been shown to significantly improve performance.
2. Academic Recommendations (For Future Researchers)
 - Future research is advised to include additional variables such as job satisfaction, the work environment, or organisational commitment.
 - Using a larger sample size or different research subjects to improve the generalisability of the results.
 - Re-examine the role of the motivation variable as a mediator, as it did not show a significant influence in this study.
 - Using other analytical methods or a mixed-methods approach to obtain more comprehensive results.

REFERENCE

- Amran, M., Sangapan, L. H., & Manurung, A. H. (2025). Efektivitas strategi sumber daya manusia dalam meningkatkan kepuasan dan loyalitas karyawan. *Journal of Social and Human Resource Research (JSHR)*, 1(2), 14–20.
<https://journal.adlermanurungpress.com/index.php/jshr/article/view/33>

- Ananda, C. D. A., & Sentoso, A. (2022). The effect of leadership and organizational culture on employee performance with motivation as intervening variable. *ECo-Buss*.
- Costa, D., & Sukresna, I. M. (2024). The influence of motivation and leadership style on employee performance. *World Journal of Advanced Research and Reviews*, 22(3), 716–727.
- Creswell, J. W., & Creswell, J. D. (2023). *Research design: Qualitative, quantitative, and mixed methods approaches* (6th ed.). SAGE Publications.
- Gazi, M. A. I., et al. (2024). Analyzing the impact of employee job satisfaction on job performance. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(4), 100379.
- Gerson, G., Sangapan, L. H., Manurung, A. H., & Eprianto, I. (2025). Tantangan dan peluang digitalisasi dalam manajemen SDM: Perspektif praktisi dan pengambil keputusan. *Jurnal Bisnis dan Ekonomi*, 3(2), 134–158. <https://doi.org/10.61597/jbe-ogzrp.v3i2.93>
- Gerson, G., Sangapan, L. H., Manurung, A. H., & Eprianto, I. (2025). Analisis kualitatif terhadap keterikatan pegawai di era pasca pandemi: Studi kasus pada organisasi di Indonesia. *Jurnal Bisnis dan Ekonomi*, 3(2), 74–102. <https://doi.org/10.61597/jbe-ogzrp.v3i2.90>
- Gerson, M., Sangapan, L. H., & Manurung, A. H. (2025). Pengaruh strategi pelatihan dan pengembangan terhadap kinerja relasional karyawan. *Journal of Social and Human Resource Research (JSHR)*, 1(2), 27–33. <https://journal.adlermanurungpress.com/index.php/jshr/article/view/34>
- Hendriarto, P., Paryanti, A. B., Sangapan, L. H., & Manurung, A. H. (2025). Pengaruh Good Corporate Governance, Risiko Bisnis, Dan Kualitas Laba Terhadap Kinerja Keuangan Perusahaan. *CAKRAWALA*, 33(2), 54–65. Retrieved from <https://jurnal.swins.ac.id/index.php/cakrawala/article/view/118>
- Hendriarto, P., Sangapan, L. H., & Manurung, A. H. (2025). Eksplorasi nilai-nilai keuangan berkelanjutan dalam praktik ESG (Environmental, Social, Governance): Studi multi-kasus di Indonesia. *Jurnal Bisnis dan Ekonomi (JBE)*, 3(4), 375–394. <https://doi.org/10.61597/jbe-ogzrp.v3i4.141>
- Hendriarto, P., Sangapan, L. H., & Manurung, A. H. (2025). Peran kepemimpinan adaptif dalam meningkatkan efektivitas strategi SDM. *JIMU: Jurnal Ilmiah Multi Disiplin*, 3(4), 961–972.
- Hendriarto, P., Sangapan, L. H., Paryanti, A. B., Manurung, A. H., & Manurung, A. (2025). Akuntansi sektor publik di Indonesia: Kajian sistematis atas transparansi dan akuntabilitas keuangan pemerintah. *Jurnal Greenation of Indonesian Accounting (JGIA)*, 3(2), 59–68. <https://doi.org/10.38035/jgia.v3i2>
- Idris, M., et al. (2022). The effect of transformational leadership style, organizational culture and work motivation toward employee performance. *Academy of Strategic Management Journal*.
- Irwan, A., et al. (2020). The effect of leadership style, work motivation and organizational culture on employee performance. *International Journal of Multicultural and Multireligious Understanding*.
- Kasperczuk, A., et al. (2025). The challenge of employee motivation in business management. *Journal of Business Research*.
- Kurniawan, D., Machdar, N. M., Manurung, A. H., & Sangapan, L. H. (2025). Pengaruh Enterprise Risk Management Disclosure Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Mediasi. *Journal of Capital Markets and Banking*, 13(2), 1–17. <https://doi.org/10.63607/jcmb.v13i2.6>
- Kurniawan, D., Sangapan, L. H., & Suraji, R. (2024). Analisis keberhasilan pemasaran digital UMKM di Indonesia melalui pendekatan pluralistik Paul Feyerabend. *Fibonacci*, 1(2), 77–89. <https://inovanpublisher.org/fibonacci>

- Lukito, D., et al. (2025). Determinants of sustainable employee performance. *Asia Pacific Management Review*.
- Lukman Hakim Sangapan, Amran, Atik Budi Paryanti, Ade Ria Julista, & Adler Haymans Manurung. (2026). Pengaruh Kesadaran Hukum Manajemen, Audit Internal, Dan Good Corporate Governance Terhadap Pencegahan Kecurangan Akuntansi. *Cakrawala*, 33(1), 1–17. <https://doi.org/10.70005/cakrawala.v33i1.120>
- Manurung, A. H., & Sangapan, L. H. (2023). *Pasar Modal*. PT. Adler Manurung Press.
- Manurung, A. H., Wulandari, S., Sangapan, L. H., Machdar, N. M., Silalah, E. E., Natas Pasaribu, A. M., & Hendayana, Y. (2025). *Multiple Mediation Analysis of Recruitment Effects on Employee Performance: The Roles of Training, Engagement, And Technology Adoption in a University Setting*. *Journal of Economics, Finance And Management Studies*, 8(11), Article 08. <https://doi.org/10.47191/jefms/v8-i11-08>
- Manurung, A., Hendriarto, P., Sangapan, L. H., & Manurung, A. H. (2025). Pengaruh sustainability reporting terhadap nilai perusahaan: Kajian literatur sistematis. *Jurnal Greenation of Indonesian Accounting (JGIA)*, 3(2), 70–80. <https://doi.org/10.38035/jgia.v3i2>
- Manurung, A., Manurung, A. H., Manurung, G., Sangapan, L. H., Manurung, G., & Simanjuntak, J. M. (2025). Free Cash Flow of Telecommunications Companies in Indonesia. *Jurnal Ekonomi Dan Bisnis Jagaditha*, 12(2), 258–268. <https://doi.org/10.22225/jj.12.2.2025.258-268>
- Manurung, A., Nababan, R., Manurung, J. S., Sangapan, L. H., & Manurung, A. H. (2025). Kajian sistematis terhadap regulasi perlindungan anak dalam kerangka hukum nasional dan internasional. *Imperium*, 1(1). <https://doi.org/10.38035/IMPERIUM.v1i1>
- Manurung, A., Nababan, R., Sihar, J., Sangapan, L. H., & Manurung, A. H. (2025). Kajian sistematis terhadap regulasi perlindungan anak. *Imperium*, 1(1), 1–12. <https://doi.org/10.62534/imperium.v1i1.5>
- Manurung, A., Sangapan, L. H., Manurung, A. H., & Machdar, N. M. (2025). Strategi sumber daya manusia untuk meningkatkan kinerja organisasi berbasis sustainability. *Journal of Social and Human Resource Research (JSHR)*, 1(2), 55–60. <https://journal.adlermanurungpress.com/index.php/jshr/article/view/36>
- Manurung, A., Sangapan, L. H., Paryanti, A. B., & Manurung, A. H. (2025). Tren dan arah penelitian akuntansi keuangan: Sebuah systematic literature review tahun 2010–2025. *Dinasti Accounting Review (DAR)*, 3(1), 12–24. <https://doi.org/10.38035/dar.v3i1>
- Manurung, G., Ali, H., Manurung, A. H., & Sangapan, L. H. (2025). Kebiasaan berutang di era digital: Kontribusi budaya hemat dan akses pinjaman online terhadap kesehatan keuangan rumah tangga. *Jurnal Citra Manajemen dan Bisnis*, 13(2), 63–78. <https://doi.org/10.63607/jcmb.v13i2>
- Manurung, G., Machdar, N. M., Manurung, A. H., & Sangapan, L. H. (2025). Linking enterprise risk management maturity levels and financial reporting quality: A systematic literature review. *Current Science Research Bulletin*, 2(11), 339–349. <https://doi.org/10.55677/csr/b/02-V02I11Y2025>
- Manurung, G., Machdar, N. M., Manurung, A. H., & Sangapan, L. H. (2025). Linking enterprise risk management maturity levels and financial reporting quality: A systematic literature review. *Current Science Research Bulletin*, 2(11), 339–349. <https://doi.org/10.55677/csr/b/02-V02I11Y2025>
- Manurung, G., Manurung, C., Sangapan, L. H., & Manurung, A. H. (2025). Tren dan isu dalam manajemen SDM di sektor publik: Studi literatur. *Jurnal Shr*, 1(1), 44–53. <https://doi.org/10.38035/jshr.v1i1>
- Manurung, G., Suraji, R., Manurung, A. H., & Hakim, L. S. (2025). Philosophy behind strategy: Reconstructing the theoretical foundation of strategic management in a

- disruptive era. *Journal of Business and Economics*, 3(3), 284–300. <https://doi.org/10.61597/jbe-ogzrp.v3i3.114>
- Nguyen, N. P. (2023). Transformational leadership, organizational culture and performance. *Heliyon*.
- Paryanti, A. B., & Sangapan, L. H. (2025). Makna keadilan dalam transaksi bisnis syariah: Studi fenomenologi pada pelaku UMKM di Indonesia. *Jurnal Humaniora, Ekonomi, dan Sosial Masyarakat (JHESM)*, 3(3), 61–72.
- Paryanti, A. B., Sangapan, L. H., & Manurung, A. H. (2025). Peran mentorship dalam membentuk karakter wirausaha generasi Z. *Jurnal Kewirausahaan dan Manajemen Terapan*, 3(2), 44–53. <https://doi.org/10.38035/jkmt.v3i2>
- Paryanti, A. B., Suraji, R., & Sangapan, L. H. (2025). Paradigma pengambilan keputusan dan interpretasi menggunakan model kuhn. *Jurnal Ekonomi, Manajemen dan Akuntansi (JEKMA)*, 4(1), 14–20.
- Qalati, S. A., et al. (2022). Transformational leadership and employee performance. *Heliyon*.
- Roos, M., Reale, J., & Banning, F. (2021). The effects of incentives, social norms, and employees' values on work performance. *Computational Economics*.
- Sakinah, S. P., Supardi, S., & Dharmanto, A. (2025). The effect of motivation on employee performance through employee job satisfaction at PT XYZ. *International Journal of Management and Business Intelligence (IJMBI)*, 3(1), 37–46. <https://doi.org/10.59890/ijmbi.v3i1.294>
- Sangapan, L. H., Manurung, C., & Manurung, A. H. (2025). Strategi Inovasi Produk Berbasis Riset Pasarpada Perusahaan Start-Up. 1(1), 34–43.
- Sangapan, L. H. (2025). Pengaruh kepemimpinan strategis dan moral terhadap kinerja keuangan perusahaan: Peran mediasi komitmen organisasi sebagai dampak dari kepercayaan organisasional – Studi literatur sistematis. *Jurnal Penelitian Manajemen dan Publik (JPMP)*, 13(2). <https://doi.org/10.63607/jcmb.v13i2>
- Sangapan, L. H. (2025). Peran influencer dalam komunikasi pemasaran: Sebuah tinjauan sistematis literatur internasional. *Jurnal Komunikasi dan Ilmu Sosial (JKIS)*, 3(3), 129–141. <https://doi.org/10.38035/jkis.v3i3>
- Sangapan, L. H., & Manurung, A. H. (2025). Pengaruh praktik manajemen sumber daya manusia terhadap kinerja organisasi: Tinjauan literatur sistematis. *HRM RESEARCH: Human Resource Management and Business Journal*, 1 (1). <https://siberresearch.org/HRM/article/view/17>
- Sangapan, L. H., & Manurung, A. H. (2025). Peran budaya organisasi dalam implementasi manajemen sumber daya manusia strategik. *Journal of Social and Human Resource Research (JSHR)*, 1(2), 1–7. <https://journal.adlermanurungpress.com/index.php/jshr/article/view/32>
- Sangapan, L. H., Ali, H., Manurung, A. H., & Kurniawan, D. (2024). Pengaruh Sumber Daya yang Unik dan Pemakaian Teknologi Terhadap Peningkatan Kerja Melalui Motivasi Kerja. *Jurnal Manajemen dan Pemasaran Digital*, 2(4), Artikel. <https://doi.org/10.38035/jmpd.v2i4.259>
- Sangapan, L. H., Amran, A., Paryanti, A. B., Manurung, A. H., & Hapzi. (2025). Pengaruh kepercayaan dan kepuasan pelanggan terhadap loyalitas pengguna marketplace di Indonesia (Studi kasus pada pengguna Tokopedia dan Shopee). *Jurnal Kewirausahaan dan Multi Talenta (JKMT)*, 3(4). <https://doi.org/10.38035/jkmt.v3i4.35>
- Sangapan, L. H., Carlos, G. J., & Manurung, A. H. (2025). Pengaruh disiplin kerja, inovasi karyawan, dan motivasi kerja terhadap kinerja karyawan. *JMPIS*, 6(2). <https://doi.org/10.38035/jmpis.v6i2>
- Sangapan, L. H., Carlos, G. J., Ali, H., & Manurung, A. H. (2025). Pengaruh pemakaian teknologi, kepemimpinan, penerapan efisiensi, terhadap peningkatan kerja melalui

- motivasi kerja. *Jurnal Manajemen dan Pemasaran Digital*, 3(2), 82–99. <https://doi.org/10.38035/jmpd.v3i2>
- Sangapan, L. H., Carlos, G. J., Manurung, A. H., & Manurung, J. S. (2025). Pengaruh sumber daya yang unik, kepemimpinan, penerapan efisiensi, terhadap peningkatan kerja di mediasi motivasi dan di moderasi umur: Literature review. *Jurnal Bisnis dan Ekonomi*, 3(3), 255–268. <https://doi.org/10.61597/jbe-ogzrp.v3i3>
- Sangapan, L. H., Manurung, A. H., & Eprianto, I. (2025). Tantangan dan peluang digitalisasi dalam manajemen SDM: Perspektif praktisi dan pengambil keputusan. *Jurnal Bisnis dan Ekonomi*, 3(2), 134–158. <https://doi.org/10.61597/jbe-ogzrp.v3i2.93>
- Sangapan, L. H., Manurung, A. H., FoEh, J. E., Simamora, H., & Sinaga, J. (2022). Pengaruh Sumberdaya yang Unik, Pemakaian Teknologi, Kepemimpinan dan Penerapan Efisiensi Terhadap Peningkatan Kinerja yang Dimoderasi oleh Umur Pegawai pada Perusahaan. *Jurnal Ilmu Manajemen Terapan*, 4(2), 163–175. <https://dinastirev.org/JIMT/article/view/1218>
- Sangapan, L. H., Manurung, A. H., Manurung, C., Manurung, A., & Manurung, G. (2021). Employee engagement in SMEs: A systematic review of the literature on factors and their impact. *JLPH*, 1(4), 197–202. <https://doi.org/10.38035/jlph.v1i4>
- Sangapan, L. H., Manurung, Ali, Hapzi., Manurung, A. H., & Kurniawan, Dody (2024). Kurniawan. *Jurnal Manajemen dan Pemasaran Digital*, 333–351. <https://doi.org/10.38035/jmpd.v2i4.259>
- Sangapan, L. H., Manurung, C., & Manurung, A. H. (2025). Strategi inovasi produk berbasis riset pasar pada perusahaan start-up. *Jurnal Shr*, 1(1), 34–43. <https://doi.org/10.38035/jshr.v1i1>
- Sangapan, L. H., Manurung, C., Manurung, R., Manurung, A., & Manurung, A. H. (2025). Penegakan hukum korupsi di Indonesia: Perspektif systematic literature review (2010–2023). *Imperium*, 1(1). <https://doi.org/10.38035/IMPERIUM.v1i1>
- Sangapan, L. H., Manurung, G., & Manurung, A. H. (2025). Analisis implementasi program corporate social responsibility dan dampaknya terhadap citra internal perusahaan. *Jurnal Shr*, 1(1).
- Sangapan, L. H., Manurung, G., & Manurung, A. H. (2025). Analisis strategi personalisasi layanan dalam meningkatkan loyalitas pelanggan. *Jurnal Shr*, 1(1), 10–23. <https://doi.org/10.38035/jshr.v1i1>
- Sangapan, L. H., Manurung, G., & Manurung, A. H. (2025). Peran pelatihan dan pengembangan dalam peningkatan kapabilitas SDM di sektor pendidikan. *Jurnal Shr*, 1(1), 24–33. <https://doi.org/10.38035/jshr.v1i1>
- Sangapan, L. H., Manurung, G., Manurung, C., Manurung, A. H., & Carlos, G. J. (2025). Dampak teknologi informasi terhadap dinamika sistem organisasi: Kajian literatur sistematis. *Jurnal Shr*, 1(1), 1–9. <https://doi.org/10.38035/jshr.v1i1>
- Sangapan, L. H., Paryanti, A. B., & Manurung, A. H. (2025). Eksplorasi pengalaman wirausahawan muda dalam mewujudkan entrepreneurial mindset di kalangan mahasiswa. *Jurnal Kewirausahaan dan Manajemen Terapan*, 3(1), 36–47. <https://doi.org/10.38035/jkmt.v3i1>
- Sangapan, L. H., Paryanti, A. B., & Manurung, A. H. (2025). Strategi adaptif dan nilai sosial dalam kewirausahaan milenial: Studi naratif di konteks urban Indonesia. *JKMT*, 3(1). <https://doi.org/10.38035/jkmt.v3i1>
- Sangapan, L. H., Paryanti, A. B., & Manurung, A. H. (2025). Tantangan globalisasi terhadap pelestarian budaya Nusantara di dunia pendidikan: Sebuah kajian sistematis literatur. *Jurnal Pendidikan, Kebudayaan, dan Nasionalisme (JPKN)*, 3(3), 147–160. <https://doi.org/10.38035/jpkn.v3i3>
- Sangapan, L. H., Paryanti, A. B., Manurung, A. H., & Manurung, A. (2025). Komunikasi interpersonal di tempat kerja: Temuan empiris dari pendekatan systematic literature

- review. *Jurnal Komunikasi dan Ilmu Sosial (JKIS)*, 3(3), 106–116. <https://doi.org/10.38035/jkis.v3i3>
- Sangapan, L. H., Paryanti, A. B., Manurung, A. H., & Manurung, A. (2025). Tren penelitian komunikasi organisasi di era hybrid work: Kajian systematic literature review. *Jurnal Komunikasi dan Ilmu Sosial (JKIS)*, 3(3), 117–128. <https://doi.org/10.38035/jkis.v3i3>
- Sangapan, L. H., Suraji, R., Manurung, A. H., & Carlos, G. J. (2025). Pemikiran Thomas Kuhn dalam era digital: Paradigma baru dalam ilmu pengetahuan. *Jurnal Bisnis Dan Ekonomi*, 3(1), 17–29. <https://doi.org/10.61597/jbe-ogzrp.v3i1.83>
- Silalahi, E. E., Sangapan, L. H., Manurung, A. H., & Machdar, N. M. (2025). Strategi peningkatan kompetensi digital karyawan melalui manajemen sumber daya manusia strategik. *Journal of Social and Human Resource Research (JSHR)*, 1(2), 41–47. <https://journal.adlermanurungpress.com/index.php/jshr/article/view/35>
- Sugiyono. (2025). *Metode penelitian kuantitatif*. Bandung: Alfabeta.
- Supardi, S., & Sudiantini, D. (2024). How the Mediation Effect of Job Stress on the Relationship between Safety Leadership, Safety Culture and Safety Performance. *Dinasti International Journal of Digital Business Management (DIJDBM)*, 5(2).
- Vasumathi, A. (2025). Organizational culture, motivation, and performance. *Heliyon*.
- Vasumathi, A., et al. (2025). Organizational culture and employee performance. *Social Sciences & Humanities Open*, 11, 102054.