The Effect of Motivation and Discipline to Employee Job Performance of Regional Revenue Office of South Sumatera Province

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DOI: 10.36348/sjbms.2019.v0i4i01.011

Abstract

This research aimed to know the influence of motivation and discipline to employee job performance and know the variables that influence employee job performance against the dominant of Local Revenue Office in South Sumatera Province. This research was quantitative descriptive method with the associative approach survey. The population in this study were all employees of Local Revenue Office of South Sumatra Province number of 107 people with sampling techniques are saturated. Data questionnaire was collected using Likert scale and processed using SPSS software program 24.0. The results of a test of R square determination (R²) of the working discipline and motivation would explain the variable performance of employees amounted to 73% whereas 27% is explained by other variables. Test results from t to each variable, obtained results significant influential motivation against variable employee job performance of Local Revenue Office of South Sumatra Province and significant influential discipline against employees of the Office’s job performance. Test results from the F showed simultaneously motivation and discipline effect significantly to employee job performance Area of Local Revenue Office of South Sumatra Province. Work discipline was the dominant influence variables to employee job performance of South Sumatra Province with 0.787 of the β value.

Keywords: Motivation, Discipline, Job Performance.

INTRODUCTION

State Civil Servants are as implementers of public policy, public servants, as well as adhesives and unifying the nation (Article 10 of Law Regulation No. 5 of 2014). The performance assessment for the State Civil Servants according to Law No. 5 of 2014 is an activity undertaken by the supervisor / head of the institution, either directly or by the help of supervisory institutions to assess the performance of employees. The purpose and function of the assessment is to determine and quantify the extent to which the performance of employees in state institutions, in order to achieve the objectives of the State Civil Servants [1].

Human resources in this case is the State Civil Administrative employees in an organization, of course, trying to work with their capabilities in order to achieve the desired performance of the organization. The sense of safety and comfort will work atmosphere to encourage the employees to be dedicated in completing the work, and will help employees achieve the best performance [2].

Budiwarjo [3] explained that the performance was essentially a feat achieved by a person in performing duties and in accordance with the standards and criteria. The increase of job performance of employees in an organization is necessary in order to the expected purpose of the organization can be realized well.

The performance of an organization or company will be increased with the job performance of employees in the organization, so that the organization should be treated the employees as partners, and not as mere workers [4]. Dessler [5] argued that the performance of employees are the actual achievement of employees compared with the expected achievements of employees, in addition to the indicators in the assessment of employee performance consists of the quality of work, productivity, job knowledge, reliable, and self-reliance.

Organizations have a duty to give an impetus to the employees in order to obtain the employee’s performance as expected and achieve the targets of the organization. The urge someone to work influenced their needs to be met and the different levels of needs on every employee, so it can improve difference of achievement motivation [2].

Work motivation is an incentive for someone to behave and work hard and well in accordance with the duties and obligations that have been given to them.
and very important emotional energy for something new jobs. Work Motivation is very important because of the presence of employee motivation will be over zealous in carrying out the tasks assigned and can improve employee performance. Decreased motivation will affect the decline in employee morale, so it can also cause the performance decreased [6].

Sutrisno [7] stated that discipline is awareness and willingness to abide by the rules and social norms that apply to an organization or company. Work discipline is one aspect of the system of work that must be considered by an organization or company to improve performance or productivity an organization. Bangun [8] said that whether or not an employee-owned work discipline is influenced by a disciplinary system that is run by an organization. When employees have a high work discipline, is expected to be able to complete the task quickly and accurately so that the resulting performance will be good.

Larasati [9] argued that the organization has a role in managing employees to comply with all the rules, the norms set by the organization so that employees work with discipline and effective. Various rules or norms established by an organization has a very important role in creating a discipline for employees dpatmematuhi and implement these regulations. Rules or norms are typically followed by a penalty is given if violations. Such sanctions could be either oral or written reprimand, suspension, demotion to dismissal tergatung even of the magnitude of offenses committed by employees.

Civil Service Performance is often in the spotlight of various level. Even, various media almost every day preaching civil servants. Poor performance of civil servants considered less productive, wasting state money, and increasing the discipline and work ethic. Predicate generally reserved for civil servants almost all government institutions including the Regional Revenue Office of South Sumatra province.

Based on the above, the authors are interested in doing a study entitled "The Effect of Motivation and Discipline to Employee Performance of Regional Revenue Office of South Sumatera Province".

LITERATURE REVIEW
Theoretical basis
Employee performance
Every company or organization tries to ensure high performing employees in the form of good giving performance. Performance for enterprise employees is very important as a measure of success in business, Sutrisno [7] stated that the performance is a person's success in carrying out the task. Notoatmodjo [10] argued that: "Performance is what can be done by a person in accordance with its duties and functions." Job performance is the result of work associated with organizational objectives, such as quality, efficiency dankriteria more effectiveness. The appearance of the work is not limited to personnel who assume the functional and structural but also to the entire range of personnel within the organization [11].

Work Motivation
Basically an office or company not only expect the employees who are able, capable and skilled, but most importantly they are willing to work diligently and desire to achieve optimal results. Therefore Work Motivation is critical to achieve employee performance, because with the motivation and the work environment, the employee will feel encouraged in their duties.

Kadarisman [12] stated that motivation is an incentive for someone to do a better job, is also a factor that makes the difference between success and failure in many haldan emotional power that is very important for something new jobs. Work Motivation is an encouragement to employees to perform the job better [8].

Work discipline
Work Discipline is very important for a company or government agency in order to realize the objectives of the Working perusahaan. Tanpa their good discipline is difficult for a company to achieve optimal results. Good discipline reflects the magnitude of one's responsibility towards the tasks assigned to him.

According Sutrisno [13] the discipline of work is as a work process that leads to discipline and restraint. According Rukey [14], discipline really play an important role in shaping behavior. As well as the award is effective in motivating people, discipline is also used appropriately, it can be equally efektive. By increasing dispute in today's workplace, you should ensure that you will be careful to observe the discipline, it is best to document everything carefully.

Research Hypothesis
Based on the above theoretical framework, then there are four hypotheses to be tested in this study. The fourth hypothesis is as follows:

- Motivation has a positive and significant influence Employee Performance of Regional Revenue Office of South Sumatera Province
- Work discipline has a positive and significant impact on the performance of Employee Performance of Regional Revenue Office of South Sumatera Province.
- Motivation and discipline have a positive and significant influence to Employee Performance of Regional Revenue Office of South Sumatera Province
- Motivation and / or work discipline has dominant influence on Employee Performance of Regional Revenue Office of South Sumatera Province.
Research Methods

The scope of research
In accordance with the issues to be discussed as well as to avoid the spread of the discussion, the authors felt the need to establish the scope of this discussion, the authors limit the discussion on the relationship aspect of motivation and discipline against the performance of Employee Performance of Regional Revenue Office of South Sumatera Province.

Data types
According Nawawi [15]: "The data used in the study consisted of two types, namely quantitative data and qualitative data". The data used in this study is of qualitative data into quantitative data.

Population
Population in a research plays a very important role. Sugiyono [16], population is generalization region consisting of the objects or subjects that have certain characteristics that set quality researchers studied then be deduced.

In this study, the target population researched are the objects associated with relationships Motivation and Discipline Working to employee performance, so the population in this study were all employees in the office Revenue of South Sumatera Province, the number of 107 people Servants Civil.

Sampling Techniques
According Sugiyono [17] sampling technique is a technique to create the sample number of population. The samples in research are in various sampling techniques. Number of employees in the office of the Regional BadanPendapatan Daerah Provinsi Sumatera Selatan, the number of Civil Servants 107 people, based on the sampling technique in this study the authors use sampling methods saturated.

Saturation sampling method is sampling technique when all members of the population used as a sample [18]. Another term saturated sample census, where all members of the population as respondents.

Classic Assumption test
Multicollinearity Test
Riduwan [19] explained that this test was conducted to test where the regression model found a strong correlation between the independent variables. A good regression model should not make correlations among the independent variables. To be able to see their multikolinearitas, it must be seen from the magnitude of the value Tolerance value (large error rate in a statistically justified) and VIF (Variance Inflation Factor) (standard deviation squared inflation factor). On the basis of that decision;

- If Tolerance Value <0.10 or VIF> 10, then there Multicollinearity
- If Tolerance Value > 0.10 or VIF <10, then it does not happen Multicollinearity

Table-1: Test Multicollinearity

<table>
<thead>
<tr>
<th>No. variables</th>
<th>Collinearity Statistics</th>
<th>tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Motivation (X1)</td>
<td></td>
<td>0.989</td>
<td>1.011</td>
</tr>
<tr>
<td>2. Work discipline(X2)</td>
<td></td>
<td>0.989</td>
<td>1.011</td>
</tr>
</tbody>
</table>

Source: Results of data processed SPSS 24.0, 2018

Based on the above table it can be seen Tolerance value close to 1 is equal to 0.989 for each variable, VIF for the dependent variable and independent variables 1,011 still be around the number 1.

When viewed from the basic decision-making, then the value of Tolerance 0.989> 0.10 and VIF 1,011 <10. So it can be concluded that there was no trouble Multicollinearity between independent variables.

Test Heterokedastisitas
Test Heterokedastisitas in research intended to test wherein the linear regression model occurred inequality variance of residual one observation to observation, or the other. If the variance of the residuals from one observation to another observation remains then called Homokedastisitas, whereas if different called heterokedasticity. Linear regression models were better when there was no trouble heterokedasticity [20].

To see whether there is a problem of heteroscedasticity can be detected by the presence or absence of a specific pattern on the charts Scatter Plot, if there are certain patterns, such as dots that form a regular pattern (wavy, widened and then narrowed) then heteroscedasticity. Whereas if there is no clear pattern, and the points spread above and below the number 0 and the Y axis, then there is no heteroscedasticity. Basis for decision making by looking at the picture below Scatter Plot.
In Figure above shows the points do not exist to form a specific pattern of regular (waves, widened, then narrowed), but the point is seen to spread above and below the number 0 (zero) on the Y axis, so that it can be concluded there was no trouble heterocedastity.

**Autocorrelation Test**

Arikunto [18] stated that this test was conducted to test a linear regression model was no correlation between bullies errors in the period with an error in the previous period. If $d < d_L$, then there is a positive autocorrelation, $d > d_U$ then there is no positive autocorrelation. For sample number 107 and number three variables, the importance of the value of $d_L$ and $d_U$ table $d_L = 1.64699$ and $d_U = 1.72305$.

<table>
<thead>
<tr>
<th>Table-2: Autocorrelation Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td>a. Predictors: (Constant), discipline WORK, MOTIVATION</td>
</tr>
<tr>
<td>b. Dependent Variable: PERFORMANCE</td>
</tr>
</tbody>
</table>

From the table above shows that the Durbin Watson = 1.848 greater than 1.72305 (dU table) and 1.64699 (dL table) then dismpulkan that does not happen autocorrelation.

**Multiple Linear Regression Analysis**

In this research, there are more than one independent variable that will be tested in order to determine the influence that exists between Motivation and Discipline Working together the Employee Performance then performed multiple regression analysis. In this regression analysis will only be discussed in the final process on each table, ddengan intent because on every last line is the result of the last test which is a variable that has a significance $t$ below 0.05.

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information
- Y: Performance Officer
- $X_1$: Motivation
- $X_2$: Work Discipline
- a: Number constants
- b: Regression coefficient
According to the table, the regression equation can be formed as follows:

\[
\text{Performance (Y)} = 23.177 - 0.211X_1 + 0.787X_2
\]

Of the value equation regression estimation function above shows a constant value obtained in this study amounted to 23.177. It is clear that without the influence of independent variables Motivation and Work Discipline, then the Employee Performance of Regional Revenue Office of South Sumatera Province amounted to 23.177.

Regression coefficients representing Motivational variables obtained a negative value of 0.211 who explained that any change in the motivation, then the performance will change inversely with the assumption amounted to 0.211 other independent variables are Work Discipline.

Values represent the regression coefficients Work Discipline obtained a positive value of 0.787 which explains that any changes to the Work Discipline, the proportional performance of 0.787 assuming other independent variables is motivation.

### Analysis Correlation Coefficient (R) and determination (R^2)

Analysis of the correlation coefficient was used in order to determine whether there is a relationship between two variables. The correlation coefficient is defined as a measure of the magnitude of the relationship between independent and dependent variables.

In the above table Retrieved coefficient (R) is a positive sign which is 0.854 for Motivation and Work Discipline, it can be said that the correlation or relationship between independent variables and the dependent variable closely as it is above 0.5.

The coefficient of determination (R^2) Motivation and Work Discipline in Table 4:51 amounted to 0.730 or by 73%, it means that the motivation and discipline can explain the variable employee performance by 73% while 27% is explained by other variables not measured in this study.

The relationship between the variables of motivation and discipline the employee performance variables in this study are very strong, variable motivation and discipline have been able to provide the required information in predicting employee performance variables.

### Hypothesis testing

This study uses a computer program Statistical Package For Social Sciences (SPSS) for Windows version 24. IBM data processing results are presented in descriptive form to present a description of the data using inferesial analysis to determine the relationship between variables and the effect of the study, the variable Motivation, Work Discipline, and performance.

#### Partial test (t test)

Linear regression in this study using the enter method where the first test, all the independent variables be included in the testing, the results of the t significance value below 0.05. The t-test is done in 2 ways:

- Comparing the count value t with t-table.
- Comparing the value of significance (Sig.) In the table Coefficient with a significance level set (α).
In the table above shows the t-count value of -2.384 motivation variable, and the variable Work Discipline of 16.247. Hypothesis testing before proceeding to first look at the t-Distribution Table t with a significance level of 5% \((a = 0.05)\), and the degree of freedom \((df) = nk = 107-3 = 104\). From the information was then obtained t-table value of 1.983. Motivation for variable Significance Value of 0.019 and 0.000 variable Work Discipline.

Based on the information table 4.52 to do the analysis:

- Testing The first hypothesis \((H1)\), the comparison value t t-Table Count and motivation variable of \(2.384 > 1.983\). Then the significance of 0.019 <0.05. So the researchers conclude that \(H1\) is accepted, it means that the motivation variable \((X1)\) there is an influence on the performance variable \((Y)\).

- Testing the second hypothesis \((H2)\), comparison of the t-Count and t-Table variables Work Discipline of 16.247> 1.983. Then the significance of 0.000 <0.05. So the researchers conclude \(H2\) is accepted, it means that the variable working Discipline \((X2)\) there is an influence on the performance variable \((Y)\).

At 4.52 table can be seen that the value of the variable \(\beta\) motivation \((X1)\) is 0.211 and work discipline variable \((X2)\) is 0.787. Independent variables that have a value that is away from the value \(\beta 0\) is a variable that closely affect the dependent variable. Work Discipline variable \((X2)\) has a value \(\beta\) larger and further away from a value of 0, it can be concluded that the work discipline dominant influence on employee performance.

### Simultaneous Significance Test (Test F)

F test conducted to determine whether the independent variable (Motivation and Work Discipline) together influence the dependent variable (Performance Officer). F-test basis for decision making, namely;

- **Quick Look**, when the value of \(F> 4\), then the rate of 5% confidence level can be concluded that all the independent variables (free) jointly affect the dependent variable.

- Comparing indigo F-Calculate the F-table, when the F-count> F-table, then Ho is rejected and Ha accepted.

Description Ho and Ha;

- Ho: No influence exhibited significantly of motivation variable \((X1)\) and Work Discipline \((X2)\) on Performance \((Y)\).

- Ha: No effect significant of motivation variable \((X1)\) and Work Discipline \((X2)\) on Performance \((Y)\).

In the above table-Calculate the F value at 140.520 and significance value of 0.000. For the F-table values obtained for 3.08 (the tables list F Distribution, Probability \(= 0.05)\).

Analysis F test first is the basis for decision making:

- \(140.520> 4\), it can be concluded that the variables Motivation and Discipline Working together affect performance variables.

- Comparison of F-Count and F-table, \(140.520> 3.09\), there is a significant effect of the variable motivation \((X1)\) and Work Discipline \((X2)\) on Performance \((Y)\).

### Conclusions and Recommendations

Based on the results of research and discussion that has been done in the previous chapter, it can be concluded empirically that:

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**Table-5: Partial Coefficient Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>Coefficients unstandardized</th>
<th>standardised Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>23 177</td>
<td>7,543</td>
<td>3,073</td>
</tr>
<tr>
<td></td>
<td>MOTIVATION</td>
<td>-0211</td>
<td>0089</td>
<td>-0122</td>
</tr>
<tr>
<td></td>
<td>discipline WORK</td>
<td>0787</td>
<td>0048</td>
<td>0833</td>
</tr>
</tbody>
</table>

Source: Results of data processed SPSS 24.0, 2018

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**Table-6: Test Results (Test F) Simultaneous Significance**

<table>
<thead>
<tr>
<th>ANOVAa</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>Sum of Squares</td>
<td>df</td>
<td>mean Square</td>
<td>F</td>
<td>Sig.</td>
</tr>
<tr>
<td>1 Regression</td>
<td>2572.815</td>
<td>2</td>
<td>1286.407</td>
<td>140 520</td>
<td>.000b</td>
</tr>
<tr>
<td>Residual</td>
<td>952.083</td>
<td>104</td>
<td>9155</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>3524.897</td>
<td>106</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: PERFORMANCE

b. Predictors: (Constant), discipline WORK, MOTIVATION

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First Hypothesis Testing (H₁), the comparison value t t-Table Count and motivation variable of 2.384 > 1.983, then the value of significance of 0.019 < 0.05. So that H₁ is accepted, it means that the motivation variable (X₁) there is an influence on the performance variable (Y) Regional Revenue Office of South Sumatera Province.

Testing the second hypothesis (H₂), comparison of the t-Count and t-Table variables Work Discipline of 16.247 > 1.983, then the value of significance of 0.000 < 0.05. So that H2 is accepted, it means that the variable Work Discipline (X₂) there is an influence on the performance variable (Y) of Regional Revenue Office of South Sumatera Province.

Based on the calculation of SPSS, 140.520 > 4 then simultaneously variable Motivation and Discipline Working together affect employee performance variables of Regional Revenue Office of South Sumatera Province Based on SPSS calculations, the value of the variable β motivation (X₁) is 0.211 and work discipline variable (X₂) is 0.787. Work Discipline variable (X₂) has a value β larger and further away from the value 0, then the variable labor discipline is the dominant influence on employee performance of Regional Revenue Office of South Sumatera Province.

Suggestions
Based on research that has been done, then the advice that can be given is as follows:

- Motivation as independent variables of this study tested the significance of the impact on employee performance Provincial BadanPendapatan Daerah Provinsi Sumatera Selatan fault tolerance limits prediction and explanation 5% (0.05) but with a low coefficient of determination meaningful motivation is still not very good. It is possible there are some indicators of motivation, consisting of physiological, safety, social, esteem, self-actualization should be increased again. In particular employees of the Regional BadanPendapatan Daerah Provinsi Sumatera Selatan must increase motivation in carrying out the duties and functions of the Regional Regional Revenue Office of South Sumatera Province, as well as for the Head of the Agency Board and Head of the Division is expected to maintain the motivation of its employees by providing.

- Labor discipline Civil Service of Regional Revenue Office of South Sumatera Province has been good, it's just that there are some employees who need to improve labor discipline at this time, as there are employees who do not come home at a predetermined time, did not complete the task on time, do not tell the boss if you want to leave your work, is not consistent with the timeliness in completing the task, do not use the time to work as well as possible, and do not obey the order of the agency. To improve the working discipline respective department heads should look, and give warning even sanctions against employees who do not discipline.

- Performance in the office of BadanPendapatan Daerah Provinsi Sumatera Selatanis quite good, but still hoped that all employees performing their duties in accordance with the division of duties and functions of each with the maximum and given judgment in accordance with the work undertaken by employees at Regional Revenue Office of South Sumatera Province.

- Because of the limitations in this study, for further research are expected to use a variable that has not been used in this study or replace premises other variables, such as variables of leadership, competence, job satisfaction and others.

REFERENCES