

Original Article

Culture, Discipline, and Workload: Employee Performance under Bureaucratic Reform in Indonesian Local Government

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Abstract: *This study examines how work culture, work discipline, and workload jointly shape employee performance at the Regional Secretariat of Bekasi Regency, Indonesia, amid the national bureaucratic reform agenda since 2021. Despite the institutionalization of the ASN BerAKHLAK values framework and digitally integrated performance evaluation, performance outcomes remain uneven across local government institutions, revealing a gap between reform design and organizational reality. Drawing on Job Demands-Resources Theory as the primary lens, complemented by Social Exchange Theory, Organizational Behavior Theory, Public Service Motivation Theory, and Institutional Theory, this study positions work culture and work discipline as organizational resources and workload as the central job demand. Data were collected from 125 employees through a structured survey and analyzed using Partial Least Squares Structural Equation Modeling with SmartPLS 4. The results show that work culture ($\beta = 0.344$, $p = 0.002$) and work discipline ($\beta = 0.338$, $p = 0.001$) each exert positive and significant effects on employee performance, while workload exerts a negative and significant effect ($\beta = -0.240$, $p = 0.000$). The model explains 48.8 percent of the variance in employee performance, with large predictive relevance ($Q^2 = 0.412$) and acceptable model fit (SRMR = 0.056). These findings indicate that bureaucratic reform has strengthened institutional resources through cultural standardization and disciplinary reinforcement, while workforce insufficiency remains unresolved, producing a performance equilibrium that is positive yet vulnerable to erosion. The study contributes empirical evidence from a developing-country local government context and offers guidance for public sector HR management under administrative transformation.*

Keywords: Bureaucratic Reform, Employee Performance, Job Demands-Resources Theory, Workload.

I. INTRODUCTION

Indonesia's bureaucratic reform agenda has gained considerable momentum in recent years. Since 2021, the government has mandated the ASN BerAKHLAK framework as a nationally uniform core values system for all civil servants, while simultaneously replacing conventional performance appraisal with a digitally integrated evaluation system. In principle, these twin interventions target two persistent weaknesses in Indonesian public administration: cultural inconsistency and weak performance accountability. In practice, however, their consequences for employee performance remain empirically underexplored.

The Regional Secretariat of Bekasi Regency offers a revealing case. Even after full BerAKHLAK implementation and digital performance appraisal in 2024, the quarterly assessments yielded mostly on-target results with very few above-target accomplishments; there was a rise in disciplinary breaches; and there continued to be only 64 percent of required staffing positions filled (Internal Performance & HR Records: Regional Secretariat Bekasi Regency. (2024–2025). This pattern indicates an underlying tension inherent in the politics of bureaucratic reform: the very processes that generate institutional capacity also create new pressures for job demand, as Kuipers et al. As Wales et al. (2020) note, change in public institutions is seldom friction-free between increasing performance expectations and the structural capacity to meet them.

This dynamic meanders between three organizational variables. Work culture, in this specific case operationalized through the BerAKHLAK values framework as an institutionally mandated resource to draw civil servant behavior to be more aligned with accountability and service norms. Work discipline reflects employees' behavioral consistency in executing administrative procedures under formal regulatory authority. Workload captures the total volume of tasks and responsibilities that employees must absorb, a variable that has intensified considerably as reform-driven administrative obligations compound pre-existing workforce shortfalls. Each of these variables has an established relationship with employee performance, yet their simultaneous effects within an active reform cycle remain poorly understood.

Existing scholarship has examined these factors largely in isolation. Research on organizational culture in Indonesian public institutions has been confined to its direct impact upon performance over a stable period (Iskamto, 2023; Pribadi, 2021), but not embedded within active reform cycles. Research on work discipline often overlooks these structural pressures that



come with institutional transformation. Research on workload based on the JD-R framework (Bakker & Demerouti, 2017) has been widespread in some other Indonesian organization context; for example, Herdiana and Sary (2023) found that workload negatively impacts performance among purchasing employees of a manufacturing firm, with work stress partially mediating the relationship. Abdurachman et al. (2023) incorporated the JD-R model, with leadership being a resource that manipulated personnel well-being and productivity of military village supervisors. These studies confirm that demand-resource dynamics operate meaningfully across sectors, yet neither examines a local government bureaucracy undergoing active reform, nor considers work culture and work discipline as resources operating alongside workload. Nguyen et al. (2025) and Fältén et al. (2025) extend the JD-R lens internationally, but their application to developing-country local government contexts remains limited. No prior study has examined all three variables in combination within the specific institutional configuration of Indonesia's post-2021 reform environment.

This study addresses that gap. Drawing on Job Demands-Resources Theory as its primary integrative lens, complemented by Social Exchange Theory, Organizational Behavior Theory, Public Service Motivation theory, and Institutional Theory, it examines how work culture, work discipline, and workload collectively shape employee performance in the Regional Secretariat of Bekasi Regency. The study provides an integrated empirical account of how institutional resources and job demand pressures interact within an active reform cycle. The findings contribute to the micro-level behavioral literature on public sector governance and offer practical guidance for local government practitioners navigating the organizational consequences of administrative transformation in developing-country contexts.

II. LITERATURE REVIEW

A) Theoretical Background

Employee performance in public institutions is shaped by several forces at once: institutional values, demand-resource dynamics, relational reciprocity, and normative pressure. Five theories anchor this study.

Organization Behavior Theory (OBT) argues that individual performance is predicated on the values, norms and expected behavior embedded in an institutional environment (Robbins & Judge, 2024). These ground culture and ground discipline as performance-serving mechanisms, especially in a framework where behavioral standards have formal regulatory leverage. Job Demands-Resources (JD-R) Theory makes this dynamic evident: job demands require sustained effort and are essential drivers of strain, but resources enable the fulfillment targets/is it is to avoid or alleviate the negative effects on well-being that would be expected from those strains that performance hinges on their interplay rather than either factor in isolation (Bakker & Demerouti, 2017; Demerouti & Bakker, 2023). Workload becomes the central job demand in this study; work culture and work discipline are employed by employees as resources to meet institutional requirements.

Social Exchange Theory (SET) explains relationships in terms of value or resources. Those employees who experience authentic value from the organization respond with heightened engagement and input when they take ownership of institutional expectations rather than succumb to regulatory compliance (Blau, 1964; Cropanzano & Mitchell, 2005; Ahmad et al., 2023). The Civil Service angle is added by Public Service Motivation (PSM) theory: public servants are motivated to act in relation to intrinsic civic orientations, reinforcing rather than imposing reform agendas that resonate with existing service commitments as BerAKHLAK aims to do, rather than a carrot-and-stick approach would be preferred. Institutional Theory extends this further as organizations secure legitimacy via coercive isomorphism, evidenced by the mandated framework of BerAKHLAK nationally (Kuipers et al., 2020). Indeed, these mandates are no longer from the outside; if they reorient employees to internal orientations, otherwise it is just formal compliance that was never internalized.

Combined, OBT and JD-R present the pathway in which culture, discipline and workload influence performance. SET explains the relational process. PSM and Institutional Theory contextualize these dynamics in the specific motivation and normative environment of public sector reform.

B) Empirical Review and Hypothesis Development

Work culture encapsulates all the interactions of common values and behavioral norms for employees with respect to how they view their role (Schein, 2017; Robbins & Judge, 2024). It acts in public institutions as a kind of policy instrument to create normative processes with embedded accountability (Osborne, 2017; Kuipers et al., 2020). Typically, according to SET, employees who perceive these values as authentic tend to reciprocate with higher commitment (Blau, 1964; Cropanzano & Mitchell, 2005). The mechanism flows through legitimacy and trust: a values framework that is merely adopted in name carries little weight with employees, while one that is visibly cited as justification by leadership conveys the impression to those working there that the organization takes its own standards seriously, thereby legitimizing discretionary effort from those who work therein. In both public and private sector contexts, there is evidence that stronger cultural foundations are associated with better work outcomes (Hung et al., 2022; Miao & Zhang, 2024; Ibrahim et al. In the domain of Indonesian public administration, culture adds to performance when values are repeatedly reinforced by leadership behavior and embedded into

organizational routines rather than remaining as mere formal declarations (Iskamto, 2023; Pham et al., 2024). As BerAKHLAK is a national framework for values that are coercively institutionalized, its translation into performance should be based on the same internalization process.

H1: Work culture has a positive and significant effect on employee performance.

Work discipline is the conformity of employees to organizational rules, procedural standards and professional obligations (Robbins & Judge 2024; Dessler2019). Discipline works through a different mechanism for its performance (performance-promotion effect) than culture: instead of motivating employees to work harder because they believe in certain shared values, discipline seeks to reduce ambiguity. By having a consistency of practice with regard to conduct, we lessen ambiguity in role definition; tasks that need doing become easier to predict and somewhat more formulaic, so the number of mistakes requiring rework declines. This matters especially in public institutions with hierarchical accountability, which, through the lack of scope for improvisation, renders consistency structuring rather than just desirable. This mechanism receives further motivation from PSM theory: since the very behaviour of self-discipline is in fact an identity-embedded expression of professional and public service ethos among civil servants identifying with their institution mission, then discipline would be sustained by inner conviction rather than simply external supervision (Perry & Wise 1990; Hill et al,2024). On the other hand, systematic reviews provide empirical support for this since consistent behaviour from employees who follow institutional standards leads to work quality that is more accountable and reliable (Asif & Rathore, 2021). Alhempri et al. (2024) help to describe that discipline works better in terms of performance effects when supported by favorable organizational conditions, not enforcement mechanisms alone the resource drives the effect, not the sanction.

H2: Work discipline has a positive and significant effect on employee performance.

Workload is the overall number of work tasks or responsibilities and administrative duties an employee needs to accomplish in a specific period, which has both quantitative dimensions, task volume and time pressure, as well as qualitative aspects such as task complexity (Bakker & Demerouti, 2017). The proposed mechanism under JD-R Theory how work overload negatively affects performance is not motivational, but one of depletion: when task demands exceed the resources available to a person over time on regular basis an energy drain occurs that turns into a health-impairment process with increasing stress and cognitive rigidity as well as behavioral withdrawal directly affecting quality of performance (Bakker & Demerouti, 2017; Demerouti & Bakker, in press). Furthermore, this dynamic is not just theoretical anymore. In the case of Indonesian local government, this is compounded by chronic understaffing that forces employees to absorb additional tasks outside their roles (Nguyen et al., 2025), a phenomenon reflected directly in the Bekasi Regency Government's lower-than-ideal staffing realisation rate and one documented as systemic rather than institution-specific science. Cross-national evidence also provides support for the mechanism: administrative burden lowers engagement and performance stability in Nordic public sector contexts (Fältén et al., 2025), whereas task overload reduces cognitive flexibility as well as adaptive effective work behavior amongst employees lacking organizational support (Nguyen et al, 2025). As the depletion process accumulates over time, rather than resets between task cycles, and as such an effort-related effect of work–life balance is expected to be negative irrespective of how strong surrounding cultural or disciplinary resources are.

H3: Workload has a negative and significant effect on employee performance.

These three variables do not independently act on the performance of a given employee. In relation to the JD-R, work culture and work discipline were two job resources that mitigate the depletion effects of workload until under certain specified levels of demand (Bakker & Demerouti, 2017; Demerouti & Bakker, 2023). This tradeoff, however, is particularly consequential in a period of active bureaucratic reform, a time when cultural institutionalization and disciplinary reinforcement accumulate resources for change on the one hand while increased demands undermine those gains on the other (Kuipers et al., 2020; Nguyen et al.). Applying a logic of interaction, SET deepens this analysis: the resource effects and demand effect are not only additive but interact when employees feel they have too much to do; their capacity for meaningful participation may be weakened by excessive workload (Blau, 1964; Cropanzano & Mitchell, 2005). A further warning is given by Institutional Theory. This expectation tends not to be met where cultural reform is shallowly implemented (DiMaggio & Powell, 1983) due to the false hope that coercive mandates such as BerAKHLAK inherently drive deep behavioral internalization: increasing implementation effort or infrastructure availability alone will undercut theoretical expectations of performance improvement through cleanup. Combined, these perspectives indicate that performance is only optimized in contexts where cultural resources are strong, disciplinary conditions exist, and workloads remain sustainable, so testing the three constructs jointly captures dynamics which would be missed by estimating them one at a time.

H4: Work culture, work discipline, and workload simultaneously have a significant effect on employee performance.

The conceptual framework reflecting these hypothesized relationships is presented in Figure 1.

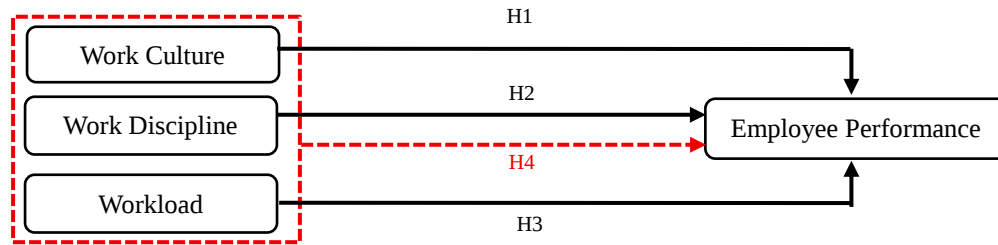


Figure 1. Conceptual Framework

III. RESEARCH METHOD

This study used a quantitative approach with a causal research design, exploring the effect of work culture, work discipline and workload on employee performance using structured questionnaires directed at employees who worked in the Regional Secretariat of Bekasi Regency. The population is all employees in the institution, and the sample size created from the Slovin formula is 125 respondents, which were selected by simple random sampling to ensure that each member of the survey has an equal likelihood of being included as a responder (Hair et al., 2019). All 125 questionnaires were fully completed and included in the analysis.

Study participants responded to the online survey using a five-point Likert scale (ranging from 1 = strongly disagree and 5=strongly agree). Each variable was measured using multi-item reflective indicators adapted from existing models: work culture with six items representing institutional habits, regulatory compliance and organizational values (Schein, 2017; Pham et al., 2024), discipline through eight items related to time keeping, adherence to rules and professional behaviors (Dessler, 2019; Alhemp et al.,), workload consisting of job conditions including time pressure/decision autonomy/work target demands based on JD-R Theory definitions, employee performance with eleven items about quality quantity responsibility teamwork initiative (Asif & Rathore,). It was piloted to determine item clarity before full dissemination, and ensured anonymity of respondents; participation was entirely voluntary.

Data were analysed through Partial Least Squares Structural Equation Modeling (PLS-SEM), using SmartPLS 4, which was chosen over covariance-based SEM because it is suitable for predictive purposes and robust in cases of moderately sized samples without multivariate normality assumptions (Hair et al., 2019). Analysis proceeded in two stages. The measurement model was assessed according to indicator reliability (outer loadings of ≥ 0.70), convergent validity with the average variance extracted (AVE) greater than or equal to 50% and discriminant validity through both the Fornell-Larcker criterion and the Heterotrait-Monotrait ratio based threshold value being < 0.85 (Balakrishnan et al., 2021; Fornell & Larcker, 1981; Henseler et al., 2015). The structural model was subsequently evaluated through path coefficients using bootstrapping with 5,000 subsamples ($p < 0.05$), coefficient of determination (R^2), effect sizes (f^2), Q^2 predictive relevance and overall fit by SRMR threshold (< 0.08 ; Hair et al., 2019; Henseler et al., 2017). To reduce common method bias, anonymity was assured in the data-gathering process, and items were grouped into separate blocks when administered; statically checked via full collinearity VIF (Kock, 2015, 2023), all below a cut-off of 3.337 (Podsakoff et al., 2024).

IV. RESULTS AND DISCUSSION

A) Respondent Profile

This study is based on data collected from 125 employees of the Regional Secretariat of Bekasi Regency. The demographic profile of the respondents is presented in Table 1.

Table 1: Respondent Demographic Profile

Variable	Category	Frequency	Percentage
Gender	Male	50	40.0%
	Female	75	60.0%
Age	<25	-	-
	26-35	38	22.4%
	36-45	28	30.4%
	>45	59	47.2%
Years of service	<1	-	-
	1-2	5	4.0%
	3-5	13	10.4%
	>5	107	85.6%
Education	Highschool	11	8.8%
	Associate degree	28	22.4%

	Bachelor's Degree	71	56.8%
	Master's Degree	15	12.0%

The majority of the sample were female employees (60.0%) followed by male respondents accounting for 40.0%. With regard to age, the largest proportion of respondents were in the >45 years category (47.2%), followed by 36–45 years old (30.4%) and those who were aged between 26 and 35 years, at only 22.4%. Most of the sample had been serving for more than 5 years (85.6%), suggesting a predominance of incumbents with extensive experience in organisation and knowledge about administrative culture/working conditions within that institution. In terms of levels of education, respondents were mostly in possession of a bachelor degree (56.8%), while associate degrees holders comprised the second largest group (22.4%) and master qualifications followed this with 12% indicating an adequately well-educated workforce provision to respond effectively to public service delivery demands.

The demographic profile has a number of informative implications for putting the study's results into context. As most respondents had been in the organization for several years, responses regarding work culture and work discipline are based on long-term organizational experience, not a superficial impression that lends less credence to self-reported assessments. At the same time, the relatively senior age profile may reflect the broader challenge of civil service renewal facing many Indonesian local government institutions, where recruitment cycles have historically been insufficient to offset attrition and maintain optimal staffing levels.

B) Descriptive Statistics

Descriptive analysis was conducted to examine respondents' perceptions of each variable. The results are presented in Table 2.

Table 2: Descriptive Analysis

Variables	N	Min	Max	Mean	SD	Category
Work Culture	125	2.167	5.000	4.456	0.432	Very high
Work Discipline	125	2.500	5.000	4.445	0.429	Very high
Workload	125	1.000	4.500	1.792	0.550	Very high*
Employee Performance	125	2.091	5.000	4.453	0.446	Very high

Note: Category interpretation follows a five-interval scale: 1.00–1.80 = Very low, 1.81–2.60 = Low, 2.61–3.40 = Moderate, 3.41–4.20 = High, 4.21–5.00 = Very high. Workload items used a reversed Likert scale, so lower scores indicate higher workload intensity. The mean of 1.792 falls in the 1.81–2.60 interval, corresponding to a "very high" workload level under this reversed scoring, and should not be read against the ascending scale used for the other three variables.

Work culture (M = 4.456, SD = 0.432) and work discipline (M = 4.445, SD = 0.429) both recorded very high mean scores, indicating that employees perceive organizational values and procedural compliance as well-established within the Regional Secretariat. The low standard deviations reflect notable consensus across respondents, consistent with the formal institutionalization of BerAKHLAK as a nationally mandated values framework operating uniformly across government units (Kuipers et al., 2020). For the workload variable, items were scored inversely, meaning lower numerical scores reflect higher actual workload intensity. The obtained mean of 1.792 accordingly indicates very high workload pressure across dimensions of job conditions, time demands, and work targets, consistent with JD-R Theory's characterization of chronic demand-resource imbalance as a precondition for employee capacity depletion (Bakker & Demerouti, 2017) and directly reflective of the documented 64 percent staffing fulfillment rate within the organization. Employee performance recorded a very high mean score (M = 4.453, SD = 0.446), with moderate variation consistent with the heterogeneous performance categorizations observed in the organization's quarterly evaluation records throughout 2024.

C) Measurement Model Evaluation

Before structural analysis, the adequacy of all constructs was evaluated through a sequential mean test by assessing indicator reliability, convergent validity and discriminant validity (Hair et al 2022).

The retained indicators in the final model all showed greater than 0.70 outer loading values confirming that each item sufficiently captures a proportion of variance explained by its associated construct (Hair et al., 2022). All constructs demonstrated AVE values that exceeded 0.50, and CR scores greater than the minimum threshold for good construct reliability of at least 0.70 (Fornell & Larcker, 1981; Hair et al., 2022). Results are summarized in Table 3.

Table 3: Indicator Reliability and Convergent Validity

Variable	Item	Outer Loading	AVE	Cronbach's Alpha	CR
Work Culture (X1)	X1_1	0.784	0.603	0.868	0.901
	X1_2	0.788			
	X1_3	0.810			

	X1_4	0.763			
	X1_5	0.754			
	X1_6	0.758			
Work Discipline (X2)	X2_1	0.821	0.616	0.911	0.928
	X2_2	0.860			
	X2_3	0.782			
	X2_4	0.740			
	X2_5	0.751			
	X2_6	0.727			
	X2_7	0.808			
	X2_8	0.781			
Workload (X3)	X3_1	0.834	0.717	0.944	0.953
	X3_2	0.872			
	X3_3	0.860			
	X3_4	0.862			
	X3_5	0.775			
	X3_6	0.812			
	X3_7	0.874			
	X3_8	0.881			
Employee Performance (Y)	Y_1	0.786	0.597	0.932	0.942
	Y_2	0.747			
	Y_3	0.789			
	Y_4	0.833			
	Y_5	0.743			
	Y_6	0.758			
	Y_7	0.770			
	Y_8	0.725			
	Y_9	0.774			
	Y_10	0.774			
	Y_11	0.796			

Note: AVE = Average Variance Extracted; CR = Composite Reliability. All outer loading values ≥ 0.70 ; AVE ≥ 0.50 ; CR ≥ 0.70

Discriminant validity was assessed using two complementary approaches. The Fornell-Larcker criterion confirmed that the square root of AVE for each construct exceeded its correlations with all other constructs (Table 4), while HTMT ratios for all construct pairs fell below the threshold of 0.85 (Table 5), collectively confirming that the constructs in this study are empirically distinct from one another (Fornell & Larcker, 1981; Henseler et al., 2015).

Table 4: Fornell-Larcker Criterion

	Work Culture	Work Discipline	Workload	Employee Performance
Work Culture	0.777			
Work Discipline	0.725	0.785		
Workload	0.045	0.023	0.847	
Employee Performance	0.579	0.582	-0.216	0.773

Note: Diagonal values (bold) represent the square root of AVE. Off-diagonal values represent inter-construct correlations. Discriminant validity is supported when diagonal values exceed all off-diagonal values in the corresponding row and column.

Table 5: Heterotrait-Monotrait Ratio

	Work Culture	Work Discipline	Workload	Employee Performance
Work Culture				
Work Discipline	0.818			
Workload	0.086	0.086		
Employee Performance	0.637	0.625	0.224	

Taken together, the measurement model results confirm adequate reliability, convergent validity, and discriminant validity across all constructs, providing a sound basis for structural model analysis.

D) Structural Model Evaluation

The structural model was evaluated following confirmation of adequate measurement model validity. The evaluation assessed multicollinearity, path coefficients, explanatory power, effect sizes, predictive relevance, and overall model fit in accordance with recommended PLS-SEM reporting procedures (Hair et al., 2019; Hair et al., 2022).

All inner VIF values fell below the threshold of 3.3 (Table 6), confirming that multicollinearity does not pose a significant concern in the structural model and that each predictor construct contributes independently to the explanation of employee performance (Kock, 2015; 2023).

Table 6: VIF Collinearity

Predictor Variable	VIF
Work Culture	2.113
Work Discipline	2.110
Workload	1.002

E) Hypothesis Testing

Hypothesis testing was conducted using bootstrapping with 5,000 subsamples to generate t-statistics, p-values, and 95% confidence intervals (Hair et al., 2022). Results are presented in Tables 7 and 8.

Table 7: Hypothesis Testing Result

Hypothesis	Path	β	t-Statistics	p-Value	f^2	Decision
H1	$X1 \rightarrow Y$	0.344	3.053	0.002	0.102	Supported
H2	$X2 \rightarrow Y$	0.338	3.197	0.001	0.098	Supported
H3	$X3 \rightarrow Y$	-0.240	3.620	0.000	0.104	Supported
H4	$X1, X2, X3 \rightarrow Y$			$p < 0.05$	$R^2 = 0.488$	Supported

Note: H4 is evaluated based on the simultaneous significance of all individual path coefficients (H1, H2, H3) at $p < 0.05$, supported by $R^2 = 0.488$

Table 8: Model Fit and Predictive Relevance Indicators

Model Fit Indicator	Value	Threshold	Interpretation
R^2	0.488	$>0.25 = \text{moderate}$	Moderate
Q^2	0.412	$>0.35 = \text{large}$	Large
SRMR	0.056	$<0.08 = \text{acceptable}$	Acceptable model fit

Note: R^2 interpretation follows Hair et al. (2022): 0.25=weak, 0.50=moderate, 0.75=substantial. Q^2 interpretation follows Hair et al. (2022): 0.02=small, 0.15=medium, 0.35=large. SRMR threshold follows Henseler et al. (2017).

All four hypotheses were supported. Work culture demonstrated a positive and significant effect on employee performance ($\beta = 0.344$, $p = 0.002$, $f^2 = 0.102$), confirming H1. Work discipline produced a comparably significant positive effect ($\beta = 0.338$, $p = 0.001$, $f^2 = 0.098$), confirming H2. Workload exerted a negative and significant effect ($\beta = -0.240$, $p = 0.000$, $f^2 = 0.104$), confirming H3. The structural model collectively explained 48.8% of the variance in employee performance, with large predictive relevance ($Q^2 = 0.412$) and acceptable model fit (SRMR = 0.056), confirming H4.

F) Discussion

The results reveal an organizational configuration where reform-driven institutional resources and structural demand pressures operate simultaneously, pulling employee performance in opposite directions. Work culture and work discipline both contribute positively, workload constrains it, and the net outcome reflects a precarious equilibrium rather than a stable one.

The positive effect of work culture ($\beta = 0.344$) is theoretically expected, yet the small-to-medium effect size ($f^2 = 0.102$) relative to the very high perception score ($M = 4.456$) reveals something more specific than a straightforward culture-performance relationship. In the matter of BerAKHLAK values, employees widely acknowledge it; nonetheless, recognition is not followed by a proportional increase in performance improvement across organizational units. Such a gap is in line with the findings of BerAKHLAK implementation assessment by Brumadyadisty (2025) and Widyastuti (2031), concerning behavioral change in performance, which tends to lag behind formal value adoption, particularly in settings where consistent modeling at the leadership level and routine reinforcement remain weak. It has been stated that genuine reciprocal engagement requires values to be perceived as genuinely realized, not just claimed by employees, according to Social Exchange Theory principles of meaning and reciprocity, followed by coercive isomorphism through which BerAKHLAK was imposed, given its standardized role in establishing formal legitimacy, but no similar guidance on the depth of embeddedness necessary for behavior change. Cross-contextual evidence includes that from Vietnam and Europe, which again shows that governmental values reform has

only a conditional contribution to performance orientation if the institutional embedding in practice is sufficiently intense (Lapiente & Van de Walle, 2020; Nguyen et al., 2025; Pham et al., 2024).

Likewise, Work discipline had a similar effect ($\beta = 0.338$, $f^2 = 0.098$), mediated by behavioral predictability and lower procedural uncertainty rather than value internalization. What we find interesting contextually about this finding is that, for the $N = 4853$ academic faculty members who had a composite discipline score of $M = 4.445$ while then-executive branch director Wells quantified disciplinary violations within the organization to have risen in aggregate during Calendar Year (CY) 2024 year-over-year, the overall trend prior through CY quarter Q1 FY24 might be tangible as well. This is a statistical practice, not a paradoxical thing. The high mean indicates that most employees remained compliant with procedures, but violations probably fall at the same time as compliance diminished among a small set of inadequately monitored individuals who possess unsustainable workloads and environmental pressures. Kuipers et al. (2020) note such a pattern in reform settings, whereby disciplinary decline is more pronounced among those employees who are the most outmatched by demand/resources rather than diffusing across all work roles. PSM theory also provides evidence further suggesting that those employees possessing stronger intrinsic service orientations are less susceptible to instability and deterioration in compliance under institutional pressure (Perry & Wise, 1990; Hill & Plimmer, 2024), which may explain why the long-tenured majority within this sample maintain effective discipline scores as a small portion of marginal violations grow. Alhempri et al. Cepiku and Mastrodascio (2021) arrive at similar results within the European and Indonesian settings, finding that discipline is typically maintained by favorable organizational factors instead of focused enforcement mechanisms.

The most structurally significant finding in this study is the negative workload effect ($\beta = -0.240$), not because it was the largest effect, but because of its indication that a substantive decision constraint cannot be addressed solely through cultural and disciplinary interventions. Only 64% of required positions are filled; employees are taking on tasks well outside what they were formally tasked with on a chronic rather than situational basis. Situational demand spikes can be buffered by resources, whilst chronic need excess depletes those same resources at times regardless of resource strength (Bakker & Demerouti, 2017; Demerouti & Bakker, 2023), which aligns with JD-R Theory. The smaller coefficient of work overload than resource effects also implies that buffering is taking place and that respondents predominantly from well-tenured samples have figured out routines to minimize the immediate impact of high demands on self-perceived performance. But the adaptation does not delete cumulative costs; it merely postpones them (Demerouti & Bakker, 2023). Fältén et al. In Nordic public sector organizations, there is also some evidence on this pattern (Nguyen et al. This builds on previous research in Vietnamese public administration, while the present findings extend into the Indonesian local government setting, where the Ministry of Administrative and Bureaucratic Reform has validated that identified staffing shortfalls occur at a systemic level rather than within particular institutions (Kementerian PANRB, 2023). Andrews et al. (2017) argue that structural constraints of this kind cannot be resolved through individual-level performance management alone, a point these findings empirically reinforce.

Taken together, the three effects describe a reform implementation dynamic that Andrews et al. (2017) and Kuipers et al. (2020) have theorized at the macro-level but that has received limited micro-level empirical attention. Reform simultaneously strengthens institutional resources and generates demand pressures that constrain the realization of its own performance objectives. The combined resource effects of culture and discipline currently outweigh workload's negative pull, producing a net positive performance orientation, but the margin is not large, and the structural conditions sustaining it are not self-correcting. Whether this equilibrium holds over subsequent reform cycles, or whether demand accumulation eventually erodes the resource base currently compensating for it, remains an open empirical question that longitudinal research would be well placed to address.

V. CONCLUSION

This study set out to examine how work culture, work discipline, and workload jointly shape employee performance in a local government institution navigating active bureaucratic reform. All four hypotheses were supported. Work culture and work discipline each exert positive and significant effects on employee performance, workload exerts a negative and significant effect, and the three variables together explain 48.8 percent of the variance in performance. These findings provide validation of the demand-resource interaction process characteristic of JD-R Theory within developing-country local government contexts, adding to previous evidence largely based on European and East Asian settings (Fältén et al., 2025; Lapiente & Van de Walle, 2020), but in this case applied directly to one institutional configuration defining modern Indonesian decentralized governance under proactive reform.

More than just confirming a hypothesis, the findings provide an empirical account of how reform produces applied asymmetries in organisational conditions. The evidence-based work culture effect size depicting the perception-internalization gap demonstrates that while the cultural and disciplinary resource-base for BerAKHLAK institutionalization has been established by design, adoption of formal mandates does not ensure genuine behavioral embedding. This distinction is important for the ways in which success of value-based reform is measured and evaluated as a practical concept, and

contributes more broadly to implementation gap literature that has mostly been argued at an aggregate macro level focusing on governance structures (Andrews et al., 2017; Kuipers et al., 2020).

There are some limitations of this trial. A single survey provides no basis for inferring temporal trajectories of the relationships between culture, discipline and workload as these are continually dynamic processes across what is likely to be a long reform cycle. The single-institution setting of the data decreases generalizability of the findings, and self-reported performance with its related potential perceptual bias also limits our findings about which objective records should be investigated further in any future work. These constraints point to productive directions. Longitudinal designs tracking the same institution across multiple reform phases, multi-site replication across local governments at varying stages of BerAKHLAK implementation, and model extensions incorporating mediating variables such as organizational commitment, leadership quality, and job satisfaction would each deepen the analytical picture considerably.

From a practical standpoint, the findings carry a clear implication that policymakers and local government leaders cannot afford to treat as peripheral. Cultural reform and disciplinary reinforcement are working, but they are currently compensating for a workforce capacity deficit that they were never designed to offset indefinitely. The 64 percent staffing fulfillment rate documented in this study is not a local anomaly, it reflects a systemic pattern across Indonesian local governments (Kementerian PANRB, 2023), and the performance equilibrium it produces is structurally fragile. Accelerating civil servant recruitment, redistributing workload across organizational units, and simplifying administrative processes are not optional complements to cultural reform, they are preconditions for its sustained effectiveness. Without addressing the demand side of the equation, the resource gains achieved through BerAKHLAK and digital performance evaluation risk being gradually eroded by the very administrative burdens that reform itself has generated.

Interest Conflicts

The authors declare that there is no conflict of interest concerning the publishing of this paper.

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