

The Influence of Work Discipline and Work Environment on Employee Performance Through Work Motivation at the Pratama Jakarta Setiabudi Satu Tax Office

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ABSTRACT :

This study aims to: 1) determine the effect of work discipline on employee performance, 2) determine the effect of the work environment on employee performance, 3) determine the effect of work discipline on work motivation, 4) determine the effect of the work environment on work motivation, 5) determine the effect of work motivation on employee performance, 6) determine the effect of work discipline on employee performance through work motivation, and 7) determine the effect of the work environment on employee performance through work motivation. The study was conducted at the Pratama Jakarta Setiabudi Satu Tax Office with a research sample of 81 respondents. The sampling technique used simple random sampling. The data analysis method used descriptive analysis and path analysis. The results of the study indicate that: 1) there is an influence of work discipline on employee performance, 2) there is an influence of the work environment on employee performance, 3) there is an influence of work discipline on employee performance, 4) there is an influence of the work environment on employee performance, 5) there is an influence of work motivation on employee performance, 6) there is no influence of work discipline on employee performance through work motivation, and 7) there is no influence of the work environment on employee performance through work motivation. The work motivation variable cannot mediate the work discipline and work environment variables on improving employee performance

Keywords: Work Discipline, Work Environment, Work Motivation, Employee Performance

INTRODUCTION

In the implementation of governance to improve public services today, a government institution is required to answer challenges and various obstacles in this era of openness and rapid technology utilization. Institutions or institutions need human resources who are proficient in technological literacy, communicative, and able to solve various existing problems, so that the institution's goals or vision and mission can be fully achieved.

It is not easy to achieve services that are said to be excellent, because all existing stakeholders must be able to work together and prioritize institutional achievements. Therefore, the institution's human resources are the main supporting factor for the running of the institution. Institutions or institutions must have competent human resources, integrity, and honesty in carrying out their responsibilities.

We can see the source of assessment for human resources seen from the performance of employees. Performance appraisal is a process of controlling employee work that is evaluated based on certain standards. Performance appraisal is carried out effectively to direct employee behavior in order to produce good services. Other objectives of performance appraisal are career development, compensation adjustment, job performance, and can see deviations or errors in

work. According to Edinson (2016). Performance is the result of a process that refers to and is measured over a certain period of time based on previous provisions or agreements.

Tax Service Office (KPP) Pratama Jakarta Setiabudi Satu is one of the vertical units of the Directorate General of Taxes in the working area of the Regional Office of the Directorate General of Taxes South Jakarta I or commonly called the Regional Office of DGT South Jakarta I. KPP Pratama Jakarta Setiabudi Satu is located at Jalan H. R. Rasuna Said Blok B Kav.8, RT.3/RW.1, Kuningan, Setia Budi, Kuningan, South Jakarta City, Special Capital Region of Jakarta 12910. The history of KPP Pratama Jakarta Setiabudi Satu began on April 1, 1974 when a reorganization was carried out from a tax inspection office based on the type of tax to a full tax inspection office based on the administrative area of the Jakarta Special Capital Region government, where there is a Tax Inspection Office whose area covers one sub-district but there are also those that cover several sub-districts, including the South Jakarta Tax Inspection Office. On March 25, 1989, another reorganization was carried out based on the Decree of the Minister of Finance number 276/KMK.01/1989 concerning the Organization and Working Environment of the Directorate General of Taxes, the Jakarta Setiabudi Tax Service Office was established. In accordance with the conditions and developments of both the economy and the organization of the Directorate General of Taxes, reorganization along with tax reform and the implementation of modern administration systems, on June 8, 2007 based on the Minister of Finance Regulation number 55 / PMK.01 / 2007 began the operation of the Jakarta Setiabudi Primary Tax Service Office. The establishment of KPP Pratama is a follow-up to the implementation of the Modern Administration System which began with the establishment of the Large Taxpayer KPP in 2002. Along with the development of economic potential, number of taxpayers, and administration, KPP Pratama Jakarta Setiabudi has now been divided into KPP Pratama Jakarta Setiabudi One, Setiabudi Two, Setiabudi Three, and Setiabudi Four.

Based on the division of the area, the taxpayers registered at KPP Pratama Jakarta Setiabudi Satu are taxpayers whose areas are located in Karet and Karet Kuningan Villages covering an area of 268.45 hectares. In carrying out its duties and functions, KPP Pratama Jakarta Setiabudi Satu requires employees who are highly disciplined, dedicated and have responsibility for the work assigned, in order to work well and be able to achieve the desired target.

The low performance of employees in terms of the inability of employees to complete tasks appropriately and quickly is also supported by data from Table 1 tax revenue each year is not in accordance with the revenue target can be seen from Table 1 below:

Table 1. Tax Revenue of KPP Pratama Jakarta Setiabudi Satu Year 2014-2023

Year	Plan (Target) in Millions	Realization (In Millions)	Achievements (%)	Growth	
				Bruto (%)	Netto (%)
2014	1,559,530	1,949,876	125.03	12.74	44.84
2015	3,024,410	2,214,104	73.21	21.7	13.55
2016	3,258,274	3,065,775	94.09	35.1	38.47
2017	3,545,771	3,766,486	106.22	13.96	22.86
2018	5,090,993	5,410,425	106.27	41.62	43.65

Year	Plan (Target) in Millions	Realization (In Millions)	Achievements (%)	Growth	
				Bruto (%)	Netto (%)
2019	6,623,677	6,674,738	100.77	9.13	25.14
2020	6,424,011	6,155,570	95.82	-6.31	-6.7
2021	3,797,441	4,058,246	106.87	28.92	17.61
2022	3,287,422	4,326,827	131.62	116.31	139.99
2023	4,838,879	4,993,381	103.19	14.14	15.34

Table 1 Table 1. Tax Revenue of KPP Pratama Jakarta Setiabudi Satu Year 2014-2023

It can be seen in Table 1, the amount of revenue in 2015, 2016 and 2020, the realization of KPP Pratama Jakarta Setiabudi Satu revenue has not been fully achieved from the tax revenue target. In 2014, the revenue target was Rp1,559,529,999,997, - and the revenue realization was Rp1,949,875,949,652, - or 125.03% achieved. For 2015, the revenue target was Rp3,024,410,000,000, - and the revenue realization was Rp2,214,103,539,022, - or it can be said that the revenue realization did not reach the target because it was only achieved by 73.21% of the target. Furthermore, for 2016, the revenue target was Rp3,258,274,000,000, - and the realization was Rp3,065,774,756,100, - or it can be said that the realization of revenue did not reach the target because it was only achieved by 94.09% of the target.

In 2017, the revenue target was Rp3,545,771,558,000 and the realization was Rp3,766,486,354,645. In 2018, the revenue target was Rp5,090,993,251,000 and the realization was Rp5,410,425,160,678. In 2019, the revenue target was Rp6,623,677,007,000 and the realization reached Rp6,674,737,781,020. In 2020 the realization of tax revenue did not reach the target, because it only reached 95.82% of the target.

The revenue target in 2020 was IDR 6,424,011,381,000, and the realization was only IDR 6,155,569,394,634. Furthermore, in 2021, the revenue target is IDR 3,797,441,088,000, - and the realization of revenue is IDR 4,058,245,653,279. For 2022, the realization achievement exceeded the revenue target where the target was IDR 3,287,422,207,000, - and the realization was IDR 4,326,827,272,593. The tax revenue achievement of KPP Pratama South Jakarta Satu in 2022 is the highest percentage achievement since 2014.

Finally, in 2023 KPP Pratama Jakarta Setiabudi Satu succeeded in achieving the tax revenue target with the achievement of revenue realization of 103.19%. The tax revenue target for 2023 is Rp4,838,878,747,000, - and the realization is Rp4,993,381,104,575, -. Based on the data in the KPP Pratama South Jakarta Satu tax revenue table above, it shows that there are still shortcomings in employee performance in achieving tax revenue during the 10 period. The impact that can result from this is that it can cause a widening state budget deficit.

The level of awareness of Indonesian society towards taxes is still relatively low when compared to other countries in ASEAN in particular. This greatly hampers the smooth running of taxation practices in Indonesia and we realize that tax is something that is disliked by the people whoever and wherever. Therefore, the Directorate General of Taxes, especially KPP Pratama Jakarta Setiabudi Satu, must make efforts to educate the public to be aware of their tax obligations, as well as continuously improve the quality of tax services to the public in general and taxpayers in particular.

Some factors that can improve performance are work discipline. According to Hasibuan (2017: 193), discipline is the willingness and awareness of individual employees in obeying social norms and regulations that apply to the company. Every Government Agency certainly has regulations that must be implemented and obeyed by all human resources. The regulation aims to enforce discipline for human resources. success in enforcing discipline for human resources can be seen from the number of human resources who violate these regulations. The benchmark is that the fewer human resources who violate Government Regulations,

the higher the level of discipline of these human resources.

Regulations regarding the discipline of civil servants in Indonesia have been regulated in Government Regulation No. 53/2010. PP 53 is an update of Government Regulation Number 30 of 1980. PP No. 53/2010 contains provisions on obligations, prohibitions, disciplinary penalties, officials authorized to punish, imposition of disciplinary penalties, objections to disciplinary penalties, and the validity of disciplinary decisions. The following is the employee attendance data of KPP Pratama Jakarta Setiabudi Satu in the table below:

Table 2 Employee Attendance of KPP Pratama Jakarta Setiabudi Satu

No	Month	Unexcused Lateness		Leaving Before It's Time		Number of Employees
		Number of Employees	Percentage of Staff	Number of Employees	Percentage of Staff	
1	January 2023	4	4%	4	4%	111
2	February 2023	2	2%	5	5%	111
3	March 2023	5	5%	4	4%	111
4	April 2023	0	0%	4	4%	110
5	May 2023	2	2%	8	7%	109
6	June 2023	2	2%	6	6%	108
7	July 2023	0	0%	4	4%	108
8	August 2023	2	2%	3	3%	107
9	September 2023	0	0%	4	4%	106
10	October 2023	4	4%	5	5%	106
11	November 2023	1	1%	5	5%	105
12	December 2023	5	5%	0	0%	111

Table 2 Source: KPP Pratama Jakarta Setiabudi Satu

Based on Table 2, there are several employees who are still lacking in improving work discipline, the lack of assertiveness of superiors towards employees causes there are still employees who are late in coming every month.

One form of guidance for Civil Servants is mutation as specified in Law Number 5 of 2014 Article 55 concerning State Civil Apparatus (Ambarita 2015). Mutation occurs when an employee in an agency leaves the current position and starts a new position at an equivalent level in the same organization, but works in a different work group for a different manager (Dineen et al, 2011). Mutations are carried out based on the Minister of Finance Regulation Number 39 / PMK.01 / 2009 concerning the mutation of career positions within the Ministry of

Finance, Government Regulation Number 9 of 2003 concerning Appointment, Transfer and Dismissal of Civil Servants.

Another factor that can affect performance is the work environment. The work environment has an important role in carrying out employee duties, if the work environment is conducive, employees will be motivated to carry out their duties optimally. A good work environment will create comfort and arouse employee morale. A pleasant work environment for employees through harmonious relationships with superiors, coworkers, and subordinates, and supported by adequate facilities and infrastructure in the workplace will have a positive impact on employees, so that employee performance can increase.

The work environment is the material and psychological conditions in a government agency or an organization. Therefore, the government agency must provide an adequate work environment such as the physical work environment (comfortable office layout, clean environment, good air exchange, color, adequate lighting and melodious music), as well as the non-physical environment (employee work atmosphere, employee welfare, relationships between fellow employees, relationships between employees and leaders, and places of worship). With the creation of a conducive work environment, it is expected that employee performance will also increase.

The condition of the work environment at KPP Pratama Jakarta Setiabudi Satu is suspected from the physical environment is still not good in terms of the layout of the space of goods in the room resulting in a lot of data piling up making the impression of an untidy room. In addition, some facilities and infrastructure such as room interiors, partitions, tables and chairs also appear to be in poor condition, some are even outdated both in aesthetics and comfort. This is due to the age of the facilities and infrastructure. Then, the condition of the air conditioner or air conditioner that is not functioning normally causes the workspace to be less cold, making it uncomfortable. In addition, seen from the non-physical work environment, it is suspected that relationships with superiors, relationships with coworkers, relationships with subordinates, still look rigid between employees who have been working for a long time with new employees. Expectations from employees are that there will be changes in improvements to the physical and non-physical environment.

The work environment partially has a positive and significant effect on employee performance in research conducted by Dirgantara (2023). So that the work environment can lead to increased employee performance. However, in research conducted by Yuningsih et al (2021), the work environment has no effect on employee performance or in other words, the good and bad environment does not affect the improvement of employee performance.

Furthermore, the factor that can affect performance is work motivation. According to Fahmi (2014: 143) motivation is a behavioral activity that works in an effort to meet desired needs. To motivate work, leaders must know the motives and motivations that employees want. People want to work to be able to meet physical and spiritual needs. If an employee is motivated, he will do his best to achieve the goal, but not necessarily high effort will result in good performance. Therefore, the intensity and quality of these efforts and focused on organizational goals. The need for achievement is a driving force that motivates the spirit of one's work, therefore achievement will encourage a person to develop creativity and mobilize all the abilities and energy he has in order to achieve maximum work performance.

The obstacles related to work motivation at KPP Pratama Jakarta Setiabudi Satu are thought to be the lack of leadership participation in providing work motivation to employees, which results in employee work discipline, and has an impact on reducing tax payments.

Employee motivation and discipline have a significant influence on employee performance according to the results of Dirgantara's research (2023). The results of this study are also in line with the results of research by Anggara et al (2022). Organizations that have good work motivation in each employee, then this will make employee performance good too. In addition, with disciplined employees maximizing work time at their workplace, work and tasks will be completed properly and in accordance with the specified processing time.

Literature Review

Performance is not just achieving results but broadly needs to pay attention to other aspects, as the definition of performance according to Prawirosentono (2008), performance is the result of work that can be achieved by a person or group of people in an organization, according to their respective authorities and responsibilities, in order to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics.

Meanwhile, according to Mangkunegara (2017: 72) performance is the work performance of employees and the future development profession is carried out systematically and formally. Employee performance is more directed at the level of employee performance. Employee performance reflects how employees fulfill job requirements well. Attention to performance is a necessary thing for an organization or organization.

According to Keban (2014: 109) in Pasolong (2010: 184) measuring employee performance is important for public service agencies. By knowing the weaknesses and strengths, obstacles and encouragement, or various success factors for employee and institutional performance, it opens the way to professionalization, namely correcting the mistakes made so far.

Hasim (2019) explains that performance comes from the word "job performance" or "actual performance" which is defined as work performance or actual achievement achieved by a person (Sikula & Meggison, 1981). Likewise, the definition of performance according to Mangkunegara (2017: 67), comes from the word "job performance", namely work performance or actual performance achieved by someone who is defined by performance (work performance) is the result in quality and quantity by an employee in carrying out his duties in accordance with his responsibilities.

Based on the description above, it can be concluded that employee performance is the result of work both in quality and quantity achieved by employees in carrying out their duties in accordance with their respective responsibilities in a job to achieve agency goals.

Work discipline is the awareness and willingness of employees to obey all organizational rules and social norms that apply. Thus, work discipline is a tool used by leaders to communicate with employees so that they are willing to change their behavior to follow the rules of the game that are set.

Discipline must be upheld in an organization. That is, without the support of good employee discipline, it is difficult for the organization to realize its goals. So, discipline is the key to the success of an organization in achieving its goals (Sinambela 2016: 335).

According to Hasibun (2017), discipline is the key to the success of an organization in achieving its goals. Discipline is an important function in an organization because the better the discipline of employees, the higher the work performance they can achieve. Conversely, without discipline, it is difficult for an organization to achieve optimal results.

Discipline must be applied in an organization because it will have an impact on employee performance, thus affecting the success and success of an agency. Sutrisno (2016: 94) explains that discipline is an attitude of a person's willingness and willingness to obey and obey the norms of the rules that apply around him.

Based on the above opinion, it can be concluded that work discipline is an attitude of a person's willingness and willingness to obey and obey applicable regulations, both written and unwritten and be able to carry them out and not avoid receiving sanctions if he violates the duties and authority given to him.

The work environment is the social, psychological, and physical life in the company that affects workers in carrying out their duties. Human life is inseparable from various conditions of the surrounding environment, between humans and the environment there is a very close relationship. In this case, humans will always try to adapt to various circumstances of the surrounding environment.

Similarly, when doing work, employees as humans cannot be separated from the various circumstances around where they work, namely the work environment. While doing work, each employee will interact with various conditions contained in the work environment. The work environment is something that is around the workers and that affects him in carrying out the tasks assigned (Nitisemito, 2019).

Furthermore, according to Sedarmayati (2015: 1) the work environment is the whole of the tools and materials at hand, the surrounding environment where a person works, his work methods, and his work arrangements both as an individual and as a group. According to the opinion of Sedarmayanti (2015: 12) which says that a work environment condition can be said to be good if humans can carry out an activity optimally, healthy, safe and comfortable.

Nitisemito (2015: 109) says that what is meant by the work environment is everything that is around the worker and that can affect him in carrying out the tasks assigned. According to Afandi (2016: 51) the work environment is something that is in the environment of the workers that can affect him in carrying out tasks such as temperature, humidity, ventilation, lighting, noise, cleanliness of the workplace and whether the work equipment is adequate.

Meanwhile, according to Ahyari (2015: 124) explains that the work environment is an environment where these employees work in which there are conditions in which these employees work.

From some of the above definitions, it can be concluded that the work environment is everything that is around employees who can affect themselves and their work while working. The definition of motivation varies, this is because some experts define it according to their respective views. For example, M. Manulang (2011: 107), explains that motivation is the stimulating force or driving force, which stimulates / encourages employees to want to work intensively differently from one employee to another. Meanwhile, Arep and Tanjung (2013: 12) suggest that motivation is something basic, which drives someone to work. Every human activity, especially employees at work, needs a challenge. Where the challenge creates a person's stimulus to achieve something from the results of his work. This is called motivation.

Work motivation is given major consideration in organizations today, as it contributes greatly to work performance and productivity. Leaders and psychologists commonly attribute job performance to the benefits of employee motivation and skill (Saal & Knight 2000). This parable implies that without motivation to work, the skill or effort to work of an individual cannot improve his or her work performance. In addition, if the motivation to work is not accompanied by the expertise to work, then the motivation will not improve work performance.

Hasibuan (2017: 95) suggests that motivation is the provision of driving force that creates a person's work enthusiasm, so that they want to work together, work effectively and integrate with all their efforts to achieve satisfaction. Mangkunegara (2017: 93) argues that motivation is a condition that moves employees to be able to achieve the goals of motivation. From the above understanding, it can be concluded that work motivation is an encouragement within individuals or employees to achieve goals by releasing all their abilities.

METHOD

This research uses an explanatory analysis approach. This means that each variable presented in the hypothesis will be observed through testing the causal relationship of the independent variable to the dependent variable. The relationship between variables can be described in the form of a path analysis diagram as follows:

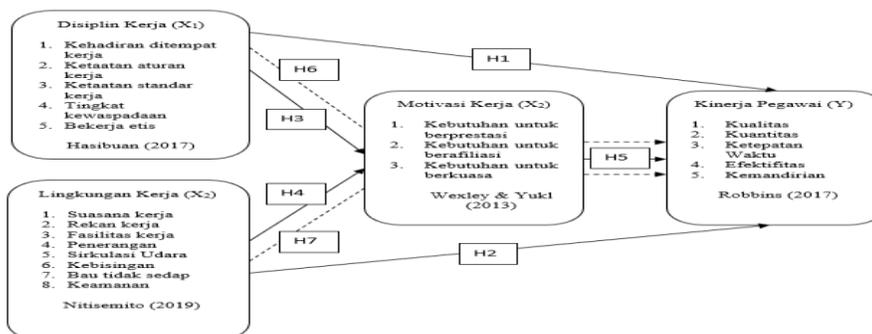


Table 3Figure 1. Conceptual Framework

According to Sugiyono (2019: 90), in general, population is intended to be part of a generalization area consisting of objects / subjects that have certain qualities and characteristics. Furthermore, Creswell (2013: 151) states “a population is a group of individuals who have the same characteristics,” meaning that a population is a group of individuals who have similar characteristics. The population in this study were 101 employees of the Jakarta Setiabudi Satu Primary Tax Service Office, both working in the office and in the field.

Sugiyono (2019: 91), states that the sample is part of the number and characteristics of the population. If the population is large and the author is unlikely to study everything in the population due to limited funds, energy and time, then the author can use a sample taken from that population. What is learned from the sample, the conclusion will be applicable to the population. For this reason, the sample taken from the population must be truly representative (representative).

A sample is a part of the quantity and characteristics possessed by a population. The sampling method used in this research is the determination of the sample size using the Simple Random Sampling technique. In this study, the determination of the sample size taken is from employees at the Primary Tax Service Office of Jakarta Setiabudi One, using the formula from Yamane (1967:15). Based on the calculations, the sample size at the Primary Tax Service Office of Jakarta Setiabudi One is 81 respondents.

The type of data used in this research is primary data. The explanation of each of these data is Primary Data. Data obtained or collected by the researcher directly from its source. Primary data is also referred to as original data or new data that is up to date. Primary data is obtained directly by the researcher using various techniques, observation, or surveys (distribution of questionnaires). The primary data required in this study relates to the variables of work discipline, work environment, work motivation, and employee performance.

Descriptive analysis provides an overview based on the average (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (Zane, 2020). Descriptive statistics are statistics used to analyze data by describing or depicting the collected data as it is, without intending to draw conclusions that apply generally or generalizations (Sugiyono, 2019). Descriptive statistics of the collected data are analyzed through calculations of the average and percentage, thereby depicting the variables of work discipline, work environment, and work motivation, as well as employee performance both directly and indirectly.

Path analysis is an extension of multiple linear analysis, or path analysis is the use of regression analysis to estimate causal relationships between variables (causal model) that have been previously established based on theory (Bahçekapılı & Karaman, 2020). In path analysis, before researchers conduct an analysis of a study, they first create a path diagram that is used to represent the problem in visual form and to determine the structural equations that express the relationships between variables in the path diagram. The path diagram can be used to calculate the direct and indirect effects of independent variables on a dependent variable (Noor, 2016).

RESULTS AND DISCUSSION

1. It is suspected that there is an influence of work discipline on employee performance.

To test the influence of work discipline on employee performance, a t-test is needed. The following are the hypothesis tests for each variable:

Table 1. Results of t-Test on the Effect of Work Discipline on Employee Performance Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.254	3.438		1.819	.073
X1	.854	.073	.796	11.706	.000

a. Dependent Variable: Y

Table 4 Source: Processed Primary Data, 2025

From Table 1, the calculated t-value for the work discipline variable is 11.706, while the t-table is 1.664 with a significance value of 0.000. The calculated t-value > t-table and the significance value 0.000 < 0.05. Therefore, H₀ is rejected and H₁ is accepted at that significance level. This concludes that work discipline has a positive and significant effect on employee performance. Thus, the first hypothesis is tested.

2. It is suspected that there is an influence of the work environment on employee performance.

To test the effect of the work environment on employee performance, a t-test was conducted. Below are the results of the t-test:

Table 2. Results of t-Test on the Effect of Work Environment on Employee Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)					
X1					

	B	Std. Error	Beta		
1 (Constant)	17.447	2.653		6.576	.000
X2	.399	.036	.777	10.965	.000

a. Dependent Variable: Y

Table 5 Source: Primary Data Processed, 2025

The t-count value for the work environment variable is 10.965, while the t-table is 1.664 with a significance value of 0.000. The t-count value > t-table and the significance value $0.000 < 0.05$. Thus, H_0 is rejected and H_1 is accepted at this significance level. This concludes that the work environment has a positive and significant effect on employee performance. Therefore, the second hypothesis is tested.

3. It is suspected that there is an influence of work discipline on work motivation.

To determine this, a t-test is necessary. Below are the tests for each variable:

Table 3. Results of the t-Test on the Effect of Work Discipline on Work Motivation

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.280	2.919		-.096	.924
X1	.589	.062	.731	9.517	.000

a. Dependent Variable: X3

Table 6 Source: Primary data processed, 2025

From Table 3, the calculated t-value for the work discipline variable is found to be 9.517, while the t-table value is 1.664 with a significance value of 0.000. Thus, the calculated t-value > t-table value and the significance value $0.000 < 0.05$. Therefore, H_0 is rejected and H_1 is accepted at this significance level. This leads to the conclusion that work discipline has a positive and significant effect on work motivation. Thus, the third hypothesis is confirmed.

4. It is suspected that there is an influence of the work environment on work motivation.

To test the influence of the work environment on work motivation, a t-test was conducted.

The following are the results of the t-test:

Table 4. Results of the t Test on the Effect of Work Environment on Work Motivation

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.340	2.088		3.037	.003

X2	.290	.029	.752	10.149	.000
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a. Dependent Variable: X3

Table 7 Source: Primary data processed, 2025

The t-test result for the work environment variable is 10.149, while the t-table is 1.664 with a significance value of 0.000. Thus, t-count > t-table and the significance value 0.000 < 0.05. Therefore, H0 is rejected and H1 is accepted at this significance level. This concludes that the work environment has a positive and significant effect on work motivation. Thus, the fourth hypothesis is validated.

5. It is suspected that there is an influence of work motivation on employee performance. To test the influence of work motivation on employee performance, a t-test was conducted. The following are the results of the t-test.

Table 5. Results of the t-Test on the Effect of Work Motivation on Employee Performance

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	17.894	2.574		6.953	.000
X3	1.039	.093	.781	11.133	.000

a. Dependent Variable: Y

Source: Primary data processed, 2025

The results of the t-test for the work motivation variable showed a calculated t value of 11.133 and a table t value of 1.664 with a significance value of 0.000. This means that the calculated t > table t (11.133 > 1.664), with a significance value of 0.000 < 0.05, indicating that H0 is rejected and H1 is accepted. This concludes that work motivation has a positive and significant effect on employee performance. Thus, the fifth.

6. It is suspected that there is an influence of work discipline on employee performance through work motivation.

$$X1 \rightarrow X3 \rightarrow Y = (\rho_{x3x1}) \times (\rho_{yx3}) = 0.392 \times 0.781 = 0.306$$

In the work discipline variable, the indirect influence value is obtained from the path coefficient value ρ_{x3x1} multiplied by the path coefficient value ρ_{yx3} . The result of the multiplication shows that the indirect influence coefficient value of (0.306) is smaller than the direct influence coefficient value of (0.492). This indicates that work motivation cannot mediate work discipline in influencing employee performance. Therefore, the sixth hypothesis is not tested.

7. It is suspected that there is an influence of the work environment on employee performance through work motivation.

$$X1 \rightarrow X3 \rightarrow Y = (\rho_{x3x1}) \times (\rho_{yx3}) = 0.469 \times 0.781 = 0.366$$

In the work environment variable, the value of the indirect influence is obtained from the path coefficient ρ_{x3x2} multiplied by the path coefficient ρ_{yx3} . The result of the multiplication shows that the value of the indirect influence coefficient of (0.366) is smaller than the value of the direct influence coefficient of (0.421). This indicates that work motivation cannot mediate the work environment in influencing employee performance. Thus, the seventh hypothesis is not validated.

8. Total Effect

a. The effect of work discipline on employee performance through work motivation

$$X1 \rightarrow X3 \rightarrow Y = \rho_{yx1} + \{(\rho_{x3x1}) \times (\rho_{yx3})\} = 0.492 + 0.306 = 0.798$$

The total effect resulting from work discipline on employee performance through work motivation is 0.798.

b. The effect of work environment on employee performance through work motivation

$$X2 \rightarrow X3 \rightarrow Y = \rho_{yx2} + \{(\rho_{x3x2}) \times (\rho_{yx3})\} = 0.421 + 0.366 = 0.787$$

The total effect resulting from the work environment on employee performance through work motivation is 0.787.

c. The effect of work discipline on employee performance

$$X1 \rightarrow Y = \rho_{yx1} = 0.492$$

The total effect of work discipline on employee performance is 0.492.

d. The effect of work environment on employee performance

$$X2 \rightarrow Y = \rho_{yx2} = 0.421$$

The total effect resulting from the work environment on employee performance is 0.421.

e. The effect of work discipline on work motivation

$$X1 \rightarrow X3 = \rho_{x1x3} = 0.392$$

The total effect resulting from work discipline on work motivation is 0.392.

f. The effect of work environment on work motivation

$$X2 \rightarrow X3 = \rho_{x2x3} = 0.469$$

The total effect resulting from the work environment on work motivation is 0.469.

g. The effect of work motivation on employee performance

$$X3 \rightarrow Y = \rho_{yx3} = 0.781$$

The total effect resulting from work motivation on employee performance is 0.781.

h. The effect of the residual coefficient variable on work motivation

Residual coefficient $e1 = 0.600$

i. The effect of the coefficient variable

Based on the analysis results of the description of the work discipline variable, it shows that the majority of respondents' answers fall into the category of strongly agree. This means that the majority of respondents express strong agreement with the statements related to the work discipline variable. The indicator that provides the highest value in forming the work discipline variable is attendance at the workplace. that the Head of the Primary Tax Service Office of Jakarta Setiabudi One always sets an example for their staff and consistently demonstrates discipline at work. The average value of the work discipline variable indicates that the employees of the Primary Tax Service Office of Jakarta Setiabudi One tend to strongly agree that the indicators, namely attendance at the workplace, adherence to work rules, compliance with work standards, level of vigilance, and ethical work, shape the work discipline variable.

Based on the results of the descriptive analysis on employee performance variables, it shows that the majority of respondents' answers fall into the category of strongly agree. This means the majority of respondents express strong agreement with the statements related to employee performance variables. The indicator that provides the highest value in forming the employee performance variable is independence, as employees of the Jakarta Setiabudi One Tax Service Office always have ideas for solving problems in their work and are able to uphold their good name both for themselves and for the organization. The average value of the employee performance variable indicates that employees of the Jakarta Setiabudi One Tax Service Office strongly agree that the indicators of quality, quantity, timeliness, effectiveness, and independence shape the employee performance variable.

Based on the descriptive analysis results on the work discipline variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express a tendency to strongly agree with the statements related to the work discipline variable. The indicator that provides the highest value in the formation of the work discipline variable is attendance at the workplace, which shows that the Head of the Jakarta Setiabudi One Primary Tax Service Office always sets an example for their employees and consistently demonstrates discipline in work. The average value of the work discipline variable indicates that employees of the Jakarta Setiabudi One Primary Tax Service Office tend to strongly agree that indicators such as attendance at the workplace, compliance with work rules, adherence to work standards, level of alertness, and ethical work shape the work discipline variable.

Based on the descriptive analysis results on the work motivation variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express a tendency to strongly agree with the statements related to the work motivation variable. The indicator that provides the highest value in the formation of the work motivation variable is the need for power, as employees of the Jakarta Setiabudi One Primary Tax Service Office often communicate with their superiors and always cooperate harmoniously with their coworkers in their tasks. The average value of the work motivation variable indicates that employees of the Jakarta Setiabudi One Primary Tax Service Office tend to strongly agree that indicators such as the

need for achievement, the need for affiliation, and the need for power shape the work motivation variable.

Based on the descriptive analysis results on the work environment variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents indicate that they tend to strongly agree with the statements associated with the work environment variable. The indicator that provides the highest value for the formation of the work environment variable is security, as security in the Jakarta Setiabudi Satu Primary Tax Service Office is guaranteed, and each room is equipped with CCTV. The average score for the work environment variable shows that employees of the Jakarta Setiabudi Satu Primary Tax Service Office tend to strongly agree that the indicators of work atmosphere, coworkers, work facilities, lighting, air circulation, noise, unpleasant odors, and security shape the work environment variable.

Based on the descriptive analysis results on the work motivation variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents indicate that they tend to strongly agree with the statements associated with the work motivation variable. The indicator that provides the highest value for the formation of the work motivation variable is the need for power, as employees of the Jakarta Setiabudi Satu Primary Tax Service Office often communicate with superiors and always work harmoniously with coworkers in their tasks. The average score for the work motivation variable shows that employees of the Jakarta Setiabudi Satu Primary Tax Service Office tend to strongly agree that the indicators of the need for achievement, the need for affiliation, and the need for power shape the work motivation variable.

Based on the analysis of the description of the work motivation variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express a tendency to strongly agree with the statements related to the work motivation variable. The indicator that gives the highest value to the formation of the work motivation variable is the need for power, that employees of the Pratama Jakarta Setiabudi One Tax Service Office often communicate with superiors and always collaborate harmoniously with colleagues in their work. The average value of the work motivation variable shows that employees of the Pratama Jakarta Setiabudi One Tax Service Office tend to strongly agree that the indicators of the need for achievement, the need for affiliation, and the need for power shape the work motivation variable.

Based on the analysis of the description of the employee performance variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express a tendency to strongly agree with the statements related to the employee performance variable. The indicator that gives the highest value to the formation of the employee performance variable is independence, that employees of the Pratama Jakarta Setiabudi One Tax Service Office always have ideas in solving problems at work and are able to maintain a good reputation for themselves and the organization. The average value of the employee performance variable shows that employees of the Pratama Jakarta Setiabudi One Tax Service Office tend to strongly agree that the indicators of quality, quantity, timeliness, effectiveness, and independence shape the employee performance variable.

Based on the results of the descriptive analysis on the work motivation variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the

majority of respondents express a tendency to strongly agree with statements related to the work motivation variable. The indicator that provides the highest value for the formation of the work motivation variable is the need for power, that employees of the Jakarta Setiabudi One Tax Service Office often communicate with superiors and always collaborate harmoniously with coworkers in their work. The average value of the work motivation variable indicates that employees of the Jakarta Setiabudi One Tax Service Office tend to strongly agree that the indicators of the need for achievement, the need for affiliation, and the need for power shape the work motivation variable.

Based on the results of the descriptive analysis on the employee performance variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express a tendency to strongly agree with statements related to the employee performance variable. The indicator that provides the highest value for the formation of the employee performance variable is independence, that employees of the Jakarta Setiabudi One Tax Service Office always have ideas in solving problems at work and are able to maintain a good name for themselves and the organization. The average value of the employee performance variable indicates that employees of the Jakarta Setiabudi One Tax Service Office tend to strongly agree that the indicators of quality, quantity, punctuality, effectiveness, and independence shape the employee performance variable.

Based on the analysis results of the description in the work motivation variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express that they tend to strongly agree with the statements related to the work motivation variable. The indicator that contributes the highest value to the formation of the work motivation variable is the need for power, as employees of the Jakarta Setiabudi One Primary Tax Service Office often communicate with their superiors and always collaborate harmoniously with coworkers in their work. The average value of the work motivation variable indicates that employees of the Jakarta Setiabudi One Primary Tax Service Office tend to strongly agree that the indicators of the need for achievement, the need for affiliation, and the need for power shape the work motivation variable.

Based on the analysis results of the description in the employee performance variable, it shows that the majority of respondents' answers fall into the category of tend to strongly agree. This means that the majority of respondents express that they tend to strongly agree with the statements related to the employee performance variable. The indicator that contributes the highest value to the formation of the employee performance variable is independence, as employees of the Jakarta Setiabudi One Primary Tax Service Office always have ideas in solving problems in their work and are able to uphold their reputation for themselves and the organization. The average value of the employee performance variable indicates that employees of the Jakarta Setiabudi One Primary Tax Service Office tend to strongly agree that the indicators of quality, quantity, timeliness, effectiveness, and independence shape the employee performance variable.

CONCLUSION

Based on research on the influence of work discipline and work environment on employee performance through work motivation at the Jakarta Setiabudi Tax Service Office, several conclusions can be drawn:

1. From the descriptive analysis results:

a. Work Discipline: The analysis shows that the highest indicator for work discipline is attendance at the workplace. The leadership at the Jakarta Setiabudi Tax Service Office sets an example for employees and promotes discipline in work. The average value indicates that employees strongly agree that attendance, adherence to work rules, compliance with work standards, alertness, and ethical work form the discipline variable.

b. Work Environment: The analysis indicates that safety is the highest indicator for the work environment. Employees feel secure at the office, which is equipped with CCTV. The average value shows employees strongly agree that work atmosphere, coworkers, work facilities, lighting, air circulation, noise, unpleasant odors, and security shape the work environment variable.

c. Work Motivation: The analysis reveals that the need for power is the highest indicator for work motivation. Employees frequently communicate with superiors and work harmoniously with coworkers. The average value indicates strong agreement that the needs for achievement, affiliation, and power form the motivation variable.

d. Employee Performance: The analysis shows that independence is the highest indicator for employee performance. Employees consistently generate ideas to solve problems and maintain a good reputation for themselves and the organization. The average values indicate strong agreement that quality, quantity, timeliness, effectiveness, and independence form the performance variable.

2. From regression and path analysis results:

a. Work discipline positively impacts employee performance.

b. Work environment positively impacts employee performance.

c. Work discipline positively impacts work motivation.

d. Work environment positively impacts work motivation.

e. Work motivation positively impacts employee performance.

f. Work motivation does not positively impact work discipline or employee performance.

g. Work motivation does not positively impact work environment or employee performance.

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