



The Influence of Leadership, Organizational Culture, and Work Environment on Employee Job Satisfaction (Case Study at Badan Pendapatan Daerah Kota Bekasi)

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Submitted: 06 23, 3036 | Received: 06 28, 2026 | Published: 06 30, 2026

ABSTRACT

This study aims to analyze the influence of leadership, organizational culture, and work environment on employee job satisfaction at the Bekasi City Regional Revenue Agency. The study used a quantitative method with a pre-survey approach. The study population was 87 employees and the entire population was sampled using a saturated sampling technique (census). Data collection was carried out through questionnaires and analyzed using validity tests, reliability, classical assumptions, multiple linear regression, t-test, F-test, and coefficient of determination (R^2) with the help of SPSS version 27. The results showed that leadership had a positive but insignificant effect on job satisfaction with a calculated t value of 0.933 and a significance of 0.354. Organizational culture had a positive and significant effect on job satisfaction with a calculated t value of 4.191 and a significance of 0.000. The work environment also had a positive and significant effect on job satisfaction with a calculated t value of 5.895 and a significance of 0.000, and was the most dominant variable. Simultaneously, leadership, organizational culture, and work environment have a significant effect on job satisfaction with a calculated F value of 106.353 and a significance of 0.000. The coefficient of determination (R^2) value of 0.794 indicates that 79.4% of job satisfaction can be explained by these three variables.

Keywords: Leadership, Organizational Culture, Work Environment, Job Satisfaction.

How to Cite:

Dewi, S., & Novialumi, A. . (2026). The Influence of Leadership, Organizational Culture, and Work Environment on Employee Job Satisfaction(Case Study at Badan Pendapatan Daerah Kota Bekasi). Jurnal Ilmiah Ekonomi Dan Manajemen Indonesia, 2(1), 1498-1507. <https://doi.org/10.63822/ams5a833>

INTRODUCTION

Human resources play a crucial role in helping organizations achieve their goals. Good human resource management can be reflected in employee job satisfaction, which is how employees assess their work, work environment, and organizational treatment. Effective management through training, good communication, a conducive work environment, and fair rewards can increase employee motivation, loyalty, and productivity. Conversely, poor management can lead to dissatisfaction and lower employee performance [1]. In government agencies, human resources are known as the State Civil Apparatus (ASN), tasked with implementing public policies and providing services to the public. Therefore, ASN management must be carried out professionally, transparently, and accountably to produce competent employees with integrity. One phenomenon related to job satisfaction is infant attrition, which is the high number of new employee job applications at the beginning of a tenure due to an uncomfortable work environment, minimal top-level support, and mismatched job expectations [2]. Furthermore, there is the phenomenon of career attrition, which is the tendency of employees to seek other employment opportunities due to low job satisfaction, an unhealthy work culture, and proximity to work. This phenomenon demonstrates the importance of leadership, organizational culture, and the work environment in increasing employee job satisfaction [3].

Previous research has shown conflicting results regarding the influence of leadership, organizational culture, and the work environment on job satisfaction. [4] and [5] stated that leadership has a positive and significant effect, while [6] found a positive but insignificant effect. [7] and [8] stated that organizational culture has a significant effect, while [9] showed an insignificant result. Furthermore, [10] and [11] concluded that the work environment has a significant effect, while [12] found different results. Based on this gap in research, this study was conducted to analyze the influence of leadership, organizational culture, and the work environment on employee job satisfaction at Badan Pendapatan Daerah Kota Bekasi.

LITERATURE REVIEW

Grand Theory

The theory in this study refers to the concept of organizational behavior, which explains the behavior of individuals and groups within organizations and their influence on organizational effectiveness. According to [13], organizational behavior is the study of the influence of individuals, groups, and structures on behavior within organizations. Job satisfaction is an employee's positive attitude toward their work, which is influenced by internal organizational factors, such as leadership, organizational culture, and the work environment. Effective leadership can increase motivation and job satisfaction, organizational culture shapes employee values and behavior, while the work environment creates a comfortable work environment.

Job Satisfaction

Job satisfaction is a positive emotional condition felt by employees as a result of evaluating their work experiences and the extent to which their work fulfills their expectations and needs. According to [14], job satisfaction reflects employees' feelings toward their jobs, which can influence work motivation,

productivity, and organizational commitment. Employees who experience high job satisfaction tend to show positive attitudes, stronger loyalty, and better performance within the organization.

In this study, job satisfaction is measured through several indicators, namely the work itself, salary or wages, promotion opportunities, supervision, and social relationships in the workplace [15].

Leadership

Leadership is the ability of an individual to influence, direct, and motivate others in achieving organizational goals. According to [16], leadership is not only related to giving instructions but also involves building cooperation, motivating employees, and creating effective communication within the organization. Effective leadership can encourage employees to work more productively and improve job satisfaction. Leadership is one of the important factors affecting employee job satisfaction because leaders play a role in creating a supportive work atmosphere, providing direction, and helping employees solve work-related problems. In this study, leadership is measured through indicators such as emotional stability, communication ability, fairness, responsibility, and decision-making [17].

Organizational Culture

Organizational culture refers to the values, norms, beliefs, and habits shared and implemented within an organization. According to [18], organizational culture can create a comfortable work atmosphere, improve teamwork among employees, and strengthen employee loyalty toward the organization. A positive organizational culture helps employees understand organizational goals and encourages them to work according to organizational values. In this study, organizational culture is measured through indicators such as innovation, attention to detail, result orientation, teamwork, and stability [19].

Work Environment

The work environment is the conditions surrounding employees that influence their comfort, enthusiasm, and satisfaction at work. A good work environment is characterized by adequate facilities, harmonious working relationships, and organizational support, creating a conducive work atmosphere. These conditions can increase employee motivation, performance, efficiency, and productivity [20]. According to [21], work environment indicators include relationships between coworkers, relationships between superiors and employees, and cooperation among employees.

The hypotheses in this study are:

H1: Leadership has a positive and significant effect on employee job satisfaction

H2: Organizational culture has a positive and significant effect on employee job satisfaction

H3: Work environment has a positive and significant effect on employee job satisfaction

H4: Leadership, organizational culture, and work environment simultaneously have a positive and significant effect on employee job satisfaction

RESEARCH METHODOLOGY

This study employed a quantitative research method to analyze the influence of leadership, organizational culture, and work environment on employee job satisfaction at the Bekasi City Regional

Revenue Agency. The research subjects were employees of the Bekasi City Regional Revenue Agency. The research population consisted of 87 employees, and all members of the population were selected as the research sample using a saturated sampling (census) technique. Data were collected through questionnaires based on the indicators of each research variable using a five-point Likert scale. The collected data were analyzed using IBM SPSS Statistics 27 through validity tests, reliability tests, classical assumption tests, multiple linear regression analysis, t-tests, F-tests, and the coefficient of determination (R^2) to examine the influence of the independent variables on the dependent variable, both partially and simultaneously [22].

RESULTS AND DISCUSSION

Instrument Test

The research instrument was first tested on 30 respondents to ensure the validity and reliability of the research instrument before the main data collection was conducted. Based on the validity test results, all statement items on the variables of entrepreneurship education, family environment, social media usage, and entrepreneurial interest obtained calculated r-values ranging from 0.364 to 0.742, which were higher than the r-table value 0,213. Therefore, all items were declared valid. In addition, the reliability test results showed that the Cronbach's Alpha value for each variable was greater than 0.70, indicating that the research instrument was reliable and appropriate for further analysis [23] [24].

Classical Assumption Test

a. Normality Test

Table 1 Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.05526135
Most Extreme Differences	Absolute	.091
	Positive	.091
	Negative	-.080
Test Statistic		.091
Asymp. Sig. (2-tailed) ^c		.069
Monte Carlo Sig. (2-tailed) ^d Sig.		.070
99% Confidence Interval		
Lower Bound		.063
Upper Bound		.076

Source: Output SPSS (2026)

The results of the normality test using the Kolmogorov-Smirnov method with the Monte Carlo approach in SPSS version 27 showed an Asymp. Sig. (2-tailed) value of 0.069 and a Monte Carlo Sig. value of 0.070, with a 99% confidence interval ranging from 0.063 to 0.076. Since the significance value is greater

than 0.05, the null hypothesis is accepted. Thus, it can be concluded that the residual data in this study is normally distributed. These results indicate that the model is appropriate for further testing without violating the normality assumption [22].

b. Multikolinierity Test

**Table 2 Multikolinierity Test
Coefficients^a**

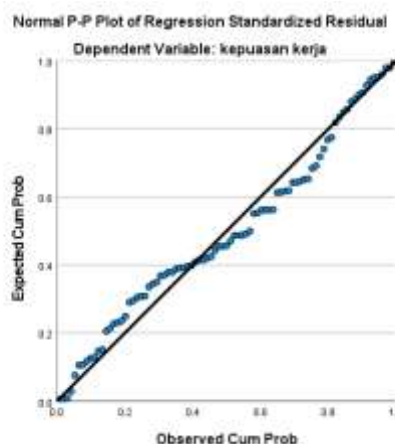
Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	2.807	2.796		1.004	.318		
kepemimpinan	.075	.080	.081	.933	.354	.328	3.045
budaya organisasi	.422	.101	.393	4.191	.000	.282	3.542
lingkungan kerja	.676	.115	.482	5.895	.000	.373	2.684

Sumber : Data diolah SPSS (2026)

Based on Table 4.10, all independent variables have a tolerance value > 0.10 and a VIF value < 10 , so the regression model is declared not experiencing multicollinearity. The leadership variable has a tolerance value of 0.328 and a VIF of 3.045, the organizational culture variable has a tolerance value of 0.282 and a VIF of 3.542, while the work environment variable has a tolerance value of 0.373 and a VIF of 2.684. These results indicate that the three independent variables do not have a high correlation with each other and are suitable for use in the regression model. [25]

c. Heteroskedastisity Test

Table 3 Heteroskedastisity Test



Sumber : Data diolah SPSS (2026)

Grafik Normal P-P Plot digunakan untuk melihat apakah residu pada model regresi berdistribusi normal. Titik-titik yang menyebar dan mengikuti garis diagonal menunjukkan bahwa distribusi residu mendekati normal. Dengan demikian, model regresi dapat dikatakan telah memenuhi asumsi normalitas. Selain itu, pola tersebut juga menunjukkan bahwa tidak terdapat outlier yang signifikan sehingga hasil analisis tidak terganggu. [22]

Multiple Linier Regression Test

**Table 4 Multiple Linier Regression Test
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1(Constant)	2.807	2.796		1.004	.318		
kepemimpinan	.075	.080	.081	.933	.354	.328	3.045
budaya organisasi	.422	.101	.393	4.191	.000	.282	3.542
lingkungan kerja	.676	.115	.482	5.895	.000	.373	2.684

Sumber : Data diolah SPSS (2026)

Based on the coefficients table, all independent variables have a positive influence on job satisfaction. The leadership variable has a regression coefficient of 0.075 with a significance value of 0.354, indicating no significant effect on job satisfaction. Meanwhile, organizational culture has a regression coefficient of 0.422 and work environment of 0.676 with a significance value of 0.000, respectively, indicating both have a positive and significant influence on job satisfaction. The work environment variable is the most dominant because it has the largest regression coefficient value.

Hypothesis Test

T-Test

**Table 5 T-Test
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1(Constant)	2.807	2.796		1.004	.318		
kepemimpinan	.075	.080	.081	.933	.354	.328	3.045
budaya organisasi	.422	.101	.393	4.191	.000	.282	3.542
lingkungan kerja	.676	.115	.482	5.895	.000	.373	2.684

Sumber : Data diolah SPSS (2026)

Based on the results of the t-test with a t-table value of 1.989, the leadership variable has a calculated t-value of 0.933 and a significance of 0.354, so it does not have a significant effect on job satisfaction. Meanwhile, the organizational culture variable has a calculated t-value of 4.191 and a significance of 0.000,

and the work environment variable has a calculated t-value of 5.895 and a significance of 0.000, so both have a positive and significant effect on job satisfaction.

F-Test

Table 6 F-Test
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1396.452	3	465.484	106.353	<.001 ^b
	Residual	363.273	83	4.377		
	Total	1759.724	86			

a. Dependent Variable: kepuasan kerja

b. Predictors: (Constant), lingkungan kerja, kepemimpinan, budaya organisasi

The calculated F value, with a significance level (p-value) of less than 0.001, is 106.353, based on the results of the F test shown in Table 4.13. It can be concluded that the independent variables of leadership, organizational culture and work environment have a significant influence on job satisfaction, because this value indicates that the null hypothesis (H0) is rejected [22].

Coefficient of Determination (R²)

Table 7 Coefficient of Determination (R²)

Model Summary^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.891 ^a	.794	.786	2.09207

Based on the results of the coefficient of determination test, the R Square value was obtained at 0.794. This indicates that the variables of work environment, leadership, and organizational culture are able to explain the variable of job satisfaction by 79.4%, while the remaining 20.6% is explained by other variables outside the study. The Adjusted R Square value of 0.786 indicates that the regression model has a strong ability to explain the dependent variable.

Discussion

The influence of leadership on job satisfaction

The results of this study indicate that leadership has a positive but insignificant effect on employee job satisfaction. Based on the t-test results, the leadership variable obtained a significance value of 0.354, which is greater than 0.05. This finding indicates that although leadership contributes positively to employee job satisfaction, its influence is not statistically significant. This condition may occur because employees at the Regional Revenue Agency of Bekasi City place greater emphasis on other factors, such as organizational culture and work environment, in determining their satisfaction levels. This finding is

consistent with the research conducted by [6] and [26], which stated that leadership has a positive but insignificant effect on employee job satisfaction.

The influence of organizational culture on job satisfaction

Organizational culture was proven to have a positive and significant effect on employee job satisfaction with a significance value of 0.000, which is smaller than 0.05. This result indicates that the implementation of positive organizational values, teamwork, discipline, and employee involvement can improve employee satisfaction levels. A supportive organizational culture helps employees feel more comfortable, motivated, and loyal to the organization. This finding supports the studies conducted by [7] and [8], which stated that organizational culture significantly influences employee job satisfaction.

The influence of the work environment on job satisfaction

The work environment variable also showed a positive and significant effect on employee job satisfaction with a significance value of 0.000. Furthermore, the work environment was identified as the most dominant variable influencing employee job satisfaction. This result indicates that a conducive workplace atmosphere, harmonious relationships among coworkers, and good communication between leaders and employees are important factors in increasing employee satisfaction. Employees who work in a comfortable and supportive environment tend to feel more motivated and productive in carrying out their duties. This finding is in line with the research conducted by [10] and [11], which concluded that the work environment has a significant effect on employee job satisfaction.

The influence of leadership, organizational culture, and work environment on job satisfaction

Simultaneously, leadership, organizational culture, and work environment significantly affected employee job satisfaction. The F-test results showed an F-count value of 106.353 with a significance value of 0.000, indicating that all independent variables collectively influence employee job satisfaction. In addition, the coefficient of determination (R^2) value of 0.794 indicates that 79.4% of employee job satisfaction can be explained by leadership, organizational culture, and work environment, while the remaining 20.6% is influenced by other variables outside this study. These findings demonstrate that improving organizational culture and creating a supportive work environment are important strategies for increasing employee job satisfaction at the Regional Revenue Agency of Bekasi City.

CONCLUSION

Based on the research results, it can be concluded that leadership has a positive but insignificant effect on employee job satisfaction at the Bekasi City Regional Revenue Agency. Organizational culture and the work environment have a positive and significant effect on employee job satisfaction. The work environment variable is the most dominant factor influencing employee job satisfaction. Simultaneously, leadership, organizational culture, and the work environment significantly influence employee job satisfaction. Therefore, organizations need to improve the quality of their organizational culture and create a more comfortable work environment that supports harmonious working relationships to increase employee job satisfaction.

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