
**The Influence of Motivation, Organizational Culture, Work Environment,
and Training on Employee Performance**

Ahim Abdurahim¹ , Nabila Syifaus Sany²

¹Muhammadiyah University of Yogyakarta, Department of Accounting
Bantul, Yogyakarta, Indonesia

²Muhammadiyah University of Yogyakarta, Department of Accounting
Bantul, Yogyakarta, Indonesia

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Abstract

This study aims to analyze the influence of motivation, organizational culture, work environment, and training on employee performance at the Regional Finance and Assets Office in Kulon Progo Regency. This study uses a quantitative approach with a survey method. Primary data were obtained by distributing questionnaires to 130 employees who met the purposive sampling criteria, then analyzed using multiple linear regression with the help of SPSS. The results show that motivation, organizational culture, work environment, and training have a positive and significant influence on employee performance, both partially and simultaneously. Among all independent variables, training shows the most dominant influence on employee performance. This finding confirms that improving employee performance in public sector organizations requires balanced attention to internal individual factors and external organizational factors. This study provides practical implications that government agencies need to strengthen training systems, build a healthy organizational culture, create a supportive work environment, and maintain employee motivation on an ongoing basis to improve the effectiveness of achieving organizational goals.

Keywords: motivation, organizational culture, work environment, training, employee performance

1. Introduction

Government organizations and institutions are formed to achieve their vision, mission, and public service objectives effectively and accountably. Achieving these objectives depends heavily on the quality of the organization's human resources (Indrayani et al., 2025). In the context of public administration, employees are not only the technical implementers of policies

but also key actors in ensuring that public services are efficient, responsive, and appropriate. Therefore, employee performance is one of the most important indicators in assessing the success of a public organization. The better employee performance, the greater the organization's chances of optimally achieving its targets (Dharmayati, 2015; Indrayani et al., 2025; Murti & Utami, 2021).

The Regional Finance and Assets Office in Kulon Progo Regency is a regional government agency with strategic responsibility in managing regional finances and assets. Carrying out complex tasks requires employees with high work motivation, the ability to adapt to organizational culture, a comfortable work environment, and adequate training support. In practice, employee performance is determined not only by individual abilities but also by organizational conditions that shape daily work behavior. Motivation acts as an internal drive to perform optimally; organizational culture shapes collective value patterns and behaviors; the work environment influences the comfort and smoothness of work activities; while training improves employee competency and skills.

Previous research has yielded mixed results. Some studies found that the work environment and organizational culture have a positive and significant **impact on employee performance** (Laras et al., 2021), while others showed that motivation does not always have an equally strong influence across organizational contexts (Kalogiannidis, 2021). Furthermore, this study complements previous research by including training as a significant factor that can strengthen employee performance, particularly in government agencies. Thus, this study not only replicates the relationships between variables that have been widely tested but also broadens our understanding of how motivation, organizational culture, work environment, and training collectively influence employee performance at the **Regional Finance and Assets Office** in Kulon Progo Regency.

Based on the description above, this study aims to examine the influence of motivation, organizational culture, work environment, and training on employee performance at the **Regional Finance and Assets Office** in Kulon Progo Regency. The results are expected to provide theoretical contributions to the development of public sector human resource management studies and provide practical input for agency leaders in developing strategies to improve employee performance.

2. Conceptual Framework

This study uses attribution theory as its conceptual foundation. Attribution theory essentially explains how individuals interpret the causes of events, behaviors, or outcomes they experience or observe. In recent developments, attribution theory is understood as a framework for explaining how individuals make causal judgments about events in their environment, then use

these judgments to shape attitudes, emotions, and work behaviors (Martinko & Mackey, 2019). Classically, the roots of this theory refer to Heider's thinking, which emphasizes that human behavior is understood through two main sources of causes: internal factors and external factors. Internal factors relate to characteristics originating from within the individual, such as drive, ability, effort, and commitment, while external factors relate to situations or environments that influence a person's behavior, such as organizational norms, working conditions, superior support, and development opportunities (Lin, 2024).

In an organizational context, attribution theory explains that employees will interpret the causes of work success or failure based on certain attributions, for example, whether work outcomes are considered to originate from personal abilities and efforts or from supportive or inhibiting organizational conditions. Organizational literature shows that the attribution process is important because it influences motivation, performance evaluations, emotional responses, and subsequent work behavior (Martinko & Mackey, 2019). Thus, attribution theory not only explains the origins of behavior but also helps understand why individuals exhibit different levels of performance when faced with different organizational conditions. In human resource management studies, this means that employee performance can be understood as the result of the interaction between internal attributions for work behavior and external influences from the organizational environment (Lin, 2024).

The relevance of attribution theory to the research title, *The Influence of Motivation, Organizational Culture, Work Environment, and Training on Employee Performance*, lies in the theory's ability to explain that employee performance is a consequence of a combination of internal and external factors. In this study, motivation is an internal factor because it relates to employees' inner drive to perform optimally. Conversely, organizational culture, work environment, and training are external factors because all three originate from the organizational system and context that shape employee perceptions, behaviors, and work effectiveness. By using attribution theory, the relationship between variables in this study becomes logical: when employees have strong internal attributions through motivation and are supported by positive external attributions through a healthy organizational culture, a conducive work environment, and adequate training, the tendency to produce higher performance becomes greater. Therefore, relevant attribution theory is used to explain why variations in motivation, organizational culture, work environment, and training can affect employee performance, especially in public sector organizations that are strongly influenced by the interaction between individual behavior and organizational systems (Carvalho et al., 2016).

This current study is designed to demonstrate the novelty of the research model by exploring previous empirical findings relevant to the relationship between motivation, organizational culture, work environment, training, and employee performance. In general, studies since 2016 have shown that employee performance in public and private organizations is influenced by a combination of individual and organizational factors, but the strength of each variable's influence is not always consistent across research contexts (Maryadi et al., 2026). This variation in results is important to examine because it indicates differences in organizational characteristics, job types, managerial qualities, and measurement designs that can influence the direction and significance of the relationships between variables.

From a motivational perspective, several studies have found that work motivation has a positive and significant influence on employee performance because it can increase the intensity of individual effort, commitment, and persistence in completing tasks (Farisi et al., 2020). However, empirical findings in specific organizational contexts also indicate that the influence of motivation can become less dominant when work systems, leadership, or other structural factors are more influential in determining the organization. In other words, motivation remains important as an internal factor, but its contribution to performance can vary depending on the organizational environment. Regarding organizational culture variables, a strong, adaptive, and consistent organizational culture can increase positive work behavior and encourage employee performance through the internalization of work values and norms. However, the influence of organizational culture on performance is not always directly significant, especially when organizational culture has not been internalized evenly or is still mediated by organizational commitment and job satisfaction.

Regarding work environment variables, previous findings generally indicate that a comfortable, safe, and supportive work environment has a positive impact on employee performance because it creates conditions that enable work to be completed more effectively (Syafa'at & Devita, 2021). However, the influence of the work environment can be weakened if the organization has highly formalized standard procedures or when motivation and competence factors are more dominant in determining work outcomes. Meanwhile, regarding training variables, most studies confirm that training has a positive and significant impact on performance because it improves employee competence, skills, and readiness to face job demands (Wijayanto & Dotulong, 2017). However, the effectiveness of training can also vary, especially if the training material does not fully align with job requirements, is not supported by post-training evaluations, or is not integrated with the employee career development system.

Based on this mapping, it can be concluded that previous studies have examined the influence of various factors partially or simultaneously on employee performance, but still show varying results (Agustina & Rusdianti, 2018; Manalu, 2021). This gap represents an important opportunity for this research. The novelty of this research model lies in the integration of four main variables: motivation as an internal factor, and organizational culture, work environment, and training as external factors, into a single empirical model applied to local government agencies. This model is relevant because it allows for a more comprehensive explanation of the performance of civil servants, particularly **Regional Finance and Assets Office in Kulon Progo Regency**, who work within a bureaucratic system with high demands for administrative, coordinative, and technical competencies. Thus, this study not only confirms the previously discovered relationships but also emphasizes how variations in previous research results can be explained through a more integrated approach.

3. Formulating Hypotheses

3.1 Motivation for Employee Performance

Motivation is an internal drive that influences a person's enthusiasm, intensity, and persistence at work. From an attribution theory perspective, motivation is an internal factor that plays a crucial role in shaping work behavior. When individuals attribute work success to personal effort, ability, and drive, they are more likely to be motivated to maintain and even improve their performance. Thus, motivation is a key determinant explaining differences in performance levels among employees within an organization.

Theoretically, the relationship between motivation and performance can be explained by the view that motivation determines the direction of behavior, intensity of effort, and persistence of individuals in achieving organizational goals. Highly motivated employees tend to demonstrate greater commitment, responsibility, initiative, and sincerity in completing tasks. Motivation also encourages employees to utilize their competencies optimally, resulting in better work quality.

Various empirical studies support a positive relationship between motivation and employee performance (Gheitani et al., 2019; Nurazizah et al., 2024), indicating that intrinsic motivation contributes to improved individual performance through higher work engagement. These findings suggest that employees with intrinsic motivation tend to be more proactive, persistent, and able to make greater contributions to the organization. These results align with research Paais & Pattiruhu, (2020) and Hafiluddin & Widiastuti (2025) which proves that motivation has a direct positive effect on employee performance. Therefore, the higher an employee's motivation, the greater their tendency to perform optimally and orientate themselves towards achieving organizational goals.

Based on theoretical explanations and support from previous research, it is clear that motivation is a crucial internal factor in determining employee performance. Therefore, this study suggests that motivation has a positive influence on employee performance at the Regional Finance and Assets Office in Kulon Progo Regency.

H1: Motivation has a positive influence on employee performance.

3.2 Organizational Culture on Employee Performance

Organizational culture reflects the values, norms, beliefs, and behavioral patterns shared by members of an organization and serves as a guideline for carrying out work activities. From an attribution theory perspective, organizational culture is an external factor that influences how employees perceive their work environment and determines how they act in carrying out their tasks. When employees work in an organizational culture that supports collaboration, discipline, integrity, and results orientation, they tend to exhibit more focused and productive work behaviors.

Theoretically, organizational culture functions as a social control mechanism that shapes behavioral standards and work expectations. Well-internalized organizational values will encourage employees to work toward organizational goals without constant supervision. Organizational culture also plays a role in improving coordination, strengthening organizational identity, and fostering employee commitment to achieving institutional goals.

Empirical evidence shows that organizational culture is closely related to improved employee performance. Nikpour, (2017) found that organizational culture has a positive influence on organizational performance, both directly and through organizational commitment as a mediating variable. This finding suggests that a strong organizational culture can increase employee engagement with the organization, thereby impacting performance improvement. These results are supported by evidence Paais & Pattiruhu, (2020) that an organizational culture that supports communication, cooperation, and achievement orientation has a positive and significant influence on employee performance . Furthermore, Fahmi et al., (2021) in the context of local government, also showed that organizational culture contributes to improved employee performance by creating job satisfaction and more positive work behaviors.

Based on theoretical explanations and previous research findings, it is clear that organizational culture is an external factor that can influence employee work behavior and performance. The stronger the internalized organizational culture within employees, the greater their tendency to work in a disciplined, collaborative, and goal-oriented manner. Therefore, this study

demonstrates that organizational culture has a positive influence on employee performance at the Regional Finance and Assets Office in Kulon Progo Regency.

H2: Organizational culture has a positive influence on employee performance.

3.3 Work Environment on Employee Performance

The work environment encompasses the physical and non-physical conditions surrounding employees that can affect their comfort, safety, and work effectiveness. The physical work environment encompasses aspects such as lighting, room temperature, noise, availability of work equipment, and workspace layout, while the non-physical work environment encompasses relationships between employees, work atmosphere, superior support, and communication patterns within the organization. From an attribution theory perspective, the work environment is an external factor that influences how individuals perceive their work situations and determines how they respond to the task demands they face.

Theoretically, a conducive work environment helps employees concentrate, reduces work barriers, and fosters harmonious social relationships. Comfortable and safe working conditions enable employees to devote optimal energy and attention to completing tasks. Furthermore, a work environment that supports positive social interactions also encourages collaboration, knowledge exchange, and mutual assistance among employees, ultimately increasing collective work effectiveness.

Various empirical studies support a positive relationship between the work environment and employee performance. Nielsen et al. (2017) found that the work environment is positively correlated with performance because it creates conditions that support work comfort and effectiveness. This finding aligns with Ahmad et al. (2019) and Syafa'at & Devita (2021), which show that a comfortable, safe, and supportive work environment positively influences employee performance. Therefore, the more conducive the work environment perceived by employees, both physically and non-physically, the greater their ability to work effectively, efficiently, and with a quality-oriented focus.

Based on theoretical explanations and previous research findings, it is understood that the work environment is an external factor that significantly influences employee behavior and performance. Therefore, this study suggests that the work environment has a positive influence on employee performance at **the Regional Finance and Assets Office in Kulon Progo Regency.**

H3: Work environment has a positive influence on employee performance.

3.4 Training for Employee Performance Improvement

Training is a planned learning process designed to improve employees' knowledge, skills, abilities, and attitudes so they can perform their tasks more effectively and efficiently. From an attribution theory perspective, training is viewed as an external factor that directly strengthens individual abilities, thus influencing how employees attribute their work success. When employees possess adequate competencies as a result of training, they tend to be more confident, more adaptable, and more capable of producing better performance.

Theoretically, the relationship between training and performance can be understood through the perspective of Human Capital Theory, which states that investment in training is a form of investment in human resources that results in long-term increases in productivity and performance. Employees who receive quality training have better technical and managerial competencies, are better prepared to face complex work challenges, and are able to contribute more to achieving organizational goals.

Empirical support suggests that training has a positive impact on employee performance. Hajjar and Alkhanaizi (2018) demonstrated that training has a positive relationship with work effectiveness because it increases employee competence and readiness to perform tasks. This finding aligns with Elizar and Tanjung (2018), who stated that training has a positive and significant impact on employee performance. This means that the more relevant and high-quality the training program received, the greater the employee's ability to perform tasks effectively, accurately, and with a results-oriented approach.

Based on theoretical explanations and previous research findings, it is clear that training is a highly strategic external factor in improving employee competence and performance. Therefore, this study demonstrates that training has a positive impact on employee performance at the **Regional Finance and Assets Office in Kulon Progo Regency**.

H4: Training has a positive influence on employee performance.

4. Methods

This study uses a quantitative approach with an exploratory research design, namely research that aims to explain the relationship between variables through testing previously formulated hypotheses. The research objects include motivation, organizational culture, work environment, and training as independent variables, and employee performance as the dependent variable. This research was conducted at the **Regional Finance and Assets Office in Kulon Progo Regency**,

with all employees who met certain criteria as research subjects. The data used is primary data obtained directly from respondents through questionnaires.

The study population consisted of 134 employees, and 130 respondents were included in the analysis, as 4 questionnaires were not returned. The sampling technique used was purposive sampling, which determined the sample based on the criteria of civil servants who had worked for at least one year at the Regional Finance and Assets Office in Kulon Progo Regency. This technique was chosen to ensure that the respondents involved truly understand the organizational conditions and work experience relevant to the variables studied. Data collection was carried out by distributing questionnaires directly to respondents. All items in the questionnaire were arranged using a Likert scale of 1 to 5 to measure the level of respondents' agreement with each research variable indicator.

Employee performance was measured using indicators of innovation, work speed, and work strength. Motivation was measured through the dimensions of security, compensation, working conditions, work facilities, encouragement to work at one's best, work performance, recognition from superiors, and the work itself. Organizational culture was measured through the company environment, values, role models, rituals, and communication networks. The work environment was measured using indicators of work atmosphere, availability of facilities, and relationships with coworkers. Meanwhile, training was measured using indicators of reactions, learning, behavior, and outcomes. All research instruments referred to relevant previous research.

Data analysis was conducted in stages. First, validity and reliability tests were conducted to ensure the research instrument was suitable for use. Second, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted to ensure the regression model met statistical requirements. Third, multiple linear regression analysis was conducted to examine the effect of each independent variable on employee performance. Furthermore, this study used the coefficient of determination test, simultaneous analysis (F test), and partial analysis (t test) to assess the strength of the model and support for the research hypotheses.

5. Results and Discussion

This subchapter presents the results of the analysis step by step, starting with respondent characteristics, descriptive statistics, instrument quality testing, classical assumption testing, and hypothesis testing. A systematic presentation is necessary to ensure readers understand that the research conclusions are not based solely on regression results but are also supported by adequate data quality and model feasibility. Based on the 130 questionnaires processed, all

testing stages indicate that the research data meets the requirements for analysis using multiple linear regression.

Table 1. Statistical Data on Respondent Characteristics

No.	Characteristics	Category	Amount	Percentage
1	Age	<20 years	0	0%
		20-35 years	70	53.8%
		>35 years	60	46.2%
		Total	130	100%
2	Length of work	0-10 years	80	61.5%
		11-20 years	31	23.8%
		21-30 years old	16	12.3%
		31-40 years	3	2.3%
		Total	130	100%
3	Gender	Man	70	53.8%
		Woman	60	46.2%
		Total	130	100%
4	last education	High School	28	21.5%
		D3	27	20.8%
		S1	72	55.4%
		S2	3	2.3%
		Total	130	100%

Based on Table 1, the majority of respondents were aged 20–35 years, totaling 70 people (53.8%), while respondents aged over 35 years numbered 60 people (46.2%). This composition indicates that **Regional Finance and Assets Office in Kulon Progo Regency** is dominated by productive-age employees who generally have high adaptability and work energy. In terms of length of service, 80 respondents (61.5%) have worked for 0–10 years. This condition indicates that most employees are still in the career development phase, so the need for guidance, motivation, and training is very important. In terms of education, bachelor's graduates dominate with 55.4%, which indicates that respondents have sufficient academic capacity to understand research instruments and carry out organizational tasks professionally.

Table 2. Descriptive Statistics Results

No.	Variables	N	Minimum	Maximum	Mean	Standard Deviation
1	Motivation	130	12	30	25.15	3,404
2	Organizational culture	130	21	50	41.82	5,596
3	Work environment	130	18	30	25.57	2,917
4	Training	130	17	40	33.70	4,507
5	Employee Performance	130	19	30	25.65	3,018

Table 2 shows that all variables have relatively high mean scores. Motivation has a mean score of 25.15 out of a maximum score of 30, organizational culture 41.82 out of a maximum score of 50, work environment 25.57 out of a maximum score of 30, training 33.70 out of a maximum score of 40, and employee performance 25.65 out of a maximum score of 30. These findings indicate that respondents tend to give a positive assessment of the conditions and performance of the organization they perceive. In addition, all standard deviation values are smaller than the mean value of each variable, indicating that respondents' answers are relatively homogeneous and there are no extreme data deviations.

Table 3. Validity Test

Variables	KMO Value	Loading Factor Range	Information
Motivation	0.794	0.728-0.832	Valid
Organizational culture	0.911	0.578-0.817	Valid
Work environment	0.829	0.688-0.768	Valid
Training	0.898	0.709-0.794	Valid
Employee Performance	0.869	0.688-0.804	Valid

Based on Table 3, all variables have KMO values above 0.50, with *factor loadings* also above the minimum acceptable limit. The highest KMO value was found for Organizational Culture, at 0.911, while the lowest value was 0.794 for Motivation. These results indicate that each indicator adequately represents the construct being measured, thus ensuring adequate validity for the research instrument and its suitability for use in further analysis.

Table 4. Reliability Test

No.	Variables	Cronbach's Alpha	Decision
1	Motivation	0.867	Reliable
2	Organizational culture	0.909	Reliable
3	Work environment	0.824	Reliable
4	Training	0.894	Reliable
5	Employee Performance	0.851	Reliable

Table 4 shows that all variables have Cronbach's Alpha values above 0.80. This value far exceeds the minimum threshold of 0.60, indicating that the research instrument has excellent internal consistency. Thus, respondents' responses to each indicator tend to be stable and reliable in depicting the actual situation.

Table 5. Classical Assumption Test

Test Type	Indicator	Results	Conclusion
Normality	Asymp. Sig. (2-tailed)	0.185	Normally distributed data
Multicollinearity	Tolerance	0.410; 0.510; 0.575; 0.417	There is no multicollinearity
Multicollinearity	VIF	2,441; 1,962; 1,739; 2,398	There is no multicollinearity
Heteroscedasticity	Sig.	0.495; 0.929; 0.631; 0.592	There is no heteroscedasticity

The results in Table 5 indicate that the regression model meets all classical assumptions. An Asymp. Sig. value of 0.185 (>0.05) indicates that the residuals are normally distributed. Furthermore, tolerance values range from 0.410–0.575 and VIF values between 1.739–2.441, indicating the absence of multicollinearity among the independent variables. Furthermore, all heteroscedasticity test significance values are above 0.05, indicating that the model is free from heteroscedasticity symptoms. These findings confirm that the resulting regression coefficient estimates can be interpreted accurately.

Table 6. F Test and Determination Test

Test Type	Indicator	Mark	Interpretation
F test	F count	68,581	Significant model
F test	Sig.	0,000	Independent variables simultaneously influence employee performance
Determination Test	R	0.829	Strong relationship
Determination Test	R Square	0.687	Model contribution 68.7%
Determination Test	Adjusted Square	R 0.677	The performance variation is explained by the model by 67.7%

Based on Table 6, the F value of 68.581 with a significance level of 0.000 indicates that motivation, organizational culture, work environment, and training simultaneously influence employee performance. The R-square value of 0.687 indicates that 68.7% of the variation in employee performance can be explained by the research model. Meanwhile, the Adjusted R-square value of 0.677 indicates that after accounting for the number of variables in the model, the model's explanatory power remains at a strong level. Thus, the research model has good explanatory power for the phenomenon of employee performance at **Regional Finance and Assets Office in Kulon Progo Regency**.

The validity and reliability of the instrument, along with the fulfillment of all classical assumptions, provide a strong basis for interpreting the results of the hypothesis testing. This indicates that the relationships found between the variables are not influenced by fundamental statistical issues but rather reflect the empirical conditions experienced by the study respondents. In general, the analysis results indicate that all research hypotheses are accepted. However, the magnitude of the influence of each variable varies. This finding is interesting because it suggests that improving employee performance is not only determined by internal factors such as motivation but is also significantly influenced by organizational factors such as organizational culture, work environment, and especially training. In other words, improving performance requires an integrated approach that combines individual empowerment with organizational support.

Table 7. Multiple Linear Regression Test

Variables	B	Std. Error	Beta	t	Sig.
Constant	3,067	1,452	-	2,112	0.037
Motivation	0.149	0.069	0.168	2,144	0.034
Organizational culture	0.110	0.038	0.204	2,908	0.004
Work environment	0.200	0.068	0.193	2,929	0.004
Training	0.271	0.052	0.405	5,221	0,000

Table 7 shows that all regression coefficients are positive and significant. The largest beta coefficient value was found in the training variable ($\beta=0.405$; sig. 0.000), followed by organizational culture ($\beta=0.204$; sig. 0.004), work environment ($\beta=0.193$; sig. 0.004), and motivation ($\beta=0.168$; sig. 0.034). These findings indicate that all variables contribute to improving employee performance, but training has the strongest influence. This suggests that competency development is an important factor in supporting the work effectiveness of public sector employees. These results are consistent with research Indrayani et al., (2025) which shows that human resource management practices and job training can improve employee performance through job satisfaction.

The Influence of Motivation on Employee Performance

Based on Table 7, the motivation variable has a beta coefficient value of 0.168 with a significance level of 0.034, which is smaller than 0.05. These results prove that motivation has a positive and significant influence on employee performance, so H1 is accepted. This finding indicates that when employees have a drive to achieve, gain recognition, and feel the benefits of their work, they tend to show better performance. From the perspective of attribution theory, motivation is an internal factor that encourages individuals to attribute work success to their efforts and abilities. Therefore, the higher the employee's motivation, the greater their tendency to work productively. The results of this study are in line with the findings of (Gheitani et al., 2019) and (Paais & Pattiruhu, 2020).

The Influence of Organizational Culture on Employee Performance

The test results show that organizational culture has a beta coefficient of 0.204 with a significance level of 0.004. This value indicates that organizational culture has a positive and significant influence on employee performance, thus H2 is accepted. Compared to motivation, the influence of organizational culture appears stronger. This indicates that the values, norms, and work habits developed within the organization are able to shape employee work behavior

collectively. When organizational culture supports discipline, collaboration, integrity, and results orientation, employees will more easily align their behavior with organizational goals. This finding supports attribution theory, which places organizational culture as an important external factor in shaping employee performance, and is in line with research (Nikpour, 2017) and (Fahmi et al., 2021).

The Influence of Work Environment on Employee Performance

Based on Table 7, the work environment has a beta coefficient of 0.193 with a significance value of 0.004. These results indicate that the work environment has a positive and significant influence on employee performance; thus, H3 is accepted. Although its influence is slightly lower than organizational culture, the work environment remains an important factor because it is directly related to employee comfort in carrying out daily activities. The availability of work facilities, a conducive work atmosphere, and harmonious relationships between employees can increase the effectiveness of work completion. These findings indicate that improving the work environment is an organizational investment that can result in increased employee productivity and work quality. The results of this study also strengthen the findings of Nielsen et al. (2017), who explained that the availability of resources and work environment support can improve employee well-being while impacting organizational performance. A supportive work environment provides space for employees to work more focused, reduces work pressure, and increases work engagement in completing tasks. Furthermore, Chandrasekar (2011) emphasized that a comfortable physical work environment and a harmonious social environment have a direct relationship with employee productivity because they can create a more effective and efficient work atmosphere. Thus, the results of this study are in line with previous research, which states that organizations that are able to create a safe, comfortable, and supportive work environment will have employees with higher levels of performance.

The Effect of Training on Employee Performance

Training is the variable that has the most dominant influence on employee performance. This is evident from the beta coefficient value of 0.405 with a significance level of 0.000, as shown in Table 7. The magnitude of this coefficient indicates that improving the quality of training will have a greater impact on performance than other variables. This finding is highly relevant to the characteristics of the **Regional Finance and Assets Office in Kulon Progo Regency**, which handles regional financial and asset management, thus requiring high technical competence. Training allows employees to update their knowledge, improve their skills, and adapt to changes in regulations and work systems. From *the perspective of Human Capital Theory*, these results confirm that investment in human resource development will result in increased organizational

productivity. This finding is also consistent with previous research showing that training has a positive and significant influence on employee performance (Wijayanto & Dotulong, 2017).

6. Conclusions, Implications, and Limitations

This study aims to analyze the influence of motivation, organizational culture, work environment, and training on employee performance at the **Regional Finance and Assets Office in Kulon Progo Regency**. Based on the analysis results in Table 6 and Table 7, all research hypotheses are proven to be supported by the data. Simultaneously, the four independent variables have a significant influence on employee performance with an F value of 68.581 and a significance level of 0.000. In addition, the R Square value of 0.687 indicates that 68.7% of employee performance variations can be explained by motivation, organizational culture, work environment, and training, while the remaining 31.3% is explained by other factors outside the research model.

The 31.3% proportion does not indicate a weakness in the model, but rather emphasizes that employee performance is a multidimensional phenomenon that cannot be fully explained by motivation, organizational culture, work environment, and training alone. Based on the attribution theory used in this study, employee performance can be influenced by a combination of other internal factors, such as job satisfaction, organizational commitment, work discipline, self-efficacy, work experience, and perceptions of organizational justice, as well as other external factors, such as leadership style, compensation system, workload, reward system, bureaucratic structure, technological support, and the quality of organizational communication. In the context of the Regional Finance and Assets Office in Kulon Progo Regency, these factors are relevant because the characteristics of public sector work require administrative accuracy, compliance with regulations, cross-unit coordination, and the ability to adapt to changes in policies and regional financial management systems. Thus, the remaining 31.3% of variation provides space for a scientific explanation: that improving employee performance needs to be understood more comprehensively through the integration of psychological, managerial, structural, and institutional factors that have not been included in this research model.

In part, all variables were shown to have a positive and significant influence on employee performance. Based on Table 7, training is the variable with the most dominant influence ($\beta = 0.405$; sig. = 0.000), followed by organizational culture ($\beta = 0.204$; sig. = 0.004), work environment ($\beta = 0.193$; sig. = 0.004), and motivation ($\beta = 0.168$; sig. = 0.034). These findings indicate that improving employee performance is not only determined by internal factors such as motivation but is also greatly influenced by organizational factors that support work processes and employee competency development. These results also strengthen the attribution theory that

forms the basis of this research, that performance is the result of the interaction between internal individual factors and external organizational factors (Suputra & Widhiyani, 2020).

The theoretical implications of this study are to provide empirical support for attribution theory in the context of public sector human resource management. The research findings indicate that internal factors (motivation) and external factors (organizational culture, work environment, and training) jointly contribute to shaping employee performance. This study also enriches the literature on employee performance by demonstrating that training plays a more dominant role than other variables in public organizations that demand high levels of technical competence.

Practical implications for the **Regional Finance and Assets Office in Kulon Progo Regency** include the need to prioritize human resource development. Given that training is the most influential variable, organizations need to implement more structured, sustainable, and job-specific training programs. Furthermore, organizations need to strengthen a work culture oriented toward integrity, collaboration, discipline, and performance achievement. A safe and comfortable work environment supported by harmonious working relationships also needs to be continuously maintained to ensure optimal employee performance. In terms of motivation, leaders need to provide rewards, career development opportunities, and managerial support that can boost employee morale.

This study has several limitations that need to be considered. First, the study was conducted in only one local government agency, so generalizing the results to other organizations requires caution. Second, the study used a survey approach with data obtained through respondents' perceptions, which still allows for subjective bias in responses. Third, the R-square value of 68.7% indicates that other factors outside the research model have the potential to influence employee performance, such as leadership, job satisfaction, organizational commitment, compensation, and work discipline. Therefore, further research is recommended to expand the scope of the research object, add other relevant variables, and consider the use of a mixed-methods approach to provide a more comprehensive understanding of the factors that influence employee performance.

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