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Work Environment and Job Satisfaction on Financial Managers' Performance: The Moderating Role of Organisational Culture

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Abstract

This study examines the effect of work environment and job satisfaction on the performance of financial management employees, with organisational culture as a moderating variable, in the Regional Apparatus Organisations (OPD) of Pegunungan Bintang Regency, Papua. The study was motivated by persistently low performance among regional financial managers, as evidenced by Supreme Audit Agency findings on weak internal controls, delayed financial reporting, low job satisfaction, and a weak organisational culture. A quantitative approach was used, applying Partial Least Squares Structural Equation Modelling (PLS-SEM) with SmartPLS 4 on a saturated sample of 90 financial management employees across 30 OPDs, testing the direct effects of work environment and job satisfaction on performance and the moderating role of organisational culture. Results show that work environment has a positive, significant effect on performance, and job satisfaction has a positive, comparatively larger effect. Organisational culture has the strongest direct effect on performance and significantly moderates the work environment-performance relationship, although in a dampening rather than a strengthening direction; it does not significantly moderate the job satisfaction-performance relationship. These findings extend public-sector human resource management literature in underdeveloped, frontier, and outermost (3T) regions and suggest that local governments should improve working conditions, attend to job satisfaction, and build an adaptive, accountability-oriented organisational culture to strengthen regional financial governance.

Keywords Employee Performance; Job Satisfaction; Organisational Culture; PLS-SEM; Work Environment

INTRODUCTION

The performance of regional financial management employees reflects the capacity of individuals and teams to manage public funds effectively, transparently, and accountably in accordance with prevailing regulations. Financial managers in regional government agencies are responsible for planning, executing, and supervising local budgets to ensure that public funds are used efficiently and reach their intended targets; their performance is commonly assessed through budget-planning effectiveness, regulatory compliance, and the accuracy and accountability of financial reporting (Hasibuan, 2017; Sekaran & Bougie, 2017).

In practice, however, the performance of regional financial managers in Indonesia continues to face serious challenges. Although the Supreme Audit Agency reported that 96.5 percent of regional governments received an unqualified opinion on their 2022 financial statements, a number of regions still recorded qualified or adverse opinions that point to weaknesses in public financial management (Badan Pemeriksa Keuangan Republik Indonesia [BPK RI], 2023). Pegunungan Bintang Regency is among the regions facing considerable reporting challenges: its 2022 regional financial statements still contained BPK notes on weak internal control systems and delayed submission of financial reports, problems compounded by difficult terrain, an internet network that reaches only about 30 percent of government offices (Dinas Komunikasi dan Informatika Papua, 2023), and limited work facilities and continuous training.

These performance problems are mirrored in low job satisfaction and a weak organisational culture. A survey by the National Institute of Public Administration found that job satisfaction among regional civil servants in eastern Indonesia is, on average, lower than in the west, largely because of delayed salary payments, inadequate facilities, and limited training (Lembaga Administrasi Negara [LAN], 2022); National Civil Service Agency data reinforce this picture, showing an annual employee turnover rate in Papua of around 12 percent, well above the national average of 6–8 percent (Badan Kepegawaian Negara [BKN], 2023). Weak organisational culture compounds the problem: the Bureaucratic Reform Index for Papua reached only 58.21 (category C) in 2022, far below the national average of 72.68 (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi [PANRB], 2023).

Work environment is one factor believed to influence financial managers' performance. Herzberg's (1959) Two-Factor Theory classifies the work environment as a hygiene factor: poor conditions generate dissatisfaction and depress performance, while a supportive environment prevents dissatisfaction and enables optimal performance; Robbins and Judge (2017) similarly argue that both the physical and nonphysical work environment significantly shape employee behaviour and performance. Empirical evidence, however, is mixed. Maisaroh (2021) and Melinda, Putri, and Kurniawan (2024) found that a comfortable, conducive work environment significantly improves employee performance, whereas Putra and Sari (2023) and Hidayat (2022) found no significant effect in government settings, arguing that public employees are accustomed to working under varied conditions and are more strongly driven by intrinsic motivation. This inconsistency signals a research gap that is particularly relevant to financial managers working under the challenging geographic conditions of Pegunungan Bintang.

Job satisfaction is a second key factor. Locke (1976) defines job satisfaction as a pleasurable emotional state resulting from the appraisal of one's job or job experience, which in turn shapes motivation and performance, while Vroom's (1964) Expectancy Theory holds that satisfied employees work more productively because they perceive their effort as fairly rewarded. Robbins and Judge (2019) and Susanto (2020) report positive, significant effects of job satisfaction on public-sector performance, but Wahyudi (2021) and Ahmad and Basri (2023) found weak or non-significant effects, attributing this to rigid bureaucratic procedures and infrastructural constraints in remote areas that override the influence of satisfaction on performance.

Organisational culture is proposed as a moderator that may strengthen or weaken these relationships. Schein (2010) defines organisational culture as the pattern of shared basic assumptions a group learns while solving problems of external adaptation and internal integration, later taught to new members as the correct way to perceive, think, and feel; Denison (1990) adds that a strong organisational culture enhances organisational effectiveness by generating exceptional employee motivation. Among financial managers in Pegunungan Bintang's OPDs, organisational culture reflects a blend of strong local values, such as gotong-royong (mutual cooperation) and close interpersonal relationships, with the demands of modern, standardised financial administration; the World Bank (2021) notes that resistance to the digitalisation of financial systems and limited human-resource capacity remain major obstacles to efficient financial governance in Papua.

This study builds on Pawirosumarto, Sarjana, and Gunawan (2017), who found that work environment and job satisfaction positively affect employee performance in Jakarta's public sector, with organisational culture moderating and strengthening that relationship. The present study differs in three respects: it is conducted in Pegunungan Bintang, Papua, a remote region with distinctive geographic, infrastructural, and socio-cultural characteristics quite unlike urban Jakarta; it focuses specifically on financial management employees rather than public employees in general; and it examines work-environment and organisational-culture conditions that differ substantially between a remote frontier region and an urban centre. Testing whether the theory and findings of prior urban-based research hold in a remote, underdeveloped context is therefore both theoretically and practically important.

Accordingly, this study aims to analyse the effects of work environment and job satisfaction on the performance of financial management employees in the OPDs of Pegunungan Bintang Regency, and to examine the moderating role of organisational culture in these relationships. Based on the theoretical and empirical review above, four hypotheses are proposed: H1: Work environment has a positive and significant effect on the performance of financial management employees. H2: Job satisfaction has a positive and significant effect on the performance of financial management employees. H3: Organisational culture moderates the effect of work environment on the performance of financial management employees. H4: Organisational culture moderates the effect of job satisfaction on the performance of financial management employees.

METHODS

This study used a quantitative approach with a survey method and path analysis to examine the relationships between work environment, job satisfaction, organisational culture, and the performance of financial management employees in the Regional Apparatus Organisations (OPD) of Pegunungan Bintang Regency, Papua (Sugiyono, 2019). Data were collected over approximately two months, from December 2024 to January 2025.

The population comprised all 90 financial management employees across 30 OPDs in Pegunungan Bintang Regency, each represented by three officers: the Budget User's Financial Administration Officer (PPK-SKPD), the Treasurer, and the Assistant Treasurer. Because the population was relatively small, a saturated sampling (census) technique was used, in which all 90 employees served as respondents (Sugiyono, 2017).

Primary data were collected through a structured questionnaire using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree), supplemented by observation, interviews, and documentation review to enrich and contextualise the quantitative findings (Sekaran & Bougie, 2017). The questionnaire measured four constructs: work environment (X1, five indicators covering physical workspace conditions, availability of supporting facilities, lighting and temperature, workplace safety, and co-worker relationships), job satisfaction (X2, four indicators), organisational culture (Z, five indicators), and employee performance (Y, four indicators), adapted from Nitisemito (2015), Hasibuan (2017), Schein (2010), and Mangkunegara (2017).

Data were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) in SmartPLS 4, chosen for its capacity to model complex relationships involving a moderating variable without requiring strict multivariate-normality assumptions (Hair, Hult, Ringle, & Sarstedt, 2017). The analysis proceeded through descriptive statistics; evaluation of the measurement (outer) model via convergent validity (outer loadings and Average Variance Extracted/AVE > 0.50), discriminant validity (Fornell-Larcker criterion), and reliability (Cronbach's alpha and composite reliability > 0.70); evaluation of the structural (inner) model via R^2, f^2, and Q^2 (through blindfolding/PLSpredict); and hypothesis testing via a 5,000-subsample bootstrapping procedure, with hypotheses accepted when the t-statistic exceeded 1.96 and the p-value was below 0.05 (Hair, Risher, Sarstedt, & Ringle, 2019). The moderating effect of organisational culture was tested using the product-indicator approach. Figure 1 presents the conceptual research framework.

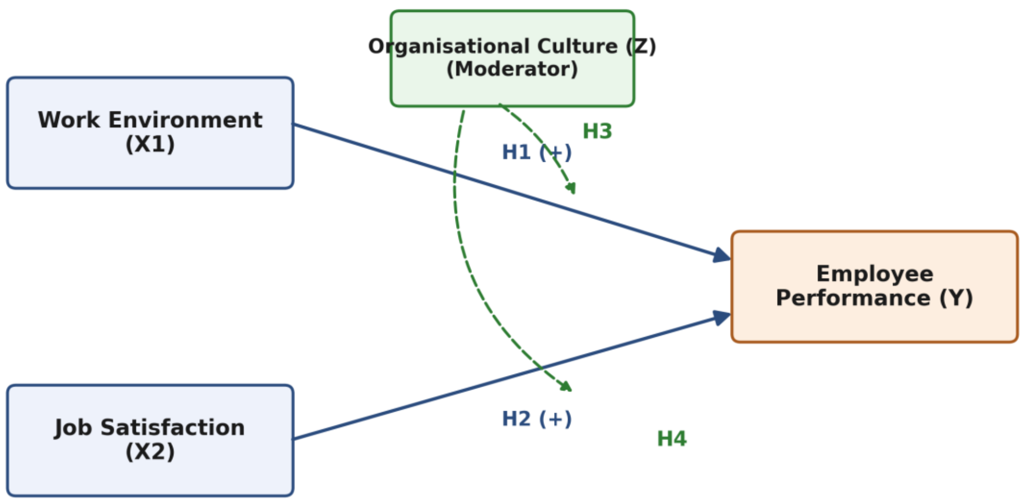

Figure 1. Conceptual Research Framework

FINDINGS AND DISCUSSION

This section presents the empirical results, beginning with respondent characteristics and descriptive statistics, followed by the measurement- and structural-model evaluation, and concluding with hypothesis testing and its interpretation in relation to theory and prior research.

Respondent Characteristics

The study involved 90 respondents drawn from financial management staff across 30 OPDs in Pegunungan Bintang Regency (Table 1). Most respondents were male (60.0%) and held a bachelor's degree (66.7%), reflecting the generally high formal qualification of regional financial managers. In terms of tenure, the largest group had served 5–10 years (31.1%), followed by 11–15 years (26.7%), more than 15 years (24.4%), and under 5 years (17.8%), indicating that most respondents had accumulated substantial practical experience in financial management duties.

Table 1. Respondent Characteristics (n = 90)

Category	Group	Frequency	Percentage (%)
Gender	Male	54	60.0
	Female	36	40.0
Education	Diploma (D3)	22	24.4
	Bachelor's (S1)	60	66.7
	Master's (S2)	8	8.9
Tenure	< 5 years	16	17.8
	5–10 years	28	31.1
	11–15 years	24	26.7
	> 15 years	22	24.4

Source: primary data processed, 2026

Descriptive Statistics

Descriptive statistics for the four research variables are summarised in Table 2. All variables show relatively low standard deviations relative to their range, indicating fairly consistent responses across the sample. Work environment (X1) and organisational culture (Z) show the highest mean scores, suggesting that respondents generally perceived both the physical/social work setting and the prevailing organisational culture favourably, while job satisfaction (X2) and employee performance (Y) were rated somewhat more moderately.

Table 2. Descriptive Statistics of Research Variables

Variable	Mean	Minimum	Maximum	Std. Deviation

Work Environment (X1)	19,733.0	11,000.0	25,000.0	2.825
Job Satisfaction (X2)	17,190.0	12,000.0	20,000.0	1.737
Organisational Culture (Z)	21,044.0	15,000.0	25,000.0	2.640
Employee Performance (Y)	16,911.0	12,000.0	20,000.0	2.000

Source: primary data processed, 2026 (SmartPLS 4 output)

Measurement Model (Outer Model)

Convergent validity was assessed through outer loadings and AVE. All indicator loadings exceeded the recommended threshold of 0.708 (Hair et al., 2017), ranging from 0.904 to 0.979 for work environment, 0.916 to 0.949 for job satisfaction, 0.852 to 0.948 for organisational culture, and 0.909 to 0.968 for employee performance. As shown in Table 3, every construct also achieved an AVE well above 0.50 and Cronbach's alpha and composite reliability (rho_a, rho_c) values above 0.70, confirming strong convergent validity and reliability. Discriminant validity was likewise supported: the square root of each construct's AVE exceeded its correlations with other constructs, satisfying the Fornell-Larcker criterion (Hair et al., 2017).

Table 3. Validity and Reliability of the Measurement Model

Construct	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	AVE
Work Environment (X1)	0.972	0.984	0.978	0.898
Job Satisfaction (X2)	0.950	0.951	0.964	0.871
Organisational Culture (Z)	0.951	0.955	0.962	0.836
Employee Performance (Y)	0.962	0.964	0.972	0.898

Source: primary data processed, 2025 (SmartPLS 4 output)

Structural Model (Inner Model)

The structural model shows strong explanatory power: the R^2 for employee performance is 0.797 (adjusted R^2 = 0.785), meaning that work environment, job satisfaction, organisational culture, and the two moderation terms jointly explain 79.7% of the variance in employee performance a value classified as substantial under Chin's (1998) criteria. Predictive relevance was confirmed by a Q^2 of 0.781, well above the zero threshold, indicating that the model predicts observed values well. Effect-size

(f^2) analysis shows that organisational culture contributes the largest effect on performance (f^2 = 0.989, large), followed by job satisfaction (f^2 = 0.127, small-to-medium) and work environment (f^2 = 0.057, small), while the two moderation terms show small effect sizes (f^2 = 0.033 and 0.008, respectively) that are nonetheless statistically meaningful, as the hypothesis tests below demonstrate.

Hypothesis Testing

Hypotheses were tested through bootstrapping with 5,000 subsamples at $\alpha = 0.05$ (two-tailed), with a path accepted as significant when $t > 1.96$ and $p < 0.05$. Table 4 summarises the results.

Table 4. Path Coefficients and Hypothesis Testing Results

Path	Original Sample (β)	T-Statistics	P-Values	Decision
H1: Work Environment (X1) → Performance (Y)	0.137	2.016	0.044	Accepted
H2: Job Satisfaction (X2) → Performance (Y)	0.213	3.377	0.001	Accepted
H3: Organisational Culture (Z) × Work Environment (X1) → Performance (Y)	-0.101	2.188	0.029	Accepted (negative/dampening)
H4: Organisational Culture (Z) × Job Satisfaction (X2) → Performance (Y)	0.043	1.005	0.315	Rejected
Organisational Culture (Z) → Performance (Y) (direct effect)	0.649	10.540	0.000	Significant

Source: primary data processed, 2026 (SmartPLS 4 bootstrapping output, 5,000 subsamples)

Work Environment and Employee Performance (H1)

Work environment has a positive and significant, though comparatively modest, effect on employee performance ($\beta = 0.137$; $t = 2.016$; $p = 0.044$), so H1 is accepted. This result confirms Herzberg's (1959) classification of the work environment as a hygiene factor and is consistent with Maisaroh (2021) and Melinda et al. (2024), who found that comfortable physical conditions lighting, temperature, cleanliness, and safety support employee performance. The relatively small coefficient nevertheless indicates that, in a geographically constrained region such as Pegunungan Bintang, physical conditions alone are not the dominant driver of performance, echoing Raziq and Maulabakhsh (2015), who reported a positive but non-dominant work-environment effect. This suggests that improving physical facilities should be paired with strengthening the social dimension of the workplace co-worker relationships and supervisory support to generate a fuller performance gain.

Job Satisfaction and Employee Performance (H2)

Job satisfaction has a positive and significant effect on employee performance ($\beta = 0.213$; $t = 3.377$; $p = 0.001$), a larger effect than work environment, so H2 is accepted. This is consistent with Locke's (1976) view of job satisfaction as a positive emotional appraisal that drives motivation and with Robbins and Judge (2019) and Susanto (2020), who found that satisfied public-sector employees are more productive and loyal. The finding also supports the "happy-productive worker" thesis of Wright and Cropanzano (2000). In the context of Pegunungan Bintang, satisfaction is shaped by external factors such as delayed payment of entitlements, limited training opportunities, and rigid bureaucratic procedures, so improving performance through this channel requires attention to employee welfare, fair recognition, and development opportunities rather than physical conditions alone.

Moderating Role of Organisational Culture on Work Environment (H3)

Organisational culture significantly moderates the effect of work environment on performance ($\beta = -0.101$; $t = 2.188$; $p = 0.029$), so H3 is accepted in terms of statistical significance. Notably, however, the interaction coefficient is negative: as organisational culture strengthens, the positive effect of the physical work environment on performance becomes weaker rather than stronger. This dampening, or substitutive, pattern suggests that a strong, cohesive organisational culture — reflected locally in norms of gotong-royong and close interpersonal support — can compensate for shortcomings in the physical work environment, so that physical conditions matter less for performance when the culture is already strong. This interpretation parallels the substitutes-for-leadership logic of Kerr and Jermier (1978), applied here to organisational culture as a substitute that reduces reliance on physical working conditions, and qualifies the assumption drawn from Pawirosumarto et al. (2017) and Schein (2010) that organisational culture necessarily reinforces the work environment-performance link; in the remote-region context of this study, it instead attenuates it.

Moderating Role of Organisational Culture on Job Satisfaction (H4)

Organisational culture does not significantly moderate the effect of job satisfaction on performance ($\beta = 0.043$; $t = 1.005$; $p = 0.315$), so H4 is rejected. This finding diverges from the initial hypothesis but is consistent with Putra and Sari (2023), Ahmad and Basri (2023), and Hidayat (2022), who report that in rigid public bureaucracies organisational culture tends to function as a direct antecedent of performance rather than as a moderator of the satisfaction-performance link. A plausible explanation is that the effect of job satisfaction on performance in this setting operates largely independently of the surrounding culture, being driven instead by factors such as intrinsic motivation, organisational commitment, or measurement limitations of the satisfaction construct in this particular socio-cultural setting.

Overall Pattern

Across all paths, organisational culture emerges as the strongest direct predictor of financial managers' performance ($\beta = 0.649$; $t = 10.540$; $p < 0.001$), exceeding the direct contributions of job satisfaction and work environment combined. This is consistent with Schein (2010) and Denison (1990), who argue that a strong organisational culture is a fundamental driver of organisational effectiveness. Taken together with the substantial R^2 (0.797) and strong predictive relevance ($Q^2 = 0.781$), the results indicate that organisational culture in this remote-region setting functions primarily as a direct antecedent of performance, with a selective and, in the case of work environment, dampening moderating role rather than as a uniform amplifier of the effects of work environment and job satisfaction, as found in the urban Jakarta context of Pawirosumarto et al. (2017).

CONCLUSION

This study set out to analyse the effects of work environment and job satisfaction on the performance of financial management employees in the Regional Apparatus Organisations (OPD) of Pegunungan Bintang Regency, and to examine the moderating role of organisational culture in these relationships. Four conclusions follow from the PLS-SEM analysis of 90 financial management employees across 30 OPDs. First, work environment has a positive and significant, though comparatively modest, effect on employee performance, confirming that conducive physical and social working conditions support more effective task execution even under the infrastructural constraints of a remote region. Second, job satisfaction has a positive and significant effect on performance that is somewhat larger than that of work environment, underscoring the importance of employee well-being, fair recognition, and development opportunities. Third, organisational culture is not only the strongest direct predictor of performance but also significantly moderates the work environment-performance relationship, albeit by dampening rather than strengthening it a strong culture appears to substitute for, rather than amplify, the influence of physical working conditions. Fourth, organisational culture does not significantly moderate the job satisfaction-performance relationship, suggesting that this pathway operates largely independently of the prevailing organisational culture in this bureaucratic context.

These findings extend public-sector human resource management literature by showing that, in a geographically remote and socio-culturally distinct setting such as Pegunungan Bintang, organisational culture behaves more as a direct antecedent of performance than as a uniform moderator, qualifying earlier urban-based evidence such as Pawirosumarto et al. (2017). Practically, the results suggest that local governments in similarly underdeveloped, frontier, and outermost (3T) regions should prioritise cultivating an adaptive, accountability-oriented organisational culture one that blends local values such as gotong-royong with modern financial-governance standards as the most impactful lever for improving financial managers' performance, while continuing to invest in physical working conditions and employee welfare as complementary measures.

This study is limited by its cross-sectional, single-region, quantitative design, which constrains generalisation to other regions with different geographic and socio-cultural characteristics and does not fully capture qualitative dimensions of local culture. Future research is encouraged to adopt a mixed-method design, extend the scope to multiple regions, and incorporate additional variables such as organisational commitment, intrinsic motivation, transformational leadership, or technological support, together with more contextually adapted measurement instruments, to build a more comprehensive understanding of what drives the performance of regional financial managers in Indonesia's frontier areas.

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