

# THE ACHIEVEMENT OF ORGANIZATIONAL CULTURE EXPECTED IN ACCORDANCE WITH THE QUALITY IMPROVEMENT ORGANIZATION THROUGH COMMITMENT TOP MANAGEMENT

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**Abstract:** Organizational culture and commitment of management is a popular concept at the same time complex identified as a factor that can succeed or thwart the achievement of company objectives. Phenomenon that occurs in Indonesian public organizations is that they have not yet achieved an organizational culture that is in line with the expectations of the organization. Purpose of this study is to search for truth through testing (confirmation) the effect of commitment of management to the culture of the organization. The results are expected to be evidence that the model offered could be a solution to the problem solving organizational culture that took place during this time.

The data used was obtained through a questionnaire distributed to 188 LTO in Java, processed statistically using SEMPLS. The research method used explanatory research method, to get answers to basic cause and effect by analyzing the causes of problems in the commitment of management and organizational culture.

The results showed that the cultural issue that the organization runs as expected has not happened because the optimal commitment of management yet implemented. During this time the organization's culture has not run as expected the organization because of the shift in the value of implementing a system of bureaucratic set. Similarly, the commitments of management are not yet fully ensure the implementation of the bureaucratic system. So as to solve the problems that happen organization should give attention to the efforts to steer the organization's members in the implementation of an organizational culture that values have been set, through an active role in top management indicate continuing dedication on the implementation of the organization's activities.

**Keywords:** Commitment Management, Organizational Culture, and Tax Office

## 1. RESEARCH BACKGROUND

A different perception on implementation of the strategic plan within an organization among the lower management, middle management and top management can interfere with efforts to achieve the company's goals. Efforts to achieve integration

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in accordance with the organization's culture which was expected to be disrupted. If the top management has a perception hesitant to achieving the common goal to bring the entire staff and middle management into the company's main objectives because they do not understand the habits that occur in members of the organization then it will not achieve the vision and mission of the organization optimally. Generally, the top management of the organization's strategic focus on the formulation, while the staff of the organization (lower management) have a technical view and not focus only emphasize the strategic plan. Middle management is not able to bridge the difference in perception between the top management and staff (Heeks and Davies, 1999). Unconformity purpose, the different interpretation of the facts, disagreement caused by the above behavioral expectations will turn into a conflict (Robbins and Judge, 2007: 173) that can create chaotic conditions and create harmony not work (Robbins and Judge, 2007: 172). So that the implementation of the organization system is not likely to go smoothly as long as that gap continues.

The perception gap between the management levels in the organization according to Allen et al. (2004: 87) is a drag on the micro level (Micro Level Resistance). Told as a drag on the micro level as it pertains to human nature and the individual's personality as the basis for the formation of organizational culture (Hofstede, 2002). Human nature is the basis of formation of organizational culture, as the lowest level in the organizational culture. It seems from the culture in the organization is the tip of the iceberg that is visible on the surface of the sea, while the bottom layer of the iceberg invisible deep in the ocean floor is a personal individual members of the organization.

Understanding organizational culture is very important in assessing the organization in carrying out its activities to achieve the goal, because the organizational culture can influence the success or failure of vision that has been formulated top management. Organizational culture according to Hofstede (2002) is generally established based on human nature and is specifically based on an individual's personality (Ganguly, 2007: 83). By understanding how human behavior is influenced by something of an organization can clarify the potential impact of the implementation of the system (Cabrera et al., 2001). It can be said that the organizational culture can explain how people behave in the face of organizational changes (Claver et al., 2001).

Many cases in the implementation of the organization's activities are in conflict with the organization's culture (Claver et al., 2001). So the organization should give attention to human (human nature) as an important determinant (Cabrera et al., 2001). Organizational culture according to Claver et al. (2001) will be affected and will affect the organization's members. So of course it is understood that organizational culture explained how people behave (Claver et al., 2001).

Organizational culture can be the amplifier as well as a barrier for a change (Robbins and Judge, 2007: 264). To understand the organizational culture can be the amplifier, Ovaska (2009: 10) states that the success of the organization to achieve its objectives is the presence of beliefs and values that are believed and become a habit by members of the organization. Cultural organizations can create cohesion (tug of war) between members of the organization also, at the same time as control of the company because the culture is very important when a member company can hardly be controlled by means of formal (Claver et al., 2001). According to Burton (1993) for attention on organizational culture can increase the satisfaction of all of the company's internal collaborators, facilitating environmental adaptation and internal integration, so as to reduce the anxiety that arises (Claver et al., 2001).

Cultural organizations can also be a barrier for a change when the values that are shared are not in line with the values that can improve organizational effectiveness (Robbins and Judge, 2007: 264; Allen et al., 2000). Technological change anything that threatens the generally accepted cultural assumptions usually meet great challenges (Laudon and Laudon, 2007: 101).

According to Wilson and Greaves (2002) culture that exists within the organization can refuse change adaptation when human resources are not fully aware of its benefits for them. Wilson and Greaves (2002) adds that the existing culture within the organization can be refused adaptation changes when there are concerns on the human resources who will lose status or control them. So when a new information system is placed directly opposite to the organizational culture, the information system must adjust the culture slowly (Laudon and Laudon, 2007: 101).

A phenomenon that occurs in Indonesian related to organizational culture is a problem in multicultural organizational culture occurs in many public officials who do not qualify (Gina Kartasmita, 2010). Obtained from The Economist Intelligence Unit e-readiness rankings in 2007 by IBM Indonesian was ranked 67 out of 69 countries with which Indonesia has the character of a strong culture that is still difficult to adapt to something new and have a change management 3 poor (Murahartawaty, 2013).

Obviously the conditions relating to the above problems need attention of management in the organization, management must demonstrate its commitment in policy decisions that will ultimately bring the culture of the organization, because without the commitment of management, organizational culture were expected did not materialize to the optimum. Management commitment is needed in determining the scope of the policy to direct members of the organization to achieve the vision of the organization.

Furthermore, Cooper (2006) states that commitment of management is essential so that the top management and other resources can receive feedback well, and achieve the expected goals of the organization. Similarly, according to Kimball et al. (2008: 18) the management should participate in the implementation of the system in order to feel they have and find common ground. Confirmed by Deming (1982) that the top management is responsible for 94% of quality problems in the system that applies to both small and large business organizations, both public and private sectors (Njie et al., 2008). So that the top management is important not to lose focus on his managerial role, by providing role models and play an active role in the implementation of decisions and fully engaged in the process of working with real action (Njie et al., 2008). Forms of commitment of management according to Smeltzer and Mellis (1999) may be committed in the provision at the same time the allocation of human resources, motivating employees in process improvement (Schwalbe, 2006; Ashfaq, 2007), do positive approach (Marsh et al., 1998: 45), monitoring followed by increased teamwork and training (Njie et al., 2008).

In fact, commitment of management to the organization in Indonesian has not been good, in the DGT problems that occur on commitment of management shown by the lack of management support optimal implementation of the policies that have been established since the current Tax Office is not supported by the secretariat general of his own but still attached to secretary general of the Ministry of Finance (Suprijadi Anwar, Chairman of the Supervisory Commission on Taxation: 2010).

Research and study of commitment of management and organizational culture have done some researchers and writers in the world. But studies and research on the same topic has not been done in Indonesian, especially in the Directorate General of Taxation. This research was conducted at the Directorate General of Taxation, as a government agency to be the only institution that has the full authority to manage the tax needs to be addressed such as the control of independent parties in carrying out their duties. We know that state revenues are dominated by tax revenue. With the control in the form of input from the research results expected results could provide practical usefulness (operational) is through a model that researchers proposed framework can provide the solution in addressing the organizational culture that has been running for this. Tax authorities should be able to increase the commitment of top management. With the commitment of top management will produce the optimal organizational culture in accordance with the expected organization. The phenomenon of the cultural organizations is expected to improve through increased commitment to better management. Efforts to optimize the increasing commitment of top management must consider

the special attention of top management in the implementation of all activities of the organization in accordance with the organization's strategic plan.

### **1.1. Purposes and Objectives**

Purpose of this study is to find the truth (Kothari, 2004: 2) through deductive analysis later proved with empirical facts about the effect of commitment of management to the culture of the organization. Purpose of this study is also to find solutions to problems in the culture of the organization that runs in connection with commitment of management. Goals to be achieved in this research are to examine and analyze the influence of management commitment to the organization's culture.

## **2. LITERATURE REVIEW**

### **2.1. Reader Review Management Commitment**

According Chalik (2008: 3) management commitment is a style of leadership where both the manager and the subordinate Participate jointly in the establishment of work objectives, define authority levels, and clarify the performance commitments. “. Definition of support is an active role during the lifecycle of a project. Types of activities to be undertaken by the project sponsor may be different but there are some things all the sponsors have in common, including the obligation, dedication and accomplishments, in other words, commitments (Englund and Bucero, 2006: 8).

According Siakas and Georgiadou (2002), which explains that commitment of management, is the driving factor for motivating employees to work harder (the driving factors for motivating employees to strive) in a process of continuous improvement. Furthermore Goffin and Szwejcowski (1996) explains that strengthen understanding of commitment of management that commitment of management is an essential prerequisite for the success of quality management (Recognised by all quality gurus as being an essential precondition for the success of quality management) and as the need to improve the quality (having Recognised the need for Quality Improvement).

Provides a measure of the commitment of top management in the implementation of information systems, Cooper (2006: 2) to provide Senior Index as a measure of management commitment as follows:

- 1) Together observer during the observation process.
- 2) Attending the meeting the working group feedback.
- 3) Discuss management support.

- 4) Develop a plan to improve the action.
- 5) Ensure that the corrective actions have been corrected.
- 6) Approved funding for development.
- 7) Reviewing the development of the management team and consultants.
- 8) Leading the investigation (as required)
- 9) Attend and lead training

In the Data Quality Protocol (2006) mentioned that top management must show evidence of its commitment within the organization through the following ways:

- 1) Communicate important at every level of the organization through meetings.
- 2) Defining policy and announce it.
- 3) Assure objectivity at all levels and functions within the organization
- 4) Ensure the availability of resources needed for development.
- 5) Appoint a representative to coordinate management activities.
- 6) Led a review of management

## **2.2. Reader Review Organizational Culture**

According Colquitt (2011: 528) culture is a social knowledge among members of the organization. Member organizations should study the important aspects of culture. Culture can be studied through the transfer of knowledge that can be in the form of communication. So that members of the organization understand and have a consensus on the level of cultural understanding. Cultures also informed members about the organization's rules, norms and values within the organization. Cultural organizations also shape employee behavior and attitude control system based on employee (Colquitt et al., 2011: 528).

The culture of a group can be defined as a pattern of assumptions studied by a group to solve the problem either external adaptation and internal integration undertaken to consider and then teach it to members of the organization as a form of acceptance, thoughts and feelings are true (Schein, 2010: 18). Culture according to Schein (2010: 18), is a pattern of hard effort and integration in some groups that prevent them from achieving the unambiguity paradigm.

In line with Armstrong (2005: 384), Kreitner and Kinicki (2009: 65) states that organizational culture is the shared values and beliefs that underlie an organization's identity. Organizational culture is a set of (stated or implied) beliefs (beliefs), values (values), rituals, events (stories), myths (myths) and the special



terminology (specialized language) that is the result of a common identity and sense of community organization.

Based on the notions put forward by the experts above, it can be said that organizational culture is a system of shared meaning either visible or can be felt, which is shared by members of the organization that determines how they act. Organizational culture illustrates how organizational members learn to do something, internal environmental conditions daily in the organization and results of the learning process organization members cumulatively.

In order to understand the organizational culture Colquitt et al. (2011: 528) mentions the cultural component of the organization (organizational culture) as follows:

- 1) Espoused values, supporting values are beliefs, philosophy and norms explicitly stated company, in the form of documents such as corporate vision, mission, and statements by executives and managers.
- 2) Basic underlying assumptions are used to assist the belief and philosophy is simple activities of employees.
- 3) Observable artifacts is a manifestation of the organization's culture to the employees so that the activity easier to do, as the size of the employee should behave during the work. Type artifacts:
  - a) Symbols, on the organizational form of the logo as an image.
  - b) Physical structures, the physical structure of the room in which to work.
  - c) Language, reflection jargon and slogans used in the organization.
  - d) Stories, legends and myths communicated within the organization.
  - e) Rituals, daily and monthly routine plan that is happening within the company.

Characteristics of organizational culture can also be viewed according to the Basic Assumptions hierarchy of values, norms and artifacts (Nevizond Chatab: 2007: 15) is described as follows:

- 1) Basic assumption, caring culture at the deepest level of how organizational issues should be solved.
- 2) Values. Values notify members of the organization of things important and valuable to the organization as well as the required. Values are the basic beliefs that serve as a source of inspiration strength, motivation, and driving someone to take attitudes, actions and decisions, and drive and control the behavior of someone in efforts to establish a corporate culture.

- 3) Norms (norm). The role of norms is guiding how the organization's members should behave in certain situations. Is an unwritten rule. Norma told the members of what should and should not to be done. Appropriate norms can be very powerful in the organization resulting in increased productivity.
- 4) Artifacts are a concrete manifestation of such systems, procedures, work systems, regulations, structure and physical aspects of the organization.

### **2.3. The Effect of Management Commitment to Cultural Organizations**

Commitment of top management largely determines the implementation of organizational culture change (Nevizond Chatab, 2007: 13). Management commitment is not only an obligation of management in determining the culture of the organization but also establish a good culture in achieving the company's goals (Dyke, 2006). Dyke (2006) mentions that the culture and commitment of management are intertwined and the strategic needs of the company. Then Njie et al. (2008) mention also that the commitment of top management is one important factor in creating a climate organization that embodies organizational culture change.

A culture because of the people who influence the dominant or charismatic that demonstrate how the organization is supposed to work in the mission in order to realize the vision set forth (Nevizond Chatab, 2007: 12). His form may be associated with the decision making the formation of a new culture, actions and involvement of top management and the amount of support allocated resources (Nevizond Chatab, 2007: 13).

Good organizational culture can be used to reduce risk, control costs and improve the effectiveness of the organization and this requires commitment from top management to be the decisive importance of a good culture (Dyke, 2006). Good culture, strategic management enables top management to encourage more systematic thinking about the future and help the top management take advantage of emerging opportunities (Dyke, 2006). Top management commitment required to build an organizational culture that is good for an organization to achieve its objectives (Dyke, 2006).

Neji et al. (2008) explains that the commitment of top management not only give orders but to empower members of the organization to be responsible for the quality of their work and empowerment in the implementation of the process of making a decision, so that organizational culture is no longer adheres to traditional management, organizational culture is more modern in order to achieve the expected goals.



Based on the theories as a concept in this research and some of the latest research results support the notion that it can be concluded that the commitment of the management to have a relationship with the organization's culture. **The hypothesis formulated in this study is the effect of management's commitment to the culture of the organization.**

### 3. RESEARCH METHODOLOGY

The method used is explanatory research method. Explanatory research is research conducted to obtain a description, a picture systematic, factual and accurate information on the facts, nature and the relationship between the variables studied (have now and Bougie, 2010: 123).

The unit of analysis of this research is the KPP in Java. The reason for choosing the unit of analysis is the Tax Office is an institution that is related to the tax revenue, which is the largest contribution of tax revenue the state budget. So it is important unit of analysis in this study is the tax office in order to address the problems that occurred. The unit of observation is, Head of the General, Treasurer KPP, senior investigator and Head Section of Supervision.

In general, the sample size for the study depends on the acceptable level of significance, the power of the study, expected effect size, underlying event rate in the population and the standard deviation in the population (Kadam and Bhalerao, 2010). In this study it was determined that:

- 1) KPP population in Java as much as 188 KPP.
- 2) 95% confidence level, correspondence to a Z score = 1.96
- 3) Margin of error (confidence interval) set +/- 5%.
- 4) Standard of deviation of 0.5.

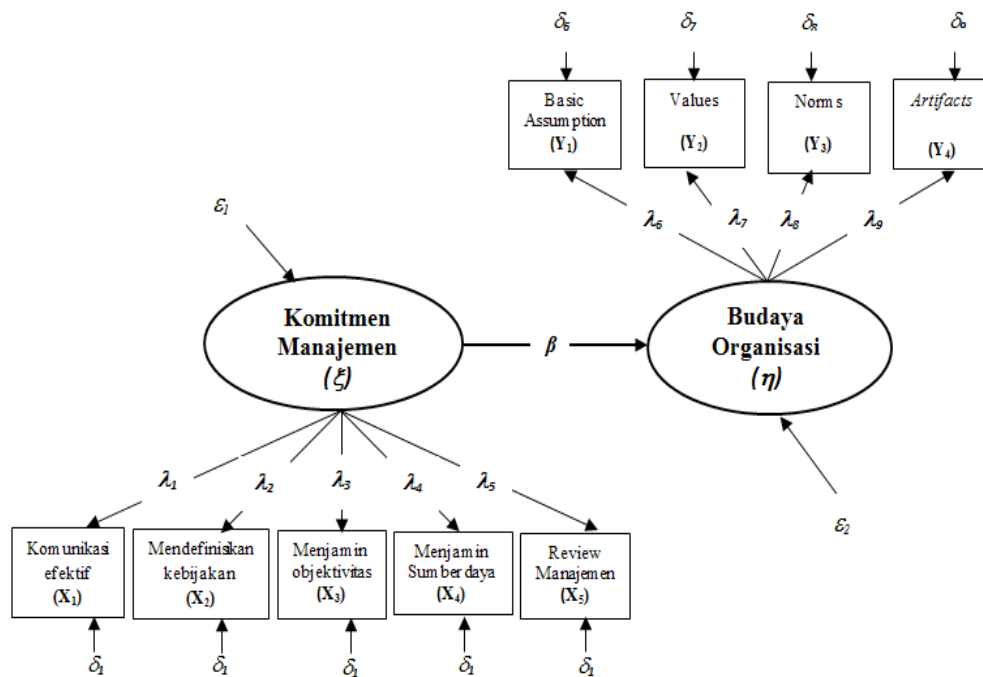
The results of these calculations in accordance with the standard sample size is 67% of the population as many as 126. Sampling technique is using probability-sampling techniques. The sampling technique used is the probability sampling technique.

The method used to collect data is selected survey method. Using the method of data collection questionnaire by mail and email for groups of respondents in this study came from a homogenous group that is a civil servant's financial department. And this topic is quite sensitive to the questionnaire by mail and email over to maintain the privacy of respondents. Questionnaires filled in by the respondents themselves. The questionnaire is self-explanatory that is clear and does not give rise to new questions on respondents. Researchers should seek to improve the response rate to the follow up to that did not immediately respond. Follow-up to

the respondents who longed to respond or send back the questionnaires conducted by telephone.

Conducted two types of analysis to obtain results in accordance with the purpose of the study, namely: (i) descriptive analysis to explain the characteristics of the studied variables in order to support troubleshooting to obtain advice operationally; (ii) through the analysis of structural equation modeling (Structural Equation Model- SEM) in order to answer the problem formulation, and answer hypotheses, and to obtain academic advice in the form of the development of science.

Figure 3.1 Variable Structure Analysis Research



#### 4. RESULTS AND DISCUSSION

The correlation coefficient of 0.546 indicates that organizational culture is quite strong in touch with top management commitment. Sufficiently strong relationship with top management commitment can be caused due to organizational culture is still not ideally result in certain indicators both within the variable commitment of management and the organizational culture variables.

Hypothesis testing results show that the value of t count (4.867) is greater than t critics (1.96) this means that there are significant management commitment to organizational culture on the Tax Office in Java. The better the commitment of the management culture of the organization will approach the expected. The results are consistent with the results Njie et al. (2008), which mentions also that the commitment of top management is one important factor in creating a climate organization that embodies organizational culture change. The results also consistent with the theory that the commitment of top management largely determines the implementation of organizational culture change (Nevizond Chatab, 2007: 13). Management commitment is not only an obligation of management in determining the culture of the organization but also establish a good culture in achieving the company's goals (Dyke, 2006). Dyke (2006) mentions that the culture and management commitment are intertwined and the strategic needs of the company.

The findings on organizational culture had been running at the Tax Office Java described as follows:

1. Dimensions Basic Assumption is described by the following indicators:
  - a) Philosophy in the organization entered in this type of market culture (system of shared meaning is in the third quadrant). It is characterized by customs within the meaning of the organization moving along a strong competition for the members of his organization, the demand / high demand on the achievement of performance and achievement of employees, so that employees do work based on performance in the form of achievement. KPP to this dimension has not yet reached the level of the fourth quadrant of the kind of culture that is the cultural hierarchy. In the hierarchy of cultures, organizations that have a stable and strong the organizational culture based on managerial style focused on the safety and suitability of the work members of his organization, can easily predictable result in the future and a high degree of organizational stability.
  - b) To inherently symbolic indicator KPP in Java have implemented the kind of culture where members of the organization hierarchy have been carrying out its work efficiently (already located on the fourth quadrant). In implementing the policy of the organization members of the organization carry out its work by giving an example of leadership in the form of active leadership role (action) by way of coordinating and organizing the members of the organization as well as emphasizing efficiency. Prioritize action rather than just talk. In carrying out the work of members of the organization are no longer based on the advice

or guidance of superiors (clan culture), not based on examples of leaders who focus on risk taking (adhocracy culture) and the results orientation course (culture market).

- c) Indicators of stability are in the cultural market (third quadrant). Members of the organization had been focused on the achievement of the activities done in order to run the organization and implementation of policies oriented towards achieving the goal (goals / targets). Aggressiveness and winning a target is a central theme in the implementation of the organization's policies by members of the organization. It is both a glue of the organization. In the ideal organization, the organization is a pure adhesive follow the formal rules and policies in the absence of aggressive demands of achieving the goal, because by running regulations and policies formal organizational objectives according to the type of culture has been achieved with good (hierarchy culture).

2. Value dimension is described by the following indicators:

- a) Aggressiveness indicators (success criteria) into categories of clan culture (first quadrant). This type of clan culture showed that members of the organization feel the power of the family in the organization because of run teamwork and commitment of employees are high and concern among members of the organization. Organization establishes an organization's success lies in human resource development base in which this development is the basis of the participation of members of the organization running the organization with a policy for achieving objectives. The success criteria achieved through leadership role are directing the members of the organization in the form of mentoring or advising improvement of the quality of work of members of the organization.

Criteria for success through indicators of aggressiveness that has reached the fourth quadrant (cultural hierarchy) is marked by setting success on the basis of the efficiency with which the work is based on a smooth scheduling, work is completed in accordance with a predetermined schedule and production to obtain the expected result by issuing a low cost. KPP cultures on the island of Java have not yet reached it.

- b) Value related organizational competence KPP members of the organization on the island of Java in the category types of culture market. Member organizations have the same spirit of competition to achieve organizational goals. Competitive actions and achievement of high performance is the orientation of the organization's members in

carrying out their work activities. The organization emphasizes the achievement of the target or more than the set targets, and stressed to be able to win the competition. In the hierarchy of cultures, organizations that have a stable and strong the organizational culture based on efficiency, the level of internal control is very high on the operating activities of the organization, members of the organization are no longer required for high performance in the achievement of organizational goals.

3. Dimensional artifact is described by the following indicators:
  - a) Type of organizational culture to form concrete aspects of the organization in terms of the authority or the dimensions of distributing power and authority that goes so far has been on the culture of hierarchy (the fourth quadrant). Members of the organization have been carrying out its authority based on formal procedures or rules that have been set based on efficiency. In implementing authority in most of the member organizations KPP Java is no longer emphasizes the harmony of employees (clan culture), on the challenges facing the environment changes (adhocracy culture), and the results orientation (culture market).
  - b) Organizational climate (working system) indicates the cultural hierarchy. Where the organization is a place that is very controlled and structured. The formal procedure is generally in control of what members of the organization do.

Still not maximal organizational culture as expected in most KPP in Java mentioned above relate to top management that is not fully committed to evaluating the implementation of policies, and the provision of resources in the context of corrective action for any errors or deficiencies, which have occurred over the implementation a policy. This happens because it is associated with the culture of the public sector organizations where the characteristic is a centralized system that does not give full authority to the top management level of the LTO in providing financial and human resources optimally, the central office of the DGT has allocated all.

Resolve problems in the culture of the organization is to do a program within the organization, which could increase the commitment of top management. Because top management becomes the main driver implementation of an organizational culture that better because it was felt that if the principle were implanted top management exists in all departments within the organization, the empowerment of members of the organization, teamwork, training and even training and improving the quality of employee competencies will all have an

effect on satisfaction the employee will be increased. The actions and choices of top management encourage organizational culture, where employees see the organization's leaders behave unethically and no integrity then the employees should behave the same. Top management can demonstrate an interest in participating in team meetings, a willingness to spend time with subordinates and listen to feedback and willing to help resolve the problems. Top management must also be able to provide the necessary resources including training and funding. Furthermore, it can help to translate the plan into action, periodically review the program of a project. Top management is also expected to be able to set the overall direction of the official program by forming a steering committee, reviewing and monitoring the progress of the program.

Based on the score of descriptive data and loading factor derived from the measurement smart PLS model then to rectify the shortcomings in the organizational culture, the organization must provide a focus on improving the organizational culture in the fourth quadrant are the type of cultural hierarchy. The first priority should be improved is the values (innovation, aggressiveness and competence is not optimal). Where the descriptive results are included in the second quadrant clan culture and loading factor or level of ability dimensions reflect the highest variable that is equal to 0.872. Need to provide a focus on improving organizational culture that is running into a kind of cultural hierarchy. Where members of the organization used to finish the job right in accordance with the time schedule and at a low cost. Besides members of the organization used to carry out his responsibilities very well in a stable control environment and the efficiency of the basis for the implementation of the work. For these conditions, organizations need to provide a focus on improving the quality of internal controls of the organization through:

- a) The increase over the monitoring (supervision) as a process of quality assessment of system performance. Supervision assist management in determining how the system improvements needed to deal with changing circumstances. Control can be done through activities ongoing (checking activity) and through the assessment carried out separately (audit).
- b) Top management commitment to competence of members of the organization, because if the atmosphere is weak competence of the errors and procedural violations will often occur. Competence means the members of the organization have knowledge and expertise in accordance with their duties. Top management must be able to determine how well the task to be performed and whether the expected performance is in line with the costs for hiring.



- c) The actions and choices of top management demonstrate its commitment to integrity and ethics, which will further encourage the ethical culture of the organization as a whole. When employees see the top management of behaving unethically then the employees should behave ethically as well.

## **5. CONCLUSIONS AND RECOMMENDATION**

### **5.1. Conclusions**

Based on the phenomenon, the formulation of the problem, hypotheses and research results, the authors draw the conclusion that the effect of management's commitment to the culture of the organization. Problems on organizational culture has not been as expected on public sector organizations occurs because commitment of management is not maximized, where top management during this time:

1. Has not been fully effective in communicating important policy at every level of organization.
2. Not yet fully committed to the efforts to optimize the definition of policies and announce
3. Commitment to guarantee objectivity has not materialized at all levels and functions within the organization.
4. The policy review has not been consistently made by management. Still provide correction of deficiencies in maintenance as needed.
5. Has not fully provide the funds needed to correct deficiencies in the maintenance of accounting information systems.

Problems in the organizational culture multicultural happens to public organizations that many do not meet the qualifications in touch with top management that is not fully committed to evaluating the implementation of policies and not fully paying attention to the provision of resources in the context of corrective action for any errors or deficiencies which have occurred over the implementation a policy.

### **5.2. Recommendation**

Based on the research results and conclusions, the authors provide operational advice is as follows:

1. For each KPP management limitations in committed because the system does not authorize full centralization in the management level of the LTO in providing financial and human resources optimally all been allocated

by the central office of the DGT, it takes a high sense in every decision. Top management needs to do:

- a) Good coordination with the management at a lower level by giving proper authorization and integrated so that internal control over activity.
  - b) Giving assurance responsibilities of top management which give responsibility to protect assets and data to management organizations under it. Top management should encourage all members of the organization to carry out all the work that they are responsible honestly and appropriately.
  - c) Increasing the frequency of review of the management of ongoing policy although the organizational culture have long been established. The shortage is informed to a higher management level, namely the Regional Office in order to obtain follow-up repairs.
  - d) Management adds to the frequency coordination meeting with the management of the policy below that have been run.
2. Efforts to improve organizational culture on several dimensions not be in the fourth quadrant (cultural hierarchy) then the organization should give attention to improving the quality of the internal control system through:
- a) Development of surveillance applications that can be directly on the monitor without having to wait for a report from staff, in order to coordinate the head office, regional offices and integrated KPP. Improvements to the monitoring (supervision) as a process of assessment of the quality of performance. Control can be done through activities ongoing (checking activity) and through the assessment carried out separately (audit).
  - b) Attached is doing oversight objective and transparent to ensure the quality of the outcome of work because of perceived control is still not in accordance with the rules should be.
  - c) Leadership increases concern for employee behavior.
  - d) Top management is committed against members of the organization competence (knowledge and skills in accordance with their duties).
  - e) The actions and choices of top management demonstrate its commitment to integrity and ethics, which will further encourage the ethical culture of the organization as a whole.

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