ORGANIZATIONAL CULTURE CHARACTERISTICS (STUDY AT REVENUE SERVICE OFFICE OF FINANCE AND ASSET OF REGENCY OF TASIKMALAYA)

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Abstract

This study is based on the importance of organizational culture characteristics in every government organization because it is one of the determinants of the realization of the vision and mission of government organizations, especially the Regional Financial and Asset Management Regency of Tasikmalaya. The purpose of this study is to describe the characteristics of organizational culture in the Office of Revenue Management Finance and Regional Assets Regency of Tasikmalaya. The usefulness of this research, theoretically is to increase the knowledge insight related to the characteristics of organizational culture in the Office of Revenue Management of Finance and Regional Assets Regency of Tasikmalaya and practically the results of this study is expected to be input and consideration for the Office of Revenue Management Finance and Regional Assets Regency of Tasikmalaya in improving the characteristics of organizational culture. The research method used is descriptive method that is research done to know the independent value that is characteristic of organizational culture without making comparison, or connect between variable one with other variable. The variables studied include organizational culture characteristic variable, measured from dimension: innovation, stability, orientation, orientation to the collaboration. The results showed that the characteristics of organizational culture in the Regional Financial and Revenue Management Office Regency of Tasikmalaya were high. That is, the organizational culture characteristic dimension has been well implemented in the context of organizational culture.

Keywords: Characteristics of Organizational Culture

INTRODUCTION

Among the most dominant function of the leader is to create a vision and develop an organizational culture. The vision of the organization is what the organization dreams about, what the organization aspires to, what the future leaders of the organization and its followers want to achieve. While organizational culture is the norm, value, assumption, organizational philosophy developed by organizational leaders and taught to the members of the organization and applied in organizational behavior.

The vision of the organization is basically the vision of the organizational leader, and can be realized if the followers think, behave certainly, then have the ability and willingness to move to realize the vision of the organization. In an effort to realize the vision of organization, organizational leaders develop an organizational culture.

There are some attitudes and behaviors of followers to their leaders, followers whose attitudes and behaviors are influenced by their leaders, they reject their leaders, and those who are neutral with their leaders. The followers form social groups that often have goals, educational background, culture, religion, ethnicity, gender and others, this situation if not well managed by the leader of the organization will lead to destructive conflict, so that it can hinder the realization vision and goals of the organization.

An organization is formed to achieve the vision and goals of the organization. Therefore, the success of an organization is demonstrated by the ability to realize the vision and goals of the

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organization. The success of the organization in realizing the vision and goals of the organization is strongly influenced by organizational culture.

As an internal organizational factor in addition supported by the resources needed to realize the vision and objectives of the organization, it is very big role is the organizational culture embraced all human resources in the organization.

Culture in a government organization certainly reflects the appearance of government organizations, how organizations are seen by people outside government organizations. A government organization with a positive culture will show a positive image for the government organization, and vice versa if the culture of government organization is not going well, it will give a negative image for the government organization.

The organizational culture within an organization can differ from that in other organizations. However, organizational culture shows certain characteristics, traits or characteristics that show similarity.

The Office shall be established to carry out Government Affairs which are under Regional Authority (Article 217 of Law No. 23 of 2014). Thus the Agency of the Revenue Financial Local Assets Management (DPPKAD) Tasikmalaya District is one element of implementing Government Affairs which is the authority of Tasikmalaya regency in the field of income, financial management and local assets.

The Agency of the Revenue Financial Local Assets Management (DPPKAD) should ideally have an organizational culture that reinforces the realization of the vision and objectives of the organization, but in reality based on preliminary observations among organizational cultures that still need to be developed such as cooperation or collaboration orientation, outcome orientation, work discipline, work motivation.

In relation to the above description, researchers are interested to conduct research on: The Characteristics of the Organizational Culture In The Revenue Financial Local Assets Managemen Agency (DPPKAD) Tasikmalaya Regency.

Organizational culture

The organizational culture within an organization can differ from that in other organizations. But organizational culture shows certain characteristics, traits and characteristics that show the similarity. The terminology used by experts to show the characteristics of organizational culture varies greatly. It shows the diversity of features, traits, and elements found in organizational culture. Experts, it appears that some of them provide a definition or definition that is philosophical, but some are more operational.

From the understanding of the experts can be concluded that the organizational culture is as a philosophy underlying organizational policy, or a pattern of basic assumptions that work well enough to be considered feasible, and therefore taught to members of the organization in the form of shared values and norms and behavioral keterturan which is in an organization and teaches the workers. or as what workers perceive and how these perceptions create patterns of beliefs, values, and expectations that hold all the organization's human resources in performing its performance.

According to Zainal et al (2014: 256) in addition to being an important concept, organizational culture as a perspective to understand the behavior of individuals and groups within the organization has its limitations. Organizational culture is what employees feel and how this perception creates an exemplary pattern and beliefs, values and expectations.

Organizational culture within an organization that one can be different from organizational culture in other organizations. But organizational culture shows certain characteristics, traits or characteristics that show similarity. It shows the diversity of features, traits, and elements found in organizational culture.

Characteristics of Organizational Culture

Jerald Greenberg and Robert A. Baron in Wibowo (2013: 36) suggests there are seven elements that show the characteristics of organizational culture as follows:

1. Innovation, a level where people are expected to be creative and generate new ideas.
2. Stability, respecting a stable, predictable, and regulatory environment.

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3. Orientation toward people, is an orientation to be honest, supportive, and show respect for individual rights.
4. Result-orientation, putting care to achieve the expected results.
5. Easygoingness (a calm), a situation in which a working climate is relaxed.
6. Attention to detail, intended with an interest to be analytical and thorough.
7. Collaborative orientation, an orientation that emphasizes working in teams as opposed to working individually.

In measuring the characteristics of the organizational culture, It will be presented in term of the organizational culture indicators by Dean Anderson and Linda S Ackerman Anderson in Wibowo (2013: 38) shows several indicators of the organizational culture as follows:
(1) leadership style, (2) communication patterns, (3) decision making styles, (4) use of information, (5) use of electronic communication (6) the level of classifications and privileges, (7) performance standards expectation (7) performance standards expectation (standard use of communication, as well as information sharing, decision making and relationship building) and performance expectations, (8) consequences of failure, (9) space / lay out (space and structure), (10) norm and behavior (11) stories, myths, traditions and rituals, (12) heroes (heroism), and (13) symbols, logos, motto, language, relics.

RESEARCH METHOD

This study is directed to analyze or describe the organizational culture in the Agency of The Revenue Financial Management and Local Assets (DPPKAD) Tasikmalaya regency. That's why, the research method used is descriptive research. As the problem-solving procedure investigated by describing the current object of the present research based on the fact as it is or according to Sugiono (2007: 115) Descriptive research is a study conducted to find out the independent values, either one or more variables without making comparisons, or connecting between variables one with other variables.

The variables studied include independent variables of the organizational culture, viewed from: innovation, stability, people orientation, result orientation, calm, attention to detail, orientation on collaboration.Based on the operationalization of variables, further research questionnaires were developed to gain an overview of the variables, dimensions, indicators and question items of the research to be conducted, and the research questionnaires will be disseminated to the selected respondents.

Sources of data in a study are the subject from which data can be obtained. The data types of this research are primary and secondary data. Primary data was obtained through questionnaires distributed to respondents, and data obtained from the respondents` answers while secondary data was obtained from reports or documentation owned by the Agency of The Revenue Financial Management and Local Assets (DPPKAD) Tasikmalaya regency.

Population is a generalization area that is composed of objects or subjects that have certain qualities and characteristics set by the researchers to be studied and then to be concluded (Sugiono, 2007: 115).

The rationale generally proposed regarding the population and the sample is related to efficiency, it is related to the time, effort and cost involved in conducting the research.In this research, the population unit is all employees of the Agency of The Revenue Financial Management and Local Assets (DPPKAD) Tasikmalaya regency amounted to 101 people.

To determine the sample size, the researcher refers to Kartono's opinion (1996: 135) which says the following: "In principle there are no strict rules to absolutely determine what percentage of samples should be taken from the population". Referring to the opinion, the researchers took a sample of about 30% of the total population unit, which amounted to 36 respondents by purposive.

To obtain data of these variables to be collected, processed and analyzed, used several data collection techniques. Data collection techniques used are as follows:
1. Library study, which is an attempt to obtain scientific information from written sources related to the issues studied, such as books by experts, scientific papers, documents, and other literature.

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2. Field study, ie doing direct field research on the object specified in this field study used the following techniques:

a. Observation, direct observation to the research location to get various information related to the characteristics of organizational culture in the Agency of the Revenue Financial Management and Local Assets (DPPKAD) Tasikmalaya Regency

b. Questionnaires, data collection using questionnaires submitted to the selected respondents to obtain information relating to the characteristics of the organizational culture in the Agency of the Revenue Financial Management and Local Assets (DPPKAD) Tasikmalaya Regency.

c. Interviews, data collection by interviewing the selected respondents to obtain information relating to the characteristics of the organizational culture in the Agency of the Revenue Financial Management and Local   Assets (DPPKAD) Tasikmalaya regency.

Data analysis technique is done by descriptive analysis, which is used to make a general picture about the characteristics of organizational culture in the Agency of Revenue Financial Management and Local Assets (DPPKAD) Tasikmalaya Regency by using frequency analysis.

In relation to data collection techniques using questionnaire-shaped research instruments, In accordance with what is proposed Likert in Sugiono (2007: 144) ie each answer of the respondents given the value or score as follows:

In this research, the questionnaire scores for positive statements are :

1. Sangat Setuju (Strongly Agree)   = 5.
2. Setuju (Agree)   = 4.
3. Ragu-Ragu (Hesitate)   = 3.
4. Tidak Setuju (Disagree)   = 2.
5. Sangat Tidak Setuju (Strongly Disagree) = 1.

DISCUSSION

Descriptive analysis of the characteristics of the organizational culture is done on 7 (seven) dimensions, namely innovation, stability, orientation in people, orientation of results, be calm, attention to detail, and collaboration orientation. The result of descriptive analysis on the characteristics of the organizational culture as a whole can be explained as follows:

Innovation

Dimensions of innovation, operationally includes 4 (four) indicators, namely active employees in work, creative in work, generating new ideas, and making updates in work. The results of respondents' answers related to the proposed statement can be seen in the following table.

Table 4.1 The Recapitulation of the Respondents' Answers Dimension of Innovation

No	Indicators	Scores	Frequency	Percentage	Total Score
1	Active work	5	6	16,66	140
		4	25	69,45	
		3	0	0	
		2	5	13,89	
		1	0	0	
2	Creative work	5	7	19,45	142
		4	23	63,89	

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		3	3	8,33	
		2	3	8,33	
		1	0	0	
3.	Generating new ideas	5	3	8,33	136
		4	25	69,44	
		3	5	13,89	
		2	3	8,33	
		1	0	0	
4	Making updates work	5	3	8,33	136
		4	25	69,4	
		3	5	13,89	
		2	3	8,33	
		1	0	0	
	Number of Total Scores				**554**

Based on the above table, the researcher got the picture that the respondent's responses about active in working as many as 16,66% answered Strongly Agree, 69,45% of the respondents Agree, and 13,89% of the respondents Disagree.

The table above also illustrates that the responses of respondents about the creative in the work of 19.45% answered Strongly Agree, 63.89% Agree, 8.33% Hesitate, and 8.33% Disagree.

In addition, the table above illustrates that the responses of respondents about generating new ideas, amounting to 8.33% answered Strongly Agree, 64.44% Agree, 13.89% Hesitate, and 8.33% Disagree.

The table above also illustrates that the responses of respondents regarding the making of the update work, as many as 8.33% answered Strongly Agree, 69.4% Agree. 13.89% Hesitate, and 8.33% of respondents Disagree.

The Result of the recapitulation of the respondents` answers illustrates that the respondent gave approval about 554, where the highest score given is 5 and for the lowest score given is 1, then:
Very low   : 1 x 4 x 36 = 144
Low   : 2 x 4 x 36 = 288
Medium   : 3 x 4 x 36 = 432
High   : 4 x 4 x 36 = 576
Very High   : 5 x 4 x 36 = 720

Taking into consideration the above calculation results, the description of the innovation dimension in the category is high, meaning that the innovation dimension is well executed in the context of the characteristics of the organizational culture. This is indicated by the total score of respondents' answers about 554, where the result is high category stage.

1. Dimension of Stability

The dimensions of the stability operationally include 4 (four) indicators namely respecting a stable work environment, maintaining stability, orientation to the rules, compliance with the rules. The results of the respondents in response to the proposed statement can be seen in the following table.

Table 4.2 The Recapitulation of the Respondents' Answers Dimension of Stability

No	Indikator	Scores	Frekuensi	Prosentasi	Skor Total
1	Work environment	5	8	22,22	196
		4	25	69,44	
		3	11	30,56	
		2	11	30,56	
		1	1	2,79	
2	Maintainng stability	5	6	16,67	146
		4	26	72,22	
		3	2	5,56	
		2	2	5,56	
		1	0	0	
3	Orientation to the rule	5	11	30,57	252
		4	22	61,11	
		3	3	8,33	
		2	0	0	
		1	0	0	
4	Obeying regulation	5	11	33,56	119
		4	21	58,33	
		3	2	5,56	
		2	2	5,56	
		1	0		
	Number of Total Scores				713

Based on the above table, the researcher got the picture that the respondents` answers to the work environment 22.22% answered Strongly Agree, 69.44% Agree, 30.56% Hesitate, and the remaining 30.56% Agree.

The table above also illustrates that the answers of respondents about maintaining stability in the work 16.67% answered Strongly Agree, 72.22% Agree, 5.56% Hesitate, and 5.56% Disagree.

In addition, the table above illustrates that the answers of the respondents about the orientation to the rules, amounted to 30.57% answered Strongly Agree, 61.11% Agree, 8.33% Hesitate,

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The table above also illustrates that the answers of the respondents to obeying the rules in the work, as many as 33.56% answered Strongly Agree, 58.33% Agree. 5.56% Hesitate, and 5.56% Disagree.

The Recapitulation of the respondents' answers above illustrates that the respondents gave approval about 713, where the highest score given is 5 and the lowest score given is 1, then:

Very low   : 1 x 4 x 36 = 144
Low   : 2 x 4 x 36 = 288
Medium   : 3 x 4 x 36 = 432
High   : 4 x 4 x 36 = 576
Very High   : 5 x 4 x 36 = 720

Taking into account the above calculation results, the image of the stability dimension in the category is very high, meaning that the dimension is very well implemented in the context of the characteristics of the organizational culture. This is indicated by the total number of respondents score is 713, where the result is high category stage.

2. Dimension of Orientation to People

The dimensions of the orientation to people operationally include 5 (five) indicators namely attention to the quality of work, honesty, individual rights awards, work effectiveness, division of tasks. As for the results of the respondent's answer relating to the proposed statement can be seen in the following table

Table 4.3 The Recapitulation of the Respondents' Answers The Dimension of Orientation to People

No	Indikator	Scores	Frequency	Percentage	Total Scores
1	The quality of work	5	7	19,44	35
		4	24	66,67	96
		3	2	5,56	6
		2	3	8,33	6
		1	0	0	0
					143
2	Honesty in work	5	9	25	45
		4	23	11,11	92
		3	3	8,33	9
		2	11	3,56	22
		1	0	0	0
					168
3	Individual right award	5	6	16,67	30
		4	22	61,11	88
		3	4	11,11	12
		2	4	11.11	8

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		1	0	0	0
					108
4	Work effectiveness	5	3	8,33	15
		4	28	77,78	112
		3	3	8,33	9
		2	2	5,56	4
		1	0	0	0
					138
5	Division of tasks	5	4	11,11	20
		4	21	58,33	84
		3	10	27,78	30
		2	1	2,78	2
		1	0	0	0
					136
	Number of Total Scores				**693**

Based on the above table, the researcher got the picture that the respondent's answers to the quality of work about 19,4% answered Strongly Agree, 66.67% Agree, 5.56% Hesitate, and the remaining 8.33 Disagree% .

The table above also illustrates that the answers of the respondents concerning honesty in the work of 25% answered Strongly Agree, 11.11% Agree, 8.33% hesitate, and 3.56% Disagree.

In addition, the table above illustrates that the answers of the respondents regarding the award of individual rights, amounting to 16,67% answered Strongly Agree, 61.11% Agree, 11.11% Hesitate, 11.11% Disagree.

The table above also illustrates that the answers of the respondents on supporting the work effectiveness , as many as 8.33% answered Strongly Agree, 77.78% of respondents Agreed. 8.33% of respondents Hesitate, and 5.56% of respondents Disagree.

Similarly, the table above also illustrates that the answers of the respondents regarding the division of tasks as many as 11.11% answered Strongly Agree, 58.33% of respondents Agree. 27.78% of respondents Hesitate, 2.78% of respondents Disagree.

The Result of the recapitulation of the respondents` answers above illustrates that respondents give approval which is equal to 693, where the highest score given is 5 and the lowest score given is 1, then:

Very low   : 1 x 5 x 36 = 180
Low   : 2 x 5 x 36 = 360
Medium   : 3 x 5 x 36 = 540
High   : 4 x 5 x 36 = 720
Very High   : 5 x 5 x 36 = 900

Taking into account the above calculation results, it is found that the dimension of the orientation to people in the category is high, meaning that the dimension is well executed in the context of the characteristics of the organizational culture. This is shown by the total score of respondents' answers about 693, where the result is high category stage.

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3. Dimension of the Orientation on Results

The dimensions of the orientation on results operationally include 3 (three) indicators namely results-oriented employees, concerns of achievement of results, and efforts to achieve results. As for the results of the respondent's answer relating to the proposed statement can be seen in the following table.

Table 4.4 The Recapitulation of the Respondents' Answers The Dimension of Orientation on Results

No	Indikator	Scores	Frequency	Percentage	Total Scores
1	Result oriented	5	2	5,56	10
		4	30	83,33	120
		3	1	2,77	3
		2	3	8,33	6
		1	0	0	0
					139
2	The achievement of Result	5	3	8,33	15
		4	30	83,33	120
		3	1	2,78	3
		2	2	5,56	4
		1	0	0	0
					142
3	Efforts to achieve result	5	3	8,33	15
		4	29	80,56	116
		3	0	0	0
		2	4	11,11	8
		1	0	0	0
					129
	Number of total Scores				**410**

Based on the above table, the researcher got the picture that the respondents` responses to the results of work oriented are 5.56% answered Strongly Agree, 83.33% Agree, 2.77% Hesitate, and the remaining 8.33% Disagree.

The table above also illustrates that the answers of the respondents concerning the achievement of results in the work about 8.33% answered Strongly Agree, 83.33% Agree, 2.78% Hesitate, and 5.56% Disagree.

In addition, the table above illustrates that the answers of the respondents about the effort to achieve the results, amounting to 8.33% answered Strongly Agree, 80.56% Agree, 11.11% Disagree.

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The Result of the recapitulation of the respondents` answers above illustrates that the respondents give approval which is equal to 410, where the highest score given is 5 and the lowest score is score 1, then:

Very low : 1 x 3 x 36 = 108
Low : 2 x 3 x 36 = 216
Medium : 3 x 3 x 36 = 324
High : 4 x 3 x 36 = 432
Very High : 5 x 3 x 36 = 540

Taking into account the above calculation results, it can be seen that in the category is high, meaning that the dimension of the orientation to results is well executed in the context of the characteristics of the organizational culture. This is indicated by the total score of respondents' answers about 410, where the result is high category stage.

4. Dimension of Being Calm

The dimensions of being calm include 4 (four) indicators namely work calmness, comfortable work climate, safe work climate and orderly work.

Table 4.5 Recapitulation of Respondents' Answer Results Dimensions of Being Calm

No	Indikator	Scores	Frequency	Percentage	Total Scores
1	Work calmness	5	3	8,33	15
		4	30	83,33	120
		3	1	2,77	3
		2	2	5,56	4
		1	0	0	0
					142
2	Comfortable work climate	5	4	11,11	20
		4	20	55,56	80
		3	7	19,44	21
		2	5	13,89	10
		1	0	0	0
					131
3	Safe work climate	5	4	11,11	20
		4	27	80,56	108
		3	2	5,55	0
		2	3	8,33	6
		1	0	0	0
					134

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4	Orderly Work	5	4	11,11	20
		4	28	77,78	112
		3	1	2,78	3
		2	3	8,33	6
		1	0	0	0
					141
	Number of Total Scores				**548**

Based on the above table, the researcher got the picture that the responses of the respondents about the calmness in the work of 8.33% answered Strongly Agree, 83.33% Agree, 2.77% Hesitate, and the remaining 5.56% Disagree.

The table above also illustrates that the responses of the respondents about a comfortable work climate 11.11% answered Strongly Agree, 55.56% Agree, 19.44% Hesitate, and 13.89% Disagree.

In addition, the table above illustrates that the responses of the respondents about the work orderly by 11.11% answered Strongly Agree, 77.78% Agree, 2.78% Hesitate, and 8.33% Disagree.

The Result of the recapitulation of the respondents` answers above illustrates that the respondents give approval which is equal to 548, where the highest score given is 5 and the lowest score given is 1, then:
Very low   : 1 x 4 x 36 = 144
Low   : 2 x 4 x 36 = 432
Medium   : 3 x 4 x 36 = 432
High   : 4 x 4 x 36 = 575
Very High   : 5 x 4 x 36 = 720

Taking into account the above calculation results, the image shows that the dimension of the work calmness is in the high category, meaning that it is well executed in the context of the characteristics of the organizational culture. This is indicated by the total number of the respondents answers scores about 548, where the result is high category.

5. Dimension of the Attention To Detail

The dimensions of the attention to detail operationally include 4 (four) indicators namely attention to detail, meticulous, earnest and discipline in work. The results of the respondent's answer relating to the proposed statement can be seen in the following table

Table 4.6 Recapitulation of Respondents' Answer Results Dimension of the Attention to Details

No	Indikator	Scores	Frequency	Percentage	Total Scores
1	Detailed attention	5	8	22,22	40
		4	20	55,56	120
		3	5	13,89	15
		2	3	8,33	6
		1	0	0	0
					181

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2	Meticulous in working	5	5	13,89	25
		4	24	66,67	120
		3	5	13,87	15
		2	2	5,56	4
		1	0	0	0
					164
3	Earnest	5	7	19,44	35
		4	27	75	108
		3	1	2,78	3
		2	2	4	4
		1	0	0	0
					150
4	Discipline	5	6	16,67	30
		4	24	66,67	96
		3	4	11,11	12
		2	0	0	0
		1	2	5,56	2
					140
	Number of Total Scores				**635**

Based on the above table, the researcher got the picture that respondents' attention to the detail of 22.22% answered Strongly Agree, 55.56% Agreed, 13.89% Hesitate, and the rest 8.33% Disagree .

The table above also illustrates that the answers of the respondents on the meticulous in working 13.89% answered Strongly Agree, 66.67% Agree, 13.87% Hesitate, and 5.56% Disagree.

In addition, the table above illustrates that the anwsers of the respondents about earnest in working , amounted to 19.44% answered Strongly Agree, 75% Agree, 2.78% Hesitate, and 4% Disagree.

Then, the table above illustrates that the answers of the respondents about the discipline, amounting to 16.67% answered Strongly Agree, 11.11% Agree, 2.78% and 5.56% Disagree.

The Result of the recapitulation of the respondents` answers above illustrates that the respondents give approval which is equal to 635, where the highest score given is 5 and the lowest score given is 1, then:

Very low : 1 x 4 x 36 = 144
Low : 2 x 4 x 36 = 432
Medium : 3 x 4 x 36 = 432
High : 4 x 4 x 36 = 575
Very High : 5 x 4 x 36 = 720

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Taking into account the above calculation results, we get a picture that the dimension of attention to detail in the category is very high, meaning that the dimension of attention to detail is very well implemented in the context of the characteristics of the organizational culture. This is shown by the total score of the respondents' answers about 635, where the result is very high category .

6. Dimension of the Collaboration Orientation

The dimensions of the collaboration orientation operationally include 6 (six) indicators namely cooperation, togetherness, solid unity , trusted, spirit of togetherness and loyalty in togetherness. The results of the respondent's answer relating to the proposed statement can be seen in the following table

Table 4.7 The Recapitulation of the Respondents' Answers Dimension of the Collaboration Orientation

No	Indikator	Scores	Frequency	Percentage	Total Scores
1	Cooperation	5	5	13,89	25
		4	27	75	108
		3	0	0	0
		2	2	5,56	4
		1	2	5,56	2
					139
2	Togetherness	5	5	13,89	25
		4	27	75	108
		3	0	0	0
		2	3	8,33	6
		1	1	2,78	1
					140
3	Solid Unity	5	5	13,89	25
		4	27	75	108
		3	0	0	0
		2	3	8,33	6
		1	1	2,78	1
					140
4	Trusted	5	4	11,11	20
		4	27	75	108
		3	3	8,33	9

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		2	2	5,56	4
		1	0	0	0
					141
5	Spirit of togetherness	5	7	19,44	35
		4	26	72,22	104
		3	0	0	0
		2	3	8,33	6
		1	0	0	0
					145
6	Loyalty in togetherness	5	5	13,89	25
		4	27	75	108
		3	0	0	0
		2	2	5,56	4
		1	2	5,56	2
					139
	Number of Total Scores				**844**

Based on the above table, the researcher got the picture that the respondents' answers to the cooperation of 13.89% answered Strongly Agree, 75% Agree, 5.56% Disagree, and the rest 5.56% Strongly Disagree.

The table above also illustrates that the answers of the respondents about togetherness in work of 13.89% answered Strongly Agree, 75% Agree, 8.33% Disagree, 2.78% Strongly Disagree

The table above illustrates that the answers of the respondents about the dimension of a solid unity of 13.89% answered Strongly Agree, 75% Agree, 8.33% Disagree, and 2.78% Strongly Disagree.

In addition, the table above illustrates that the answers of the respondents about trusted, equal to 11.11% answered Strongly Agree, 75% Agree, 8,33 Hesitate and 5.56% disagree.

The table above illustrates that the responses of respondents about the dimension of spirit of togetherness of 19.44% answered StronglyAagree, 72.22% Agree, and 8.33% Disagree.

The table above illustrates that the answers of the respondents about the dimensions of loyalty in togetherness 13.89% answered Strongly Agree, 75% Agree, and 5.56% Disagree.

The Result of the recapitulation of the respondents` answers above illustrates that the respondent gave approval which is equal to 884, where the highest score given is 5 and the lowest score given is 1, then:
Very low   : 1 x 6 x 36 = 216
Low   : 2 x 6 x 36 = 432
Medium   : 3 x 6 x 36 = 648
High   : 4 x 6 x 36 = 864
Very High   : 5 x 6 x 36 = 1080

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Taking into consideration the above calculation results, it is found that the dimension of collaboration orientation in the category is very high, meaning that the dimension of collaboration orientation is very well implemented in the context of the characteristics of the organizational culture. This is indicated by the total number of respondents score about 844, where the result is very high category.

CONCLUSION

Based on the discussion on the Characteristics of the Organizational Culture in the Local Revenue Financial and Asset Management Agency (DPPKAD) of Tasikmalaya Regency with the dimensions: Innovation, Stability, Orientation on the people, Orientation on results, Calmness, attention to detail, and orientation to collaboration, it can be concluded that the innovation dimension in the high category, it means that the innovation dimension is well executed within the context of the organizational culture characteristics. The stability dimension in the category is very high, meaning that the subdimensions are very well implemented in the context of the characteristics of the organizational culture.

The dimensions of people's orientation in the category are high, meaning that the subdimensions are well executed within the context of the organizational culture characteristics. The orientation dimension of the results in the categories is high, meaning that the orientation dimension of the results is well executed within the context of the organizational culture characteristics. Dimensions of calmness is in high categories, meaning that the dimension of being quiet is well executed in the context of the characteristics of the organizational culture. The dimension of attention to detail in the category is very high, meaning the subdimension of attention to detail is very well executed in the context of the characteristics of the organizational culture. The dimension of orientation to collaboration in categories is very high, meaning that the dimension of collaboration orientation is very well implemented within the context of the characteristics of the organizational culture.

Since the categorization of the innovation dimension is high, it means that the innovation dimension is well executed in the context of the characteristics of the organizational culture, it needs to be improved again in the implementation so that the categorization is very high. The stability dimension in the category is very high, meaning that the subdimensions are very well implemented in the context of the organizational culture characteristics, implementation. where the results are high category stage. The Dimension of the orientation of people in the category is high, meaning the subdimensions are well implemented in the context of the characteristics of the organizational culture. Then, it needs to be improved again in the implementation so that the categorization is very high. Also the catagory of the orientation dimension is high, it means that the orientation dimension is good in the context of organizational culture characteristics, it needs to be improved in the implementation so that the categorization is very high. The dimension of being calm is in the high category meaning that the dimension of being quiet is well implemented in the context of the organization culture characteristics, it needs to be improved again in the implementation so that the category is very highi. The Dimension of attention to detail in the category is very high, it means the dimension of attention to detail is very well implemented in the context of the characteristics of the organizational culture, it needs to be improved again in the implementation. The Dimension of the orientation on collaboration in the category is very high, it means that the dimensions of collaboration orientation is very well implemented in the context of the characteristics of the organizational culture, then in the implementation needs to be improved again so that the categorization is very high.

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