The Role of Bureaucratic Leadership, Organizational Culture, and Organizational Commitment on Organizational Performance (Study on the Local Government Task Force/ SKPD’s Financial Administration Officials in Jayapura City Government)

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Abstract
The purposes of this study are to: 1) examine and analyze the effect of leadership and organizational culture toward organizational commitment; 2) examine and analyze the effect of leadership and organizational culture toward organizational performance; 3) examine and analyze the effect of the organizational commitment toward organizational performance.

The type of this study is survey research to test the research hypotheses. The study is conducted in the Jayapura City Government at 32 offices. The study takes all of the population as the respondents. Total population is 96 officers consisting of the heads of SKPD, treasurers, and financial administration official. The analysis tool used in this study is Generalized Structured Component Analysis (GSCA).

The results demonstrate that high bureaucratic leadership causes a lower organizational commitment; and, the increasing bureaucratic leadership does not significantly affect organizational performance. Greater organizational culture can improve organizational commitment; yet, greater organizational culture does not significantly affect organizational performance. Organizational commitment is a mediation variable that strengthens the relationship between bureaucratic leadership and organizational culture toward the organizational performance.

Keywords: Bureaucratic Leadership, Organizational Culture, Organizational Commitment, Organizational Performance.

Introduction
The implementation of local autonomy in legal and formal perspective cause logical consequences for central government to issue fiscal decentralization policy through fund transfer to local leaders to finance development realization, government governance, and society empowerment at local level. Thus, local government is required to arrange financial accountability report annually in the form of Local Government Financial Statement (LKPD/ Laporan Keuangan Pemerintah Daerah) as the manifestation of accountability and transparency in utilizing Annual Regional Revenues and Expenditure Budget (APBD/ Anggaran Pendapatan dan Belanja Daerah). The financial statement of local government is not merely as a formality to accomplish legal requirement but more than that, it is needed to be the foundation to take a decision in economic, social, and political matters for improving and enhancing the development at local level. Besides, financial statement of local government is also functioned as performance evaluation tool particularly related to local government’s financial performance, as the basis of performance plan in the future, and as a communication medium between local government and any stakeholders at local level. Therefore, it needs a quality local government financial statement which meets government accounting standard.

However, the implementation to present Local Government Financial Statement (Laporan Keuangan Pemerintah Daerah/ LKPD) is not yet optimum and reliable for all of the local governments in Papua Province, including Jayapura City. It can be observed from the delivered opinion on the Investigation Result Report (Laporan Hasil Pemeriksaan /LHP) from BPK (Badan Pemeriksa Keuangan/ Indonesian Supreme Audit Board) as the external audit institution to achieve the highest opinion assessment with Wajar Tanpa Pengecualian (WTP).

Regulation change in local government financial management in Indonesia is relatively a new thing; the implementation is quite progressive and quick without considering the readiness and the ability of the local government officers’ resources which then it leads to a big problem for financial administration officials at local government local, mainly for those Local Government Task Forces (SKPD/ Satuan Kerja Perangkat Daerah) as the budget users as well as the units which are responsible for the budget utilization. The SKPD is lack of ability to run its function in bureaucratic leadership as they have to manage their tasks by obeying the existing law and legal aspects related to the administration and reporting responsibility of the local government financial management. The head of SKPD as a bureaucratic leader is not yet able to establish an optimum leadership
function which then influences the performance of local government financial management.

Jayapura City government is not yet able to present reliable, accountable, and transparent local government’s financial statement which is mainly caused by the role of bureaucratic leadership on Local Government Task Force (SKPD) of Jayapura City that is not yet succeeded in encouraging good practice of local government financial management for achieving optimum performance in presenting Local Government Financial Statement (LKPD) of Jayapura City. Leadership becomes one of the key factors of organizational sustainability (Hadari and Martini, 2006); an organization needs leader position to run the tasks which are directed to achieve shared goals. Yukl (2007) says that leadership is a process of a person to emphasize his strong influence to others for directing, creating a structure, facilitating activities and relationship in a group or an organization. Goleman (1999) states that the task of a leader is to create a resonance condition which is a positive atmosphere that is able to make the overall human resources in the organization to be committed to develop themselves and contribute the best things for the organization.

Other than leadership, organizational culture also is also able to support the members of an organization to create an encouraging situation for better performance. Organizational culture is values, assumptions, and norms that are believed for its truth which is used as the media for improving the quality of the employees to achieve the organization’s objectives (Kreitner and Kinicki, 2003). Organizational culture provides direction and guidance for the organization’s members to act and behave in accomplishing their tasks. Organizational culture for local government officers in financial management is needed to support the culture of local government’s financial administration related to financial statement accountability and transparency based on the existing legal aspects to achieve better performance of the financial administration at local government level.

Organizational commitment has an important role for government officers who handle core assignment related to the financial administration of local government. Low organizational commitment can result in weak responsibility in accomplishing tasks can modest attention of the government officers on organizational performance. An officer who has greater organizational commitment prioritizes organizational tasks and possesses greater responsibility to get involved in accomplishing organizational task (Mathis and Jackson, 2001; Meyer, et.al., 2002). Commitment is a behavior that is demonstrated by government officers to provide attention related to their intention toward the job (Luthans, 2008). Organizational commitment possessed by the officers of financial affairs in Local Government Task Force encourages them to well handle the tasks both during presenting the quality, accountable, and transparent financial statement of the local government.

Performance as the ability of an organization to generate something related to the target to be achieved (Kaithen, 2002 in O’Regan and Ghobadian, 2004). Performance is the result that can be achieved by someone or a group of people in an organization based on the authority and responsibility of each members to achieve the objectives of the organization legally, not against the law, and relevant with the existing morality and ethic (Prawirosentono, 2000). Local government financial management performance of Jayapura City government which is measured by using Local Government Financial Statement (LKPD) does not get its best assessment yet. During three years since 2005 up to 2007, the LKPD (Local Government Financial Statement) of Jayapura City attained disclaimer category. Next, during five years in a row, starting from 2008 to 2012, Jayapura City government obtained Wajar dengan Pengecualian category for its LKPD from BPK (Badan Pemeriksa Keuangan/Indonesian Supreme Audit Board) of Republic of Indonesia.

Based on the phenomenon which is supported by the findings of the experts, it needs to conduct a research on the role of bureaucratic leadership, organizational culture, and organizational commitment toward organizational performance (study on the financial management of Local Government Task Force of Jayapura City).

**REVIEW OF LITERATURE**

**The Role of Bureaucratic Leadership toward Organizational Commitment and Organizational Performance**

Leadership is an ability to inspire trust and support from the people which is needed to achieve organizational objective (Kim and Mabourgne, 1992). Leadership style has been proven to be the determinant of more than one aspect in organization and employees behavior (Randeree and Chaudry, 2012). Leadership style is one of the components that can be linked to commitment (Williams and Hazer, 1986). Leadership behavior affects organizational commitment (Rowden, 2000). Leadership that is practiced by a leader is able to generate commitment from the organization’s members.

Supportive leadership indirectly and positively influences performance (Montes et.al., 2005). Leadership positively correlates to service quality as a measure of organization performance (Naceur and Aisha, 2005). Leadership that is owned by a leader is able to support and encourage organizational performance.

Based on the description above, it leads to the following research hypotheses:

Hypothesis 1a: Greater bureaucratic leadership results in greater organizational commitment.

Hypothesis 1b: Greater bureaucratic leadership results in greater organizational performance.
The Relationship between Organizational Culture toward Organizational Commitment and Organizational Performance

Organizational culture affects ways of people to consciously and logically make a decision which in turn also influences how they perceive, feel, and act (Hansen and Wernerfelt, 1989). Organizational culture has substantial effect on an organization, particularly related to performance and commitment (Deal and Kennedy, 1982; Peters and Waterman, 1982). Organizational culture, motivation, and cooperation have significant relationship with organizational commitment among workers (Wu, 2000). Organizational culture significantly affects commitment (Lumbanraja, 2007). Further, organizational culture directly influences organizational commitment (Setyabudi, 2008). Innovative culture affects commitment (Lock and Westwood, 2011). The findings of prior research demonstrate that organizational culture has a relationship with commitment.


Based on its relationship, theoretically, organizational culture correlates to commitment and performance. In addition, the description from prior research explains that organizational culture correlates to commitment and performance. Thus, we can formulate the hypotheses below:

Hypothesis 2a: Strong organizational culture is able to improve organizational commitment.
Hypothesis 2b: Strong organizational culture is able to improve organizational performance

The Relationship between Organizational Commitment and Organizational Performance

Commitment is a willingness to sacrifice for achieving the benefits of a stable long term relationship (Moorman et.al., 1992). Allen and Meyer (1990) identify the three dimensions of commitment: affect, normative, and sustainable. Handayati (2006) finds that organizational commitment positively and significantly influences management performance. Sudiro (2008) says that organizational commitment affects performance. Shaw et.al. (2003) also conclude that organizational commitment positively and significantly influences local workers. Prior research confirms the relationship between commitment and performance. Based on prior research result, it leads to the formulation of the following hypothesis:

Hypothesis 3: high organizational commitment is able to improve organizational performance

Organizational Commitment as the Mediation of the Relationship among Bureaucratic Leadership and Organizational Culture toward Organizational Performance

Commitment can be utilized for building multi-dimensions model (Bansal, et.al., 2004). Commitment is used as the mediating variable between independent variable and dependent variable (Terawatnavong and Webster, 2005). Commitment is an incentive which directs a behavior toward one or more objectives and generally, this term is conceptualized as a multi-dimensional construct which consists of several antecedents from some correlation and as a consequence which ranges from some dimensions (Meyer et.al., 2002). As a psychological construct in organizational behavior research, commitment has been studied for more than four decades (Alqurashi, 2009). Based on the theory that has been discussed and the finding of prior research, commitment can be used as a mediating variable which links dependent and independent variables. Thus, the hypotheses below are formulated:

Hypothesis 4a: Organizational commitment as a mediating variable is able to improve its role between bureaucratic leadership and organizational commitment.
Hypothesis 4b: Organizational commitment as a mediating variable is able to improve its role between organizational culture and organizational performance.

Based on the former research which correlates bureaucratic leadership, organizational culture, and organizational commitment toward organizational performance, then we can illustrate the research conceptual framework below:

Figure 1.
Research Conceptual Framework
METHOD

Design
This is a survey research which takes explanatory as its research design. This research explains causal relationship among observed variables such as Bureaucratic Leadership (BL), Organizational Culture (OC), and Organizational Commitment (CO) toward Organizational Performance (OP).

Location
This research was conducted in government institutions, offices, and districts in Jayapura City. The location choice is based on the consideration that the topic of this research is related to local government financial management performance as the financial management matters are conducted by each of the Local Government Task Forces (SKPD). The location choice which selects government institution, department, office, and district in Jayapura City can support data collection effort which is relevant with the topic of this research.

Population
The population of this research is the government officers who manage local government’s financial matters in SKPD (Local Government Task Force Satuan Kerja Perangkat Daerah) including The Head of SKPD, The Treasurer of SKPD, and PPK (Pejabat Penatausahaan Keuangan) of SKPD. The total population consists of 32 SKPD and each of the SKPD has 3 financial managers; thus, the number of population is 96 respondents. Since all of the population members are taken as the research’ respondents, this research is called as census research.

Measurement Scale
The technique utilized to define the measurement scale of this research is item rating scale by using Likert scale. This scale is often used in business research (Davis and Cosenza, 1993). The alternative answers uses 5 Likert scale such as: 5: strongly agree, 4: agree; 3: neutral; 2: disagree, and 1: strongly disagree.

Analysis Instrument
The analysis instrument used in this research is Generalized Structured Component Analysis (GSCA). The use of this analysis instrument is based on the consideration that the number of the measured data is less than 100; further, this research uses structural model.

RESULT
The respondents of this research consist of the heads of the SKPD, as well as treasurers of SKPD, and Pejabat Penatausahaan Keuangan (PPK SKPD) as many as 96 officers (Table 1). Based on the overall respondents, there are 48.96% males and 51.04% are females. The number of female officers is greater than males; yet, the discrepancy is slight. Basically, the tasks in financial matters mostly are handled by women officers. It is due to the women’s characteristics that are diligent and meticulous to administer the financial activities in an organization. Greater involvement of women officers is more on administering financial activities in an organization; whereas, male officers are greater involved in planning, decision making, and evaluation activities.
Table 1. Respondent Characteristics

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>Number</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sex</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Male</td>
<td>47</td>
<td>48.96</td>
</tr>
<tr>
<td>2.</td>
<td>Female</td>
<td>49</td>
<td>51.04</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>96</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Less than 30 years old</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>30 – 40 years old</td>
<td>30</td>
<td>31.25</td>
</tr>
<tr>
<td>3.</td>
<td>40– 50 years old</td>
<td>47</td>
<td>48.96</td>
</tr>
<tr>
<td>4.</td>
<td>More than 50 years old</td>
<td>19</td>
<td>19.79</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>96</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Senior High School</td>
<td>10</td>
<td>10.42</td>
</tr>
<tr>
<td>2.</td>
<td>Academy</td>
<td>5</td>
<td>5.21</td>
</tr>
<tr>
<td>3.</td>
<td>Bachelor</td>
<td>49</td>
<td>51.04</td>
</tr>
<tr>
<td>4.</td>
<td>Master/Doctorate</td>
<td>32</td>
<td>33.33</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>96</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Tenure as Government Officers (PNS)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Less than 10 years</td>
<td>11</td>
<td>11.46</td>
</tr>
<tr>
<td>2.</td>
<td>10 years up to 15 years</td>
<td>32</td>
<td>33.33</td>
</tr>
<tr>
<td>3.</td>
<td>15 years up to 20 years</td>
<td>23</td>
<td>23.96</td>
</tr>
<tr>
<td>4.</td>
<td>More than 20 Years</td>
<td>30</td>
<td>31.25</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>96</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Tenure in Financial Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Less than 5 years</td>
<td>79</td>
<td>82.29</td>
</tr>
<tr>
<td>2.</td>
<td>5 years up to 10 years</td>
<td>16</td>
<td>16.67</td>
</tr>
<tr>
<td>3.</td>
<td>10 years up to 15 years</td>
<td>1</td>
<td>1.04</td>
</tr>
<tr>
<td>4.</td>
<td>More than 15 Years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>96</td>
<td>100</td>
</tr>
</tbody>
</table>

The age of financial administrators mostly is beyond 30 years old. It is due to financial department has great responsibilities in managing organization’s financial matters; therefore, it requires officers that are emotionally stable. The education level of the government officers is mostly bachelor and master since there are 81 officers (84.37%) that hold those degrees. It indicates that government officers in financial department have sufficient background of knowledge to support accomplishing their task.

Most of the government officers who work in financial department have tenure as government officers beyond ten years (85 officers or 88.54%). The job in financial matters requires great responsibility and experience in running the tasks related to financial field. Employee placement considers those who have long tenure in financial department. Most of the government officers who work in financial department have tenure in this field for less than 5 hours. It is due to the background of respondents that consists of the head department, the head of institution, the head of particular office, the head of district, treasures and PPK (Pejabat Penatausahaan Keuangan); yet, their experience mostly is more than three years in their field.

The structural analysis result of this research is conducted by using Goodness of fit of the structural model. The analysis result which uses the model is presented below (Table 2):

Table 2 The Fit Model of Generalized Structured Component Analysis (GSCA)

<table>
<thead>
<tr>
<th>Test</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIT</td>
<td>0.53</td>
</tr>
<tr>
<td>AFIT</td>
<td>0.51</td>
</tr>
<tr>
<td>GFI</td>
<td>0.99</td>
</tr>
<tr>
<td>SRMR</td>
<td>0.26</td>
</tr>
<tr>
<td>NPAR</td>
<td>47</td>
</tr>
</tbody>
</table>

The first test in Generalized Structured Component Analysis (GSCA) is done by observing measure of fit structural model, goodness of fit structural model which is seen from the FIT score. FIT score has similar meaning with R-Square in regression analysis, with the total determination coefficient in path analysis, and with the Q² in PLS. The adjusted FIT (AFIT) score is almost similar with FIT since the variables which influence employee’s performance is not a single variable. Thus, it is more appropriate to use adjusted FIT or AFIT. The
The analysis result demonstrates that the AFIT is 0.51. This number implies that bureaucratic leadership, organizational culture, and organizational commitment affect employee’s performance as great as 51%; meanwhile, the rest of 49% is affected by other variables.

The GFI score is 0.99 which is greater than its cut-off value (≥0.90). This score indicates that the model is in a good criterion. Furthermore, the SRMR value is 0.26 which is greater than its cut-off value (≤0.08) which implies that the SRMR is not quite good.

The analysis result which uses Generalized Structured Component Analysis (GSCA) shows that the GFI score attains good criterion; yet, the SRMR score is not quite good. Even the SRMR as one of the test instrument is not quite good; the result is still adequate to meet the Goodness-of-Fit requirements.

The analysis result on the structural model of the analysis by using Generalized Structured Component Analysis (GSCA) is presented in the following table (Table 3).

Table 3 Path Coefficient on the Relationship among Variables

<table>
<thead>
<tr>
<th>Relationship among Variables</th>
<th>Estimate</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bureaucratic Leadership (X1) -&gt; Organizational Commitment (Y1)</td>
<td>-0.50</td>
<td>2.8*</td>
</tr>
<tr>
<td>Bureaucratic Leadership (X1) -&gt; Organizational Performance (Y2)</td>
<td>0.03</td>
<td>0.2</td>
</tr>
<tr>
<td>Organizational Culture (X2) -&gt; Organizational Commitment (Y1)</td>
<td>0.48</td>
<td>2.58*</td>
</tr>
<tr>
<td>Organizational Culture (X2) -&gt; Organizational Performance (Y2)</td>
<td>0.15</td>
<td>0.9</td>
</tr>
<tr>
<td>Organizational Commitment (Y1) -&gt; Organizational Performance (Y2)</td>
<td>0.38</td>
<td>3.79*</td>
</tr>
</tbody>
</table>

CR* = significant at .05 level

The result of analysis on the role of bureaucratic leadership toward organizational commitment can be observed from the attained estimate value which is -0.50 with 2.8* critical value. This result implies that there is a negative but significant role of bureaucratic leadership on organizational commitment. Bureaucratic leadership also affects organizational performance. It is confirmed from the attained estimate value which is 0.03 with 0.2 critical value. Those numbers demonstrate that there is a positive yet not significant role of bureaucratic leadership toward employee’s performance.

The role of organizational culture on organizational commitment can be seen from the score of estimate value which is 0.48 with 2.28* critical value. The estimate value for the role of organizational culture toward organizational performance is 0.15 with 0.9 critical value. It means that organizational culture does not significantly influence organizational performance.

The analysis result on the role of organizational commitment toward organizational performance can be observed from the attained estimate value which is 0.38 with critical value of 3.79*. Those scores indicate that there is a positive and significant role of organizational commitment on organizational performance.

DISCUSSION

The analysis result indicates that bureaucratic leadership significantly affects organizational commitment; yet, the path coefficient is negative. It means that the relationship has opposite direction among each other variable. Bureaucratic leadership has not yet able to encourage high organizational commitment for local government’s financial management officers. The result of this research does not support the finding of Lok and Crawford’s (2004), Yu et.al. (2002), and Rowden’s (2000) research as they say that leadership has positive and significant role on commitment. Bureaucratic leadership as characterized by Weber (in Giddens, 1986) shows that leadership focuses more of hierarchical organization; and, job guidance which is conducted by the employees is rigid. Job implementation tends to depend on the head of SKPD (Local Government Task Force); further, lack of technical skill in financial management matters among the officers in financial department of the SKPD causes resistance among the workers as well as makes them work as they are able to do with inadequate skill. They even tend to be willing to be rotated in another position than in financial management which they perceive complicated and very risky. Due to this condition, bureaucratic leadership results in low organizational commitment.

Organizational culture significantly influences organizational commitment. Supporting organizational culture will be able to improve organizational commitment of the employees. The result of this research supports the finding of Wu (2000), Lumbanraja, (2007), Setyabudi (2008) as they conclude that organizational culture affects organizational commitment. This result demonstrates that organizational culture can encourage commitment for achieving organization’s mission. This finding is relevant with Greenberg and Robert’s (2008) statement as organization’s members feel that they are the part of the organization and involved in the overall activities of the organization. Local government financial administration prioritizes organization’s interest than individual’s interest. Organizational culture is a reminder for individuals for the true meaning of the organization. Organizational culture among SKPD is the working culture which is created from the obligation to accomplish the main tasks and functions as government officers that should be obeyed by the financial manager of SKPD based on the norms and the legal law of local government financial management mechanism. As
government officers, they have no choice other than obeying the decision of their leader.

Bureaucratic leadership does not have significant effect on organizational performance. It means that the bureaucratic leadership is not yet able to support organizational performance particularly related to local government financial management. This result is relevant with Redin’s (1988) finding which states that bureaucratic leadership generally has low task-orientation, weak relationship, focusing on rule and procedure for individuals’ interest, maintaining and controlling situation by using the formal law and procedure, and highly as a result says that bureaucratic leader does not have significant influence on organizational performance, it is due to the lack of knowledge and technical skill on local government financial management matters so that the policy is not matched with Government Accounting Standard (Standart Akuntansi Pemerintah/ SAP) and Government Internal Control System (Sistem Pengendalian Internal Pemerintah/ SPIP). This condition then effects Local Government Financial Statement performance of Jayapura City which in 2012 is still not yet able to achieve the best category “Wajar Tanpa Pengecualian/WTP.”

Organizational culture does not have significant influence on organizational performance. The existing organizational culture is not yet able to improve organizational performance related to budget realization report, balance sheet, and notes on consolidated financial statement. This research does not support the research findings conducted by Le and Yu (2004), and O’Regan and Ghobadian (2004) as they find that organizational culture influences performance. As the regulation changes, it requires government officers in local government financial management should adapt to the change quickly and accurately. The changes on values, norms, and rule of financial governance of the local government become the basic guidance in running daily tasks and functions of the financial managers at SKPD level; however, it is actually not that simple due to a lack of ability among those officers. This condition becomes a burden for the local government financial management officers to be able to adjust quickly to change on the regulation and local government financial management procedure; thus, it directly hinders the creation of accountability culture in local government financial management of Jayapura City government.

Organizational commitment significantly affects organizational performance. Organizational commitment is able to support organizational performance related to budget realization report, balance sheet, and notes on consolidated financial statement. This result is relevant with the statement proposed by Steers (2003) saying that organizational commitment is feeling, identification, involvement, and loyalty stated by organization’s members to their organization. Further, it also supports Handayati (2006) and Sudiro (2008) findings as those mention that organizational commitment influences organizational performance. Organizational commitment among SKPD’s financial manager needs to be continuously improved through providing reliable, relevant, accountable, and transparent consolidated financial statement of local government (LKPD/ Laporan Keuangan Pemerintah Daerah) based on government accounting standard; thus, the expectation of Jayapura City government to achieve Wajar Tanpa Pengecualian (WTP) opinion will be soon achieved.

The analysis result on the mediating role of organizational commitment on the relationship between bureaucratic leadership and organizational performance indicates that bureaucratic leadership has indirect and significant effect on organizational performance through organizational commitment. Leadership provides crucial support to make the organization’s members feel safe and proud of their organization (Lok and Crawford, 2004; Yu et.al., 2002). High organizational commitment among the officers supports tasks achievement that has been defined by the organization (Allen and Meyer, 1990). It makes organization’s members willing to provide voluntary contribution to develop organization and to achieve organization’ success. The prior research result supports the finding of this research as this research finds that organizational commitment is a mediation of the relationship between bureaucratic leadership and organizational performance.

Organizational culture has indirect and significant effect on organizational performance through organizational commitment. Organizational culture is a part of organization which shapes behavior, attitude, and effectiveness of the overall organization’s members in running their tasks (Hofstede, 1997). Organizational culture is able to encourage commitment to achieve organization’s mission (Greenberg and Robert, 2008). The member of an organizational who possesses organizational commitment will work in a high dedication since an employee who has high organizational commitment perceives that the crucial thing to be achieved is task accomplishment in an organization (Allen and Meyer, 1990). The theory and prior research are relevant with the finding of this research. This research finds that organizational commitment is the mediation of the relationship between organizational culture and organizational performance.

CONCLUSION

Bureaucratic leadership negatively and significantly affects organizational commitment. It means that greater bureaucratic leadership causes lower organizational commitment. It is due to the style of bureaucratic leadership in financial management department which implements rigid, tight and hierarchical rules in financial management do not meet the technical ability in financial management matters among the financial management officers in the SKPD which are least. It causes resistance which then decreases organizational commitment.
Organizational culture has not yet able to encourage organizational performance enhancement. Organizational culture in local government financial management department is still in general sense. Furthermore, local government financial management culture is not yet shaped specifically such as careful, discipline, accountable, and transparency so that the existing organizational culture among those government officers in local government financial management is not yet able to improve organizational performance.

Organizational commitment is able to support organizational performance related to budget realization report, balance sheet, and notes on consolidated financial statement. Besides, organizational commitment is also able to be a mediator of the relationship between bureaucratic leadership and organizational commitment toward organizational performance.

LIMITATION AND FURTHER RESEARCH
This research’s subject is the local government financial management officers of Jayapura City which includes the head of SKPD, treasurer and PPK so that this research is less possible to be generalized to other sectors. This research is conducted on the government officers in local government financial management who assess themselves; thus, it may occur subjective perception which causes a noise on the objective descriptions related to the bureaucratic leadership, organizational culture, and organizational commitment, as well as organizational performance of local government financial management.

Further research can develop its coverage by linking the different concept of commitment such as job commitment, different concept of leadership such as charismatic leadership or transactional leadership. Besides, the cultural concept taken in this research is local culture, particularly Papua’s culture. The utilization of different concepts of commitment, leadership, and culture can enrich organizational performance measurement related to local government financial management.

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