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The Influence of Work Attitude and Organizational Culture on Employee Performance with Job Satisfaction as a Mediating Variable

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Abstract

Optimal employee performance in public sector organizations is closely linked to work attitudes, organizational culture, and job satisfaction. The study aims to examine and analyze the influence of work attitude and organizational culture on employee performance with job satisfaction as a mediating variable. This quantitative study involved a population and sample of 85 employees, using a saturated sampling technique. Data were collected through questionnaires using a Likert scale and analyzed using SmartPLS. The results indicate that work attitude has a significant effect on job satisfaction among employees of the Regional Revenue Agency Banjarbaru Regional Technical Service Unit. Organizational culture also has a significant effect on job satisfaction. However, work attitude does not have a significant direct effect on employee performance, while organizational culture does not have a significant direct effect on employee performance. Furthermore, job satisfaction significantly mediates the relationship between work attitude and employee performance, as well as the relationship between organizational culture and employee performance. These findings highlight that job satisfaction plays an important mediating role in improving employee performance, where positive work attitudes and supportive organizational culture contribute to performance enhancement through increased job satisfaction within public sector organizations.

Keywords

Employee Performance, Job Satisfaction, Organizational Culture, Work Attitude.

1. Introduction

Local government performance reflects the level of achievement in implementing activities, programs, and policies to realize organizational goals, objectives, missions, and visions outlined in strategic planning. Performance can also be interpreted as the output generated from organizational processes through effective utilization of available resources. A government institution is considered to have good performance when it manages resources effectively and provides welfare and quality services to society (Mahsum, 2018). Therefore, improving government performance is essential to achieving accountable and effective public administration. Good governance requires optimal performance from government institutions in accordance with regional autonomy principles and applicable regulations. Based on Law Number 23 of 2014, decentralization requires local governments to strengthen institutional capacity, particularly through effective human resource management.

One of the regional institutions responsible for managing government revenue is the Regional Revenue Agency (*Badan Pendapatan Daerah/Bapenda*). Local governments are granted authority to manage specific sources of regional income, including taxes and levies regulated under Law Number 18 of 1997, Law Number 34 of 2000, and Law Number 28 of 2009. Bapenda carries out the management of regional revenue, while operational activities are conducted through the Regional Tax Revenue Unit (*Unit Pendapatan Pajak Daerah/UPPD*). The success of these institutions in achieving organizational objectives is strongly influenced by employee performance as the main driver of public service implementation.

Employee performance is influenced by various individual and organizational factors, including work attitude and organizational culture. Work attitude represents employees' perceptions, feelings, and behavioral tendencies toward their work and organization. Employees with positive work attitudes tend to demonstrate greater responsibility, commitment, and involvement in achieving organizational objectives. Robinson et al. (2004) stated that employee involvement is a positive work attitude reflected through employees' psychological attachment to the organization and their willingness to contribute to improving performance. Furthermore, job involvement describes the extent to which employees psychologically identify with their work and consider performance achievement as an important aspect of self-evaluation. These conditions indicate that positive work attitudes can encourage higher employee performance.

Besides work attitude, organizational culture is another important determinant of employee performance. Organizational culture refers to shared values, beliefs, and norms that guide employee behavior within an organization. A strong organizational culture provides clear expectations regarding work standards and encourages employees to perform effectively (Juniarti & Putri, 2021). Widyaningrum (2019) explains that organizational culture functions as a foundation for human resources in carrying out responsibilities and shaping appropriate workplace behavior. Therefore, organizational culture plays an important role in creating an environment that supports improved employee performance.

However, the relationship between work attitude, organizational culture, and employee performance may depend on employees' level of job satisfaction. Job satisfaction reflects employees' positive feelings toward their work, responsibilities, and organizational conditions. Employees who experience high job satisfaction generally show stronger motivation, commitment, and participation, which contribute to better performance (Sinambela, 2016). Similarly, Widyaningrum (2019) emphasized that employees' satisfaction or dissatisfaction with their work conditions influences their work outcomes. Thus, job satisfaction can strengthen the effect of work attitude and organizational culture on employee performance.

Despite extensive studies examining the determinants of employee performance, previous research has mainly focused on direct relationships between work attitude, organizational culture, and performance outcomes. Limited studies have investigated the mediating role of job satisfaction, particularly within public sector organizations such as regional revenue agencies. Furthermore, differences in organizational characteristics between private and government institutions create a research gap regarding how individual attitudes and organizational values contribute to employee performance in public administration settings.

This study addresses the research gap by proposing job satisfaction as a mediating variable in the relationship between work attitude, organizational culture, and employee performance. The novelty of this research lies in integrating individual and organizational factors into a single analytical model to explain improvements in employee performance within a local government institution. Therefore, this study aims to examine and analyze the influence of work attitude and organizational culture on employee performance, with job satisfaction as a mediating variable among employees of the Regional Revenue Agency of South Kalimantan Province, Banjarbaru Regional Technical Service Unit. This research contributes to the development of literature on organizational behavior and public sector human resource management. The findings provide insights in developing strategies to improve employee performance through strengthening work attitudes, organizational culture, and job satisfaction.

2. Literature Review and Hypothesis Development

2.1. Work Attitude on Job Satisfaction and Employee Performance

Work attitude refers to an individual's evaluation of their job, which includes feelings, beliefs, and behavioral tendencies toward a particular object or work situation. Judge et al. (2017) explain that attitudes are evaluative statements that can be either favorable or unfavorable toward objects, people, or events. Work attitude reflects how employees perceive and assess their jobs and organizational environments, thereby influencing their behavior and work outcomes. Gibson (2013) defines attitude as a positive or negative mental state developed through experience that influences an individual's responses toward people, objects, and situations. Meanwhile, Agustini (2019) explains that work attitude is reflected in employees' tendency to feel satisfied or dissatisfied with their jobs. Employees with positive work attitudes tend to demonstrate better work behavior, higher responsibility, and stronger contributions to organizational goals.

Work attitude consists of three main components: cognition, affect, and behavior. Cognition refers to employees' knowledge and beliefs about their work, affect reflects emotional feelings and evaluations, while behavior represents the tendency to act toward a particular situation. According to Luthans (2011), work attitudes reflect positive or negative evaluations of work through job satisfaction, job involvement, and organizational commitment. Robbins and Judge (2017) further emphasize that work attitudes are reflected in satisfaction with the job, relationships with coworkers and supervisors, organizational commitment, and willingness to participate and take responsibility. Working conditions, supervisory support, coworker relationships, job security, career development, workplace facilities, and compensation influence these attitudes (Agustini, 2019). Positive work attitudes can increase motivation, involvement, and commitment, thereby supporting organizational effectiveness and performance, whereas negative attitudes may reduce productivity and engagement. Thus, work attitude is important in explaining how employees' perceptions and evaluations of their work influence job satisfaction and performance.

H1: Work attitude has a positive effect on job satisfaction.

H2: Work attitude has a positive effect on employee performance.

2.2. Organizational Culture on Job Satisfaction and Employee Performance

Organizational culture refers to a system of shared values, beliefs, norms, behaviors, and practices that shape the identity and characteristics of an organization. Organizations are established to achieve specific goals that require loyalty, commitment, and collective effort from their members. According to Lund (2003) and Lok and Crawford (2004), organizational culture reflects an organization's character and personality, shaped of patterns of behavior and ways of working that develop continuously. Organizational culture influences how members perceive, think, and respond to internal and external environments. Ambarwati (2021) explains that organizational culture consists of shared assumptions, values, norms, beliefs, and behavioral patterns that are developed and transmitted among organizational members. Furthermore, Indrastuti (2020) emphasizes that each organization has a unique culture reflected in its philosophy, decision-making processes, problem-solving approaches, and behavioral practices.

Organizational culture plays an important role in shaping employee attitudes and behaviors. Robbins (1996) identifies several characteristics of organizational culture, including individual initiative, risk tolerance, direction, integration, management support, control, identity, reward systems, conflict tolerance, and communication patterns (Mahmudah, 2019). These characteristics demonstrate how organizational culture provides guidance, encourages collaboration, and influences employee performance. Luthans (2011) further explains that organizational culture is reflected through observable behavioral rules, norms, dominant values, organizational philosophy, regulations, adaptation processes for new members, and organizational climate. In addition, organizational culture serves several important functions, such as creating organizational identity, strengthening collective commitment, maintaining social system stability, and providing mechanisms for controlling employee attitudes and behaviors (Supartha & Sintaasih, 2017).

In the context of human resource management, organizational culture is commonly measured through indicators proposed by Robbins and Judge (2017), including innovation and risk-taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, and stability. These dimensions illustrate how organizations encourage creativity, accuracy, teamwork, achievement orientation, and adaptability among employees. Moreover, the Denison Organizational Culture Model (Denison, 1990) explains that organizational effectiveness is influenced by four main dimensions: involvement, consistency, adaptability, and mission. A strong organizational culture can enhance employee commitment, improve coordination, and create a supportive work environment, which ultimately contributes to job satisfaction and employee performance. Therefore, organizational culture becomes a critical factor in understanding organizational behavior and explaining how shared values and practices influence employee outcomes.

H3: Organizational culture has a positive effect on job satisfaction.

H4: Organizational culture has a positive effect on employee performance.

2.3. Job Satisfaction as a Mediating Variable

Job satisfaction refers to employees' positive or negative feelings toward their work and the extent to which their needs and expectations are fulfilled. Sinambela (2016) defines job satisfaction as feelings toward work influenced by internal and external factors, while Siagian (2020) emphasizes employees' positive evaluations, including pride, happiness, fairness, recognition, and security. Job satisfaction is

influenced by compensation, promotion, supervision, coworker relationships, and the work itself, as well as challenging work, rewards, supportive conditions, and colleagues (Spector, 1985; Luthans, 2008; Sinambela, 2016). Recognition from supervisors can further strengthen satisfaction and performance. Meanwhile, employee performance refers to the achievement of duties and responsibilities according to organizational standards (Rumawas, 2021). It is influenced by employee competence and organizational and managerial support and can be measured through work quantity, quality, timeliness, attendance, cooperation, independence, initiative, adaptability, and teamwork (Bernardin & Russell, 2007; Priansa, 2018).

Based on these relationships, job satisfaction is expected to mediate the effects of work attitude and organizational culture on employee performance. Positive work attitudes can enhance job satisfaction, which subsequently encourages stronger commitment and better work outcomes. Similarly, a supportive organizational culture can create a positive work environment that increases job satisfaction and, in turn, improves employee performance. Performance appraisal also supports compensation, promotion, training, development, and performance improvement (Rumawas, 2021). Recent empirical evidence also supports the mediating role of job satisfaction in the relationships between work attitude and employee performance and between organizational culture and employee performance (Korda & Rachmawati, 2022; Raintung et al., 2024). Therefore, job satisfaction serves as an important psychological mechanism connecting employees' attitudes and organizational conditions with their performance outcomes.

H5: Job satisfaction significantly mediates the relationship between work attitude and employee performance.

H6: Job satisfaction significantly mediates the relationship between organizational culture and employee performance.

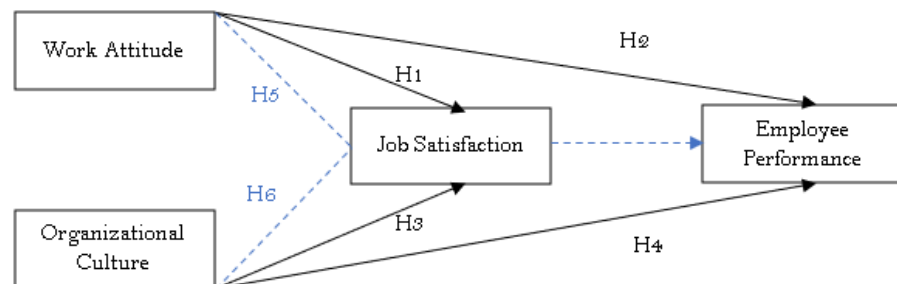


Figure 1. Research Framework

Figure 1 illustrates the proposed research framework, which examines the relationships between work attitude, organizational culture, job satisfaction, and employee performance. Work attitude and organizational culture are positioned as independent variables that are expected to influence job satisfaction. Both variables are also expected to affect employee performance, while job satisfaction serves as a mediating variable linking work attitude and organizational culture to employee performance. Thus, the framework assumes that favorable work attitudes and a supportive organizational culture can improve employee performance both directly and indirectly through increased job satisfaction.

3. Methods

This study examines the influence of work attitude and organizational culture on employee performance, with job satisfaction as a mediating variable within the

scope of Human Resource Management (HRM). The study used a quantitative approach to analyze the relationships among these variables through empirical measurement and statistical analysis (Sugiyono, 2022). Primary data were collected from employees of UPPD Banjarbaru using a structured questionnaire distributed to all eligible and willing respondents. Responses were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), covering indicators of work attitude, organizational culture, job satisfaction, and employee performance.

The population of this study population consisted of all employees of UPPD Banjarbaru employees, totaling 85 respondents. According to Arikunto (2019), when the population size is fewer than 100 individuals, it is recommended that the entire population be included as the research sample. Therefore, this study applied a saturated sampling technique by involving all 85 employees as respondents. A saturated sample refers to a sampling method in which the entire population is selected as the sample, also known as a census or survey method (Sugiyono, 2022). The sample criteria in this study were: (1) employees registered as civil servants (*Aparatur Sipil Negara/ASN*) and non-civil servants (Non-ASN) at the Regional Revenue Agency (*Badan Pendapatan Daerah/Bapenda*) of South Kalimantan Province, UPPD Banjarbaru; (2) employees who had worked for more than one year; and (3) employees who were willing to participate as research respondents.

In this study, employee performance was the endogenous variable, while work attitude and organizational culture were exogenous variables. Job satisfaction was positioned as the mediating variable that explains the mechanism through which work attitude and organizational culture influence employee performance. The conditions of work attitude, organizational culture, job satisfaction, and employee performance were analyzed using descriptive statistical analysis. The descriptive analysis calculated frequencies, mean values, and percentages to describe respondents' characteristics and responses. According to Ghazali (2018), descriptive statistics analyze data by presenting and describing the collected data as they exist, without intending to generalize the findings beyond the research sample.

The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software. PLS-SEM was selected because it suits examining relationships among latent variables and does not require multivariate normality assumptions (Ghozali, 2021; Fernandes, 2017). The analysis involved evaluating the measurement model (outer model) through outer loadings, Average Variance Extracted (AVE), Cronbach's alpha, and composite reliability to assess convergent validity and construct reliability, followed by evaluation of the structural model (inner model) using R^2 , f^2 , and Q^2 to assess explanatory power, effect size, and predictive relevance. Hypothesis testing used bootstrapping to assess the significance of direct and indirect effects based on t-statistics and p-values, with relationships considered significant at $p < 0.05$ and $t > 1.96$. The analysis of indirect effects further examined the mediating effect of job satisfaction in the relationships between work attitude, organizational culture, and employee performance.

4. Results

The SEM model diagram facilitates the examination of causal relationships among the variables being tested. In this diagram, arrows represent the relationships between constructs. Straight arrows indicate direct causal relationships between constructs. The constructs included in this model consist of work attitude, organizational culture, job satisfaction, and employee performance.

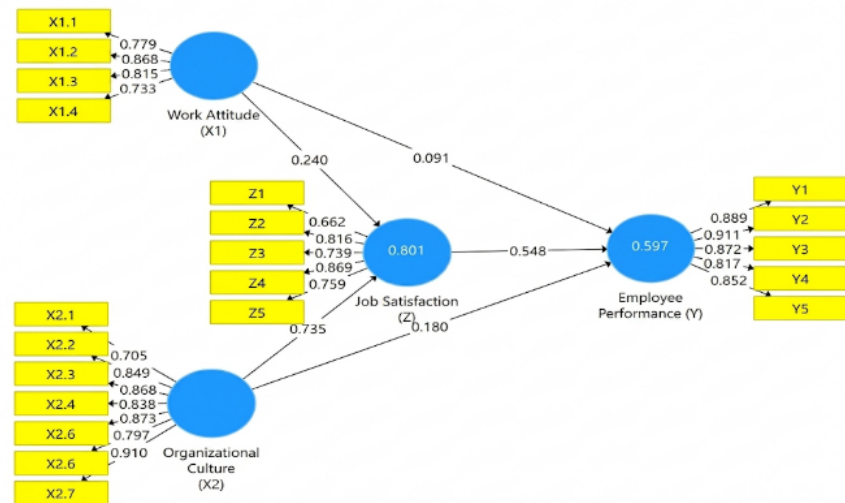


Figure 2. Outer Model

Table 1. Validity and Reliability Test

Variable	Indicator	Outer Loading	AVE	Cronbach's Alpha	Composite Reliability	Information
Work Attitude (X1)	X1.1	0.779	0.641	0.812	0.877	Valid and Reliable
	X1.2	0.868				
	X1.3	0.815				
	X1.4	0.733				
Organizational Culture (X2)	X2.1	0.705	0.700	0.927	0.942	Valid and Reliable
	X2.2	0.849				
	X2.3	0.868				
	X2.4	0.838				
	X2.5	0.873				
	X2.6	0.797				
	X2.7	0.910				
Job Satisfaction (Z)	Z.1	0.662	0.596	0.829	0.880	Valid and Reliable
	Z.2	0.816				
	Z.3	0.739				
	Z.4	0.869				
	Z.5	0.759				
Employee Performance (Y)	Y.1	0.889	0.755	0.919	0.939	Valid and Reliable
	Y.2	0.911				
	Y.3	0.872				
	Y.4	0.817				
	Y.5	0.852				

Based on Figure 2 and Table 1, it is known that the outer loading values of all items for each variable exceed 0.50. Therefore, according to Hair et al. (2017), all indicators are valid. The AVE test determines the extent to which each latent construct explains the variance of its manifest variables. The recommended AVE value is 0.50, indicating good convergent validity. The results of the AVE test show that all variables have AVE values above 0.50, indicating that all constructs have adequate convergent validity.

The reliability test assessed the consistency and reliability of the measurement instruments used in this study. Reliability was evaluated using composite reliability values. Composite reliability measures the reliability level of indicators within each construct. A construct is considered reliable if both composite reliability and Cronbach's alpha values exceed 0.70. The reliability test results are satisfactory, as all variables exceed the threshold of 0.700 threshold. This indicates that the instruments used in this study have high consistency and stability. Therefore, it can be concluded that all constructs in this research meet the measurement model

criteria and possess good reliability. The structural model (inner model) testing was conducted to determine whether the proposed hypotheses were accepted or rejected. This evaluation assessed the R^2 value, f^2 effect size, and the significance of relationships among variables through hypothesis testing. Figure 3 presents the results of the structural model analysis are presented in Figure 3.

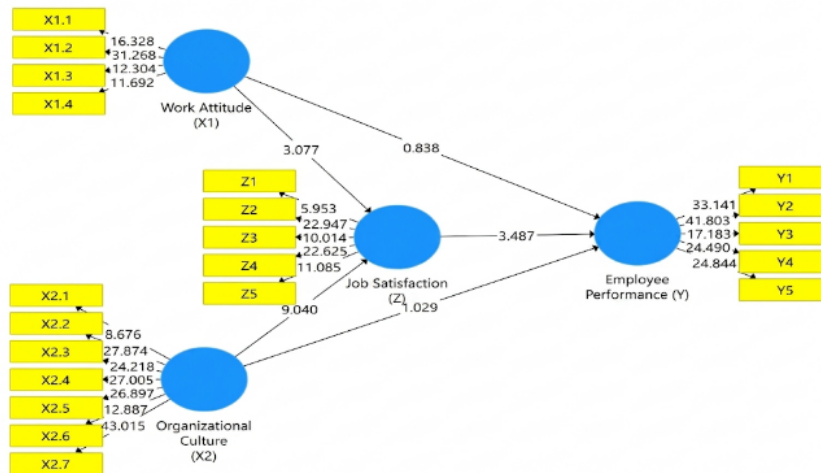


Figure 3. Inner Model

Table 2. Coefficient of Determination (R^2)

Endogenous Variable	R^2	Adjusted R^2
Job Satisfaction (Z)	0.801	0.795
Employee Performance (Y)	0.597	0.579

Table 2 presents the results of the coefficient of determination (R^2) test, which measures the extent to which exogenous variables explain endogenous variables. The R^2 value ranges from 0 to 1. A value approaching 1 indicates that exogenous variables provide substantial information in explaining endogenous variables. Conversely, a lower R^2 value indicates that the ability of exogenous variables to explain endogenous variables is relatively limited. Based on the results, the R^2 value of job satisfaction is 0.801, indicating that work attitude and organizational culture explain 80.1% of the variance in job satisfaction, while other variables outside the research model explain the remaining 19.9%. The adjusted R^2 value of 0.795 (79.5%) indicates that the model has strong explanatory power in predicting job satisfaction. Furthermore, the R^2 value of employee performance is 0.597, which means that work attitude, organizational culture, and job satisfaction explain 59.7% of the variance in employee performance, while the remaining 40.3% is influenced by other factors not included in this study. The adjusted R^2 value of 0.579 (57.9%) indicates that the model has a moderate level of explanatory power in predicting employee performance. These findings suggest that the proposed structural model substantially explains the factors influencing job satisfaction and employee performance.

Table 3. f^2 Effect Size Test

Exogenous Variables	Job Satisfaction (Z)	Employee Performance (Y)
Work Attitude (X1)	0.240	0.223
Organizational Culture (X2)	0.735	0.582

Based on Table 3, the results of the effect size (f^2) test provide the following information. The effect of work attitude on job satisfaction has an f^2 value of 0.240, indicating a moderate effect. Similarly, the effect of work attitude on employee performance has an f^2 value of 0.223, which also indicates a moderate effect.

Furthermore, the effect of organizational culture has an f^2 value of 0.735 on job satisfaction, indicating a large effect. Meanwhile, the effect of organizational culture on employee performance has an f^2 value of 0.582, which indicates a large effect. These findings indicate that work attitude and organizational culture meaningfully explain variation in job satisfaction and employee performance within the structural model.

Table 4. Q^2 Predictive Relevance Test

Variables	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Work Attitude (X1)	280.000	280.000	-
Organizational Culture (X2)	490.000	490.000	-
Job Satisfaction (Z)	350.000	190.125	0.457
Employee Performance (Y)	350.000	200.507	0.427

Based on Table 4, the results of the predictive relevance (Q^2) test show that the Q^2 value of job satisfaction is 0.457, while the Q^2 value of employee performance is 0.427. These results indicate that the structural model has good predictive relevance because both Q^2 values are greater than zero (>0). Therefore, it can be concluded that the proposed research model has predictive capability in explaining job satisfaction and employee performance.

Table 5. Hypothesis Testing Results

Hypothesis	Relationship	Original Sample	Standard Deviation	t-statistics	P-values	Decision
H1	Work Attitude → Job Satisfaction	0.240	0.078	3.077	0.003	Accepted
H2	Work Attitude → Employee Performance	0.091	0.109	0.838	0.405	Rejected
H3	Organizational Culture → Job Satisfaction	0.735	0.081	9.040	0.000	Accepted
H4	Organizational Culture → Employee Performance	0.180	0.175	1.029	0.307	Rejected
H5	Work Attitude → Job Satisfaction → Employee Performance	0.403	0.127	3.179	0.002	Accepted
H6	Organizational Culture → Job Satisfaction → Employee Performance	0.132	0.063	2.091	0.040	Accepted

Based on Table 5, the results of direct effect hypothesis testing indicate that work attitude has a positive and significant effect on job satisfaction, with an original sample value of 0.240, a t-statistic value of 3.077, and a p-value of 0.003. Since the p-value is below 0.05 and the t-statistic exceeds 1.96, H1 is accepted. However, work attitude does not have a significant effect on employee performance, as indicated by an original sample value of 0.091, a t-statistic value of 0.838, and a p-value of 0.405, resulting in H2 being rejected. Furthermore, organizational culture has a positive and significant effect on job satisfaction, with an original sample value of 0.735, a t-statistic value of 9.040, and a p-value of 0.000, indicating that H3 is accepted. In

contrast, organizational culture does not have a significant effect on employee performance, with an original sample value of 0.180, a t-statistic value of 1.029, and a p-value of 0.307, leading to the rejection of H4. These findings indicate that both work attitude and organizational culture significantly influence job satisfaction, while neither variable has a direct significant effect on employee performance.

The results of indirect effect testing show that job satisfaction acts as a mediating variable in the relationship between work attitude and employee performance. The indirect effect has an original sample value of 0.403, a t-statistic value of 3.179, and a p-value of 0.002, indicating that H5 is accepted. This finding suggests that work attitude improves employee performance not only directly but also through increased job satisfaction. In addition, job satisfaction also mediates the relationship between organizational culture and employee performance, with an original sample value of 0.132, a t-statistic value of 2.091, and a p-value of 0.040. Therefore, H6 is accepted, indicating that organizational culture can influence employee performance indirectly through job satisfaction.

The hypothesis testing results reveal that work attitude is a key factor influencing job satisfaction and employee performance, while organizational culture does not demonstrate a direct significant effect on either job satisfaction or employee performance in this study context. However, the mediating role of job satisfaction indicates that internal employee perceptions and satisfaction levels are important mechanisms in translating organizational factors into improved performance outcomes. These findings highlight the importance of strengthening positive work attitudes and maintaining employee satisfaction as strategic approaches to enhance employee performance within the organization.

5. Discussion

The findings indicate that work attitude has a positive and significant effect on job satisfaction among employees of Bapenda UPPD Banjarbaru. Employees with positive work attitudes tend to experience higher job satisfaction because such attitudes reflect their beliefs, feelings, and behavioral tendencies toward their work environment. Luthans (2011) explained that positive work attitudes encourage motivation, commitment, and involvement, while Robbins and Judge (2017) stated that job attitudes represent employees' evaluations of their work and organization. Thus, positive work attitudes are important in shaping job satisfaction. This finding is consistent with Spector (1997) and Judge et al. (2001), who confirmed a strong relationship between work attitudes and job satisfaction.

However, work attitude does not have a significant direct effect on employee performance. This indicates that positive attitudes do not automatically improve performance without other psychological or organizational mechanisms. Although Luthans (2011) and Robbins and Judge (2009) emphasized the role of positive attitudes in encouraging motivation and involvement, their effect may depend on job satisfaction and organizational conditions. In this study, work attitude contributes more strongly to performance through job satisfaction. This finding differs from Judge and Bono (2001), Rayyani (2019), Nasution (2019), Murti and Fajrianti (2020), and Wulandari and Lutarlean (2023), who found a direct influence of work attitude on performance. The difference may relate to Bapenda UPPD Banjarbaru's government setting, where regulations, administrative systems, and institutional procedures also shape performance.

Organizational culture has a positive and significant effect on job satisfaction. A supportive culture creates shared values, norms, and work practices that shape employees' perceptions and workplace experiences. Schein (2010) explained that organizational culture influences employee values and perceptions, while Robbins and Judge (2017) described it as a shared meaning system affecting employee behavior. Consequently, a supportive culture can create a comfortable and

meaningful work environment that enhances satisfaction. This finding supports Koesmono (2005), Srikaningsih and Setyadi (2015), and Pawirosumarto et al. (2017), who found that organizational culture significantly influences job satisfaction.

Nevertheless, organizational culture does not have a significant direct effect on employee performance. This suggests that culture alone is insufficient to determine performance, particularly in public organizations where formal structures, regulations, accountability, and standardized procedures are important. Schein (2010) noted that cultural effects may operate through management systems, leadership, and human resource practices. This finding is consistent with Koesmono (2005), Shahzad et al. (2012), and Pawirosumarto et al. (2017), but differs from Anwar (2017) and Asmuni et al. (2025), who found a direct effect. Such differences may reflect variations in organizational characteristics and performance mechanisms.

Job satisfaction significantly mediates the relationship between work attitude and employee performance. Positive work attitudes increase satisfaction, which subsequently encourages better performance. Robbins and Judge (2017) emphasized job satisfaction as a psychological mechanism connecting attitudes with behavioral outcomes, while Judge et al. (2001) highlighted affective mechanisms underlying this relationship. Brief and Weiss (2002) and Harrison et al. (2006) similarly confirmed that workplace attitudes influence behavior through affective variables such as job satisfaction. Therefore, job satisfaction explains how positive work attitudes can be transformed into improved performance.

Finally, job satisfaction also significantly mediates the relationship between organizational culture and employee performance. Although culture does not directly affect performance, it can create a supportive environment that increases satisfaction and subsequently enhances performance. Schein (2010) and Robbins and Judge (2017) emphasized the role of organizational factors and psychological processes in shaping outcomes. This finding supports Koesmono (2005), Srikaningsih and Setyadi (2015), Hayuningtyas (2016), and Pawirosumarto et al. (2017), but differs from Hendra et al. (2018). Thus, job satisfaction serves as an important mechanism through which organizational culture contributes to employee performance at Bapenda UPPD Banjarbaru.

6. Conclusion

Based on the results of direct and indirect hypothesis testing, it can be concluded that work attitude has a significant effect on job satisfaction among employees of the Regional Revenue Agency (Bapenda) UPPD Banjarbaru, indicating that the first hypothesis is accepted. Meanwhile, work attitude does not have a significant direct effect on employee performance, resulting in the rejection of the second hypothesis. Organizational culture has a significant effect on job satisfaction, indicating that the third hypothesis is accepted. However, it does not have a significant direct effect on employee performance, resulting in the rejection of the fourth hypothesis. Furthermore, job satisfaction significantly mediates the relationship between work attitude and employee performance, as well as between organizational culture and employee performance, indicating that the fifth and sixth hypotheses are accepted. The findings confirm that job satisfaction is a key mechanism through which positive work attitudes and supportive organizational culture contribute to improved employee performance at Bapenda UPPD Banjarbaru.

These findings imply that management should prioritize employee job satisfaction as an important strategy for improving performance. This can be achieved by strengthening positive work attitudes through recognition, supportive supervision, employee involvement, and a conducive work environment, while developing an organizational culture that emphasizes cooperation, communication,

shared values, and appreciation. However, this study is limited to 85 employees at Bapenda UPPD Banjarbaru, which may limit the generalizability of the findings to other public sector organizations. The use of self-reported questionnaires may also introduce subjective bias, while the cross-sectional design limits the ability to observe changes over time. Future research is therefore encouraged to use larger and more diverse samples across government institutions, incorporate additional variables such as leadership, motivation, organizational commitment, work environment, or employee engagement, and apply longitudinal or mixed-method approaches to provide deeper insights into the relationships among work attitude, organizational culture, job satisfaction, and employee performance.

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