

Article The Contribution of Digital Learning, Performance Coaching, and Work Technology to Employee Performance through Strengthening Organizational Culture

Huda Gilang Handaru^{1*}, Anies Lastiati²

^{1,2} Master of Management Study Program, Trilogi University, Indonesia

* Corresponding Author: huda.gilang@gmail.com

Article History

Received: 25-08-2026

Revised: 16-09-2026

Published: 30-09-2026

Keywords: Digital Learning, Performance Coaching, Work Technology, Organizational Culture, Employee Performance

ABSTRACT

This study aims to analyze the effects of digital learning, performance coaching, and work technology on employee performance, both directly and indirectly through organizational culture as a mediating variable at the Special Jakarta Regional Office of the Directorate General of Taxes. The study employed a quantitative approach with an analytical observational, cross-sectional, and explanatory research design. Primary data were collected through an online questionnaire using purposive sampling, resulting in 97 employees who met the research criteria. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS software. The results show that digital learning has a positive and significant effect on both employee performance and organizational culture. Work technology also has a positive and significant effect on employee performance and organizational culture. In contrast, performance coaching has no significant effect on either employee performance or organizational culture. Organizational culture has a positive and significant effect on employee performance and partially mediates the effects of digital learning and work technology on employee performance, while no mediating effect is found for performance coaching. The model explains 48.8% of the variance in organizational culture and 51.0% of the variance in employee performance. These findings indicate that improving employee performance is more effectively achieved through digital learning, work technology utilization, and organizational culture internalization than through the intensity of formal performance coaching alone.

INTRODUCTION

Organizational performance sector public be one of indicator success implementation task government Because related with achievement target strategic, accountability, and quality service to society. Digital transformation and bureaucratic reform demand organization public No only achieve targets, but also build effective, efficient, adaptive and

sustainable work processes. In context said, the employee own position strategic as implementer policy organization. Employee performance reflect quality and quantity results Work in accordance with not quite enough the answer given (Mangkunegara, 2013), while Campbell (1990) views performance as behavior relevant individuals with achievement objective organization.

Change towards governance government digital- based making influencing factors performance employee the more complex . Organization No Enough only own source Power competent human being, but also in need system learning, coaching performance , technology work and culture capable organization support implementation assignments . Digital learning can increase knowledge and skills employee in a way flexible , coaching performance give direction and bait come back to target achievement, while technology Work increase efficiency as well as accuracy settlement work . However , the existence of various instrument the Not yet Of course increase performance if implementation stop at compliance administrative and not accompanied by change behavior Work.

Phenomenon the seen at the Directorate Regional Office General of Taxes (Kanwil DJP) Jakarta Special which has apply Ministry of Finance Learning Center (KLC) as a digital learning media , Meeting Coaching IIC as means coaching performance , and the Ministry of Finance's One Super Apps as technology supporters work . Third instrument the has used in activity organization , but improvement intensity learning, coaching, and utilization technology Not yet fully walk one way with development performance organization . Based on internal data from the Jakarta Special Tax Office In 2026, the Organizational Performance Value (NKO) decreased from 109.08 in the fourth quarter of 2024 to 95.03 in the fourth quarter of 2025. *Stakeholder Perspective* down from 97.18 to 82.75, *Customer Perspective* down from 104.52 to 68.13, and *Internal Process Perspective* down from 118.98 to 107.28. On the other hand , *Learning & Growth Perspective* increase from 117.17 to 119.01. In the first quarter of 2026, NKO returned is at 90.15 , while *Learning & Growth Perspective* reached 120.00. Condition the show existence asynchrony Because height achievements learning and growth Not yet fully translated become improvement of internal processes as well as performance organization in a way overall (Special Jakarta Regional Tax Office , 2026).

Asynchrony the the more relevant because the KLC utilization target has been reached 100%, Meeting Coaching IIC implemented regularly , and the Ministry of Finance's One Super Apps has used in work employee. Thus, the problem faced No Again just availability systems and programs, but ability organization in convert learning, coaching, as well as technology become change behavior and improvement performance employee.

Survey beginning against 22 employees from six office units in the area Special Jakarta Regional Office of the Directorate General of Taxes strengthen phenomenon In digital learning , the relevance KLC material obtained score 4.13, but perception that learning add burden work get score 3.95. Condition This show that learning has give *exposure* knowledge,

but Not yet fully produce *behavioral change*. On coaching performance , meeting Coaching IIC get score 3.95 in help clarify work targets, while implementation directions in work only get score 3.54. In the aspect technology , Super Apps are rated increase efficiency with score 3.86, but its utilization Still dominant in features mandatory. While that, support organization to innovation get score 4.09, but support collaboration between employees only of 3.36. Although accuracy time settlement task reach score 4.04, improvement performance employee in a way overall only get score 3.45. Findings the show that programs, systems, and values organization has available, but Not yet all of it internalized become behavior capable work increase performance optimally.

In a way empirical, relationship between learning, coaching, technology, and performance are also not yet show uniform results . Darmanto and Ariyanti (2021) found that organization learning influential positive and significant to performance , whereas Rumijati (2020) shows that influence the can ongoing through mechanism *knowledge sharing*. Wardhana and Muslichah (2021) also found that training can increase performance Good in a way direct and through the learning process . The results indicates that the learning program No automatic produce improvement performance if knowledge gained Not yet implemented in activity Work.

Coaching performance also plays a role in align behavior employee with target organization. Effective coaching No only deliver targets, but also provide communication , evaluation, and feedback come back sustainable . Syahrudin et al . (2020) found that training influential positive and significant to performance , whereas Wardhana and Muslichah (2021) show that influence the can involve the learning process as variables mediation. Thus, the effectiveness coaching more determined by ability employee implement direction and evaluation than just frequency implementation activity.

Connection technology with performance also shows variation. Akmal et al. (2021) found that use technology information influential significant to performance employee. Aminah et al. (2021) shows that influence technology to performance related with factor organization others, including system internal control. Meanwhile that, Mardhatillah et al. (2025) found that technology in context Work distance Far more functioning as factor supporters compared to individual factors such as well-being and balance work. Difference results the show that learning , coaching , and technology Not yet Of course in a way direct produce improvement performance , so that required mechanism capable organization explain connection the.

Culture organization become relevant as mechanism the Because reflect values, norms, and assumptions that shape behavior member organization. Strong culture can align behavior employee with objective organization (Robbins & Judge, 2017), while Schein (2010) explains culture as the system formed start from artifacts, values, to assumptions basic. In study this, culture organization positioned as variables possible mediation digital learning, coaching performance and technology Work internalized become behavior work . Perspective

This important Because systems and activities that are *mandatory* potential only produce formal compliance when No supported culture learning , collaboration , innovation , and orientation performance.

Apart from the existence of difference results study Previously , there were also gaps contextual . Some research about learning , coaching , technology , and performance carried out in the sector private or organization with pattern relative work more flexible . Condition the different with The Special Jakarta Regional Office of the Directorate General of Taxes which has structure bureaucracy strong , standardization Work height , job complex , as well as digital policies that are partly nature mandatory. Implementation *Corporate University* within the Ministry of Finance also provides characteristics special Because digital learning has integrated to in system development competence organization.

Based on condition said , the novelty study This lies in integration digital learning , coaching performance and technology Work in one empirical model with culture organization as variables mediation For explain internal mechanisms or *black box* between policy managerial and performance employees. The study also used instruments that are real implemented in Ministry of Finance environment, namely Ministry of Finance Learning Center as representation digital learning, Meeting Coaching IIC as form coaching performance , and the Ministry of Finance's One Super Apps as technology work. The third integration instrument in context organization public with characteristics *mandatory compliance* Still relatively limited in study previous.

Based on phenomenon empirical, differences results study previously, and gap conceptual and contextual said, research This aim analyze influence digital learning, coaching performance and technology Work to culture organization and performance employees at the Jakarta Special Regional Office of the Directorate General of Taxes. Research this also tests influence culture organization to performance employee as well as his role in mediate influence digital learning, coaching performance and technology Work to performance. Research results expected can give contribution for development management source Power man sector public at a time become base evaluation KLC effectiveness , Meeting Coaching IIC , and the Ministry of Finance's One Super Apps so that digital transformation does not only produce compliance administrative, but also changes behavior and improvement performance sustainable employees.

RESEARCH METHODS

Study This use approach quantitative with type study observational analytics and design *cross-sectional*. Measurement all over variables done in One period time For analyze connection between digital learning, coaching performance, technology work, culture organization and performance employees. Research is also of a explanatory Because aim explain connection cause and effect intervariable through testing hypothesis that has been formulated . Object study is employees in the Directorate Regional Office environment General Office of Taxes (DGT Regional Office) Jakarta Special . Variables independent in

study consists of on digital learning (X1), coaching performance (X2), and technology work (X3), whereas culture organization (Z) is placed as variables mediation and performance employee (Y) as variables dependent.

Population study covers all over employee active in the environment Special Jakarta Regional Office of the Directorate General of Taxes as many as 1,532 people spread across 10 units work , consisting of on Regional Offices and Tax Service Offices (KPP). Population is a generalization area consisting of on object or subject with characteristics certain specified For studied and then withdrawn conclusion (Sugiyono , 2017). Determination respondents done use technique *purposive sampling* , namely technique taking sample based on consideration or criteria certain (Sugiyono , 2017). This technique chosen Because study in a way special study instrument managerial and digital platforms implemented in Ministry of Finance environment.

Respondents study determined based on criteria in the form of employee active in the environment Special Jakarta Regional Office of the Directorate General of Taxes ; not employee internship , part-time time , and party third ; have a minimum work period of one year years in the Ministry of Finance environment ; is users active Ministry of Finance Learning Center (KLC) and Super Apps Satu Ministry of Finance; as well as involved in a way periodically in Meeting Coaching Ilc . Determination size sample referring to Hair et al. (2017), namely amount indicator multiplied between five and ten . Research This has 19 indicators so that minimum sample size counted with formula :

$$\text{Minimum Sample Size} = \text{Number Indicator} \times 5$$

$$\text{Size} = 19 \times 5 = 95 \text{ respondents}$$

Based on calculation mentioned , the minimum number of samples study is 95 respondents. However, for increase *power of analysis* , maintaining stability PLS model estimation , as well as anticipate existence questionnaire that is not complete or No can used , research set a data collection target of 150 respondents (Hair et al., 2017).

learning (X1) is operationalized through Ministry of Finance Learning Center (KLC) with indicator will Study independent , openness to change pattern think , harmony with objective agencies , as well as habit share science . Indicators the referring to Darmanto and Ariyanti (2021), Rumijati (2020), and Wardhana and Muslichah (2021). Development performance (X2) is represented through Meeting Coaching Ilc with indicator clarity directions superiors , constructive evaluation , guidance solution on problem work , and supervision in a way periodically referring to Mangkunegara and Prabu (2003) and Syahrudin (2020). Technology work (X3) is operationalized through utilization of the Ministry of Finance's One Super Apps with indicator benefit in relieve tasks , convenience use , suitability feature with need work , and availability help technicalities referring to Akmal (2021) and Mardhatillah et al. (2025).

Culture organization (Z) is measured through honesty and obedience to rules , responsibilities responsibility and expertise work , support to new ideas , as well as solidarity

and work The same inter-sectional . Measurement the referring to Chairani (2024), Christanto and Kadarusman (2021), and Halimah (2024). Meanwhile , that , performance employee (Y) is measured through suitability standard quality work , the volume of tasks that can be done completed , and accuracy time settlement work referring to Nasruddin et al. (2021) and Astarina et al. (2022). In general detailed , operationalization variables study presented in Table 2.1.

Instrument Grid Study

Variables	Indicator Operational	Item Code	Hypothesis Related	Main References
Learning (X1), proxy : KLC	Will Study independent ; openness pattern think ; harmony goals ; habits share knowledge	X1.1– X1.4	H1, H4, H8	Darmanto & Ariyanti (2021); Rumijati (2020); Wardhana & Muslichah (2021)
Development (X2), proxy : Meeting Ilc	Clarity direction ; evaluation building ; guidance solution ; supervision periodically	X2.1– X2.4	H2, H5, H9	Mangkunegara (2003); Syahrudin (2020)
Technology Work (X3), proxy : One Ministry of Finance	The benefits of relieving task ; convenience use ; suitability features ; availability help	X3.1– X3.4	H3, H6, H10	Akmal (2021); Mardhatillah et al. (2025)
Culture Organization (Z)	Honesty and obedience ; responsibility responsibility and expertise ; support for new ideas ; work The same inter-sectional	Z1.1– Z1.4	H7, H8, H9, H10	Chairani (2024); Christanto & Kadarusman (2021); Halimah (2024)
Employee Performance (Y)	Compliance standard quality ; volume of work ; accuracy time	Y1.1– Y1.3	All over hypothesis related	Nasruddin et al. (2021); Astarina et al. (2022)

Research data consists of on primary data and secondary data . Primary data is obtained in a way direct from employee Special Jakarta Regional Office of the Directorate

General of Taxes through survey use online questionnaire distributed via Google Form, while secondary data originate from internal organizational documents, guidelines coaching performance, documentation use Ministry of Finance Learning Center, as well as books and journals relevant scientific instruments. study use statement closed arranged based on indicator every variables. Measurement answer respondents using a five-level Likert Scale, namely score 1 for Strongly Disagree (STS), score 2 for Disagree (TS), score 3 for Neutral (N), score 4 for Agree (S), and a score of 5 for Strongly Agree (SS).

Data analysis was performed use *Structural Equation Modeling - Partial Least Squares* (SEM-PLS) with help device soft SmartPLS. SEM-PLS approach is used because of the research model involving a number of connection direct at a time connection No direct through culture organization as variables mediation. Analysis started with evaluation of measurement models or *outer model*. Validity convergent assessed based on *loading factor* and *Average Variance Extracted* (AVE). Indicator stated fulfil criteria if own *loading factor* > 0.70, whereas construct stated fulfil validity convergent if AVE value > 0.50. Reliability construct evaluated through *Composite Reliability* and Cronbach's Alpha with required value > 0.70.

Next, evaluate the structural model or *inner model* done with use coefficient determination (R^2), *effect size* (f^2), and *Variance Inflation Factor* (VIF). The R^2 value is used For know ability variables independent in explain variation culture organization and performance employees. The f^2 value of 0.02 indicates effect small, 0.15 indicates effect moderate, and 0.35 indicates effect large (Hair et al., 2017). Meanwhile Therefore, the VIF value is required to be < 5.0 for show No existence problem multicollinearity in the model.

Testing hypothesis done through procedure *bootstrapping*. Relationship direct and No direct stated significant if t- statistic value > 1.96 and *p-value* < 0.05 at the level 95% confidence level testing effect No direct used For know role culture organization in mediate influence digital learning, coaching performance and technology Work to performance employee.

RESULTS AND DISCUSSION

Research result

Study carried out at the Special Jakarta Regional Office of the Directorate General of Taxes which oversees 10 units work. Data collection on August 5–7, 2026, resulted in 113 responses. After filtering based on criteria *purposive sampling*, as many as 16 respondents issued so that sample end totaling 97 respondents. Amount the has fulfil minimum requirement of 95 respondents based on 19 indicators research (Hair et al., 2017).

Table 2. Characteristics Respondents Study

Characteristics	Category	Amount	Percentage
Gender	Man	60	61.86%
	Woman	37	38.14%
Education	D4/S1	71	73.20%
	Masters/Doctoral Degree	17	17.53%
	D3	9	9.28%
Working Period at DJP	>10 years	78	80.41%
	6–10 years	13	13.40%
	1–5 years	6	6.19%
Placement Period	>2 years	52	53.61%
	1–2 years	45	46.39%
Use of KLC and Super Apps	Yes	97	100%
	No	0	0%

Source : Primary Data, 2026 (processed) return).

Majority respondents is male, D4/S1 education , and have work experience more from 10 years . All respondents is KLC and Super Apps Satu Kemenkeu users.

Table 3. Summary Analysis Descriptive Variables Study

Variables	Indicator	Mode	Mode Frequency	Response ≤3	Percentage ≤3
Digital Learning	Will Study Independent (X1.1)	4	41 (42.27%)	15	15.46%
	Open- Mindedness (X1.2)	4	47 (48.45%)	22	22.68%
	Alignment (X1.3)	4	53 (54.64%)	11	11.34%
	The Habit of Sharing Knowledge (X1.4)	5	48 (49.48%)	10	10.31%
Performance Coaching	Clarity of Direction (X2.1)	4	56 (57.73%)	13	13.40%
	Evaluation Building (X2.2)	4	57 (58.76%)	7	7.22%
	Guidance Solution (X2.3)	4	50 (51.55%)	23	23.71%
	Supervision Periodic (X2.4)	4	58 (59.79%)	12	12.37%
Technology Work	Benefits of Relieving Assignment (X3.1)	5	52 (53.61%)	4	4.12%

Variables	Indicator	Mode	Mode Frequency	Response ≤ 3	Percentage ≤ 3
Culture Organization	Convenience Usage (X3.2)	4	57 (58.76%)	5	5.15%
	Compatibility (X3.3)	4	56 (57.73%)	8	8.25%
	Availability Technical Assistance (X3.4)	4	55 (56.70%)	17	17.53%
	Honesty and Compliance (Z1.1)	5	60 (61.86%)	2	2.06%
	Responsibilities and Skills (Z1.2)	5	56 (57.73%)	2	2.06%
	Support (Z1.3)	5	53 (54.64%)	2	2.06%
	Solidarity and Cooperation (Z1.4)	5	49 (50.52%)	5	5.15%
	Work Quality Standards (Y1.1)	4	61 (62.89%)	5	5.15%
	Volume/ Quantity Assignment (Y1.2)	4	49 (50.52%)	6	6.19%
	Punctuality (Y1.3)	5	49 (50.52%)	5	5.15%

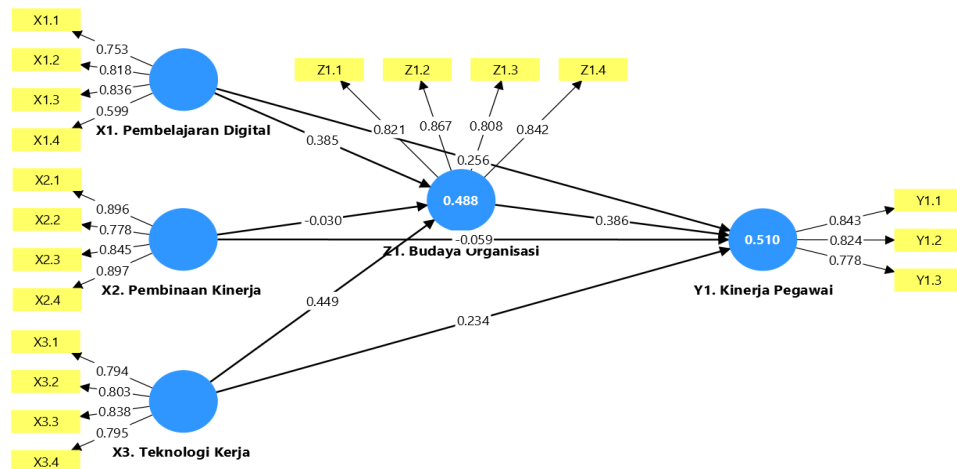
Source : Primary Data, 2026 (processed) return).

Descriptive results show that weakness main lies in openness pattern think in digital learning of 22.68% response ≤ 3 , guidance solution in coaching performance by 23.71%, and availability help technical by 17.53%. On the other hand , culture organization get evaluation relatively the strongest, whereas accuracy time become indicator most outstanding performance.

1. SEM-PLS analysis

1. Evaluation of Measurement Model (Outer Model)

Outer model evaluation was conducted to test the validity and reliability of the indicators for each construct. The results of the PLS-SEM algorithm show the model structure as in Figure 1.

Figure 1. Results of PLS-SEM Algorithm Analysis (Outer Model)

R^2 Organizational Culture = 0.488

R^2 Employee Performance = 0.510

Source: SmartPLS processing results, 2026.

outer loading values of each indicator are presented in Table 4.

Table 4. Outer Loading Values

Construct	Indicator	Outer Loading
Digital Learning	X1.1	0.753
	X1.2	0.818
	X1.3	0.836
	X1.4	0.599
Performance Coaching	X2.1	0.896
	X2.2	0.778
	X2.3	0.845
	X2.4	0.897
Work Technology	X3.1	0.794
	X3.2	0.803
	X3.3	0.838
	X3.4	0.795
Employee Performance	Y1.1	0.843
	Y1.2	0.824
	Y1.3	0.778
Organizational culture	Z1.1	0.821
	Z1.2	0.867
	Z1.3	0.808
	Z1.4	0.842

Source: Primary Data, 2026 (processed using SmartPLS).

Nearly all indicators had an *outer loading* >0.70. Indicator X1.4 had a value of 0.599, but was retained because the overall AVE value of the digital learning construct met the criteria of >0.50.

Table 5. Construct Validity and Reliability

Variables	Cronbach's Alpha	Composite Reliability	AVE	Information
Digital Learning (X1)	0.744	0.841	0.573	Valid and Reliable
Performance Coaching (X2)	0.879	0.916	0.732	Valid and Reliable
Work Technology (X3)	0.823	0.882	0.653	Valid and Reliable
Employee Performance (Y)	0.747	0.856	0.665	Valid and Reliable
Organizational Culture (Z)	0.855	0.902	0.697	Valid and Reliable

Source: Primary Data, 2026 (processed using SmartPLS).

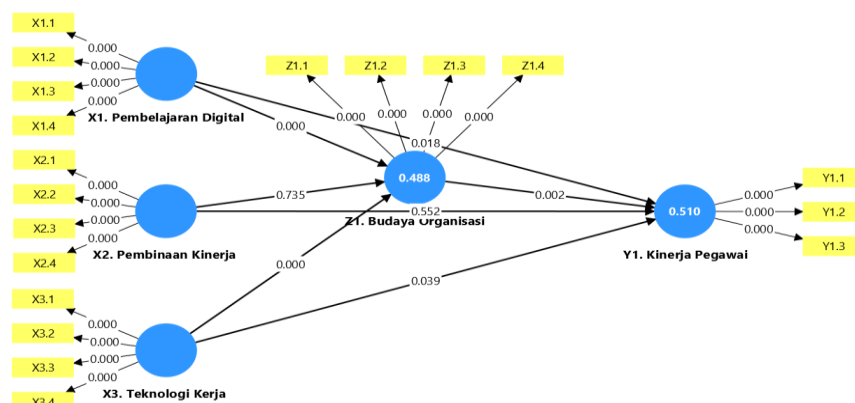
All constructs had AVE >0.50 and Cronbach's Alpha and *Composite Reliability* >0.70. Thus, all constructs met convergent validity and internal reliability.

Discriminant validity was further tested using the *Heterotrait-Monotrait Ratio* (HTMT). The highest correlation value was found in the relationship between organizational culture and employee performance, at 0.817, while all HTMT values remained below 0.90. These results indicate that each construct can be empirically distinguished.

2. Structural Model Evaluation (Inner Model)

Inner model testing was conducted to assess the structural relationships between variables. The bootstrapping results are shown in Figure 2.

Figure 2. PLS-SEM Bootstrapping Results (Inner Model)



Source: SmartPLS Bootstrapping Results, 2026.

Table 6. Variance Inflation Factor (VIF) Value

Relationship Path	VIF	Information
X1 → Z	1,787	Free collinearity
X1 → Y	2,076	Collinearity free
X2 → Z	1,578	Collinearity free
X2 → Y	1,580	Collinearity free
X3 → Z	1,282	Collinearity free
X3 → Y	1,675	Collinearity free
Z → Y	1,952	Collinearity free

Source: SmartPLS processing results, 2026.

All VIF values are below 5.0 so the model does not show multicollinearity problems.

Table 7. Coefficient of Determination (R²)

Variables Dependent	R ²	Adjusted R ²	Category
Employee Performance (Y)	0.510	0.489	Moderate
Organizational Culture (Z)	0.488	0.471	Moderate

Source: SmartPLS processing results, 2026.

The R² value indicates that digital learning, performance coaching, and work technology explain 48.8% of the variation in organizational culture. Meanwhile, the overall model explains 51.0% of the variation in employee performance. Therefore, the model has moderate explanatory power.

Table 8. Effect Size Value (f²)

Path of Influence	f ²	Category
X1 → Z	0.162	Intermediate
X1 → Y	0.065	Small
X2 → Z	0.001	Very weak/no effect
X2 → Y	0.005	Very weak/no effect
X3 → Z	0.307	Medium approaching large
X3 → Y	0.067	Small
Z → Y	0.156	Intermediate

Source: SmartPLS processing results, 2026.

Work technology has the largest contribution to organizational culture with an f² of 0.307. Conversely, performance coaching has a very low effect on both organizational culture and employee performance.

3. Hypothesis Testing Results

Hypothesis testing uses a *bootstrapping procedure* with the criteria of t-statistic >1.96 and p-value <0.05.

Table 9. Results of Direct Effect Hypothesis Testing

Hypothesis	Relationship Path	Coefficient	t-	p-	Decision

			statistic	value	
H1	Digital Learning → Employee Performance	0.256	2,368	0.018	Accepted
H2	Performance Development → Employee Performance	-0.059	0.595	0.552	Rejected
H3	Work Technology → Employee Performance	0.234	2,065	0.039	Accepted
H4	Digital Learning → Organizational Culture	0.385	4,011	0,000	Accepted
H5	Performance Coaching → Organizational Culture	-0.030	0.339	0.735	Rejected
H6	Work Technology → Organizational Culture	0.449	5,371	0,000	Accepted
H7	Organizational Culture → Employee Performance	0.386	3,051	0.002	Accepted

Source: SmartPLS Bootstrapping Results, 2026.

H1 was accepted because digital learning had a positive and significant effect on employee performance. H2 was rejected because performance coaching did not show a significant effect on employee performance. H3 showed that work technology had a positive and significant effect on performance. Regarding organizational culture formation, H4 and H6 were accepted, while H5 was rejected. Organizational culture was also shown to have a positive effect on employee performance, thus H7 was accepted.

Table 10. Results of the Mediation Effect Test

Hypothesis	Mediation Path	p-value X→Z	p-value Z→Y	Direct p-value X→Y	The Nature of Mediation	Decision
H8	X1 → Z → Y	0,000	0.002	0.018	Partial mediation	Accepted
H9	X2 → Z → Y	0.735	0.002	Path not formed	No mediation	Rejected
H10	X3 → Z → Y	0,000	0.002	0.039	Partial mediation	Accepted

Source: SmartPLS Bootstrapping Results, 2026.

Organizational culture was proven to be a *partial mediator* in the influence of digital learning on employee performance (H8) because the relationships X1→Z, Z→Y, and X1→Y were all significant. Conversely, H9 was rejected because performance coaching did not have a significant effect on organizational culture, so the mediation chain was not formed. In H10, organizational culture was proven to be a *partial mediator* in the influence of work technology on employee performance.

Discussion of Research Results

Digital learning through KLC is influential positive and significant to performance employees (coefficient 0.256; *p-value* 0.018). This shows that digital learning is capable of increasing relevant knowledge and skills with work, in line with Campbell (1990). However, openness to pattern thinking is still new. Still, it needs to be strengthened so that the results of learning are more optimal in practice work.

Coaching performance through Meeting Coaching IIc is not influential or significant to performance employees (coefficient -0.059; *p-value* 0.552) as well as culture organization (coefficient -0.030; *p-value* 0.735). Findings show that coaching is still more dominant as a mechanism of supervision compared to guidance solution. This is in line with Pulakos (2009), Aguinis (2019), and Schein (2010) who emphasize the importance of *feedback*, two-way communication, and internalization marks in behavior work and culture organization.

Technology Work through the Ministry of Finance's One Super Apps is influential positive and significant to performance employees (coefficient 0.234; *p-value* 0.039) and gives the strongest influence to culture organization (coefficient 0.449; *p-value* 0.000; $f^2 = 0.307$). These results support Davis (1989) and Heeks and Andrade (2007), that useful and integrated technology can increase efficiency at a time from pattern more work disciplined, transparent, and based system.

Digital learning also has an impact positive to culture organization (coefficient 0.385; *p-value* 0.000), which indicates that the learning process can develop become culture share knowledge (*learning organization*) (Senge, 1990; Garvin et al., 2008). Furthermore, culture organization is influential positive and significant to performance employees (coefficient 0.386; *p-value* 0.002), in line with Robbins and Judge (2017) and Schein (2010) that strong culture can direct behavior employee in accordance objective organization.

Test results mediation show that culture organization mediate in a way partial influence digital learning and technology Work to performance employees, but does not mediate influence coaching performance. Thus, the increase performance employee especially supported by digital learning and technology work, good in a way direct and through strengthening culture organization, whereas coaching performance still needs to be directed at *coaching*, *feedback*, and resolution more problems dialogic.

CONCLUSION AND SUGGESTIONS

Research results show that digital learning through KLC and technology Work through the Ministry of Finance's One Super Apps is influential positive to performance employees and culture organization, whereas culture the organization also improves performance employee. Instead, coaching performance through Meeting Coaching IIc is not influential or significant to performance and culture organization. Culture organization mediate in a way partial influence digital learning and technology Work to performance, but does not mediate coaching performance. Therefore that, organization recommended strengthening KLC, support Super Apps technical,

culture share knowledge, as well as direct Meeting Coaching IIc become a forum *for coaching, feedback, and problem-solving*. Research furthermore can add variables others, using longitudinal design or *mixed-methods*, as well as expand object research. Limitations study lies in the use Ministry of Finance internal instruments, *self-assessment* data, limitations variables, and design *cross-sectional* so that generalization as well as observation change term long Still limited.

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