

EMPLOYEE PERFORMANCE IS REVIEWED FROM DISCIPLINE, SATISFACTION, FLEXIBILITY, AND WORK ENVIRONMENT IN THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES IN CENTRAL JAVA II

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Abstract: *The purpose of this research are to determine the influence of discipline, satisfaction, flexibility, and work environment on the employees performance. This research uses descriptive quantitative methods. Samples use saturated samples, the entire population is sampled. The sample in this study were all employees of the Regional Office of the Directorate General of Taxes in Central Java II, amounting to 152 person. Data collection is obtained through questionnaires. The data analysis technique uses multiple linear regression analysis. The results showed that (1) discipline have a positive and significant influence on employee performance, (2) satisfaction have a positive and significant influence on employee performance, (3) flexibility have insignificant influence on employee performance, (4) work environment have a positive and significant influence on employee performance*

Keywords: *discipline, job satisfaction, flexibility, work environment, employee performance.*

1. Introduction

The Optimal employee performance is key to achieving organizational goals. The objectives of the organization have been elaborated into the programs of activities that must be carried out by employees in accordance with their main duties and functions. Employee performance is the achievement of tasks, where employees in work must comply with the organization's work program to demonstrate the level of performance of the organization in achieving the vision, mission, and objectives of the organization (Sidanti, 2015).

Government agencies that perform public service functions rely on human resources as the main tool to achieve organizational goals. Directorate General of Taxation is an unit under the Ministry of Finance of the Republic of Indonesia in charge of formulating and implementing policies and technical standardization in the field of taxation. To carry out its duties and functions, the Directorate General of Taxation has vertical units spread throughout the provinces and cities/districts with more than 45 thousand employees by the end of 2020.

The Regional Office of the Directorate General of Taxes in Central Java II is one of the units in the Directorate General of Taxation whose working area covers the southern part of Central Java. The task of The Regional Office of the Directorate General of Taxes in Central Java II is to carry out coordination, technical guidance, control, analysis, evaluation, policy description and implementation of tasks in the field of taxation. With the target of collecting state revenues from the taxation sector that is always increasing every year and the pandemic spread of coronavirus (Covid-19), The Regional Office of the Directorate General of Taxes in Central Java II must be

ready in the face of all challenges to achieve the targets that have been set. To achieve this target, The Regional Office of The Directorate General of Taxes in Central Java II must be supported by reliable and high-performance human resources. With optimal employee performance and supported by all *stakeholders*, it is expected that the Regional Office of the Directorate General of Taxes in Central Java II and Directorate General of Taxation can realize the independence of the nation with the state budget sourced from the tax sector.

Literature

Employee performance is the willingness of a person or group to perform an activity and perfect it according to its responsibilities with the results as expected, Sinambela (2016:47). According to Kasmir (2017: 182) the definition of performance is the result of effort and work behavior that has been achieved in completing tasks and responsibilities given in a certain period. Therefore, employees are considered high performance if they can achieve the targets charged to him within a certain period of time.

Sutrisno (2017: 86) suggests that discipline indicates a condition or respect that exists in employees to the company's rules and regulations, thus if the rules or regulations contained in the company are ignored or often violated, then the employee has poor work discipline. Based on Government Regulation No. 53 of 2010 concerning Discipline of Civil Servants, discipline is the ability of civil servants to comply with obligations and avoid restrictions specified in the laws and/or regulations of the ministry that if not obeyed or violated are get discipline punishment. According to the description, discipline according to the author is awareness to obey and obey the rules that have been set in order to create order and avoid disciplinary punishment.

Mangkunegara (2013: 117) said that job satisfaction is a feeling of supporting or not supporting employees related to work. Meanwhile, according to Sutrisno (2017: 78), job satisfaction is an employee's attitude towards work related to the work situation, rewards received, cooperation between employees, and matters related to physical and psychological factors. According to Afandi (2018: 74), job satisfaction is a positive attitude of employees including feelings and behaviors based on assessment of his work. Job satisfaction has an influence on employee productivity, absence, and employee discharge.

In accordance with the Circular Letter of the Minister of Empowerment of State Apparatus and Bureaucratic Reform No. 58 of 2020 concerning the Work System of State Civil Servants in the New Normal Order, adjustment of the work system can be done through flexibility in setting the work location for employees which includes the implementation of work from office and/or the implementation of work from home. Mungkasa (2020) explains that flexible working time is a system of work arrangements that gives more freedom to employees in managing their own working hours.

Performance measurement is obtained by comparing employee performance goals for a certain period with employee performance achievement at the end of the assessment period. Respatiningsih and Sudirjo (2015) said that employee performance assessment is very beneficial for the development of the organization. Performance assessment is intended for employees to achieve optimal work results. Employee performance is influenced by many factors both internal factors from within the employee and external factors.

Looking at the number of research on employee performance, one of the main factors that affect employee performance is discipline. Runtunuwu et al. (2015), Sidanti (2015), Deni (2018)

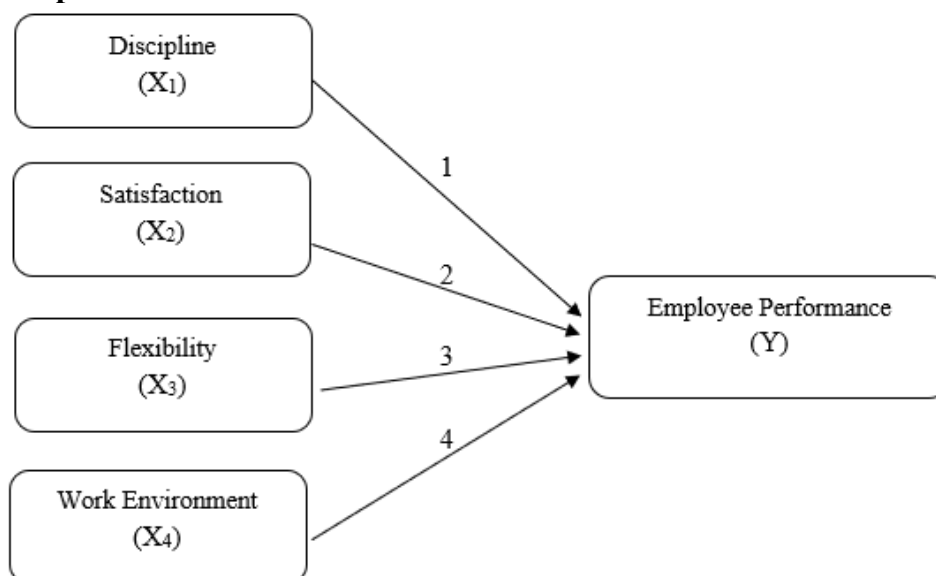
proved empirically that discipline has a significant and positive influence on employee performance. Sidanti (2015) said that work discipline is an indispensable attitude by everyone in an effort to improve performance in order to achieve organizational goals. Discipline is an attempt to comply with rules made or determined by the organization. Each employee's work achievement is a reflection of achieving the goals of the organization. It takes commitment from all employees to carry out the duties mandated to him either alone or together with other employees.

Satisfaction also plays an important role in supporting employee performance. Rais et al. (2016) said that employee performance improved with improved job satisfaction. Job satisfaction can affect performance that makes employees feel like giving the best effort and fight together to achieve the company's goals as delivered by Damayanti et al. (2018).

In certain periods such as the pandemic period of the spread of coronavirus (Covid-19) it is necessary to set and special treatment of employee behavior in carrying out activities and interacting. The timing and place of work with work from office (WFO) and work from home (WFH) systems is expected to prevent or inhibit the spread of coronavirus. In addition to these purposes, flexibility of time and place of work can be utilized by employees to be able to have more time together with family although still have to carry out tasks or office work responsibly. The advantage that employees feel in flexible time and workplace arrangements is to give employees the freedom to determine their productive hours or best to work in a more comfortable atmosphere (Maifanda and Slamet, 2019).

The work environment can affect the comfort of employees in work. According to Khoirudin et al (2018), a good working environment is very supportive of employees for activities and can support the completion of work. The same results were found in the runtunuwu et al. (2015) study which stated the work environment had a significant influence on performance. In contrast to the research Siahaan and Bahri (2019) which obtained the results of the research, namely the work environment has no significant influence on employee performance

Conceptual Framework



Hypothesis

Based on several descriptions of the relevant research results, the hypothesis of this research is:

Hypothesis 1: There is an influence of discipline on employee performance.

Hypothesis 2: There is an influence of satisfaction on employee performance.

Hypothesis 3: There is an influence of flexibility on employee performance.

Hypothesis 4: There is an influence of the work environment on employee performance

2. Research Method

Population and Samples

The type of this research is descriptive quantitative. The samples used are all employees of the The Regional Office of the Directorate General of Taxes in Central Java II amount 152 people. The primary data used by the researchers was obtained with questionnaire media. The data analysis are based on classic assumption test and multiple linear regressions.

Variable dan Operational Definition

The dependent variable in this research was employee performance. Employee performance is the achievement of efforts made by employees in carrying out tasks and functions in accordance with the objectives set by the organization in a certain period.

Independent variables in this study were discipline (X_1), satisfaction (X_2), flexibility (X_3), and work environment (X_4). Discipline is the awareness to obey and obey the rules that have been set in order to create order and avoid disciplinary punishment. Satisfaction is a personal feeling in looking at work by comparing between expectations and the reality of the work. Flexibility is the adjustment of time and place of work taking into account the situation, conditions, and needs of organizations and employees. Work environment is a situation and conditions around the workplace that can affect employees in carrying out their work.

3. Results and Discussion

3.1. Results

Descriptive Statistics

From descriptive statistics, the number of valid data is 152. From all sample data it is known that the standard deviation for each variable is smaller than the average value of each variable, this indicates that it groups around its average value and does not show much variation.

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	mean	Standard deviation
Discipline	152	3,80	5,00	4,4618	0,38669
Satisfaction	152	3,60	5,00	4,4776	0,41626
Flexibility	152	4,00	5,00	4,4711	0,38337
Work environment	152	3,43	5,00	4,1806	0,45290
Employee performance	152	3,60	5,00	4,3197	0,50756

The Classical Assumption Test Results

Normality test in this study using One Sample Kolmogorov Smirnov method that is provided if the significant value above 0.05 then normal distributed. Based on the results of the data normality test with the method of One Sample Kolmogorov Smirnov known significance value of 0.200 (above 0.05) so that it can be concluded the data in this research is distributed normally.

A good regression model is a homoscedasticity. The way to detect the occurrence of heteroscedasticity is by Glejser test. From the results of the test Glejser obtained the results of each variable has significance above the trust of 5% so it can be concluded that there is homoscedasticity.

From the results of the multicollinearity test known variance inflation factor (VIF) value of each variable is still below 10 so that it can be concluded the regression model is free from multicollinearity.

Research Results

Through multiple linear regression methods with IBM SPSS Statistics 26 application assistance, the analysis results are obtained as stated in the table below:

Table 2. Multiple Linear Regression Analysis Results

variable	Regression coefficient
constant	-0,975
Discipline	0,110
Satisfaction	0,226
Flexibility	0,039
Work environment	0,865

According to the constant value and coefficient of regression of each variable as shown in table 1 above, the regresi equation is obtained as follows:

$$Y = -0,975 + 0,110 X_1 + 0,226 X_2 + 0,039 X_3 + 0,865 X_4$$

Based on the equation of regression, it can be concluded:

- A constant value of -0.975 indicates the value of employee performance if the variables of discipline, satisfaction, flexibility, and work environment are zero. Negative constant values indicate that employee performance without variables of discipline, satisfaction, flexibility, and work environment is negative.
- The value of the coefficient of disciplinary variables of 0.110 indicates that if a discipline variable changes one unit assuming variable satisfaction, flexibility, and a fixed work environment, it will result in a change in performance of 0.110 units. The value of the variable coefficient of discipline is positive meaning that discipline has a direct relationship, if discipline increases, then the performance of employees will also be increasing.
- The value of the satisfaction variable coefficient of 0.226 indicates that if the satisfaction variable changes by one unit assuming a variable of discipline, flexibility, and a fixed work environment, it will result in a performance change of 0.226 units. The value of the variable coefficient of satisfaction is positive meaning that discipline has a direct relationship, if satisfaction increases, then the performance of employees will also increase.

- d. The value of the flexibility variable coefficient of 0.039 indicates that if the flexibility variable changes by one unit assuming a fixed discipline, satisfaction, and work environment variable, it will result in a performance change of 0.039 units. The value of the variable coefficient of flexibility is positive meaning that discipline has a direct relationship, if flexibility increases, then employee performance will also increase
- e. The coefficient value of working environment variable of 0.865 indicates that if the work environment variable changes one unit assuming a fixed discipline, satisfaction, and flexibility variable, it will result in a performance change of 0.865 units. The value of the coefficient of work environment variables is positive meaning that discipline has a direct relationship, if satisfaction is higher, then the performance of employees will also increase.

Model Fit Test (F Test)

Based on the results of test F, the following results are obtained:

Table 3. Model Feasibility Test Results

F count	F table	Sig.	Standard Sig.	information
170,149	2,67	0,000	<0,05	Model Feasible

The results of the F test calculation with the help of IBM SPSS Statistics 26 application obtained F count of 170,149 and significance of F of 0.000. At a level of significant = 0.05 obtained table F value of 2,43. The value of F calculates > F table (170,149 > 2,43) and significance below 0.05 then Ho is rejected and Ha is accepted, meaning discipline, satisfaction, flexibility, and work environment simultaneously affect employee performance.

Hypothesis Test (t Test)

T tests are used to test the influence of each independent variable on bound variables. Decision-making criteria i.e. if t count is less than table t and significance ≥ 0.05 then hypothesis is rejected, if t count is greater than table t and if significance < 0.05 then hypothesis accepted

Table 4. Hypothesis Test Results

variable	t count	Sig.	information
Discipline	2,351	0.020	Hypothesis accepted
Satisfaction	4,590	0.000	Hypothesis accepted
Flexibility	0,808	0.420	Hypothesis rejected
Work Environment	18,468	0.000	Hypothesis accepted

Hypothetical test results show that:

- 1) Discipline variables have a t value of 2,351. The t value of 2,351 is smaller than the table t (1,976), with a significance value of 0.020 or less than 0.05, hence the accepted hypothesis means that discipline variable has a significant influence on employee.
- 2) The satisfaction variable has a t value of 4,590. The value of t is 4,590 greater than the table t (1,976), with a significance value of 0.000 or less than 0.05, the accepted hypothesis means that the satisfaction variable has a significant influence on employee performance

- 3) Variable flexibility has a t value of 0.808. The t value of 0.808 is smaller than the table t (1,976), with a significance value of 0.420 or greater than 0.05, so the hypothesis is rejected meaning that the flexibility variable has no significant impact on employee performance
- 4) The working environment variable has a t value of 18,468. The value of t is 18,468 greater than the table t (1,976), with a significance value of 0.000 or less than 0.05, hence the accepted hypothesis means that work environment variables have a significant influence on employee performance

Coefficient of Determination Test (R^2)

The results of the coefficient of determination test obtained the following results:

Table 5. Determination Coefficient Test Results

R	R^2	Adjusted R^2	Std. Error
0,907	0,822	0,818	0,20474

The adjusted coefficient of determination calculation results in Adjusted $R^2 = 0.818$. This means that 81.8% of variables selected/entered into the model are correct, namely the variance of discipline variables, satisfaction, flexibility, and work environment can explain performance variables. The remaining 18.2% was influenced by other variables that were not studied.

3.2. Discussion

From the results of tests that have been conducted shows not all independent variables have a significant influence on employee performance. Based on the test results of the variables mentioned above, it can be discussed the influence of independent variables on dependent variables as follows:

- 1) The influence of discipline on employee performance.

This research shows that discipline variables have a positive and significant influence on employee performance. This research is in line with research conducted by Runtunuwu *et al.* (2015), Sidanti (2015), Hersona and Sidharta (2017), Deni (2018) which states that discipline has a positive and significant influence on employee performance.

Discipline is important to realize regularity and improve performance. Discipline can be known from several indicators, among others in the observance of the provisions of working hours and obedience in dressed in office. Related to compliance with the provisions of working hours, delays in attending and returning home early before the time has an impact on employee income. When employees are late to make attendance presensi then the income will be reduced due to the cut in performance allowance. Employee discipline can still be improved by optimizing the utilization of working hours for productive purposes

However, for employees in certain sections such as employees in the Field of Appeal Objections and Objections and Functional Tax Inspectors are required to complete the work based on the volume and maturity of settlement. Employees must continue to work outside office hours to complete their work if the file to be completed exceeds a certain amount and the completion period is nearing maturity. Thus, the hours of entry and return to the office

should not only rely on office operating hours but rather give flexibility to employees to manage working hours in completing work

2) The influence of satisfaction on employee performance

This study shows that variable satisfaction has a positive and significant influence on employee performance. This research is in line with research conducted by Respatiningsih and Sudirjo (2015), Sukarjati et al (2016), Damayanti et al (2018), Mira et al (2019) which found that satisfaction has a positive and significant influence on employee performance.

Satisfaction is a personal feeling in looking at work by comparing expectations with the reality of the worksituation. Employee satisfaction levels are often subjective factors that can differ from employee to employee. Satisfaction with income plays an important role. In practice in the same type of work and workload, employees can earn different incomes, causing a sense of injustice. The main income difference is determined by rank/class only, although there are other elements to determine the level of income, but it is not significant. Employees of high rank/rank will usually earn a high level of income. The rank/class is mainly determined by the level of education used at the time of employment of employees is still not the main determinant of income level

Satisfaction with career development can be influenced by individual factors. There are employees who are quite happy as implementers or not promoted but close to the family residence or home base. However, there are also employees who are not satisfied with career development because the promotion of positions can only be obtained by employees with a high rank / class level

Satisfaction with leaders and colleagues is an important factor in providing comfort for employees. Leaders must be able to nurture and set good example members for all employees. Synergy between employees must be well established so that the work can be completed properly and the target charged to each employee and office can be achieved

3) The influence of flexibility on employee performance.

The results showed that variable flexibility had a positive but insignificant influence on employee performance. This research is not in line with research conducted by Maifanda and Slamet (2019) which concluded flexibility has a significant negative influence on employee performance. That this study positively influenced performance was influenced by the nature of the work. The Regional Office of the Directorate General of Taxes in Central Java II Employee partly work based on the number of volumes and completion maturities that are not tied to office operating hours. Thus, employees can arrange when to start activities and choose a comfortable place to work

This timing and place of work coincides with the situation and condition of the coronavirus (Covid-19) pandemic since the beginning of 2020. With the WFH and WFO arrangements, employees are given the flexibility to manage their time and place of work but must still be responsible for the target of completion of work

The results showed that variable flexibility has an insignificant influence on employee performance, this is in line with research conducted by Saifullah (2020) and research by Rahman (2020) with *flexible work arrangement* results have no significant influence on employee performance. For now, flexibility is given to employees purely because of

government policies or agencies in order to handle the spread of coronavirus (Covid-19). According to the type of employee work, it is expected that this flexibility will continue even though the pandemic has ended. With flexibility in work, it is expected that employees can feel comfortable in determining their productive time and can provide more optimal work results

4) The influence of the work environment on employee performance.

The results showed that the work environment variables have a positive and significant influence on employee performance. This research is in line with research conducted by Adi and Soehari (2016), Khoirudin *et al* (2018) which obtained the results of there is a significant influence between the work environment and employee performance. According to the observations, it can be known that the arrangement of the room and work equipment has been done for easy access by each employee in utilizing the equipment. The security side of the work environment is also guaranteed by the presence of security officers who are on guard at several guard posts

Non-physical environments also play a role in supporting employee performance. Relationships and communication between co-workers have been well established and there are no communication barriers between subordinates and superiors or with fellow employees.

The results of the study that showed the work environment has a positive and significant influence on employee performance is not in line with research conducted by Siahaan and Bahri (2019) which obtained the results of work environment research has no significant influence on employee performance. That the significance of the work environment's influence on employee performance can be influenced by the social and cultural conditions of the organization. The arrangement of a comfortable work environment for employees must always be maintained in order to trigger the spirit of employee work that will have an impact on the performance of employees and organizations

4. Conclusion

Based on the test results, it can be concluded that:

- a. Improved discipline can improve employee performance. Discipline must be based on voluntary compliance in order to increase employee morale to improve.
- b. Improved satisfaction can improve employee performance. Employee satisfaction should be improved by paying attention to the level of income with workload. In addition to satisfaction in terms of income, the results of this study also showed leadership style has a high influence on employee.
- c. Flexibility has no significant influence on employee performance. Flexibility in timing and workplace can give employees the flexibility to manage their productive time and adjust to personal interests. To support performance improvement, flexibility must be supported by adequate facilities.
- d. Improving the work environment can improve employee performance. A conducive work environment is needed to provide employee comfort when working so as to achieve optimal performance.

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