MUSYTARI

Neraca Akuntansi Manajemen, Ekonomi
Vol 25 No 12 Tahun 2026

ISSN : 3025-9495

ORGANIZATIONAL CULTURE AND WORK DISCIPLINE: EMPLOYEE PERFORMANCE AT CV ST JAYA MANDIRI

Nurul Fauziah, Widhi Ariyo Bimo, Anuraga Kusumah
Faculty of Economics and Business, Universitas Ibn Khaldun Bogor, Indonesia.
Corresponding Author Email: fauziahnurul3228@gmail.com

Abstract

This study investigates the effects of organizational culture and work discipline on employee performance at CV ST Jaya Mandiri. A quantitative associative approach was applied, involving all 40 employees as respondents through a saturated sampling technique. Primary data were collected using a 45-item questionnaire measured on a five-point Likert scale and analyzed with IBM SPSS Statistics version 31. The analyses included validity and reliability testing, classical assumption tests, simple and multiple linear regression, t-tests, and an F-test. The findings indicate that organizational culture and work discipline each have a positive and significant relationship with employee performance. In the multiple regression model, organizational culture and work discipline jointly explain 76.7% of the variation in employee performance, while 23.3% is associated with factors outside the model. The simultaneous test also confirms that the two predictors are significant when considered together. These results suggest that strengthening shared organizational values and applying consistent work rules are relevant managerial efforts for supporting employee performance at the company.

Keywords: *Organizational Culture; Work Discipline; Employee Performance; Human Resource Management*

Article history

Received: November 2026

Reviewed: November 2026

Published: November 2026

Plagirism checker no 80

Copyright : author

Publish by : musytari

This work is licensed under a creative commons attribution-noncommercial 4.0 international license

Introduction

Organizations depend on employee performance to translate plans, resources, and operating standards into results. In an increasingly competitive business environment, performance is not determined solely by an employee's technical ability. It is also shaped by the values and behavioural expectations that guide daily work, as well as employees' willingness to comply with work rules. Organizational culture provides shared meanings, norms, and habits, while work discipline establishes expectations concerning attendance, procedures, responsibility, and the completion of tasks. When these elements are consistently applied, employees are more likely to coordinate their activities and contribute to organizational objectives.

ISSN : 3025-9495

Organizational culture can be understood as a system of shared meanings that distinguishes one organization from another. It is reflected in the values, beliefs, norms, and practices adopted by organizational members. A supportive culture can encourage innovation, attention to detail, teamwork, and a focus on results. Prior studies cited in the source thesis have reported positive relationships between organizational culture and employee performance. Helmy Choiriyanto and Mohammad Shohib (2024), for example, found that organizational culture had a positive and significant effect on employee performance. Septiani and Ikhwan (2021) also examined organizational culture in relation to employee performance, while Maysaroh et al. (2024) discussed the role of organizational culture and motivation in employee performance.

Work discipline is another factor that may influence how effectively employees perform their responsibilities. It concerns employees' awareness and willingness to observe organizational regulations and applicable social norms. Discipline is expressed through understanding work objectives, following supervisors' examples, fairness in the application of rules, supervision, sanctions, firmness, and constructive workplace relationships. Arief Danial et al. (2022) examined work discipline alongside motivation and the work environment as factors associated with employee performance. Harisha and Prasetio (2023) likewise reported a positive and significant influence of work discipline on employee performance. These studies provide a basis for examining whether discipline is similarly relevant in the operational setting of CV ST Jaya Mandiri.

The research was conducted at CV ST Jaya Mandiri, a distributor and supplier of vegetables and grocery products serving business customers such as cafés and restaurants. The company's operations require coordination across purchasing, finance, administration, marketing, warehouse, packing, and delivery functions. The completion of customer orders depends on timely attendance, accurate work, coordination between functions, and adherence to operational procedures. Preliminary observations described in the thesis identified late arrival, ineffective communication between sections, coordination that was not yet optimal, and inconsistent compliance with work procedures. These conditions may delay the completion of work and affect the achievement of company targets.

Company performance records provide additional context for the issue. The average employee Key Performance Indicator (KPI) declined from 84.30 in 2021 to 77.60 in 2025, against a target score of 85. During the same period, the proportion of employees reaching the KPI target decreased from 72% to 31%, while the proportion not reaching the target increased from 28% to 69%. This trend indicates that the company faced a sustained decline in KPI achievement and provides a practical reason to examine factors associated with employee performance. The five-year KPI pattern is summarized in Table 1.

Previous studies have examined organizational culture and work discipline in different organizational settings. Dunan et al. (2020) examined organizational culture and competence in relation to employee performance, while Sukrilah et al. (2024) investigated work motivation and work discipline. Although these studies provide relevant evidence, their research settings and combinations of variables differ from the present study. The present research focuses on the joint contribution of organizational culture and work discipline to employee performance in a distributor and supplier business, using the employees of CV ST Jaya Mandiri as the

ISSN : 3025-9495

population. This context-specific examination provides practical evidence for the company and adds to the discussion of human resource management in operational businesses.

Based on the identified operational concerns and the decline in KPI achievement, this study aims to determine whether organizational culture affects employee performance, whether work discipline affects employee performance, and whether both variables jointly affect employee performance at CV ST Jaya Mandiri. The study is expected to provide a basis for evaluating workplace values, discipline practices, and human resource management actions that can support more consistent employee performance.

Method

This research used a quantitative associative approach to examine the relationships between organizational culture (X1), work discipline (X2), and employee performance (Y). The research object was CV ST Jaya Mandiri, a business operating in the distribution and supply of vegetables and grocery products. The company's operating activities involve several interdependent functions, including purchasing, finance, administration, marketing, warehouse operations, packing, and delivery. The study was conducted at the company's branch office in Pamulang, South Tangerang, during 2026.

The population consisted of 40 employees of CV ST Jaya Mandiri. Because the study included all members of the accessible population, the sampling technique was saturated sampling, and all 40 employees were included as respondents. Primary data were collected through a structured questionnaire distributed using Google Forms. The questionnaire contained 45 statements: 14 items measured organizational culture, 16 items measured work discipline, and 15 items measured employee performance. Responses were recorded on a five-point Likert scale, ranging from strongly disagree (1) to strongly agree (5). Secondary information included company documents, employee information, KPI records for 2021-2025, books, journal articles, and previous studies relevant to the research variables.

Organizational culture was measured through seven indicators: innovation and risk-taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, and stability. Work discipline was measured through eight indicators: goals and abilities, leadership example, remuneration, fairness, supervision, sanctions, firmness, and human relations. Employee performance was measured through five indicators: timeliness, effectiveness, work quantity, work quality, and independence. These indicators were used to represent the constructs as operationalized in the thesis.

The data were processed using IBM SPSS Statistics version 31. The analytical procedures included instrument testing, classical assumption testing, descriptive analysis, simple linear regression, multiple linear regression, and hypothesis testing. Reliability was assessed using Cronbach's Alpha, with 0.60 used as the minimum threshold in the thesis. The classical assumption tests covered normality, multicollinearity, and heteroscedasticity. Normality was assessed using the One-Sample Kolmogorov-Smirnov test; multicollinearity was examined through tolerance and Variance Inflation Factor (VIF); and the scatterplot was inspected for signs of heteroscedasticity.

Simple linear regression and t-tests were used to examine the individual relationships between each independent variable and employee performance. Multiple linear regression was then used to estimate the joint relationship of organizational culture and work discipline with

ISSN : 3025-9495

employee performance. The simultaneous F-test assessed the overall regression model, while the coefficient of determination (R^2) indicated the proportion of variation in employee performance explained by the predictors. Statistical decisions were evaluated at a 5% significance level ($\alpha = 0.05$). The reported SPSS significance value of .000 is presented in this article as $p < .001$ because the software displays values rounded to three decimal places.

Result

Research Findings

A total of 40 employees participated in the study. The respondent profile indicates that 29 respondents (72.5%) were male and 11 (27.5%) were female. The largest age group was 26-35 years (16 respondents; 40.0%). Most respondents had completed senior high school or vocational high school (19 respondents; 47.5%), and the largest work-tenure group had been employed for 4-6 years (14 respondents; 35.0%). These characteristics describe the employee group whose perceptions were analyzed in the study.

Table 1. Employee KPI Achievement at CV ST Jaya Mandiri, 2021-2025

Year	Average KPI	KPI Target	Reached Target	Not Reached
2021	84.30	85	72%	28%
2022	83.10	85	63%	37%
2023	81.80	85	50%	50%
2024	79.90	85	39%	61%
2025	77.60	85	31%	69%

Source: CV ST Jaya Mandiri KPI records, 2021-2025, as reported in the thesis.

Table 2. Respondent Characteristics (n = 40)

Characteristic	Category	Frequency	Percentage
Gender	Male	29	72.5%
	Female	11	27.5%
Age	20-25 years	5	12.5%
	26-35 years	16	40.0%
	36-45 years	10	25.0%
	46-50 years	5	12.5%
	Above 50 years	4	10.0%
Education	Elementary school	5	12.5%
	Junior high school	11	27.5%
	Senior/vocational high school	19	47.5%

ISSN : 3025-9495

	Bachelor's degree	5	12.5%
Tenure	Less than 1 year	7	17.5%
	1-3 years	11	27.5%
	4-6 years	14	35.0%
	More than 6 years	8	20.0%

Source: Respondent questionnaire data, processed in 2026.

Instrument Reliability and Classical Assumptions

The questionnaire comprised 45 statements distributed across the three research variables. The thesis reports that the items were evaluated for validity using the item-correlation criterion and that instrument reliability was examined using Cronbach's Alpha. The reliability coefficients were 0.949 for organizational culture (14 items), 0.944 for work discipline (16 items), and 0.944 for employee performance (15 items). Each coefficient exceeded the 0.60 threshold adopted in the thesis, indicating high internal consistency for the three scales.

Table 3. Reliability and Classical Assumption Test Summary

Test	Variable / Statistic	Result	Interpretation
Reliability	Organizational culture (14 items)	α = 0.949	Reliable
Reliability	Work discipline (16 items)	α = 0.944	Reliable
Reliability	Employee performance (15 items)	α = 0.944	Reliable
Normality	Kolmogorov-Smirnov Asymp. Sig.	0.200	Residuals meet normality criterion
Multicollinearity	Tolerance / VIF for both predictors	1.000 / 1.000	No multicollinearity indicated
Heteroscedasticity	Residual scatterplot	No clear systematic pattern	No visible heteroscedasticity pattern

Source: SPSS 31 output, as reported in the thesis.

The One-Sample Kolmogorov-Smirnov test produced an Asymp. Sig. value of 0.200, which exceeded 0.05. The multicollinearity output showed tolerance values of 1.000 and VIF values of 1.000 for both independent variables, below the VIF threshold of 10. The residual scatterplot was described in the thesis as showing points distributed without a clear pattern. Based on these reported results, the study proceeded with regression analysis.

ISSN : 3025-9495

Simple Regression and Partial Relationships

The simple regression results showed positive relationships between each independent variable and employee performance. Organizational culture had a Pearson correlation of 0.655 and an R^2 of 0.429, indicating that the simple model accounted for 42.9% of the variation in employee performance. Its unstandardized regression coefficient was 0.690, with t = 5.344 and p < .001. Work discipline had a Pearson correlation of 0.586 and an R^2 of 0.344, accounting for 34.4% of the variation in employee performance in its simple model. Its unstandardized coefficient was 0.537, with t = 4.461 and p < .001. Both simple regression coefficients were positive and statistically significant.

Table 4. Simple Regression Results

Predictor	Pearson r	R^2	Unstandardized B	t	p
Organizational culture (X1)	0.655	0.429	0.690	5.344	< .001
Work discipline (X2)	0.586	0.344	0.537	4.461	< .001

Source: SPSS 31 output, as reported in the thesis.

Multiple Regression and Simultaneous Test

The multiple regression analysis produced the following equation: Y = -8.881 + 0.685X1 + 0.532X2 + e. The organizational culture coefficient was positive (B = 0.685), indicating that a one-unit increase in the organizational culture score was associated with a 0.685-unit increase in the employee performance score, holding work discipline constant. The work discipline coefficient was also positive (B = 0.532), indicating that a one-unit increase in the work discipline score was associated with a 0.532-unit increase in employee performance, holding organizational culture constant. The standardized coefficients were 0.650 for organizational culture and 0.581 for work discipline.

Table 5. Multiple Linear Regression Coefficients

Predictor	B	Std. Error	Standardized Ƀ	t	p
Constant	-8.881	5.001	-	-1.776	.084
Organizational culture (X1)	0.685	0.084	0.650	8.185	< .001
Work discipline (X2)	0.532	0.073	0.581	7.313	< .001

Source: SPSS 31 output, as reported in the thesis.

The model summary reported R = 0.876, R^2 = 0.767, and adjusted R^2 = 0.754. Thus, organizational culture and work discipline jointly explained 76.7% of the variation in employee performance, while the remaining 23.3% was associated with factors outside the model. The simultaneous test yielded F(2, 37) = 60.736, with p < .001; this exceeded the reported critical

ISSN : 3025-9495

F value of 3.25. The result indicates that the two predictors were jointly significant in explaining employee performance.

Discussion

The first finding indicates that organizational culture is positively and significantly associated with employee performance at CV ST Jaya Mandiri. The simple regression coefficient was positive (B = 0.690), and the t-test result was significant (t = 5.344, p < .001). The multiple regression model also retained a positive coefficient for organizational culture (B = 0.685; β = 0.650; p < .001) after work discipline was included. These results suggest that shared values and norms are relevant to how employees carry out their duties in the company. A work environment that encourages innovation, attention to detail, a results orientation, consideration for employees, teamwork, appropriate work intensity, and stability may help employees understand expected behaviours and coordinate their work more consistently.

This finding is consistent with the research discussed in the thesis. Helmy Choiriyanto and Mohammad Shohib (2024) reported a positive and significant effect of organizational culture on employee performance. Septiani and Ikhwan (2021) also examined the contribution of organizational culture to employee performance, while Zahra and Ramayani Yusuf (2024) focused on organizational culture in the context of a company's employee performance. The present study adds evidence from CV ST Jaya Mandiri, where operational work requires coordination between purchasing, administration, warehouse, packing, and delivery functions. A shared understanding of work standards and team responsibilities is therefore relevant to the continuity of daily operations.

The second finding shows that work discipline is also positively and significantly related to employee performance. In the simple regression model, the coefficient was 0.537, with t = 4.461 and p < .001. In the multiple regression model, work discipline remained positive and significant (B = 0.532; β = 0.581; p < .001). This indicates that employees' awareness of work objectives, leadership example, fairness, supervision, sanctions, firmness, and workplace relationships are relevant to employee performance. In practical terms, consistent discipline can support punctual attendance, compliance with procedures, efficient use of working time, and completion of assigned responsibilities.

The result is aligned with Harisha and Prasetio (2023), who found a positive and significant relationship between work discipline and employee performance. Arief Danial et al. (2022) also studied discipline together with motivation and the work environment in relation to employee performance, while Sukrilah et al. (2024) examined work motivation and work discipline. In the context of CV ST Jaya Mandiri, discipline practices may be especially important because service delivery depends on the timing and accuracy of activities across several functions. A delay in warehouse preparation, packing, or delivery can affect the fulfilment of customer orders. Clear rules and consistent supervision may therefore support more reliable operational performance.

The simultaneous test confirms that organizational culture and work discipline jointly contribute to employee performance. The F statistic of 60.736 (p < .001) indicates that the overall regression model is statistically significant. The R^2 value of 0.767 further indicates that the two predictors account for a substantial proportion of the observed variation in performance in this sample. This combined result is consistent with the view that workplace performance is shaped by both the shared environment in which employees work and the

ISSN : 3025-9495

discipline with which they perform their tasks. A culture that values teamwork and results may provide behavioural direction, while work discipline translates expectations into consistent daily practices.

The standardized coefficients in the multiple regression model were 0.650 for organizational culture and 0.581 for work discipline. Within this model and sample, organizational culture therefore had the slightly larger standardized coefficient. This comparison should be interpreted as a relative result within the present dataset rather than as evidence that discipline is unimportant. Both predictors remained statistically significant, and both have practical implications for company management. The decline in average KPI from 84.30 in 2021 to 77.60 in 2025, together with the reduction in the proportion of employees meeting the KPI target from 72% to 31%, indicates that the company has reason to strengthen both dimensions rather than focus on only one.

The findings should also be considered in light of the study's scope. The analysis covered 40 employees in one company and relied on questionnaire responses. The R^2 value leaves 23.3% of the variation in employee performance unexplained by the two predictors in the model. Factors such as employee competence, motivation, leadership, compensation, work environment, and job satisfaction were not included as independent variables in this study. The results are therefore most directly applicable to the context examined and provide a basis for future research using wider samples and additional explanatory variables.

Conclusion

This study examined the effects of organizational culture and work discipline on employee performance at CV ST Jaya Mandiri. The results show that organizational culture has a positive and significant relationship with employee performance. The simple regression analysis produced a positive coefficient of 0.690, while the partial test yielded $t = 5.344$ with $p < .001$. In the multiple regression model, organizational culture remained positive and significant, with B = 0.685 and standardized ß = 0.650. These findings indicate that the shared values, norms, and work practices applied in the company are relevant to how employees carry out their responsibilities. Maintaining a culture that supports innovation, attention to detail, results, people, teamwork, appropriate work intensity, and stability may help strengthen employee performance.

Work discipline was also found to have a positive and significant relationship with employee performance. The simple regression coefficient was 0.537, with $t = 4.461$ and $p < .001$. In the multiple regression model, work discipline remained positive and significant, with B = 0.532 and standardized ß = 0.581. This result suggests that employee awareness of work objectives, leadership example, fair treatment, remuneration, supervision, sanctions, firmness, and human relations are important dimensions in supporting performance. The company can use these findings to review the consistency of work rules, improve the example set by supervisors, strengthen fair supervision, and ensure that employees understand the standards expected of them.

The simultaneous test confirmed that organizational culture and work discipline jointly affect employee performance, with $F(2, 37) = 60.736$ and $p < .001$. The R^2 value of 0.767 indicates that the two variables explain 76.7% of the variation in employee performance, while 23.3% is associated with factors outside the model. The combined result supports the view that

ISSN : 3025-9495

an effective work culture and consistent discipline should be managed together. The company's KPI trend, which declined from 84.30 in 2021 to 77.60 in 2025, provides a practical reason to sustain improvement in both areas. Management may translate these results into specific actions, including reinforcing shared workplace values, improving coordination between functions, clarifying work procedures, supporting punctuality, and monitoring the completion and quality of assigned tasks.

The study has limitations that should be considered when interpreting the findings. It involved 40 employees from one company and used questionnaire data, so the results should not be generalized automatically to other organizations or industries. In addition, 23.3% of the variation in performance was not explained by the two variables included in the model. Future research may expand the sample to other companies and examine additional factors such as competence, motivation, leadership, compensation, work environment, and job satisfaction. Such research could provide a more comprehensive understanding of employee performance and help determine whether the relationships found at CV ST Jaya Mandiri are consistent across different organizational contexts.

References

Arief Danial, A., Widjajani, S., & Utomo, A. S. (2022). Pengaruh motivasi, lingkungan kerja dan disiplin kerja terhadap kinerja karyawan (Studi pada karyawan PT. New Paradise Purworejo). Jurnal Volatilitas, 16(1), 1-23.

Dunan, H., Rahmawati, D., & Redaputri, A. P. (2020). Pengaruh budaya organisasi dan kompetensi terhadap kinerja karyawan pada PT Angkasa Pura I (Persero). Jurnal Perilaku dan Strategi Bisnis, 8(2), 119. https://doi.org/10.26486/jpsb.v8i2.1204

Harisha, A. I., & Prasetio, A. P. (2023). Pengaruh disiplin kerja terhadap kinerja karyawan pada PT Kota Jati Furindo Jepara. Relasi: Jurnal Ekonomi, 19(1), 89-106. https://doi.org/10.31967/relasi.v19i1.664

Helmy Choiriyanto, & Mohammad Shohib. (2024). Pengaruh budaya organisasi dan komitmen organisasi terhadap kinerja karyawan. Cognicia, 12(2), 73-79. https://doi.org/10.22219/cognicia.v12i2.34257

Maysaroh, M., Supardi, S., & Dharmanto, A. (2024). Pengaruh budaya organisasi terhadap kinerja karyawan melalui motivasi pada PT Logistik Palletindo Group. Jurnal Penelitian Ekonomi Manajemen dan Bisnis, 3(4), 90-107. https://doi.org/10.55606/jekombis.v3i4.4111

Rahmawati, S. M., Agustina, E. N., Cahyani, D. R., Fatimah, N., & Putra, R. S. (2026). Pengaruh budaya organisasi terhadap kinerja karyawan: Systematic literature review. RIGGS: Journal of Artificial Intelligence and Digital Business, 5(2), 6779-6788. https://doi.org/10.31004/riggs.v5i2.9523

Septiani, T. A., & Ikhwan, K. (2021). Pengaruh pelatihan dan budaya organisasi terhadap kinerja karyawan. Warta Dharmawangsa, 15(4), 468-486. https://doi.org/10.46576/wdw.v15i4.1522

Sukrilah, P., Bimo, W. A., & Firdaus, M. A. (2024). Pengaruh motivasi kerja dan disiplin kerja terhadap kinerja karyawan. Indonesian Journal of Innovation Multidisipliner Research, 2(4), 1-12. https://doi.org/10.31004/ijim.v2i4.91

ISSN : 3025-9495

Zahra, A., & Ramayani Yusuf. (2024). Pengaruh budaya organisasi terhadap kinerja karyawan pada PT. X. Jurnal Manajemen dan Pemasaran (JUMPER), 3(1), 1-12. https://doi.org/10.51771/jumper.v3i1.1009