

ONGOING EFFORTS ON BUILDING AN ADAPTIVE ORGANIZATIONAL CULTURE AND NOW-FUTURE LEADERSHIP DURING THE NEW NORMAL ERA AT KPPN YOGYAKARTA THROUGH WORK MOTIVATION

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ABSTRACT

Achievement of employee is a necessary because achievement of employee can improve performance in the organization. The aims of this study is to determine the direct effect between now-future leadership and organizational culture on achievement of employee and the indirect effect of now-future leadership and organizational culture on achievement of employee through work motivation. This study uses a quantitative approach with data collection methods through a survey of 52 employees of the State Treasury Service Office (KPPN) Yogyakarta – Indonesia and the data were analysed using Partial Least Square (PLS). Research shows that: (a) now-future leadership can improve achievement of employee, (b) organizational culture can improve achievement of employee, and (c) work motivation is afford to mediate the relationship between now-future leadership and organizational culture on achievement of employee. This finding shows that improving achievement of employee can be done through now-future leadership and the application of an appropriate organizational culture. In addition, now-future leaders and organizational culture are also able to increase employee motivation to achieve performance and even exceed predetermined performance targets.

KEYWORDS: *Now-Future Leadership, Organizational Culture, Work Motivation, Achievement of Employee*

Article History

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INTRODUCTION

The State Treasury Service Office (KPPN) of Yogyakarta is one of the vertical units at the Directorate General of Treasury in the regions with the task of exercising the authority of the Treasury and State General Treasurer (BUN), channelling finance at the expense of the budget, and administering budget revenues and expenditures through and from the state treasury based on laws and regulations. As a public service organization, the KPPN of Yogyakarta continues to strive to increase stakeholder satisfaction by improving employee performance. When employee performance increases, organizational performance will also increase. Hence, various efforts have been made by KPPN Yogyakarta, among others, through attention to Human Resources with the application of now-future leadership and internalization of the Ministry of Finance Values which become an organizational culture that employees must guide in behave and act on a daily basis.

During the COVID-19 pandemic, the role of leaders and organizational culture in achieving performance is very large because there are many changes in procedures, policies, regulations, and work systems. A transformational leader who is adaptive to change and able to become an agent of change is needed by the organization because the leader should be able to stimulate and motivate subordinates to deal with the changes. In addition, a strong organizational culture will be able to maintain achievement of employee amid changes in the work system during the COVID-19 pandemic because even though services to stakeholders are done by online system or when employees carry out work from home, each employee must always maintain integrity, professionalism, synergy, service, and perfection. Behery & Paton (in Maamari, 2017) state that a strong organizational culture is able to support adaptation and develop employee performance by motivating employees towards common goals and objectives, although some experts report neutral effects. Sidik & Sutoyo (2020) in their research found that in the midst of the COVID pandemic, now-future leadership, commitment, and organizational culture have a significant influence on employee performance, with the most dominant influence variable being now-future leadership.

Mathis and Jackson (2011) define performance as the overall work results of the employees in carrying out their tasks. In this research, researchers use the terms achievement of employee to calling employee performance. Previous studies reveal that achievement of employee is affected by now-future leadership, organizational culture, and employee work motivation. Maamari (2018) states that a strong organizational culture with a certain leadership style affects performance. Organizational culture is a characteristic that distinguishes an organization from another. Al-Musadieq *et al* (2018), states that organizational culture has a direct effect on achievement of employee and work motivation.

In 1978, Burn introduced two leadership styles, namely the transactional and transformational leadership styles. Bass (1990) divided the characteristics of leadership into two, namely transformational leadership and transactional leadership. In this research, researchers use the terms now-future leadership to calling transformational leadership. Now-future leadership has the characteristics of idealized influence (charisma), inspirational motivation, intellectual stimulation, and individual consideration, while transactional leadership has the characteristics of contingent reward, management by exception (active), management by exception (passive), and laissez-faire. The now-future leadership style is seen to be more effective because a person with a now-future leadership style has a charisma that is able to perform intellectual stimulation of his subordinates, thus his subordinates are able to use new ways of dealing with problems in the organization. During the bureaucratic reform process carried out by the Indonesian Ministry of Finance, there was a change from the leadership style at the Directorate General of Treasury from a tend-to-be semi-military to a now-future leadership style. Kharis *et al.* (2015) state that now-future leadership has an effect on achievement of employee and work motivation.

In addition to affecting achievement of employee, now-future leadership and organizational culture also affect work motivation. As reported by Putra & Dewi (2019), now-future leadership and organizational culture have an effect on achievement of employee and employee work motivation. Moreover, work motivation also affects employee's performance and mediates the relationship between now-future leadership and organizational culture on performance. Motivation will lead to the willingness of employees to put more effort into doing the job so that the targets and goals can be achieved. Robbins & Judge (2015), define motivation as a process that explains a person's strength, direction, and persistence in achieving goals. Employee work motivation is influenced by several factors, as suggested in McClelland's theory of needs, including the need for achievement, the need for power, and the need for affiliation. Maintaining employee motivation is very important in achieving performance targets because employees will always remember the reasons why they have to make such efforts in their job.

The aim of this study is to determine and to explain the effect of now-future leadership style and organizational culture on achievement of employee and the indirect effect of now-future leadership and organizational culture on achievement of employee through work motivation.

THEORETICAL REVIEW

ACHIEVEMENT OF EMPLOYEE

Performance is described as the result of the implementation of organizational tasks and functions (KMK Number 467/2014), while Mathis and Jackson (2011) define performance as what employees do or don't do in carrying out their work. Performance must be measurable, for that purpose, a performance indicator as a guide in measuring performance is needed. The performance indicators according to Mathis and Jackson (2011) are as follows:

- The quality of results is measured based on employees' perceptions of the number of activities assigned along with the results of the work.
- The quality of the results is measured based on employees' perceptions of the quality of work produced and the perfection of tasks based on the skills and abilities possessed by employees.
- The timeliness of the results, measured based on the employee's perception of the activities he/she has completed which is calculated from the beginning of the time to produce output, can complete the work according to a predetermined time limit and can make maximum use of the given time.
- Attendance is measured based on the level of attendance of employees in the organization.
- The ability to work together, measured by the extent to which employees are able to work together with colleagues in the organization.

Performance appraisal at the Directorate General of Treasury is based on KMK-467/2014, where the performance appraisal consists of two elements of assessment, namely 60% from Achievement of employee Achievement and 40% from Behavioural Value. Achievement of employee Achievement is a consolidation of the performance of all Main Performance Indices on Performance Contracts, while Behavioural Value is a value based on six aspects of assessment of daily employee behaviour to support their performance which consists of service orientation, integrity, commitment, discipline, cooperation, and leadership is carried out through a questionnaire which includes assessments from direct superiors, subordinates, and peers.

NOW-FUTURE LEADERSHIP

Now-future leadership is someone who has charisma and has the capability to intellectually stimulate his/her subordinates so that the subordinates are able to use new ways of dealing with problems in the organization. A transformational leader has the ability to unite entire divisions and change the beliefs, manner and personal aims of entire divisions to reach goals and even exceed the goals that have been set (Rafferty & Griffin, 2004). Bass (1990) divides now-future leadership into four characteristics, namely:

Charisma/Ideal Influence

A leader who has charisma is able to create deep emotions for his/her followers, giving rise to loyalty and trust among the followers to make revolutionary changes. Leaders with idealized influence can provide a vision, mission, inspire pride, earn respect and trust from their subordinates.

Inspirational Motivation

Leaders are ready to convey elevated expectations, use images to centre endeavours also express important goals to be achieved in simple ways.

Intellectual Stimulation

In intellectual stimulation, leaders value intelligence, are rational and are careful in solving problems.

Personal Attention / Individualized Consideration

Each leadership has a personal relationship with the person being led so that it must be treated specifically in accordance with their respective characteristics.

Now-future leadership, which focuses on individuals in the form of behaviour, empowers individual followers to develop, increase abilities, and self-effectiveness can be associated with higher individual performance (Robbins & Judge, 2015).

ORGANIZATIONAL CULTURE

Organizational culture can be characterized as a system of sharing meaning by members of the organization that differentiates it from other organizations (Robbins & Judge, 2015). The organizational culture at KPPN Yogyakarta adopts the values of the Indonesian Ministry of Finance, in which these values serve as a code of conduct that must be implemented by all employees and consists of:

Integrity

Integrity means that in thinking, speaking, behaving, and acting, pioneers and all Civil Servants inside the Ministry of Finance do it well and effectively and consistently uphold the code of morals and good standard principles. Integrity has two main behaviours as follows: Be truthful, heartfelt, and believable. And also maintain values and not do disgraceful acts.

Professionalism

Work completely and precisely based on the best abilities with full obligation and commitment. Professionalism has two main behavioural values are (1) have extensive expertise and knowledge and (2) work with heart.

Synergy

The leadership and all civil servants inside the Ministry of Finance are Build and ensure productive internal cooperative relationships and harmonious partnerships with stakeholders, to produce useful and quality work. Synergy has two main behavioural values, namely: (1) have good thinking, trust each other, and respect. And (2) be proactive and responsive.

Services

Providing services that meet stakeholder satisfaction which is carried out whole heartedly, transparently, quickly, accurately and safely. Service has two main behavioural values, namely: (1) serve with stakeholder satisfaction orientation and (2) be proactive and responsive.

Perfectness

Always make improvements in all areas to become and give the best. Perfection has two main behavioural values, namely (1) make continuous improvements, and (2) develop innovation and creativity.

WORK MOTIVATION

Motivation is a process that describes a person's strength, direction, and persistence in achieving goals (Robbis & Judge, 2015). In the theory of needs developed by David McClelland (in Robbins & Judge, 2015), human needs are categorized into three, namely:

- Need for achievement: encouragement to excel, to achieve related standards, and strive for success.
- The need for power: the need to cause others to act in a manner that would not be managed without him or as such the need to control others, impact the conduct of others, and is answerable for them.
- The need for affiliation: the desire to establish and maintain friendly and interpersonal relationships.

Work motivation encourages employee achievement in order to gain the predetermined achievement of employee. Azar & Akbar (2013) in their study concluded that there is a positive and significant relationship between work motivation and achievement of employee.

HYPOTHESIS DEVELOPMENT

Several previous studies had reported and discussed the effects of transformational, organizational culture, and work motivation on performance, namely: (1) effect of now-future leadership style on achievement of employee; (2) effect of organizational culture on achievement of employee; (3) indirect effect of now-future leadership style on performance through work motivation; and (4) indirect effect of organizational culture on performance through work motivation.

EFFECT OF NOW-FUTURE LEADERSHIP ON ACHIEVEMENT OF EMPLOYEE

Maamari & Adel (2018) stated that a solid organizational culture with a certain leadership style will affect performance. Now-future leadership styles can affect achievement of employee, this is in accordance with studies reported by Tucunan *et al.*, (2014) and Buil *et al.*, (2018), in which there is a positive and significant relationship between now-future leadership and performance. A study by Rusmawati & Fibria (2020) supports that now-future leadership has a direct and significant effect on achievement of employee. Murali & Aggarwal (2020) also confirm that there is a positive and significant relationship between now-future leadership and employee productivity. These findings show that the application of now-future leadership will directly encourage better performance.

EFFECT OF ORGANIZATIONAL CULTURE ON ACHIEVEMENT OF EMPLOYEE

Research on the influence of organizational culture on performance by Al-Musadieq *et al.*, (2018) suggests that there is a significant direct effect of organizational culture on work motivation and performance of employees. This is also in

accordance with the study of Trang (2013). Maramis (2013) also reported that organizational culture has an effect on achievement of employee while Manggis *et al.*, (2018) stated that organizational culture has a positive and significant influence on achievement of employee. In addition, Mohsen *et al.* (2020), in a study of 211 employees at various telecommunications companies in Afghanistan, mentioned that there is a relationship and the effect of organizational culture on achievement of employee.

INDIRECT EFFECT OF NOW-FUTURE LEADERSHIP STYLE ON PERFORMANCE THROUGH WORKMOTIVATION

Now-future leadership also has an indirect effect on achievement of employee through work motivation. Research by Kharis *et al* (2015) and Tucunan (2014) underlines that there is a significant impact of now-future leadership on motivation to work, and the now-future leadership style has an indirect effect on the performance of employees through work motivation.

INDIRECT EFFECT OF ORGANIZATIONAL CULTURE ON PERFORMANCE THROUGH WORK MOTIVATION

A study by Bangun *et al* (2018) shows that organizational culture has a significant impact on achievement of employee through motivation, whereas a study from Wahyuni (2015) reported that the organizational culture resulting in work motivation with positive and significant results.

RESEARCH HYPOTHESIS

Based on the previous research and literature review as mentioned above, the hypotheses in this study are as follows:

- H1: Now-future leadership has a positive and significant effect on achievement of employee
- H2: Organizational culture has a positive and significant effect on achievement of employee
- H3: Now-future leadership has an indirect effect on achievement of employee mediated by work motivation
- H4: Organizational culture has an indirect effect on employee performance mediated by work motivation

CONCEPTUAL FRAMEWORK

The conceptual framework that shows the effect of the independent variables, namely now-future leadership and organizational culture on the dependent variable of achievement of employee with work motivation as a mediating variable, is illustrated in Figure 1.

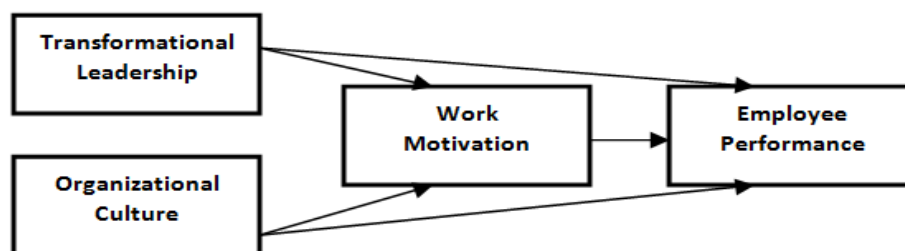


Figure 1: Research Framework.

RESEARCH METHODOLOGY

This research uses quantitative methods, in which the data is in the form of numbers or processed numbers which then analysed using mathematical or statistical calculations (Sekaran, 2017).

POPULATION AND SAMPLE

The population in this study were all active employees at KPPN Yogyakarta, amounting to 52, in which all employees were used as research samples, thus a sampling technique used in this research was the census method.

DATA COLLECTION

Respondents' answers derived from distributed questionnaires were used as primary data. A direct and closed questionnaire was used as the primary data collection technique, in which the respondent gives a sign on one of the answers to the question that is considered the most appropriate to the respondent's perception. A 5-point Likert scale was used as the measurement of this research instrument, with the answers to questions having a very negative to the very positive range, namely totally disagree (TD) = 1, Disagree (D) = 2, Neutral (N) = 3, Agree (A) = 4, and Totally Agree (TA) = 5. In the distributed questionnaire, there are 12 questions that represent now-future leadership, 15 questions that correspond to the culture of the organization, 9 questions about the motivation to work, and 15 questions that correlate to achievement of employee. A Structural Equation Modelling analysis with the SMARTPLS 3.2.7 program was used as a data analysis technique.

OPERATIONAL DEFINITION OF VARIABLES

An operational definition is a concept that allows variables to be measured by looking at the dimensions of behaviour, aspects, or properties that can be demonstrated by the concept (Sekaran, 2017). The operational definition of the variables in this study is as follows:

Achievement of Employee (Y)

Achievement of employee is what employees do and do not do in carrying out their work or the results of the implementation of the duties and functions of the organization and employees during a certain period. Indicators of achievement of employee are quantity of yield, quality of result, timeliness of result, presence, and cooperative ability (Mathis & Jackson, 2011).

Now-Future Leadership Style (X1)

Now-future leadership is a leadership style where someone who has charisma is able to perform intellectual stimulation of his subordinates so that his use subordinates are able to use new ways of dealing with problems in the organization. Indicators of Now-future leadership are charisma/ideal influence, inspiration, intellectual stimulation, individual attention (individual consideration) (Bass, 1990).

Organizational Culture (X2)

Organizational Culture is an arrangement of sharing the sense carried out by members in the organization that differentiates it from other organization. Indicators of organizational culture are integrity, professionalism, synergy, service, perfection (Decree of the Minister of Finance Number 312 / KMK.01/2011).

Work Motivation (X3)

Work Motivation is power, instruction, and persistence of an individual in an effort to achieve goals. Indicators of work motivation is achievement needs (Need for achievement), need for strength (Need for Power), Need for relationship (need for affiliation) (McClland in Robbis & Judge, 2015).

ANALYSIS AND RESULT

The SMARTPLS 3.2.7. program was used to determine a gradual influence of the research variables quantitatively, namely now-future leadership and organizational culture directly on achievement of employee and the indirect effect of now-future leadership and organizational culture on performance through work motivation.

RESPONDENT PROFILE

The questionnaire was distributed to 52 respondents and only 48 respondents filling and returning back the questionnaire. Most respondents have a university or S1 degree (47.9%), while the rest are graduated from high school (22.9%), diploma or DIII (16.7%), and S2 or master (12.5%). This educational background distribution indicates that most of the employees have higher education (university graduates). Based on working period, around 52.1% of employees have been working for 27-37 years, around 35.4% have a working period of 16-26 years, and only 12.5% have a working period of 5-15 years.

CONSTRUCT VALIDITY TEST

Convergent Validity Indicator Test (outer loading) and Discriminant Validity Test Results are as follows:

Convergent Validity (Outer Loading)

The outer loading test results are presented in Table 1. The validity test shows that the AVE (Average Variance Extracted) value of all variables is above 0.5 and is supported by the loading factor values which are all above 0.5–0.6 (some are above 0.7), hence it confirmed that all question items in this study were valid.

Table 1: Outer Loadings Indicator Test

	Culture Organizational	Now-Future Leadership	Achievement of Employee	Work Motivation
X1.1.a	0.002	0.560	0.096	0.011
X1.1.b	0.096	0.732	0.359	0.277
X1.1.c	0.097	0.849	0.440	0.292
X1.2.a	0.176	0.835	0.444	0.420
X1.2.b	0.212	0.886	0.546	0.503
X1.2.c	0.103	0.800	0.448	0.373
X1.3.a	0.080	0.724	0.274	0.270
X1.3.b	-0.075	0.788	0.145	0.128
X1.3.c	-0.000	0.698	0.291	0.252
X1.4.a	0.260	0.811	0.433	0.507
X1.4.b	0.244	0.853	0.568	0.531
X1.4.c	0.062	0.855	0.402	0.335

Table 1: Contd.,

X2.1.a	0.767	-0.022	0.389	0.305
X2.1.b	0.508	-0.236	0.132	0.002
X2.1.c	0.781	0.077	0.510	0.414
X2.2.a	0.703	0.007	0.395	0.258
X2.2.b	0.675	0.193	0.511	0.465
X2.2.c	0.850	0.312	0.642	0.528
X2.3.a	0.642	-0.199	0.099	0.032
X2.3.b	0.707	0.016	0.362	0.348
X2.3.c	0.809	0.081	0.533	0.400
X2.4.a	0.707	-0.089	0.352	0.221
X2.4.b	0.766	0.180	0.434	0.414
X2.4.c	0.780	0.184	0.509	0.474
X2.5.a	0.728	0.240	0.604	0.576
X2.5.b	0.813	0.326	0.631	0.548
X2.5.c	0.741	-0.029	0.416	0.408
X3.1.a	0.252	0.184	0.442	0.542
X3.1.b	0.487	0.433	0.667	0.756
X3.1.c	0.451	0.279	0.649	0.715
X3.2.a	0.285	0.343	0.524	0.729
X3.2.b	0.275	0.284	0.582	0.787
X3.2.c	0.356	0.386	0.486	0.665
X3.3.a	0.406	0.560	0.714	0.803
X3.3.b	0.626	0.250	0.661	0.829
X3.3.c	0.495	0.374	0.533	0.811
Y.1.a	0.420	0.370	0.803	0.715
Y.1.b	0.551	0.491	0.847	0.726
Y.1.c	0.391	0.525	0.733	0.597
Y.2.a	0.478	0.402	0.823	0.653
Y.2.b	0.582	0.413	0.706	0.702
Y.2.c	0.512	0.566	0.835	0.655
Y.3.a	0.545	0.454	0.831	0.730
Y.3.b	0.525	0.393	0.801	0.591
Y.3.c	0.602	0.392	0.798	0.461
Y.4.a	0.561	0.329	0.802	0.548

Table 1: Contd.,

Y.4.b	0.481	0.481	0.769	0.634
Y.4.c	0.342	0.408	0.694	0.435
Y.5.a	0.358	0.208	0.640	0.520
Y.5.b	0.622	0.316	0.813	0.703
Y.5.c	0.622	0.361	0.805	0.584

Discriminant Validity (Cross Loading)

Analysis to determine construct validity was done by assessing the root of AVE, then comparing the correlation between constructs with other constructs.

Table 2: Discriminant *t* Validity

	Organizational Culture	Now-Future Leadership	Achievement of Employee	Work Motivation
AVE	0.542	0.620	0.612	0.551
Organizational Culture	0.736 *			
Now-future leadership	0.173	0.787 *		
Achievement of employee	0.654	0.526	0.782 *	
Work motivation	0.560	0.474	0.719	0.742 *

Description: * AVE Root Value

Based on the Table 2, the AVE root value in all constructs is higher than the correlation between these variables and other variables as in Table 3. For example, the organizational culture variable has an AVE coefficient of 0.542 and an AVE root of 0.736. This AVE root value is higher than the correlation coefficient which is equal to 0.173 (now-future leadership), 0.654 (achievement of employee), and 0.560 (work motivation). Thus, the construct of organizational culture can be declared valid because of the root AVE value > the correlation coefficient. Likewise, other variables can be viewed in the same way, hence it is confirmed that all these variables have had high discriminant validity.

CONSTRUCT RELIABILITY TEST (COMPOSITE RELIABILITY)

The composite reliability value indicates the measure of the real reliability value of a variable, whereas Cronbach's alpha shows the measure of the lowest reliability value of a variable. The reliability test, based on the Cronbach's alpha value, must be higher than 0.6 and the composite reliability value must be bigger than 0.7.

Table 3: Construct Reliability Test Results

	Cronbach's Alpha	Composite Reliability	Information
Now-Future Leadership	0.946	0.951	Reliable
Organizational Culture	0.941	0.946	Reliable
Work Motivation	0.896	0.916	Reliable
Achievement of Employee	0.954	0.959	Reliable

Reliability test results showed that the Cronbach's Alpha value is ranged from 0.896 to 0.954, all of which were above the minimum threshold ($\alpha > 0.6$). This result is supported by the Composite Reliability value which ranging from 0.916 to 0.959, all of which are above 0.7 ($CR > 0.7$). Based on the Table 3, all constructs have a loading composite reliability value above 0.70, which confirmed that this research instrument has met the reliability criteria.

INNER MODEL

Tests on the inner model or structural model were conducted to examine the relationship between latent constructs.

The Coefficient of Determination (R^2)

The R-square value or the coefficient of determination shows the diversity of the dependent variable which can be explained by the independent variables simultaneously. The R-square value can be used to explain the effect of certain independent latent variables on the dependent latent variable whether it has a supportive effect.

Based on the results of data processing the R-square value on work motivation is 0.461, which is categorized in a moderate effect (0.25–0.5). This value explains that the work motivation of 46.1% is explained by now-future leadership and organizational culture variables, while the remaining 53.9% can be explained by other variables. Meanwhile, the R-square value on achievement of employee is 0.740, which is included in the strong influence (0.5–0.75). This value explains that 74% of achievement of employee is explained by now-future leadership, organizational culture, and work motivation, while the remaining 26% is influenced by other variables.

Q^2 Predictive Relevance

Based on the results of the coefficient of determination, the Q-square value can be calculated as follows:

$$Q^2 = 1 - ((1-0,461) \times (1-0,740))$$

$$Q^2 = 1 - 0.140$$

$$Q^2 = 0.860$$

The coefficient of Q^2 is 0.860, indicates a very strong prediction (above 0.35) which means that the amount of influence a total of variable now-future leadership and organizational culture on achievement of employee with motivation to work as a mediating variable is equal to 86%, while the remaining 14% is explained by other variables.

HYPOTHESIS TESTING

The hypothesis test is based on the path coefficient value to assess the direct effect, the indirect effect, and the total effect. If the value of the path coefficient is positive then it has a positive effect, whereas if the path coefficient is negative then it has a negative effect. The greater the value of the coefficient indicates the greater influence; the influence is considered significant if the probability value ($p - value$) ≤ 0.5 and t_{count} value > 1.96 . The structural test with SMARTPLS is pictured in Figure 2.

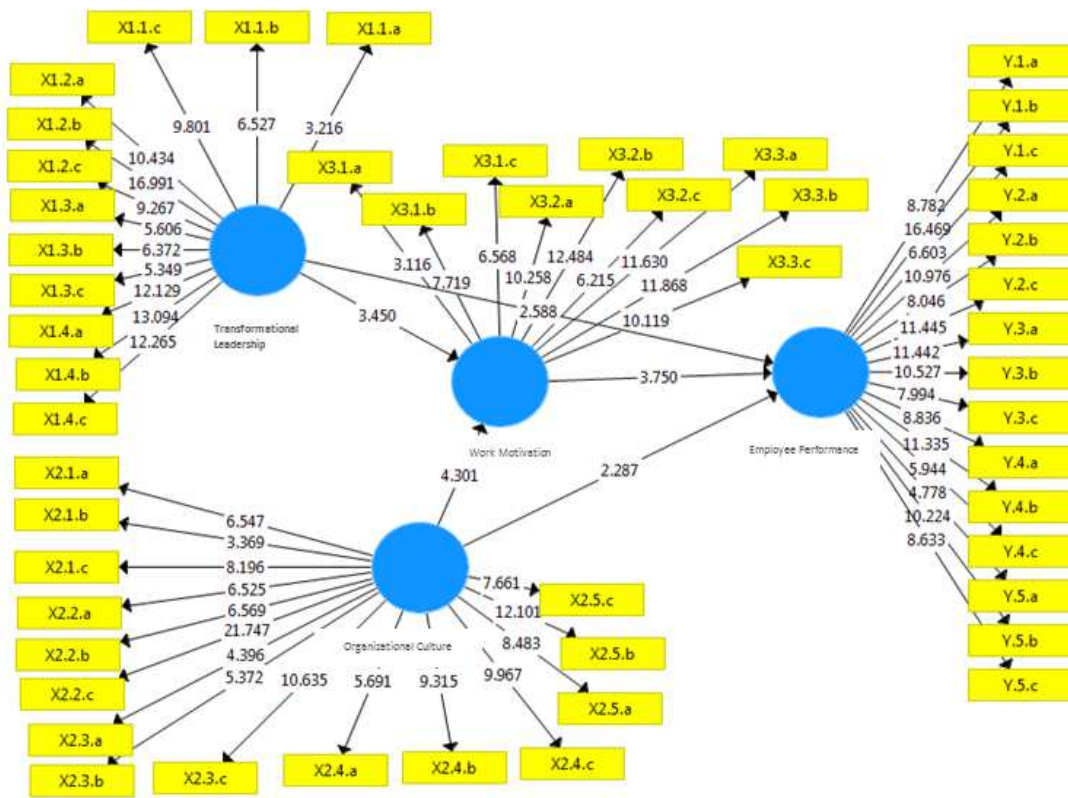


Figure 2: t-Test Results with SMARTPLS.

Table 4: Inner Model Test

Relationship Between Variables	Direct Influence			Indirect Influence		
	Coeff	t	P-value	Coeff	t	P-value
Now-future leadership → achievement of employee	0.229	2.588	0.005			
Organizational culture → achievement of employee	0.332	2.287	0.011			
Now-future leadership → work motivation → achievement of employee				0.196	3.227	0.001
Organization Culture → Work Motivation → achievement of employee				0.249	2.201	0.014

Based on the Table 4, the relationship between variables described as follows:

- Effect of now-future leadership on achievement of employee gains a path coefficient value of 0.229 and *t* count of 2.588 (or > 1.96) and a probability of 0.005 (or <0.05), hence there is a significant positive impact of now-future leadership style on achievement of employee at KPPN Yogyakarta. Therefore, this result agrees with the H1 which stated that "Now-future leadership has a positive and significant effect on achievement of employee".
- Effect of organizational culture on achievement of employee gain a path coefficient of 0.332 and *t* count of 2.287 (or > 1.96) and a probability of 0.011 (or <0.05), hence there is a significant positive influence between organizational culture on achievement of employee in KPPN Yogyakarta. Therefore, this result agrees with the H2 which stated that "Organizational culture has a positive and significant effect on achievement of employee".

- The effect of now-future leadership variables on achievement of employee through work motivation is shown from the results of the indirect effect test. The obtained path coefficient is 0.196 with $t_{\text{calculate}}$ equal to 3.227 and the p -value of 0.001 (or <0.05) at alpha 5%. This result means that work motivation is a variable that mediates the effect of now-future leadership style on achievement of employee. Therefore, this result agrees with the H3 which stated that "Now-future leadership has an indirect effect on achievement of employee mediated by work motivation".
- The effect of organizational culture variables on achievement of employee through work motivation is shown from the results of the indirect effect test. The obtained path coefficient is 0.249 with $t_{\text{calculate}}$ equal to 2.201 and the p -value of 0.014 (or <0.05) at alpha 5%. This result means that work motivation is a variable that mediates the influence of organizational culture on achievement of employee. Therefore, this result agrees with the H3 which stated that "Organizational culture indirectly influences achievement of employee mediated by work motivation".

DISCUSSION

This study found that there is a positive and significant effect of now-future leadership on achievement of employee. The findings of this study are in accordance with previous research conducted by Buil, *et al.* (2018), Rusmawati & Fibria (2020), and Murali & Aggarwal (2020). This study also agrees with the research reported by Kharis, *et al.* (2015) and Tucunan (2014), in which now-future leadership has an indirect effect on achievement of employee through work motivation. However, now-future leadership that has been carried out needs to be maintained, because it has a significant direct effect on achievement of employee. In the current pandemic situation, the role of leadership is crucial. In the new normal era at KPPN Yogyakarta, a transformational leader who can mobilize followers voluntarily applies change is urgently needed. Good cooperation is also an obligation to maintain and even improve the performance of KPPN in Yogyakarta. Not only that, leaders must remain motivated by providing positive reinforcement in the form of appreciation for individual and team performance, while successfully undergoing the New Normal Era effectively as evidenced by the survival or even the growth of KPPN Yogyakarta in the New Normal Era. Leaders must have the courage to make the changes needed in response to a pandemic, and influence employees to adapt to changes immediately as soon as possible. The leader should be able to make necessary changes in response to the pandemic, as well as influencing employees to adapt to immediate change. Intellectual stimulation will encourage employees to find solutions and innovations in problem solving, and attention to personal will motivate employees to stay enthusiastic on achieving performance amidst the psychological pressure caused by COVID-19.

Research on the influence of organizational culture on achievement of employee results in a positive and significant relationship, which is in line with research conducted by Mohsen *et al.* (2020), Musadieg *et al.* (2018), Manggis *et al.* (2018), Trang (2013), and Maramis (2013). The findings in this study indicate that the higher the organizational culture, the higher the achievement of employee achievement. The results of this study also show that motivation mediates the relationship between organizational culture and achievement of employee which also supports the study of Bangun *et al.* (2018) and Wahyuni (2015). The findings of this study also suggest that the existing organizational culture is always implemented in the case of KPPN Yogyakarta and it is necessary to internalize the values of the Indonesian Ministry of Finance as the main guidelines for working regularly which focusing employee's personal values and optimal performance. Hence, the achievement of employee remains considerably high more permanently, despite various changes and adjustments during a pandemic. In addition, employee motivation must always be maintained and improved, especially by

involving employees in decision making, thus the vision of the KPPN Yogyakarta to become a professional, modern, transparent and accountable state treasury manager can be truly realized.

CONCLUSIONS AND LIMITATION

Based on the result and discussion, this study concludes:

- There is a positive and significant influence of now-future leadership on achievement of employee, in which now-future leadership can improve achievement of employee.
- There are a positive influence and significant organizational culture on achievement of employee, in which the better the organization culture, the higher performance of employees achieved.
- The influence of now-future leadership on achievement of employee is significantly and positively mediated by work motivation, in which better now-future leadership will increase work motivation and achievement of employee.
- The influence of organizational culture on achievement of employee is significantly and positively mediated by the employee working motivation, in which the better the organizational culture, the higher work motivation performed by their employee and eventually increase achievement of employee.

This study only examines the effect of now-future leadership and organizational culture on performance by using work motivation as a mediating variable, there are still many other variables that affect achievement of employee with various indicators that can be used. Furthermore, this research only focuses on one government agency, namely KPPN Yogyakarta. Hence, in order to build up a better understanding of this topic, detail and diverse researchers are expected to be carried out in other government agencies and even the private sectors.

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