

## **The Influence of Remuneration and Motivation on the Performance of State Civil Apparatus is mediated by the Job Satisfaction Variable at the South Cikarang Pratama Tax Service Office**

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### **Abstract**

This study aims to: 1) test and analyze the effect of remuneration and motivation on employee job satisfaction 2) test and analyze the effect of remuneration and motivation on employee performance 3) test and analyze the effect of employee job satisfaction on employee performance 4) test and analyze the effect of remuneration and motivation on employee performance mediated by job satisfaction variables. The study was conducted at KPP Pratama Cikarang Selatan with a research sample of 141 respondents. The sampling technique uses saturated sampling technique/census. The data analysis method uses descriptive analysis and path analysis. The results showed that: 1) there is a positive and significant influence of remuneration and motivation on employee job satisfaction 2) there is a positive and significant influence of remuneration and motivation on employee performance 3) there is a positive and significant influence of employee job satisfaction on employee performance 4) there is a positive and significant influence of remuneration and motivation on employee performance mediated by employee job satisfaction variables at KPP Pratama Cikarang Selatan.

Keywords: Remuneration; Motivation; Employee Job Satisfaction; Employee Performance

### **INTRODUCTION**

Performance is a very important issue in every organization. Performance is defined as something that results from a person's work to achieve the goals of an organization within a certain period of time. (Tika, 2006:121) defines that performance is a function of the interaction of three things, namely ability (A= Ability), motivation (M= Motivation) and opportunity (O= Opportunity). So performance can be interpreted in a formula  $= \{f (A \times M \times O)\}$  which means performance is a function of ability, motivation and opportunity (Robbins, 2008). There are several factors that must be considered in improving performance, one of which is work remuneration and motivation which is useful as a driver of individual behavior to meet their needs, to improve individual performance which at the same time improves organizational or organizational performance, work remuneration must be optimal so that there is job satisfaction for employees.

Civil Servants (PNS) as one of the main elements of the state apparatus and public servants, have a very important role in creating a society in conditions that are law-abiding, advanced, democratic, prosperous, just and physically and mentally prosperous, as servants are required to be able to provide services fairly and evenly, maintaining national unity and integrity with full loyalty to Pancasila and the 1945 Constitution.

Civil servants who are public servants are required to provide maximum service to the community in a professional manner. This is realized by carrying out bureaucratic reform in the form of Minister of Administrative Reform Regulation Number 15 of 2008 concerning General Guidelines for Bureaucratic Reform, which is a blueprint for reform until 2025. The aim of bureaucratic reform as stated in the Regulation of the Minister of Administrative Reform is to build/form profile and behavior of state officials with the following characteristics: High integrity, namely the behavior of state officials who, when working, always maintain a professional attitude and uphold moral values and maintain personal integrity. High productivity and responsibility, namely optimal results achieved by state officials from a series of innovative, effective and efficient activity programs in managing existing resources and supported by dedication and a high work ethic. The ability to provide excellent service, namely the satisfaction felt by the public as a result of the work of a bureaucracy that is professional, dedicated and has high standards of moral values in carrying out its duties as a state servant and public servant, especially in providing excellent service to the public wholeheartedly and responsibility.

In current conditions with ASN performance being linked to motivation, work remuneration is of concern to researchers in the field of human resources. Financial management requires reliable human resources to be able to carry out planning, administration, implementation and accountability. Change and modernization are prerequisites that must be met immediately, internally financial management and management empowerment

must be optimized in the taxation sector, in this case at the South Cikarang Pratama Tax Service Office (KPP). Without the support of all the human resources involved in it, and also the role of the leadership, of course it will greatly influence the success or failure of a goal as the main manager. Therefore, the leader is a central figure who can improve the performance of his subordinates.

The inability of the apparatus to explore sources of state revenue will have an impact on financing the deficit in the APBN. The APBN as the backbone of national development financing and other financing is not increasing, and it is feared that it will disrupt the running of government at the Central Government and Regional Government levels. Anticipating the implementation of both planning and budgeting processes, administration, and accountability for tax revenues at KPP Pratama Cikarang Selatan in particular, it is necessary to evaluate the various activities and human resources involved in them, both organizational leaders and staff within the organization. The lack of effective performance of leaders and employees is also related to leadership, motivation that needs to be improved, work remuneration that is more proportional and wages that are not optimal which results in performance not being achieved.

Hasibuan (1999: 95), explains that motivation is the provision of driving force that creates enthusiasm for a person's work, so that they are willing to work together, work effectively and integrate with all their efforts to achieve satisfaction. Human resource performance is influenced by various things, both arising from within the workforce itself (such as job satisfaction, compensation, skills) and the work environment as a whole and outside the work environment. Government agencies will always strive to improve employee welfare, namely by providing incentives beyond the basic salary received. In this case, this is by providing remuneration based on the workload borne by the employee. This is intended to encourage employees to work well, so that the performance of a government agency can be optimal in providing public services. Civil servant remuneration is

better defined as a salary system linked to a performance assessment system which aims to stimulate the performance and work motivation of civil servants within government agencies. Remuneration targets encourage increased professionalism and performance of civil servants as well as encouragement not to commit corruption by fulfilling the needs of a more decent life and according to standards. Clean government as the goal of bureaucratic reform has become a mandate in the law.

One of the regulations governing the provision of performance allowances for civil servants, in this case remuneration within the Directorate General of Taxes, Ministry of Finance, is Minister of Finance Regulation Number 211/PMK.03 of 2018 that performance allowances are given to all civil servants and prospective civil servants. civil servant at the Directorate General of Taxes. The amount is in accordance with the class of position held by the employee. In this way, good performance allowances are expected to encourage employees to work more optimally considering the tax revenue target which always increases every year

Remuneration grade is the level of benefits received by employees based on the performance achieved by each employee. So, in determining the grade of remuneration, performance assessment and performance evaluation are required. Performance appraisal is a formal and structured system that measures, assesses, and influences job-related traits, behavior, and results, including absenteeism rates. The focus is to find out how productive an employee is and whether he or she can perform equally or more effectively in the future, so that employees, the organization and society all benefit, and achieving the goals that have been set is one of the benchmarks for individual work. In other words, individual performance assessment can be carried out based on 3 (three) criteria, namely: individual tasks, individual behavior and individual characteristics (Basri, 2005: 15).

Every employee is expected to have high work motivation so that this will increase work remuneration. Motivation is very important to make a positive contribution to achieving organizational goals. According to (Pamela & Oloko, 2015) work motivation is the key to a successful organization to maintain continuity of work in the organization with strong means and assistance for survival. Work motivation is providing the right guidance or direction, resources and rewards so that they are inspired and interested in working in the way you want.

Previous research related to the influence of remuneration and motivation on employee performance is mediated by job satisfaction, namely research by Harlie (2010) entitled *The Influence of Work Discipline, Motivation and Career Development on the Performance of Civil Servants in the Tabalong Regency Government in Tanjung, South Kalimantan*, which uses the method multiple linear regression and shows that work discipline and motivation have a significant influence on the performance of Tabalong Regency Government employees in Tanjung, South Kalimantan. Research conducted by Boedianto (2012) with the title *the effect of giving remuneration on the performance of employees at the Class IIA Penitentiary for Children in Blitar* with the results of his research giving a positive response to remuneration, employee performance targets on employee performance variables and using multiple linear regression analysis techniques stated that there was a positive relationship between remuneration and employee performance targets on employee performance are positive and significant, Sancoko (2010) in his research shows that the remuneration received by employees is proven to provide employee motivation at KPPN Jakarta I. These results show that the remuneration improvement program in bureaucratic reform can create organizational readiness and human resources to improve its performance.

The DJP organization is divided into head office units and operational office units. The head office consists of the Secretariat of the Directorate General, Directorates and observer positions. Operational office units consist of the DJP Regional Office (Kanwil DJP), Tax Service Office (KPP), Tax Service, Counseling and Consultation Office (KP2KP), Tax Data and Document Processing Center (PPDDP), Tax Data and Document Processing Office (KPDDP ) and the Tax Information Services Office (KLIP).

In carrying out its duties, KPP Pratama Cikarang Selatan always strives to carry out its duties and functions optimally in accordance with the strategic plan targets that have been set. However, the condition of employee performance is a direct factor that greatly influences the achievement of organizational/agency targets, where the results of this work can be demonstrated in real terms both in terms of quality and quantity. One of the targets of KPP Pratama Cikarang Selatan is to achieve the tax revenue target that has been set. The problems faced by KPP Pratama Cikarang Selatan include employee performance which is not yet optimal as seen from the realization of tax revenue which is not reached 100%, organizational culture which is not fully implemented by employees, work motivation which still tends to be low, lack of employee work discipline, a remuneration system which is not yet fair. and maximum. Employees are in a comfort zone and tend to think relaxedly and do not try their best to achieve the specified targets, the reward and punishment system is not yet fully implemented, employee education is not in line with the position they currently occupy. Employee work motivation to improve performance is also not good when seen from the low enthusiasm and need for achievement of KPP Pratama Cikarang Selatan employees.

Receiving remuneration/performance allowances which sometimes do not correspond to the results achieved during work sometimes causes the employee concerned to become less enthusiastic and less anticipatory towards targets given by the direct superior, especially if they get a bad score/D points, automatic

career and scientific development. This will automatically be hampered, even though the results of the assessment are often not necessarily objective and will again backfire on the institution because it punishes employees excessively. One of the driving factors in increasing work motivation so that employees will continue to improve their performance so that they get satisfaction at work by providing remuneration.

Some of the conditions that occur above can of course have an impact on employee performance which will later influence the achievement of the vision, mission and goals of KPP Pratama Cikarang Selatan. Stakeholders have high hopes for KPP Pratama Cikarang Selatan to always maintain basic values in carrying out their duties and provide the best performance in their role and participate in improving community welfare through optimizing state revenues in the taxation sector.

The novelty in this research is as follows: This research develops a comprehensive or overall integrated concept and model of the influence of remuneration, motivation, on employee performance mediated by employee job satisfaction which has been carried out separately in previous research. The research objects studied were employees (ASN) at KPP Pratama Cikarang Selatan. The results of this research are in accordance with the Presidential Regulation of the Republic of Indonesia concerning the National Productivity Institute in Article 1 which states that: Productivity is a mental attitude and work ethic that always strives to improve the quality of life through increasing efficiency, effectiveness and quality to create added value on an ongoing basis.

## **METHOD**

This research uses an explanatory research approach, namely "research that explains causal relationships and tests the relationship between several variables through testing or explanatory research" (Singarimbun and Effendi, 2008). So in this research, each variable presented in the hypothesis will be observed through testing the causal relationship of the independent variable to the dependent variable.

This research aims to analyze the influence of the exogenous variable's remuneration and motivation on the endogenous variable, namely ASN performance, through the intervening variable, namely employee satisfaction. This research is survey research using a questionnaire on ASN at KPP Pratama Cikarang Selatan.

The sampling technique used is simple random sampling, which is said to be simple because the sampling of sample members from the population is carried out randomly without showing the strata that exist in the population. The sample used in this research was the number of employees at KPP Pratama Cikarang Selatan, namely 141 people. The total number of samples is taken based on the existing population and this sampling is called a saturated sample.

To obtain concrete and objective data, research must be conducted on the problem being studied. In this research, a questionnaire or questionnaire method was used, namely a number of written questions and statements used to obtain information from respondents. Researchers used this method to look for data that is directly related to the subject's condition in the form of the influence of remuneration and motivation on ASN performance mediated by job satisfaction at KPP Pratama Cikarang Selatan.

## **DISCUSSION**

The remuneration variable includes 6 statements arranged from number 1 to 12. These statements are then submitted to 141 ASN KPP Pratama South Cikarang. Before being analyzed further, the results of the questionnaire were examined for validity and reliability. The results of the validity test can be seen in the following table

**Table 5. Results of Statement Validity on Remuneration Variables**

Statement items	R-Count	Cut Off value	Note
ASN at KPP Pratama Cikarang Selatan attends education	0,891	0,300	Valid
ASN at KPP Pratama Cikarang Selatan took part in training	0,891	0,300	Valid
ASN at KPP Pratama Cikarang Selatan feels that they are satisfied with the salary they receive.	0,923	0,300	Valid

ASN at KPP Pratama Cikarang Selatan feels satisfied with the performance allowance they receive.	0,923	0,300	Valid
ASN at KPP Pratama Cikarang Selatan feels satisfied with the performance allowance they receive.	0,923	0,300	Valid
ASN at KPP Pratama Cikarang Selatan feels satisfied with the bonuses/incentives received.	0,893	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has an adequate health insurance program.	0,887	0,300	Valid
ASN at KPP Pratama Cikarang Selatan receive adequate vehicle and housing facilities.	0,887	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has fair promotion and transfer rights.	0,889	0,300	Valid
ASN at KPP Pratama Cikarang Selatan get a work environment that suits their wishes.	0,889	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has high working time flexibility.	0,889	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has high workplace flexibility.	0,838	0,300	Valid

Source: primer data of 2023

Based on the table above, a comparison between the R-calculation and the cut off value for each statement item for each indicator of the remuneration variable can be said that all statement items for each indicator are

valid. This can be evaluated from the comparison between the R-count and the cut off value for each statement item at  $\alpha 0.05 = 0.300$  (Sugiyono, 2013: 208), where the R-count > The cut off value indicates that all statement items from each -each indicator of the remuneration variable is valid.

### Analysis of Motivational Variable Results

The Motivation variable includes 3 questions arranged from numbers 13 to 20. These questions were then asked to 141 KPP Pratama Cikarang Selatan employees. Before being analyzed further, the results of the questionnaire were examined for validity and reliability. The results of the validity test can be seen in the following table:

**Table 6. Results of Question Validity on Motivation Variables**

Statement Items	R-Count	Cut Off value	Note
ASN at KPP Pratama Cikarang Selatan can develop creativity	0,889	0,300	Valid
ASN at KPP Pratama Cikarang Selatan creates new ideas for office progress	0,889	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has enthusiasm for high achievement	0,860	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has a need to feel accepted by other people in the work environment	0,773	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has a need to feel respected, because every human being feels important	0,891	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has a need to feel like they are progressing and not failing	0,923	0,300	Valid

ASN di KPP Pratama Cikarang Selatan memiliki kebutuhan untuk ikut serta dalam kegiatan organisasi	0,893	0,300	Valid
ASN at KPP Pratama Cikarang Selatan is trying to mobilize their abilities to achieve power	0,887	0,300	Valid

Source: Primer data of 2023

Based on the table above, the comparison between the R-count and the cut off value for each statement item for each indicator of the motivation variable can be said that all statement items for each indicator are valid. This can be evaluated from the comparison between the R-count and the cut off value for each statement item at  $\alpha 0.05 = 0.300$  (Sugiyono, 2013: 208), where the R-count > The cut off value indicates that all statement items from each -Each indicator of the motivation variable is valid.

### Analysis of Job Satisfaction Variable Results

The job satisfaction variable includes 4 questions arranged from numbers 21 to 28. These questions were then asked to 141 employees of the South Cikarang KPP Pratama office. Before being analyzed further, the results of the questionnaire were examined for validity and reliability. The results of the validity test can be seen in the following table.

Table 7. Results of the Validity of Questions on the Job Satisfaction Variable

Butir Item Pernyataan	R-Count	Cut Off value	Note
ASN KPP Pratama Cikarang Selatan loves his job.	0,923	0,300	Valid
ASN at KPP Pratama Cikarang enjoys carrying out their work.	0,923	0,300	Valid
ASN KPP Pratama South Cikarang feels quite deep income every month.	0,920	0,300	Valid
The income received by ASN at KPP Pratama Cikarang Selatan meets family needs	0,920	0,300	Valid

ASN KPP Pratama Cikarang Selatan likes to be noticed by their superiors .	0,914	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has good supervision .	0,914	0,300	Valid
ASN KPP Pratama Cikarang Selatan always works together with fellow colleagues .	0,848	0,300	Valid
ASN at KPP Pratama Cikarang Selatan respect each other among their colleagues.	0,848	0,300	Valid

Based on this table, a comparison between the R-calculation and the cut off value for each statement item from each indicator of the job satisfaction variable can be said that all statement items from each indicator are valid. This can be evaluated from the comparison between the R-count and the cut off value for each statement item at  $\alpha 0.05 = 0.300$  (Sugiyono, 2013: 208), where the R-count > The cut off value indicates that all statement items from each -Each indicator of the job satisfaction variable is valid.

### Analysis of Employee Performance Variable Results

The employee performance variable includes 10 questions arranged from numbers 29 to 38. These questions were then asked to 141 KPP Pratama Cikarang Selatan employees. Before being analyzed further, the validity and reliability of the questionnaire results were examined. The results of the validity test can be seen in the following table

Table 8. Results of Question Validity on ASN Performance Variables

Statement Items	R-Count	Cut Off value	Note
ASN KPP Pratama Cikarang Selatan is able to produce good quality work results.	0,845	0,300	Valid
The results of ASN work at KPP Pratama Cikarang Selatan are optimal.	0,845	0,300	Valid

ASN KPP Pratama Cikarang Selatan is able to complete its work on time.	0,892	0,300	Valid
The work carried out by ASN at KPP Pratama Cikarang Selatan is effective.	0,892	0,300	Valid
ASN KPP Pratama Cikarang Selatan has high initiative	0,876	0,300	Valid
ASN at KPP Pratama Cikarang Selatan has high work creativity.	0,876	0,300	Valid
ASN KPP Pratama Cikarang Selatan has high work ability	0,897	0,300	Valid

ASN at KPP Pratama Cikarang Selatan has optimal working abilities.	0,897	0,300	Valid
ASN KPP Pratama Cikarang Selatan cooperates with each other in completing their work.	0,721	0,300	Valid
ASN at KPP Pratama Cikarang Selatan carries out work according to the SOP.	0,721	0,300	Valid

Based on Table 8, a comparison between the R-calculation and the cut off value for each statement item for each indicator of the employee performance variable can be said that all statement items for each indicator are valid. This can be evaluated from the comparison between the R-count and the cut off value for each statement item at  $\alpha 0.05 = 0.300$  (Sugiyono, 2013: 208), where the R-count > The cut off value indicates that all statement items from each -Each indicator of the employee performance variable is valid.

Based on the research results, it shows that remuneration and motivation can improve employee performance, meaning that as remuneration and motivation increase, job satisfaction also increases. The results of this research are in line with the results of research conducted by Periansya Zainuddin, L. Vera Riama P, Sujati, M. Syamsul Ma'arif, Mukhamad Najib (2017), Deswarta (2017), Muh Rizal S and Muh

Luthfi Siraj (2019) , Rahmat Darmawan, Musa Hubeis, Dadang Sukandar (2015), Bernard C. Renyut, H. Basri Modding, Jobhar Bima, St. Sukmawati (2017) Tristiana Rijanti, Bambang Suko Priyono, Heri Prasetyo Nugroho (2017) and Fikri Adam, Jeny Kamase (2019), Adji Sigit Sutedjo and Anwar Prabu Mangkunegara (2013), The results of their research show that remuneration and motivation can increase employee job satisfaction .

Based on the results of the analysis, it shows that remuneration and motivation contribute to improving the performance of employees / ASN at the South Cikarang KPP Pratama Office. The results of this research are in line with the results of research conducted by Periansya Zainuddin, L. Vera Riama P, Anggeraini Oktarida (2015), Sujiati, M. Syamsul Ma'arif, Mukhamad Najib (2017), Muh Rizal S and Muh Luthfi Siraj (2019) , Rahmat Darmawan, Musa Hubeis, Dadang Sukandar (2015), Bernard C. Renyut, H. Basri Modding, Jobhar Bima, St. Sukmawati (2017) Tristiana Rijanti, Bambang Suko Priyono, Heri Prasetyo Nugroho (2017) and Fikri Adam, Jeny Kamase (2019), Adji Sigit Sutedjo and Anwar Prabu Mangkunegara (2013), where research results show that remuneration and motivation have an impact on performance employee.

Based on research results, job satisfaction contributes to improving employee performance, meaning that as employee satisfaction increases, employee performance can improve. The results of this research are in line with the results of research conducted by Murgianto, Siti Sulasmi, Suhermin (2016), Deswarta (2017), Sri Langgeng Ratnasari, Gandhi Sutjahjo, Adam (2019), Muh Rizal S and Muh Luthfi Siraj (2019), Rahmat Darmawan , Musa Hubeis, Dadang Sukandar (2015), Rezki Alhamdi (2018), Bernard C. Renyut, H. Basri Modding, Jobhar Bima, St. Sukmawati (2017) Tristiana Rijanti, Bambang Suko Priyono, Heri Prasetyo Nugroho (2017) Fikri Adam, Jeny Kamase (2019), that job satisfaction has an impact on employee performance.

Based on the research results, it shows that remuneration and motivation contribute to employee performance, mediated by job satisfaction at the KPP Pratama Cikarang Selatan Office, meaning that as remuneration and motivation increase, employee performance will also increase, mediated by employee job satisfaction. The results of this research are in line with research by Rahmat Darmawan, Musa Hubeis, Mapparenta, Zaenal Arifin(2016), Bernard C. Renyut, H. Basri Modding, Jobhar Bima, St. Sukmawati (2017), Prasetiyo Nugroho (2017), remuneration and motivation have an impact on employee performance, mediated by job satisfaction.

### **CONCLUSION AND SUGGESTION**

Remuneration is the provision of gifts (awards or services), rewards where the government applies special rules to civil servants. Remuneration can be said to be reward or remuneration provided by the government to civil servants based on established rules. The amount of remuneration given to employees will vary from one agency to another, differ based on class or position, and differ based on the workload borne by the employee. The dimension of the remuneration variable that needs to be maintained is that ASN KPP Pratama Cikarang Selatan has sufficient performance allowances.

Based on the analysis of the description of the job satisfaction variable, it shows that the indicator of liking the job itself contributes to the formation of the job satisfaction variable, namely that employees like their job. Based on the results of the regression analysis, it shows that job satisfaction contributes to improving employee performance at the South Cikarang KPP Pratama Office. The variable dimension of job satisfaction that must be maintained is liking the job itself. It is hoped that ASN at the South Cikarang KPP Pratama Office will like their job so that work results are maximized.

Based on the analysis of the description of the motivation variable, it shows that the need for power indicator makes the largest contribution to the formation of the motivation variable, namely that employees often communicate with their superiors and co-workers in their work in harmony. Based on the results of the regression analysis, it shows that motivation contributes to increasing satisfaction. Based on the results of the regression analysis, it shows that motivation contributes to improving employee performance at the South Cikarang KPP Pratama Office. The dimension of the motivation variable that needs to be maintained is the dimension of the need for power where ASN at the South Cikarang KPP Pratama Office often communicate with superiors and co-workers in their work in harmony so that they feel comfortable at work.

Based on the analysis of the description of employee performance variables, it shows that the cooperation indicator has the greatest impact on the formation of employee performance variables, namely that employees at the South Cikarang Pratama Tax Service Office cooperate with each other in completing their work. Based on the results of the regression analysis, it shows that remuneration and motivation contribute to improving employee performance, mediated by job satisfaction at the KPP Pratama Cikarang Selatan Office. The employee performance variable that needs to be maintained is the cooperation dimension, namely ASN at the South Cikarang KPP Pratama Office cooperate with each other in completing their work so that employees can work optimally.

Performance is influenced by many factors and related to the Remuneration variable that needs to be improved is the dimension of Salary and Basic Allowances, where ASN KPP Pratama Cikarang Selatan still feels that the basic salary and basic allowances received are still below what is expected, for the motivation variable that needs to be improved is the dimension The need for achievement is expected by ASN at the South Cikarang KPP Pratama Office, namely to have a sense of work to excel in their work, for the job satisfaction

variable, the dimensions that need to be improved are co-workers, where ASN at the South Cikarang KPP Pratama Office always work together with their fellow co-workers, it is hoped that they will increase their activities. cooperation can increase job satisfaction and good performance, while the employee performance variable that needs to be improved is the initiative dimension, namely the ASN at the South Cikarang KPP Pratama Office has high initiative so that it accelerates the completion of their work and the capability dimension, namely the South Cikarang KPP Pratama Office ASN has high work ability so that it is very supportive at work. It is hoped that by increasing the dimensions of initiative and ability it can increase job satisfaction and better employee performance.

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