

The Role of Charismatic Leadership, Work Environment and Organizational Culture on Improving Employee Performance at the Bangkalan Pratama Tax Service Office

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ABSTRACT

Human resources are the most important key to bringing effective and efficient results to an organization. Organizations can improve the performance of their employees if the role of leadership, especially charismatic leadership, the work environment and the existing organizational culture are well implemented in the relevant agencies. This study was conducted to examine employee performance based on the influence of charismatic leadership, work environment and organizational culture. The sample in this study were 77 employees at the Bangkalan Primary Tax Service Office. The analytical tool used is multiple linear regression. The results showed that partially the variables of charismatic leadership, work environment and organizational culture had a positive and significant effect on employee performance. Then the results of simultaneous testing of charismatic leadership variables, work environment and organizational culture affect employee performance, at the Bangkalan Pratama Tax Service Office, East Java.

Keywords: charismatic leadership, work environment, organizational culture, performance

1. INTRODUCTION

ThIn the midst of globalization and the dynamics of an increasingly complex work environment, public sector organizations such as the Bangkalan Primary Tax Service Office (KPP) are required to improve service effectiveness. Employee performance is a crucial factor in achieving organizational strategic goals, which is influenced not only by individual factors, but also by organizational aspects such as leadership style, work environment, and organizational culture.

Charismatic leadership is one approach that is considered capable of encouraging employee performance. According to Conger and Kanungo (1998), charismatic leaders are able to generate motivation through inspiring vision, confidence, and effective communication. In addition, a safe and supportive work environment can increase employee satisfaction and productivity (Robbins & Judge, 2017). Meanwhile, a strong organizational culture creates shared values and loyalty, as described by Schein (2010).

Initial observations show that KPP Pratama Bangkalan faces challenges such as high work pressure and rapid regulatory changes, thus requiring attention to these three

aspects. Although various previous studies have examined the influence of charismatic leadership, work environment, and organizational culture on performance, the results obtained are still mixed. Some studies found a positive and significant effect, such as those conducted by Purwiasuti and Widiastuti (2023), but some showed the opposite results (Nababan et al., 2020; Warongan et al., 2022).

Therefore, this research is important to examine more deeply the influence of charismatic leadership, work environment, and organizational culture on employee performance at KPP Pratama Bangkalan. The results are expected to contribute to the development of public sector management and recommendations for improving organizational performance.

2. LITERATURE REVIEW

Charismatic leadership

Charismatic leadership is a leadership style that has a strong influence in shaping the values, beliefs, and aspirations of its followers. Charismatic leaders generally have an inspiring vision, high self-confidence, and strong communication skills (Yukl, 2005). The hallmark of this style is its ability to mobilize followers through personal appeal, symbolism, and convincing vision (Kreitner & Kinicki, 2005). In fact, follower loyalty is often maintained regardless of the leadership style used, whether authoritarian, paternalistic, or democratic (Siagian, 2010).

Weber described charismatic leadership as a form of devotion to a person's extraordinary qualities that influence the legitimacy of his or her leadership. In an organizational context, charismatic leaders are believed to inspire significant change and improve individual and group performance through their personal influence.

According to Conger and Kanungo (1998), charismatic leadership includes six main dimensions: (1) clear and articulate vision, (2) readiness to take personal risks, (3) sensitivity to the external environment, (4) concern for members' welfare, (5) innovative and unconventional behavior, and (6) belief in self-efficacy

Work Environment

The work environment plays a critical role in shaping employee behavior and performance. It includes physical, psychological, and social conditions that directly affect how employees carry out their tasks. A supportive environment enhances motivation, job satisfaction, and overall productivity.

According to Sedarmayanti (2017), the work environment is divided into two categories: the physical environment, which includes workspace layout, lighting, temperature, and air quality; and the non-physical environment, which involves interpersonal relationships, communication climate, and organizational culture. A good balance between these factors is essential for creating a conducive work atmosphere.

Robbins (2017) emphasizes that poor environmental conditions—such as excessive noise, improper lighting, or poor air circulation—can cause stress and hinder employee performance. Conversely, a well-managed environment promotes focus, efficiency, and employee well-being.

Mangkunegara (2005) outlines key indicators of a conducive work environment, including appropriate lighting, comfortable temperature and humidity, clean air circulation, minimal noise, and positive social interaction. These factors contribute to employees' psychological comfort and physical health, which are essential for sustained performance.

In summary, the work environment is a multidimensional construct that significantly influences employees' productivity. Organizations must therefore invest in optimizing both physical settings and social dynamics to support employee engagement and effectiveness.

Organizational Culture

Organizational culture refers to the shared values, beliefs, and norms that shape the behavior and mindset of members within an organization. Rooted in collective experiences and shaped by historical development, organizational culture functions as an invisible yet powerful force that influences daily decision-making and interpersonal interactions (Pasla, 2023; Wibowo, 2010).

According to Hofstede, culture is a shared mental programming that distinguishes members of one group from another. In the organizational context, it manifests in artifacts (observable symbols), espoused values (guiding principles), and basic underlying assumptions (deep-rooted beliefs) as proposed by Schein (Panbundu, 2012). These layers determine how organizational members interpret reality and respond to internal and external challenges.

Ogbonna and Harris (in Tazkia, 2017) emphasize that culture not only guides behavior but also fosters cohesion and adaptability. Effendy (2015) adds that organizational culture emerges over time and is embedded in practices, norms, and habits that are passed down and internalized by new members.

Tika (2008) outlines several key functions of organizational culture: it differentiates the organization, fosters internal integration, stabilizes the work environment, directs member behavior, facilitates communication, and can even hinder innovation if overly rigid. These functions demonstrate culture's dual role as both an enabler and a constraint.

Furthermore, Robbins and Judge (2012) identify seven cultural characteristics that influence performance: innovation, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, and stability. These traits determine the organization's approach to risk, collaboration, and long-term adaptability.

Cultural effectiveness is shaped by two major factors: member performance and organizational identity (Wirawan, 2007). When aligned with individual consciousness, positive attitudes, teamwork, and high performance standards, organizational culture becomes a key driver of excellence and sustained growth (Edison, 2016).

In essence, organizational culture acts as both the soul and strategy of an organization. When nurtured effectively, it becomes a competitive asset that enhances employee engagement, strengthens organizational identity, and accelerates goal achievement.

Employee Performance Improvement

Employee performance refers to the quantity and quality of work achieved in fulfilling responsibilities. Human resources are a key factor in an organization's success. Performance is shaped by individual abilities and can be improved through motivation, leadership, and constructive feedback.

Factors Affecting Employee Performance According to Kasmir (2016), key factors include:

- a. Skills and competencies
- b. Knowledge
- c. Well-structured work plant
- d. Personality
- e. Workplace motivation

- f. Leadership and leadership style
- g. Organizational culture
- h. Job satisfaction
- i. Work environment
- j. Loyalty
- k. Commitment
- l. Work discipline

These factors are interconnected and directly impact both individual and organizational productivity.

Strategies for Performance Improvement

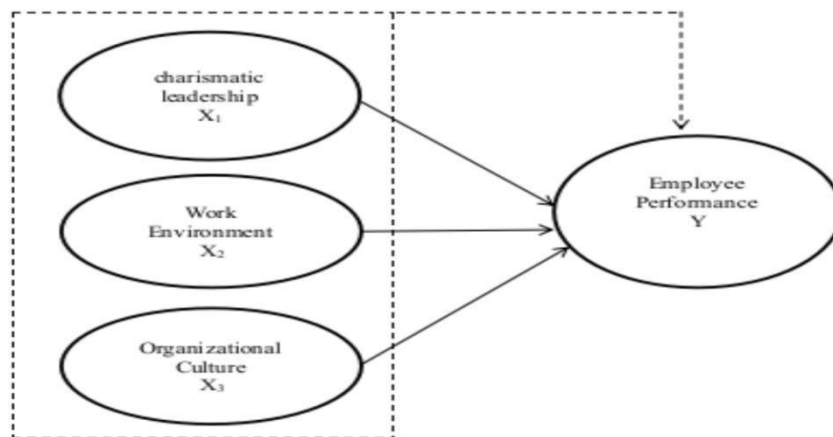
Performance improvement strategies are deliberate efforts by leaders to enhance employees' capabilities, mindset, and skills to achieve organizational goals (Arfah, 2021). This involves long-term planning and leader involvement in setting direction and actionable steps.

Employee Performance Indicators (Boediharjo, 2017):

- a) Effectiveness and efficiency
- b) Responsibility orientation
- c) Discipline
- d) Initiative

Conceptual Framework

The analysis model in this study is as shown in Figure 1 below:



Description:

- - - - - : Simultaneous Effect Line
- : Partial Influence Line

Figure 1 Conceptual Framework
Source: Processed by the author (2025)

Hypothesis

The hypothesis is a temporary answer to the formulation of research problems, it is said to be a temporary answer because the answer is still presumptive of the existing problem, and still has to be proven. So what can be done is to answer first while still

presumptive. A hypothesis will be accepted if the data collected supports the statement. The following is a research hypothesis based on the framework above:

1. The effect of charismatic leadership on employee performance
H1: charismatic leadership partially affects employee performance at the Bangkalan Primary Tax Service Office.
2. The influence of the work environment on employee performance
H2: the work environment partially affects employee performance at the Bangkalan Primary Tax Service Office.
3. The influence of organizational culture on employee performance
H3: organizational culture partially affects employee performance at the Bangkalan Primary Tax Service Office.
4. Simultaneous influence
H4: charismatic leadership, work environment, and organizational culture simultaneously affect employee performance at the Bangkalan Primary Tax Service Office.

3. RESEARCH METHOD

Type of Research

This research is a causal associative research, in accordance with the research methodology applied. The purpose of causal associative research according to Sugiono (2013: 16) is to identify causative problems between two or more variables.

Research Population and Sample

The number of employees of the Bangkalan Primary Tax Service Office is 77 people. The population in this study were all 77 employees of the Bangkalan Primary Tax Service Office. This research was conducted on the entire population. Thus, the method used in this research is a census.

Data Analysis

Data analysis in this study was processed using Statistical Package For Social Sciences (SPSS) software version SPSS 20 for Windows. Data analysis in this study includes validity and reliability tests, classical assumption tests, regression tests, coefficient of determination tests, and hypothesis testing.

Place and Time of Research

This research was conducted at the Bangkalan Primary Tax Service Office, which is located on Jl. Soekarno Hatta No.1, RW.08, Kemayoran, Kec. Bangkalan, Bangkalan Regency, East Java. The research implementation time was from April to May 2025.

4. RESULTS AND ANALYSIS

Coefficient Determination (R^2)

Table 1
Determination Coefficient Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.881 ^a	.777	.767	1.960

a. *Predictors*: ((*Constant*), KK, LK, BO)

b. *Dependent Variable*: KP

Source: Data Processing Results, 2025

Based on table 1 it can be seen that the R square value of 0.777 or 77.7% is the magnitude of the contribution of the independent variable to the dependent variable and 22.3% is explained by other variables outside the research model. while the R value is 0.881 or 88.1%, where the correlation of independent variables (charismatic leadership, work environment, and organizational culture), has a strong enough relationship to explain the dependent variable (employee performance).

Partial test (t test)

The criteria for hypothesis research in this t test can be explained as follows:

Hypothesis testing based on Significance:

1. If the significance value is > 0.05 , then the hypothesis is rejected
2. If the significance value is < 0.05 , then the hypothesis is accepted

Tabel 2
T Test Result
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.804	2.092		3.252	.002
1 Charismatic Leadership (KK)	.431	.043	.585	10.072	.000
Work Environment(LK)	.169	.035	.277	4.787	.000
Culture Organisation (BO)	.451	.052	.483	8.657	.000

a. *Dependent Variable*: EMPLOYEE PERFORMANCE

Source: Data Processing Results, 2025

Based on table 5.7, it is explained about how much influence the independent variable has on the dependent variable. Then the hypothesis results can be described as follows:

1. Hypothesis testing of Charismatic Leadership (KK) on Employee Performance (KP). Sig. value of t test for Charismatic Leadership (KK) variable is 0.000 or < 0.05 . So it can be concluded that the first hypothesis which states that Charismatic Leadership (KK) has a partial effect on employee performance is accepted.
2. Hypothesis testing of Work Environment (LK) on Employee Performance (KP). Sig. value of t test for Work Environment (LK) variable is 0.000 or < 0.05 . So it can be concluded that the second hypothesis which states that Work Environment (LK) has a partial effect on employee performance is accepted.
3. Hypothesis testing of Organizational Culture (BO) on Employee Performance (KP). Sig. value of t test for Organizational Culture (BO) variable is 0.000 or < 0.05 . So it can be concluded that the third hypothesis which states that Organizational Culture (BO) has a partial effect on employee performance is accepted.

Simultaneous test (F test)

Tabel 3
F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	974.288	3	324.763	84.545	.000 ^b
	Residual	280.413	73	3.841		
	Total	1254.701	76			

a. Predictors: ((Constant) KK, LK, BO)

b. Dependent Variable: KP

Source: Data Processing Results, 2025

Based on table 3, it can be seen that the F value is 84.545 with a Sig level. $0,000 < 0,05$. So it can be concluded that the fourth hypothesis which states that the variables of charismatic leadership, work environment, and organizational culture simultaneously affect employee performance is accepted.

DISCUSSION

Partial Influence of Charismatic Leadership on Employee Performance

The analysis results indicate that charismatic leadership significantly affects employee performance, with a significance level of 0.000 (< 0.05), thus supporting the first hypothesis. Charismatic leadership is a leadership style that motivates, inspires, and enhances employee loyalty and job satisfaction, positively impacting performance.

According to Siagian (2002), leadership is a crucial factor in managing and influencing subordinates to complete assigned tasks. Charismatic leaders possess strong personal appeal and emotional connection, making followers feel motivated and involved in the organization's vision. This aligns with Siagian's (2003) view that followers often admire charismatic leaders without concrete reasons due to the deep emotional influence.

Data from KPP Pratama Bangkalan shows respondents agree that charismatic leadership exists in their institution, with high average scores on the questionnaire. These findings are consistent with studies by Akbar (2021) and Purwiasuti & Widiastuti (2023), which also conclude that charismatic leadership positively affects employee performance. Therefore, this leadership style proves effective in improving organizational performance.

The Effect of Work Environment on Employee Performance

Statistical test results indicate that the work environment has a significant effect on employee performance, with a significance level of 0.000 (< 0.05). Therefore, the second hypothesis stating that the work environment partially influences employee performance is accepted.

According to Kasmir (2016), the work environment is an important factor affecting employee performance. It includes the atmosphere or physical conditions of the workplace, such as the room, layout, facilities, and relationships among coworkers. A comfortable and conducive work environment creates calmness that supports better performance, as employees can work without distractions. Conversely, an uncomfortable environment can disrupt focus and negatively impact performance.

Questionnaire data from employees at KPP Pratama Bangkalan shows that most respondents agreed with statements related to the work environment, particularly regarding air temperature, ventilation, low noise levels, comfort, and workplace safety. This indicates that the work environment at this institution supports employee performance.

These findings align with previous studies by Hasibuan & Bahri (2018), Ferawati (2017), Himma (2020), and Dumanauw et al. (2018), which also found that the work environment has a positive and significant influence on employee performance.

The Influence of Organizational Culture on Employee Performance

Statistical analysis shows that organizational culture significantly affects employee performance, with a significance level of 0.000 (< 0.05). Thus, the third hypothesis stating that organizational culture partially influences employee performance is accepted.

According to Kasmir (2016), organizational culture is a key factor impacting employee performance. It consists of the habits or norms upheld within an organization that guide acceptable behavior and are adhered to by all members. Organizational culture shapes the values, beliefs, and behaviors that influence how employees interact and perform their tasks. A positive and supportive culture fosters a motivating work environment, encourages employee achievement, and enhances productivity.

Questionnaire results from KPP Pratama Bangkalan respondents show general agreement, with average scores between 4 and 5 on statements related to organizational culture. These statements include clear communication of organizational goals, encouragement from leadership to innovate, and regular evaluation of completed work. This indicates that organizational culture positively influences employee performance at KPP Pratama Bangkalan.

These findings are consistent with prior research by Jufrizen & Rahmadhani (2020) and Surya (2022), both of which found a significant positive relationship between organizational culture and employee performance.

Simultaneous Influence

Based on the explanation of the F-test results shown in Table 5.8, it is found that the calculated F-value is 84.545 with a significance level of 0.000, which is less than 0.05. Therefore, it can be concluded that the fourth hypothesis, stating that charismatic leadership, work environment, and organizational culture simultaneously influence employee performance, is accepted.

5. CONCLUSION

PrBased on the explanations presented in the previous chapter, the following conclusions can be drawn:

1. The results of the first hypothesis test prove that charismatic leadership has a significant effect on employee performance at the Pratama Bangkalan Tax Service Office.
2. The results of the second hypothesis test prove that the work environment has a significant effect on employee performance at the Pratama Bangkalan Tax Service Office.
3. The results of the third hypothesis test prove that organizational culture has a significant effect on employee performance at the Pratama Bangkalan Tax Service Office.
4. The fourth hypothesis, which states that charismatic leadership, work environment, and organizational culture simultaneously influence employee performance, is accepted.

Recommendations

Based on the conclusions outlined above, the researcher offers the following suggestions to be considered, especially for the relevant institution, namely the Pratama Bangkalan Tax Service Office, as well as for future researchers conducting related studies:

1. It is advisable for the leaders at the Pratama Bangkalan Tax Service Office to involve employees and appreciate their performance so that employees feel satisfied, which in turn can positively influence their performance. Leaders should also welcome employee input in policy-making and recognize employee achievements to maintain a positive work climate.
2. The management, especially the Human Resources department at the Pratama Bangkalan Tax Service Office, is encouraged to further improve the work environment by enhancing employee comfort. This will promote better cooperation among employees, leading to improved performance and the achievement of organizational goals. The management, particularly Human Resources, should also conduct supervision and internalization of organizational culture, as this study found that organizational culture affects employee performance. For example, younger employees could support older colleagues, especially regarding developments in information technology and communication, since many older employees struggle to keep up with IT advancements (IT illiteracy). Training programs could be provided specifically to educate employees who are less proficient in IT, ensuring that all employees can perform their tasks effectively and efficiently.
3. For future researchers, the following suggestions are offered:
 - a. Future studies are encouraged to select case study locations in government institutions other than the Pratama Bangkalan Tax Service Office or in private companies to allow comparison with this study conducted in a government setting.
 - b. It is recommended that future research include additional factors that may improve employee performance, such as the quality of human resource management, employee placement, job training, and others.

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