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Internal Factors Associated with Organizational Work Culture

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ABSTRACT
This study examines the relationships between organizational structure, organizational characteristics, management style, and work culture. It adopts a quantitative, descriptive and correlational survey design involving 100 management respondents from several companies in Indonesia through a census of the accessible population. Data collection used an online questionnaire, followed by multiple linear regression analysis in SPSS 22. The reported findings indicate nonsignificant relationships between work culture and organizational structure ($t = -0.530$) and organizational characteristics ($t = -1.412$). Management style shows a positive association with work culture ($B = 0.425$), with a reported t-value of 7.165. However, inconsistencies among regression coefficients, standard errors, and test statistics require treating these findings as provisional. Inconsistent model summary statistics also prevent reliable conclusions about explained variance and joint significance. The study identifies management style as a potential factor associated with perceived work culture, subject to verification of the original statistical output. Its contribution lies in examining three internal organizational factors within a single respondent-level model. Further analysis should verify measurement quality and regression assumptions before establishing practical recommendations.

Keywords: Organizational Work Culture, Organizational Structure, Organizational Characteristics, Management Style.

I. Introduction

Technological change and the need for coordination across functions make work culture an important issue in organizational management. Companies need to ensure that task allocation, shared goals, and managerial behavior support consistent workplace practices. In their systematic review of 279 articles, Hanelt et al. (2021) found that digital transformation involves changes in organizational design toward sustained adaptability. Their findings show that organizational change entails restructuring processes and working relationships. Research on work culture therefore needs to explain how internal organizational elements relate to the values and routines that guide employees' activities. Empirical evidence from Indonesia demonstrates the relevance of organizational culture to workplace behavior. Ferine et al. (2021) studied 180 employees at the North Sumatra Education Office using PLS-SEM. They found positive relationships between leadership, organizational culture, work ethic, and employee performance, while conflict showed a negative relationship with performance. These results provide local evidence of the importance of managing working relationships. However, public education organizations have different mandates from companies. These findings therefore do not adequately explain the development of work culture in the companies examined in this study.

Research involving company management respondents can extend the evidence to a different organizational setting. This study defines work culture as shared values, norms, and routines expressed

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through the performance of work. Work culture relates to organizational culture, but the study focuses on everyday workplace practices. The Competing Values Framework provides a basis for understanding differences in cultural orientation through the dimensions of flexibility versus control and internal versus external orientation. It identifies clan, adhocracy, market, and hierarchy cultures (Assens-Serra et al., 2021). This framework helps explain why organizations may emphasize collaboration, innovation, target achievement, or procedural compliance. The study uses it to support interpretation, without claiming that the original instrument measured all four cultural types separately. Organizational structure is the first factor examined because it defines the distribution of authority, responsibilities, and coordination. These arrangements conceptually shape opportunities for organizational members to communicate and resolve work-related problems. In a case study of a media organization in China, Liu and Zhang (2022) showed that structural change reflects efforts to respond to competing institutional demands. Their study did not quantitatively test the effect of structure on work culture, but it showed that the role of structure depends on organizational context. Accordingly, this study examines the relationship between organizational structure and work culture without assuming that additional hierarchical levels necessarily improve workplace practices.

Organizational characteristics constitute the second factor in the research model. Following the source manuscript, this construct includes organizational units, members, work patterns, goals, and organizational identity. These elements provide a context in which members understand their roles and the direction of their work. Researchers need to distinguish organizational characteristics from organizational structure, particularly because structured work patterns may overlap with task allocation. Assens-Serra et al. (2021) found that organizational strategy and competencies predicted cultural types, whereas most environmental variables showed limited relationships. Their findings support attention to internal elements but do not establish that the indicators of organizational characteristics in this study are equivalent to strategy or competencies. Management style is the third factor because managers translate organizational goals into daily decisions and actions. In this study, management style refers to patterns of behavior used to manage and direct organizational members. Leadership research offers relevant evidence, although leadership style and management style are not entirely equivalent. Srimulyani and Hermanto (2022) found a positive relationship between credible leadership and organizational culture in two private hospitals in Madiun. Organizational culture also mediated the relationship between credible leadership and work engagement. These findings provide a rationale for examining whether managerial behavior relates to work culture when the model also accounts for organizational structure and characteristics.

Previous studies provide an empirical foundation, but their focus and analytical designs differ from those of the present study. Ferine et al. (2021) examined organizational culture as a predictor of performance in a government organization. Srimulyani and Hermanto (2022) treated it as a mediator in a hospital setting. Assens-Serra et al. (2021), meanwhile, used multiple regression with 362 managers in Spain and 1,317 managers in Peru to explain variation in cultural types. These differences show that culture can serve as a predictor, mediator, or outcome requiring explanation. This study adopts the latter position and focuses on the relationships between three internal factors and company work culture in Indonesia. Based on the reviewed literature, the research gap concerns the limited explanation of the relative contributions of organizational structure, organizational characteristics, and management style within a single model of work culture suited to this manuscript's context. This gap reflects differences in scope and model specification, rather than a claim that no similar research exists. An organizational fit perspective provides the conceptual rationale: formal arrangements, organizational attributes, and managerial behavior may relate differently to workplace practices. Research on organizational change also emphasizes the need to understand configurations of internal elements together (Hanelt et al., 2021). Examining these factors jointly can therefore distinguish each predictor's contribution while accounting for the others. This study aims to analyze the individual and joint relationships between organizational structure, organizational characteristics, management style, and work culture.

Following the source document, it uses a quantitative approach, an online questionnaire, and multiple linear regression in SPSS 22. The manuscript specifies 100 management respondents from several companies in Indonesia and describes the inclusion of the entire accessible population as a census. This scope leads to two research questions: does each factor relate to work culture after controlling for the others, and do the three factors jointly explain variation in work culture? The unit of analysis is the individual management respondent, so conclusions must remain limited to respondents' perceptions within the study's scope. The model proposes four hypotheses: H1, organizational structure has a significant relationship with work culture; H2, organizational characteristics have a significant relationship with work culture; H3, management style has a significant relationship with work culture; and H4, the three variables jointly have a significant relationship

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with work culture. The hypotheses do not specify a direction, allowing for variation in organizational orientation and context. The expected contribution is evidence on the internal factors most relevant to explaining perceptions of work culture in the study sample. In practice, the findings may help management identify priorities for evaluating coordination, goals, and managerial behavior. The survey design supports testing statistical relationships but does not, by itself, establish causality. The contribution is a bounded comparison of three types of internal condition within the same respondent-level model. It does not establish the novelty of structure–culture research as a whole. Recent work already connects culture, leadership, and structure in other settings (Obeng et al., 2025). The present specification differs by placing perceived work culture as the outcome and estimating three conditional associations without mediation. That distinction defines the intended analytical contribution, which remains subject to measurement and statistical verification

II. Literature Review and Hypothesis Development

2.1. Theoretical foundations

Contingency theory explains organizational effectiveness in terms of the fit between organizational arrangements and the conditions an organization faces. It rejects the assumption that one structure or management approach is appropriate for every organization. Chong and Duan (2022) used this perspective to connect organizational design, strategic orientation, leadership, and culture. In this study, contingency theory explains why organizational structure, organizational characteristics, and management style may show different relationships with work culture. Such fit may depend on the nature of work and coordination requirements. Victer (2020) explained the relationship between the knowledge required to sequence tasks and the degree of organizational formalization. Formal rules thus serve a function that requires assessment against work requirements. Applied to this study, a structure that clarifies responsibilities may support consistent work, whereas procedures that fit tasks poorly may restrict communication. These possibilities require empirical testing of the direction of the relationship between structure and work culture. The contingency perspective also requires researchers to distinguish organizational form from the quality of its implementation. Alexy (2022) argued that the benefits of designs with fewer hierarchical levels depend on company strategy and environment. The number of organizational levels alone therefore cannot establish that a work culture is better.

This study requires interpretation of structure scores according to instrument content: a score may indicate the clarity of arrangements or the extent of hierarchy. These meanings have different implications for interpreting regression coefficients. For company management respondents in Indonesia, contingency theory provides a conceptual foundation rather than a directly tested model of organizational fit. The research model includes only three predictors and one dependent variable. It does not include interactions among structure, environment, and strategy of the kind discussed by Chong and Duan (2022). Its contribution lies in testing individual and joint relationships among the available variables. The findings may therefore provide evidence consistent with contingency reasoning, but they do not constitute a complete test of the theory's propositions. The Competing Values Framework explains cultural variation through two dimensions: internal versus external orientation, and flexibility versus stability and control. Their combination produces clan, adhocracy, market, and hierarchy cultures. Assens-Serra et al. (2021) used this framework to analyze predictors of cultural types. In the present study, it helps connect differences in organizational arrangements to the values that guide workplace practices. Clan culture emphasizes collaboration and member involvement, whereas adhocracy emphasizes innovation and adaptability. Market culture emphasizes results and competition, while hierarchy emphasizes order and procedures.

These orientations describe differences in work priorities rather than rank cultures from best to worst (Assens-Serra et al., 2021). Conceptually, the relationship between management style and work culture therefore depends on managerial practices and the cultural orientation addressed by the research instrument. Einhorn et al. (2024) showed that the four cultural types have different relationships with management control systems and environmental management control systems. Their findings reinforce the need to interpret culture through specific orientations. Rules, supervision, and performance assessment may coexist with cultural values, but they are not equivalent to culture itself. This study maintains a distinction between structure as formal arrangements, management style as managerial behavior, and work culture as the values and routines perceived by respondents.

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The Competing Values Framework serves as an interpretive tool in this study. Treating work culture as one dependent variable does not automatically mean that the study measures the four cultural types separately. Einhorn et al. (2024) demonstrated the importance of distinguishing types when interpreting relationships between culture and management practices. The analysis therefore follows the work culture scores available in the instrument. The researchers do not convert these scores into an OCAI index or cultural categories without an appropriate measurement basis. Together, the theories distinguish organizational arrangements from cultural priorities. Contingency theory motivates examining several internal conditions jointly because their relevance depends on work requirements. The Competing Values Framework explains why similar arrangements can accompany different values. H1 concerns the association of formal arrangements with work culture; H2 concerns organizational attributes; H3 concerns managerial behavior; H4 evaluates whether the three coefficients are jointly zero. The additive model tests these associations, rather than structural fit or differences between four measured cultural types.

2.2. Organizational structure

Organizational structure comprises formal arrangements for the division of work, responsibilities, authority, and coordination across units. It establishes who performs tasks, to whom members report, and how the organization connects interdependent activities. Liu and Zhang (2022) showed that organizations may restructure in response to different institutional demands. In this study, organizational structure is the first independent variable, X1, reflecting management perceptions of work arrangements within their companies. Relevant conceptual dimensions include task allocation, clarity of authority, formalization, and coordination. Victer (2020) specifically linked formalization to the knowledge needed to organize work. These dimensions help explain the content of X1 in this study. However, identifying conceptual dimensions does not establish that the original questionnaire included all these indicators. Empirical interpretation must follow the items actually used, particularly when distinguishing structural clarity from the centralization of decisions. Structure may relate to work culture by organizing recurring interactions. The study reasons that clear responsibilities may support accountable work habits, whereas obstructed coordination may hinder cooperation. Alexy (2022) rejected the claim that flatter designs are always superior.

This argument leaves the relationship between structure and work culture open to testing. A higher structure score should not automatically imply a more collaborative culture without considering what the instrument measures. Liu and Zhang (2022) examined structural change through a case study of a media organization. Their findings provide contextual explanations rather than quantitative estimates that can transfer directly to this study's sample. The present study tests whether X1 remains associated with work culture after accounting for X2 and X3. Retaining a nondirectional formulation, H1 states that organizational structure has a significant relationship with work culture.This formulation avoids specifying a direction solely on the basis of regression results already known. Watson et al. (2025) distinguish nine domains of structures within organizations. This classification cautions against treating authority, coordination, and communication as interchangeable. Joseph and Gaba (2020) connect structure with information processing and decisions. Both reviews support specifying what the structure score represents before interpreting H1.

2.3. Organizational characteristics

Organizational characteristics are the attributes that distinguish an organization and provide a context for its members' activities. In this study, their scope follows the initial concepts of organizational units, membership, work patterns, goals, and organizational identity. Bogale and Debela (2024) addressed organizational identity and orientation in their discussion of culture. However, organizational characteristics, X2, differ from work culture, Y. X2 concerns attributes of organizing, whereas Y concerns values and routines in the performance of work. The boundaries of X2 require attention because goals and identity also appear in cultural research. Bogale and Debela (2024) showed the diversity of concepts and measures of organizational culture. This study distinguishes clarity of organizational goals from members' routines for enacting shared values. Having at least two members is also a conceptual requirement of an organization, so this element does not necessarily vary across companies. Interpretation of X2 should therefore reflect variation in respondents' perceptions rather than simply the presence of elements common to almost all companies. The relationship between organizational characteristics and work culture can be understood through the context that directs routines. The study reasons that clear goals provide a reference for work, while a shared understanding of identity helps members recognize the boundaries of their roles.Chong and Duan (2022) connected organizational conditions to choices of design and strategy. This reasoning supports testing X2 but does not

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imply that every organizational attribute has a positive relationship with culture. A strong identity, for example, does not establish whether an organization prioritizes openness or compliance. Hanelt et al. (2021) discussed changes in organizational configurations during digital transformation. Their review demonstrates the need to understand internal elements as interrelated, without introducing technology as a new variable in this study. The present model retains the original scope of organizational characteristics and tests their contribution after accounting for structure and management style.H2 states that organizational characteristics have a significant relationship with work culture. The test will explain the contribution of X2 within the sample rather than demonstrate that any organizational attribute operates uniformly across all Indonesian companies.

2.4. Management style

Management style refers to managers' patterns of behavior in directing work, making decisions, communicating, and managing organizational members. X3 emphasizes how management performs these roles. Srimulyani and Hermanto (2022) provided evidence of the relationship between credible leadership and organizational culture. Leadership evidence is relevant to direction, but management style encompasses a broader range of managerial activities. This study uses that evidence to develop its rationale without treating the two constructs as fully equivalent. Managerial behavior may include providing direction, involving members in decisions, offering support, and enforcing work standards.Dextras-Gauthier et al. (2023) distinguished transformational, transactional, and laissez-faire leadership behaviors in their examination of culture and managers' psychological health. These distinctions show that managerial behavior does not necessarily form a single, simple dimension. Consequently, this study must interpret X3 scores according to the questionnaire items. A high participation score is not equivalent to a high score for centralized decision-making. The relationship between X3 and work culture can be understood through recurring managerial behavior that provides a reference for how work proceeds. Srimulyani and Hermanto (2022) found a positive relationship between credible leadership and organizational culture.On this basis, consistency between managers' instructions and actions may relate to the work values members perceive. This study tests that relationship in a regression model alongside two other organizational factors. H3 states that management style has a significant relationship with work culture, without specifying a direction that the instrument's definition does not clearly support. The direction of the relationship between management and culture requires critical examination. Dextras-Gauthier et al. (2023) treated culture as a context associated with leadership behavior through managers' psychological health. This perspective differs from the X3-to-Y direction in the present study.The selected model remains useful for testing statistical relationships but does not rule out reciprocal relationships. Because measurement does not establish temporal order, the X3 coefficient cannot establish that management style is the sole cause of work culture.

2.5. Organizational work culture

Organizational work culture comprises shared values, norms, and routines that guide work and interactions among members. Bogale and Debela (2024) described culture as a concept encompassing shared values, beliefs, and behaviors. In this study, work culture is the dependent variable, Y, with a focus on workplace practices. This scope distinguishes work culture from overall organizational identity and individual attitudes such as job satisfaction. Shared values and daily practices may reflect different orientations. The Competing Values Framework helps interpret these differences, as illustrated by Assens-Serra et al. (2021).Relevant conceptual examples for the present model include cooperation, responsibility, openness, and consistency in following work rules. These examples clarify the scope of work culture but do not replace the instrument used. The researchers need to ensure that Y scores represent the same concept across respondents. Work culture also requires distinction from control systems. Einhorn et al. (2024) found varied relationships between cultural orientations and types of management control. This study treats procedures as part of organizational arrangements, while shared acceptance of ways of working falls within culture.

Conceptually, an organization may have formal rules without shared values. This distinction helps prevent overlap between structure and culture indicators when interpreting the relationship between X1 and Y. Culture has empirical relevance in Indonesia. Ferine et al. (2021) found a positive relationship between organizational culture and performance among 180 employees at the North Sumatra Education Office. Their study tested an outcome associated with culture, whereas the present study examines factors that explain variation in work culture. Because the respondents represent management, Y reflects their perceptions.Without assessments from other members and an examination of within-company agreement,

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individual scores cannot yet serve as measures of each company's collective culture.Schneider et al. (2026) distinguish culture from climate and emphasize the level at which each construct is assessed. Kressmann and Mueller-Seeger (2026) also link culture change with individual and organizational processes. These perspectives support respondent-level interpretation here; they do not justify aggregating perceptions into company culture without agreement evidence.

2.6. Synthesis of previous research

Srimulyani and Hermanto (2022) used structural equation modeling and path analysis with medical and nonmedical staff at two private hospitals in Madiun. Credible leadership had a positive relationship with organizational culture, and culture mediated the relationship between leadership and work engagement. These findings support the conceptual rationale for H3. Their applicability is limited by the hospital context and the use of credible leadership, which is more specific than management style. The present model tests management style alongside organizational structure and characteristics, with work culture as the dependent variable. Assens-Serra et al. (2021) used multiple regression with 362 managers in Spain and 1,317 managers in Peru. Strategy and competencies predicted cultural types, while most environmental variables showed limited relationships. These findings challenge the assumption that all organizational conditions invariably relate strongly to culture. Their relevance to H1 and H2 is conceptual because their predictors differ from X1 and X2. The present study does not treat those findings as direct evidence for either hypothesis. Dextras-Gauthier et al. (2023) conducted path analysis with 522 managers from three healthcare facilities in Quebec, Canada. Group culture related to managers' well-being and psychological distress.Its indirect relationships were positive with transformational leadership and negative with laissez-faire leadership; not all cultural paths reached significance. This study differs from the direction of H3 because it treats culture as a predictor of leadership behavior.

A synthesis of these three studies identifies gaps in the combination of predictors, the position of culture in the model, and the empirical context. Leadership studies emphasize leaders' behavior, whereas studies of cultural predictors examine strategy, competencies, or environment. This study jointly tests organizational structure, organizational characteristics, and management style to explain work culture among company management respondents in Indonesia. The gap reflects a difference in model scope from the reviewed literature, rather than a claim that all previous research overlooked these relationships. A further conceptual gap concerns the distinction between organizational attributes, formal arrangements, and work values. Bogale and Debela (2024) showed the diversity of understandings of culture, while Hanelt et al. (2021) emphasized changes in organizational configurations.In this study, construct distinctions determine whether coefficients explain relationships between concepts or merely similarities in question content. The expected contribution is an estimate of each predictor's relative contribution within the same model. This claim remains limited by the sample scope and measurement quality, without adding moderators or mediators absent from the original model.Arifin and Purwanti (2023) examine leadership agility, culture, and motivation in relation to organizational agility. Their outcome differs from work culture, so their findings support broader relevance rather than H3 directly.

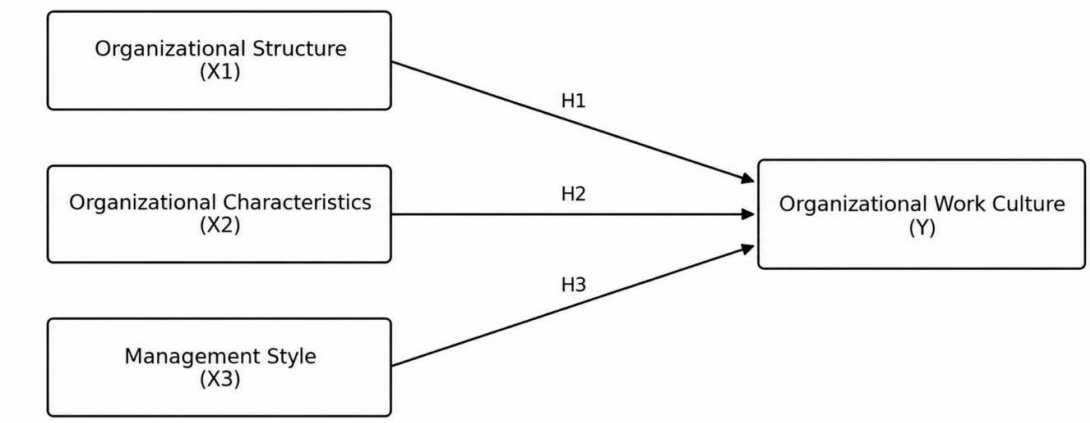


Figure 1. Conceptual model of the relationships between internal factors and organizational work culture

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The model follows the study variables. H1–H3 represent individual relationships. The conceptual model position's organizational structure (X1), organizational characteristics (X2), and management style (X3) as predictors of organizational work culture (Y). H1, H2, and H3 test each predictor's individual relationship with Y after accounting for the other two predictors. H4 states that the three predictors jointly have a significant relationship with Y. arrows in the figure indicate the direction of the analytical model and do not imply that the study has established causality.

III. Research Methods

3.1. Design and unit of analysis

This study uses a quantitative approach with a descriptive and correlational survey design to analyze the relationships between organizational structure (X1), organizational characteristics (X2), management style (X3), and organizational work culture (Y). The source document describes the research as descriptive, while the use of multiple linear regression indicates that it also tests relationships among variables. An online questionnaire completed by management respondents from several companies in Indonesia provided the primary data. The unit of analysis is the individual respondent, so scores represent management perceptions of their respective organizations. Because the manuscript does not report repeated measurements, the design may be understood as a cross-sectional survey, although the timing of data collection still requires confirmation. A cross-sectional design permits examination of relationships within one observation period but does not establish temporal order or causality (Wang & Cheng, 2020). Accordingly, the term effect in the model refers to a statistical relationship after accounting for the other predictors.

3.2. Population recruitment and ethics

The source document identifies an accessible population of 100 management personnel and includes all members as respondents through a census, or total population sampling. The reported sample comprises 100 respondents; this approach does not constitute random sampling of all companies in Indonesia. Including an entire bounded population provides an acceptable justification for sample size, but the population boundaries and scope of inference require explicit explanation (Lakens, 2022). Generalization remains limited to the accessible population and the company contexts examined. To enable replication, the authors need to provide the data collection period, number and sectors of companies, respondents' positions, eligibility criteria, and method used to compile the population list. A count of 100 respondents alone cannot establish a response rate without the numbers of invitations and eligible responses. The source also does not report participation consent, identity protection, or ethics approval status. The authors need to describe these details according to actual practice, following principles of transparent survey reporting (Sharma et al., 2021).

3.3. Construct measurement

The data collection instrument is an online questionnaire measuring the four research constructs. Organizational structure covers task arrangements, authority, and coordination; organizational characteristics refer to the units, members, work patterns, goals, and identity described in the manuscript; management style covers patterns of direction and management; and work culture covers values and routines in work performance. These definitions provide a basis for mapping indicators, rather than evidence that validated items measured every indicator. The source document does not specify the number of items, scale origins, response categories, scoring rules, or validity and reliability results. The authors need to retrieve these details from the original instrument because measurement quality depends on alignment among definitions, indicators, and score interpretation (Flake & Fried, 2020). Recommended procedures include expert review of content validity and pilot testing of item comprehensibility. Construct validity requires factor analysis suited to the instrument format and data adequacy. Internal consistency should be reported for each construct using alpha and, where assumptions and the measurement model support it, omega (Hayes & Coutts, 2020). The authors cannot claim to have completed these procedures without evidence of their implementation and results.

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3.4. Data preparation and diagnostics

The source document uses IBM SPSS Statistics version 26 for data processing, with multiple linear regression as the main analytical technique. To make the analysis reproducible, the authors need to explain checks for response eligibility, possible duplicates, out-of-range values, and missing data before constructing scores. The source manuscript does not provide rules for handling these issues. Each variable's score must follow the original instrument guidelines, including reverse scoring where applicable; the researchers should not establish scoring rules retrospectively without a basis. Recommended descriptive statistics include frequencies and percentages for respondent characteristics and means, standard deviations, and ranges for construct scores. Before interpreting the regression, the researchers should assess linearity and homoscedasticity using residual plots, the residual distribution using a Q–Q plot, and multicollinearity using tolerance and the variance inflation factor. These checks reflect regression model requirements rather than a claim that all assumptions have been met (Roustaei, 2024). Because respondents come from several companies, the researchers also need to assess observation independence. If meaningful clustering exists, they should consider standard error corrections or multilevel models appropriate to the number of groups and the data structure.

3.5. Regression and hypothesis testing

The test model is $Y_i = \beta_0 + \beta_1 X1_i + \beta_2 X2_i + \beta_3 X3_i + \varepsilon_i$, with all three predictors entered together. Two-sided t tests at $\alpha = 0.05$ test the individual hypotheses H1, H2, and H3, each with the null hypothesis $\beta_j = 0$. The F test evaluates H4 through the null hypothesis $\beta_1 = \beta_2 = \beta_3 = 0$. If all 100 responses are complete, observations are independent, and the model contains an intercept and three predictors, the residual degrees of freedom equal 96 and the joint test uses F(3, 96). Recommended reporting includes unstandardized coefficients B, standard errors, 95% confidence intervals, standardized coefficients where relevant, t and F statistics, p values, R^2, and adjusted R^2 (Roustaei, 2024). A p value < 0.05 supports rejection of the null hypothesis; a p value ≥ 0.05 indicates insufficient evidence rather than certainty that no relationship exists. Interpretation of coefficient direction and magnitude remains in score units. In a census of an accessible population, inferential testing requires stated model assumptions or a stated target for generalization and does not remove limitations in population coverage.

Table 1. Operational boundaries

Construct	Conceptual scope	Measurement evidence
X1 Structure	Authority, task allocation, coordination	Original items and scoring unavailable.
X2 Characteristics	Units, membership, goals, identity, work patterns	Discriminant evidence from X1 and Y unavailable.
X3 Management style	Direction, communication, decisions, management behavior	Scale source and response anchors unavailable.
Y Work culture	Perceived values, norms and daily work routines	No separate CVF type scores documented.

These are conceptual definitions retained from the supplied manuscript, not a reconstructed questionnaire. No new items, Likert anchors, reliability coefficients, consent procedures, or collection dates have been presented as historical facts.

IV. Results and Discussion

4.1. Results

The study includes 100 management respondents from several companies in Indonesia. The manuscript uses an online questionnaire and multiple linear regression in SPSS 22. The model includes organizational structure (X1), organizational characteristics (X2), and management style (X3) as predictors of organizational work culture (Y). The source does not provide distributions of respondent characteristics, means, standard deviations, or a correlation matrix. This section therefore does not add unavailable descriptive statistics.

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Table 2. Regression Results

Variable	B	SE	Beta	t
Constant	8.984	8.571		1.720
Organizational Structure	−0.056	0.220	−0.451	−0.530
Organizational Characteristics	−0.202	0.210	−0.200	−1.412
Management Style	0.425	0.622	0.357	7.165

The equation reported in the manuscript is Y = 8.984 − 0.056X1 − 0.202X2 + 0.425X3. Algebraically, the coefficient −0.056 means that a one-unit increase in the organizational structure score corresponds to a 0.056-unit decrease in the work culture score when the other predictors remain constant. The coefficient −0.202 has a similar interpretation for organizational characteristics. The coefficient 0.425 indicates a positive relationship with management style. These interpretations use score units rather than percentages. The relationships do not establish causality. Roustaei (2024) emphasized the importance of distinguishing standardized from unstandardized coefficients and checking the consistency of regression reporting.

Table 3. Provisional hypothesis decisions

Code	Hypothesis Tested	t	Preliminary Decision
H1	Organizational Structure → Work Culture	−0.530	Not supported
H2	Organizational Characteristics → Work Culture	−1.412	Not supported
H3	Management Style → Work Culture	7.165	Conditionally supported

The results show that organizational structure does not significantly predict work culture (H1: t = −0.530). Likewise, organizational characteristics show no statistically significant relationship with work culture (H2: t = −1.412). Both absolute t-values fall below the approximate threshold of 1.96 for a two-tailed test at the 5% significance level. Therefore, H1 and H2 are not supported. Management style shows a statistically significant relationship with work culture (H3: t = 7.165). However, support remains conditional until the path coefficient confirms that the relationship follows the hypothesized direction. Overall, management style provides the strongest statistical evidence among the three relationships tested.The Model.

Table 4. Coefficient of determination

Indicator	Reported Value
R	0.788
R^2	0.795
Adjusted R^2	0.865

The reported model summary contains numerical inconsistencies that prevent reliable interpretation. R = 0.788 implies R^2 of approximately 0.621, while adjusted R^2 cannot exceed R^2 in standard OLS regression with an intercept. Therefore, the claim that the model explains 86.5% of the variation in work culture remains unsupported. The original regression output and diagnostic results must be checked before drawing conclusions about model fit, regression assumptions, and multicollinearity.

4.2. Discussion

The hypothesis testing results indicate that management style provides the strongest statistical evidence of a relationship with work culture. Organizational structure and organizational characteristics do not meet the conventional significance criterion. These interpretations assume a two-tailed test at the 5% significance level and a sufficiently large sample, for which the approximate critical value is |t| = 1.96. The final decisions should also consider the path coefficients, exact p-values, confidence intervals, and the direction specified in each hypothesis.

a. H1: Organizational Structure → Work Culture

H1 is not supported because the absolute t-value of 0.530 falls below the approximate critical value of 1.96. The result provides insufficient evidence that organizational structure significantly predicts work culture within the estimated model. Formal arrangements, such as authority levels, task allocation, reporting relationships, and coordination procedures, may therefore have limited explanatory power for differences in work culture in this sample.This finding does not establish that organizational structure has no influence.

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Rather, the available evidence does not distinguish its estimated relationship from zero with sufficient statistical confidence. Employees may develop shared values and workplace practices through daily interactions, informal norms, and managerial behavior that formal structures do not fully capture. However, the present result does not directly test these possible explanations. The negative t-value should not independently support a claim that organizational structure weakens work culture. The path coefficient must establish the estimated direction.

b. H2: Organizational Characteristics → Work Culture

H2 is not supported because the absolute t-value of 1.412 remains below the approximate critical value of 1.96. The analysis therefore provides insufficient evidence of a statistically significant relationship between organizational characteristics and work culture. Although this absolute t-value exceeds that of H1, it does not justify concluding that organizational characteristics exert a larger effect. Effect magnitude requires examination of the corresponding path coefficients.The interpretation also depends on how the study defines and measures organizational characteristics. The result applies specifically to the characteristics represented by the study's indicators. It should not extend automatically to every organizational attribute. These characteristics may relate to work culture through other variables or under particular conditions, but the table does not demonstrate such mechanisms. As with H1, statistical non-significance indicates insufficient evidence for the proposed relationship, rather than proof that the relationship does not exist.

c. H3: Management Style → Work Culture

H3 produces a t-value of 7.165, which substantially exceeds the approximate critical value of 1.96. This result provides strong statistical evidence that the estimated relationship between management style and work culture differs from zero, assuming that the test and its underlying assumptions are appropriate.The designation "conditionally supported" remains appropriate because the table does not report the path coefficient or the hypothesized direction. If H3 predicts a positive relationship, a positive coefficient and a confidence interval entirely above zero would support that hypothesis. A statistically significant coefficient in the opposite direction would not support the proposed positive relationship.Substantively, the result suggests that management style deserves particular attention when explaining work culture in this sample. Managers communicate expectations, make decisions, supervise employees, and respond to workplace behavior. These activities offer plausible channels through which management practices relate to shared norms and routines. Nevertheless, the table alone cannot identify the specific managerial practices involved or establish causality. The findings provide statistical support for the management style relationship, subject to confirmation of its direction, while leaving H1 and H2 unsupported. The much larger t-value for H3 indicates stronger statistical evidence, but it does not establish that management style has the largest practical effect. That comparison requires standardized path coefficients and effect sizes. The final discussion should therefore emphasize the supported relationship with management style, acknowledge the uncertainty surrounding the other two relationships, and avoid interpreting non-significant results as evidence of no effect.

V. Conclusions

The reported results suggest that management style relates positively to work culture, while organizational structure and organizational characteristics show no statistically significant relationships. However, inconsistencies in the regression output prevent definitive hypothesis decisions and conclusions about the model's explanatory power. The findings therefore remain provisional and do not establish causality. The researchers should verify the original SPSS output, measurement quality, and regression assumptions. If reanalysis confirms the management style association, companies may use this evidence to guide evaluations of managerial communication, direction, and feedback. Future research should use validated measures and clearly documented sampling procedures to assess whether these relationships hold across organizational settings.

AI Disclosure

The authors used ChatGPT (OpenAI) to assist with the preparation of this manuscript, particularly in organizing ideas, structuring sections, improving academic language, refining sentence construction, and enhancing the clarity and coherence of the manuscript. The tool was also used to assist with language editing and the organization of research-related discussions. All AI-assisted content was critically reviewed, evaluated,

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and revised by the authors to ensure its accuracy, relevance, and consistency with the research objectives and findings. The authors take full responsibility for the accuracy, originality, integrity, and validity of all content presented in this manuscript, including the interpretation of results, references, and conclusions. ChatGPT was not listed as an author, and its use was consistent with the principles of publication ethics and research integrity.

Authorship Contribution

Conceptualization: Sabar Dumayanti Sihombing; Methodology: Sabar Dumayanti Sihombing and Prini D.E. Ambarita; Data Collection: Sabar Dumayanti Sihombing; Formal Analysis: Sabar Dumayanti Sihombing; Investigation: Sabar Dumayanti Sihombing; Writing – Original Draft Preparation: Sabar Dumayanti Sihombing; Writing – Review and Editing: Prini D.E. Ambarita; Supervision: Prini D.E. Ambarita. Both authors have read and approved the final version of the manuscript and agree to be accountable for their respective contributions.

Conflict of Interest Statement

The authors declare that they have no competing interests related to the research, authorship, or publication of this article.

Data Availability Statement

The data supporting the findings of this study are available from the corresponding author upon reasonable request, subject to applicable ethical, legal, and privacy restrictions.

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