

The effect of work facilities, supervision and compensation on employee performance at the Lubuk Pakam Pratama Tax Service Office

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ABSTRACT

This study explores the influence of work facilities, supervision and compensation on employee performance at the Lubuk Pakam Pratama Tax Service Office. The survey method was used with an active sample of respondents. The research results show that work facilities, supervision and compensation significantly influence employee performance. Adequate work facilities increase productivity and job satisfaction. Effective supervision promotes responsibility and accountability. Fair compensation provides motivation and loyalty. The practical implication of this study is the importance of good human resource management in improving organizational performance. Suggestions for future research include involving more variables and larger samples for higher validity.

INTRODUCTION

The influence of work facilities, supervision and compensation on employee performance is an increasingly important topic in the context of human resource management in various organizations, including the Lubuk Pakam Pratama Tax Service Office. In an era characterized by increasingly fierce competition and changing market dynamics, organizations need to ensure that these factors can be optimized to achieve their business goals. The Lubuk Pakam Pratama Tax Service Office, as an entity operating under the Ministry of Finance, has a very important role in managing state revenues. Therefore, it is important to identify and understand the factors that influence employee performance in this office.

In this context, work facilities are an important aspect that influences employee comfort and work efficiency. Factors such as physical environmental conditions, work equipment, and other supporting facilities can have a significant impact on productivity and job satisfaction. Apart from that, effective supervision is also a crucial element in ensuring that employees carry out their duties correctly and efficiently. Good supervision can increase employee accountability and responsibility, thereby potentially improving overall performance.

Aside from work offices and oversight, pay is likewise a vital figure propelling representatives and keeping up with steadfastness levels. A pay framework that is fair and fits representative commitments can assist with establishing a workplace that spurs and supports vocation development. With regards to the Lubuk Pakam Pratama Expense Administration Office, where representative obligations and obligations are straightforwardly connected with state incomes, it is essential to guarantee that the remuneration framework carried out can inspire workers to accomplish ideal execution. With this foundation, this exploration plans to examine in more depth the impact of work offices, oversight and remuneration on representative execution at the Lubuk Pakam Pratama Assessment Administration Office. Through a superior comprehension of these variables, it is trusted that valuable suggestions can be found for the board to further develop representative execution and functional productivity in this office.

LITERATURE REVIEW

HR is a vital figure for associations and organizations, particularly in making decisions and overseeing the use of viewpoints that exist in an association to accomplish an objective. HR (HR) consistently assumes a functioning and predominant part in each hierarchical movement in an organization since they are organizers, entertainers, and determinants of the acknowledgment of organization objectives. In government, HR is reflected in the job of the State Common Device (ASN). The job of government workers is vital in government establishments and offices, where they have the power to help the execution of public improvement through a moderate and maintainable association in acknowledgment of work accomplishments and representative commitments to the association. Representative execution is characterized as the consequences of work that can be accomplished by an

individual or gathering in the association, as per their particular specialists and obligations to accomplish the objectives of the association concerned legitimately, not disregarding the law, and as per material ethics and morals. Representative execution is vital for an organization or hierarchical establishment to know the nature of work, amount of work, dependability, and, furthermore, representative participation while in the workplace.

The Lubuk Pakam Pratama Expense Administration Office is situated in the DGT North Sumatra Local Office Work Unit I. KPP's principal task is to serve the local area in the field of tax collection inside the DGT work area. The peculiarity at the Lubuk Pakam Pratama Duty Administration Office is that there are still representatives who have not completed their obligations, ideally on the grounds that there are a few work offices, for example, PCs that are frequently harmed and printers that are frequently harmed because of the absence of support, so execution is upset. Likewise, information about execution: there are still a few representatives who don't comprehend the kind of work done with foundations and disciplines, bringing about liability. The obligation of individual workers for the work that ought to be taken care of by individual representatives is rather charged or designated to different workers. Endeavors to further develop representative execution by focusing on work offices. Offices are a way to smooth out and work with the execution of capabilities. Offices are offices and foundations for work. Work offices as a device or means to assist representatives with all the more effectively finishing their work, and workers will work all the more gainfully. Khoirul Anam (2017) led an examination entitled *The impact of work offices, non-actual workplace and occupation fulfillment on representative execution (Concentrate on Workers of the Business and Exchange Office of Focal Java Territory)*. The outcomes showed that work offices affected worker execution (*Concentrate on Representatives of the Business and Exchange Office of Focal Java Region*).

Moreover, a variable that can influence representative execution is oversight. Oversight is additionally vital in each occupation, both in government and confidential offices. With great oversight, a task will actually want to run as expected and can deliver an ideal work result. The smoother the work and joined by great management, the work will succeed well. With great management, it will urge representatives to be more dynamic in working and produce great work too, particularly while finishing their work with great excitement. One way that can be utilized to oversee representative execution is through pay. Pay, as per Subekhi and Jauhar (2011: 176), is a type of honor offered to workers as a trade-off for the commitments they make to the association.. The amount of compensation an employee receives determines the livability and well-being of the employee. Meanwhile, companies basically need productive employees, but on the other hand employees expect the suitability of compensation received so that they can later become loyal to the work they do and then their performance will increase.

Likewise, the pay given by the organization will likewise urge workers to work on their presentations to accomplish specific pay focuses to be gotten. Representatives will be more motivated to take responsibility for their work

assuming that the organization comprehends and gives close consideration to the necessities of workers who essentially work to bring in cash in this situation as pay. Through proper pay, representatives will be spurred to work on their presentations to the extreme.

METHODOLOGY

This examination was led at the Lubuk Pakam Pratama Expense Administration Office on Jl. P. Diponegoro No. 30A, Medan, North Sumatra Territory, Postal Division 20152. The population in this study was all workers of the Lubuk Pakam Pratama Duty Administration Office (122 individuals). Testing utilizing the Slovin recipe, where the population contained in this review added up to 122 and the accuracy was set or the importance level was 0.1, then the example size in this review was:

$$n = \frac{122}{1 + 122 \cdot 0.1} \\ = 55 \text{ orang.}$$

Information assortment strategies include polls, meetings, perceptions, and documentation. Research instruments in research utilize Likert scales. Information investigation procedures use information quality tests, which incorporate legitimacy tests, dependability tests, traditional presumption tests, various direct relapse examinations, theory tests, F tests, and assurance coefficient tests. Provide clear and concise versions of your methods of conducting research, population and samples, and data analysis tools.

RESEARCH RESULT

Data Quality Test

1. Validity Test

Testing the authenticity of the instrument ought to be apparent in the section Amended Thing Hard and fast Association. Expecting that the association number got is more vital than the examination number ($r\text{-count} > r\text{-table}$) then the instrument should be genuine.

Table 1. Validity Test

Variable	Instrument	r-count	r-Table	Information	
Work Facilities (X1)	1)	FK1	0.801	0.265	Valid
	2)	FK2	0.531	0.265	Valid
	3)	FK3	0.791	0.265	Valid
	4)	FK4	0.757	0.265	Valid
	5)	FK5	0.713	0.265	Valid
	6)	FK6	0.709	0.265	Valid
	7)	FK7	0.715	0.265	Valid
	8)	FK8	0.679	0.265	Valid
	9)	FK9	0.531	0.265	Valid
	10)	FK10	0.525	0.265	Valid
Supervision	1) P1		0.347	0.265	Valid
	2) P2		0.389	0.265	Valid
	3) P3		0.686	0.265	Valid
	4) P4		0.691	0.265	Valid
	5) P5		0.646	0.265	Valid
	6) P6		0.696	0.265	Valid
	7) P7		0.613	0.265	Valid
	8) P8		0.678	0.265	Valid
	9) P9		0.770	0.265	Valid
	10) P10		0.683	0.265	Valid
Compensation (X3)	1) K1		0.562	0.265	Valid
	2) K2		0.566	0.265	Valid
	3) K3		0.651	0.265	Valid
	4) K4		0.632	0.265	Valid
	5) K5		0.556	0.265	Valid
	6) K6		0.563	0.265	Valid
	7) K7		0.525	0.265	Valid
	8) K8		0.420	0.265	Valid
	9) K9		0.752	0.265	Valid
	10) K10		0.533	0.265	Valid
Employee Performance (Y)	1) KP1		0.338	0.265	Valid
	2) KP2		0.402	0.265	Valid
	3) KP3		0.419	0.265	Valid
	4) KP4		0.518	0.265	Valid
	5) KP5		0.471	0.265	Valid
	6) KP6		0.503	0.265	Valid
	7) KP7		0.485	0.265	Valid
	8) KP8		0.517	0.265	Valid
	9) KP9		0.385	0.265	Valid
	10) KP10		0.316	0.265	Valid

Source: Research Results 2023

2. Reliability Test

Trustworthiness tests are performed to choose if the assessing device used is strong and stays unsurprising if the assessment is reiterated. A survey should be strong if Cronbach's Alpha is more noticeable than 0.6. This shows that the assessment data is reported strong.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Reliability Limits	Information
Work Facilities (X1)	0.762	0.6	Reliabel
Supervision (X2)	0.750	0.6	Reliabel
Compensation (X3)	0.741	0.6	Reliabel
Employee Performance (Y)	0.691	0.6	Reliabel

Source: 2023 Research Results

From the data of table 3.2 above, it can be seen that the results of the reliability test calculation show that Cronbach's alpha in each column of the variable is greater than 0.6 (reliability limit), so it can be declared that the instrument is reliable.

3. Classical Assumption Test

a. Normality Test

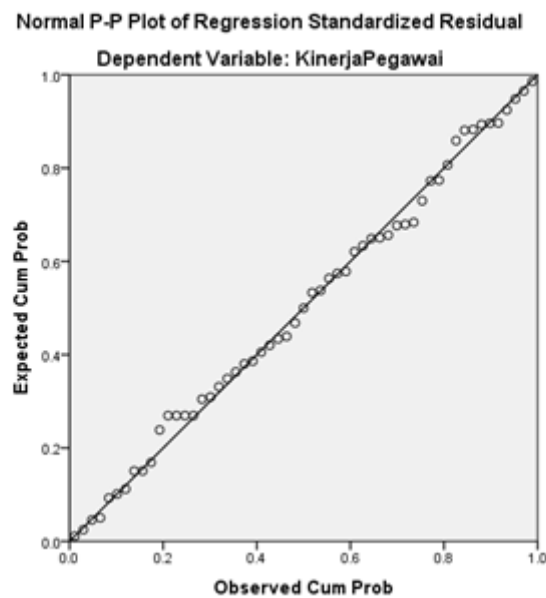


Figure 1. Data Normality Test Graph

Considering figure 3.1 above, it will in general be seen that the data spreads around the awry line and trails behind the inclining line on the histogram outline, exhibiting that the dissemination configuration is common. So it might be gathered that considering the P plot outline, the backslide model satisfies the conventionality doubt.

b. Multicollinearity Test

Table 3. Multicollinearity Test

Coefficients ^a		Collinearity Statistics	
		Tolerance	VIF
1	Work Facilities	.483	2.072
	Supervision	.582	1.717
	Compensation	.471	2.125

a. Dependent Variable: KinerjaPegawai

Source : Research Results 2023

The resistance esteem shows that there is no free factor that has a resilience worth of under 0.10 which implies there is no relationship between's free factors or multicollinearity doesn't happen. The consequences of working out the worth of change expansion factor (VIF) likewise show exactly the same thing, there is nobody free factor that has a VIF worth of more than 10. So it tends to be presumed that there is no multicollinearity between free factors in the relapse model.

Heteroscedasticity Test

Testing the assumption of heteroscedasticity assumed that the backslide model didn't occur heteroscedasticity. All things considered, there is a closeness in contrast of residuals beginning with one discernment then onto the following. The eventual outcomes of the heteroscedasticity test ought to be noticeable in figure 3.2 under:

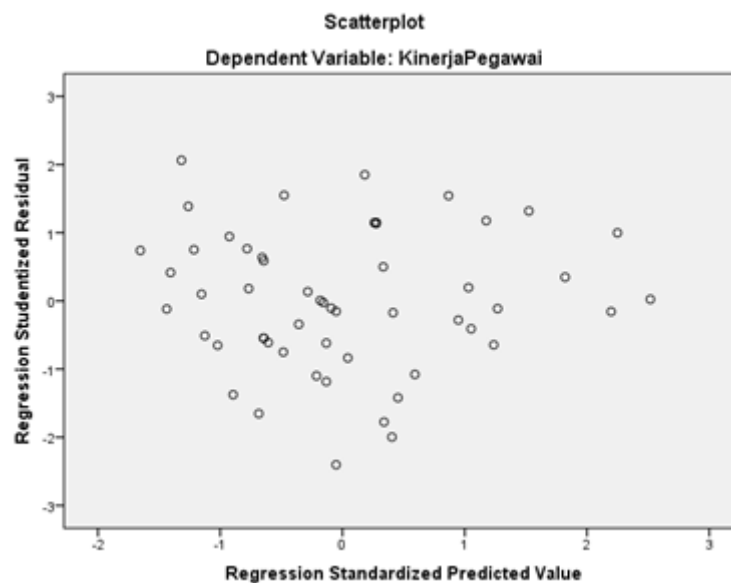


Figure 2 Heteroscedasticity Test

4. Uji Hypoplant

a. Test t

The method in determining t table uses the provision of a significant level of 5%, with $df = n - k - 1$ (in this study $df = 55 - 4 - 1 = 50$), so that the table t value of 2.008 is presented in table 3.4 as follows:

Table 4. t test
Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	9.523	4.146		2.297	.026
	Work Facilities	.664	.121	.667	5.478	.000
	Supervision	.215	.105	.227	2.043	.046
	Compensation	.346	.131	.325	2.637	.011

a. Dependent Variable: KinerjaPegawai

Source : Research Results 2023

In light of the table above, it is realized that the determined t worth of every autonomous variable to some degree influences the dependent variable, to be specific:

- 1) The work office variable has a p-esteem (in the Sig. section) of $0.000 < 0.05$, which means critical, while t count $5.478 >$ from t table 2.008 means huge. This implies that work offices affect representative execution.
- 2) The administrative variable has a p-esteem (in segment Sig.) of $0.046 < 0.05$, which means critical, while t count $2.043 >$ t table 2.008 means huge. This implies that oversight affects representative execution.
- 3) The remuneration variable has a p-esteem (in segment Sig.) of $0.011 < 0.05$, which means critical, while t count $2.637 >$ t table 2.008 means huge. This implies that remuneration significantly affects worker execution.

b. F Test

Table 5. Simultaneous Test (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	407.902	3	135.967	29.521	.000 ^b
	Residual	234.898	51	4.606		
	Total	642.800	54			

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), Kompensasi, Pengawasan, FasilitasKerja

In view of the F test, Anova test or concurrent test above, the F count is gotten at 29.521 at $\alpha = 5\%$ or 0.05 with a huge degree of 0.000. On the grounds that the likelihood esteem (0.000) is a lot more modest than 0.05, the relapse model can be utilized to anticipate that work offices (X1), oversight (X2), and remuneration (X3) as autonomous factors together (at the same time) influence representative execution (Y). At the end of the day, work offices (X1), oversight (X2), and remuneration (X3) at the same time impact representative execution since F counts $>$ F table, which is $29.521 > 2.79$. This intends that if work offices (X1), oversight (X2), and pay (X3) are mutually carried out in the association, it will affect expanding representative execution (Y); in any case, if work offices

(X1), management (X2), and pay (X3) are not executed together, it will affect diminishing representative execution (Y).

c. Coefficient of Determination Analysis (R2)

Table 6. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.797 ^a	.635	.613	2.146

a. Predictors: (Constant), Kompensasi, Pengawasan, FasilitasKerja

The handled outcomes in the table above show the worth of the changed coefficient of assurance (R2) (Changed R Square) of 0.635. This implies that 63.5% of the dependent variable (representative execution) is impacted or made sense of by autonomous factors, specifically work offices, oversight and pay, and the excess 36.5% (100 percent–63.5%) is affected or made sense of by different factors outside the factors utilized in this review.

Table 7. Multiple Linear Regression Test Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	9.523	4.146		2.297	.026
	FasilitasKerja	.664	.121	.667	5.478	.000
	Pengawasan	.215	.105	.227	2.043	.046
	Kompensasi	.346	.131	.325	2.637	.011

a. Dependent Variable: KinerjaPegawai

Source: Data processed in 2023

The regression equation that has been formulated is carried out data processing so that the final equation is obtained, namely:

$$Y = 9,523 + 0,664X1 + 0,215X2 + 0,346X3$$

In this relapse model, the worth of the steady recorded at 9.523 can be deciphered in the event that the free factor in the model is thought to be equivalent to nothing or the free factor for this situation work offices, management and pay are applied, then, at that point, representative execution will increment by 9.523 units. The worth of relapse coefficient 1 of 0.664 in this study can be deduced from the fact that the work office variable (X1) influences representative execution (Y). This shows that when work offices are met, representative execution will increase by 0.664 units. The relapse coefficient β2 of 0.215 in this study indicates that the administrative variable (X2) influences representative execution (Y). This shows that when the administrative factors

are met, worker execution will increase by 0.215 units. The worth of relapse coefficient β_3 of 0.346 in this study can be deciphered from the fact from the fact that the pay variable (X3) decidedly affects representative execution (Y). This shows that when the remuneration variable is met, representative execution will increment by 0.346 units.

DISCUSSION

The Effect of Work Facilities, Supervision and Compensation on Employee Performance

In testing the speculation in light of the estimation results, one might say that work offices, oversight and pay at the same time significantly affect the exhibition of representatives at the Lubuk Pakam Pratama Expense Administration Office. Consequently, all the while, the aftereffects of this study have been as per the hypothesis that work offices, management and pay are influential for representative execution. The positive and huge impact of work offices, oversight and pay applied at the Lubuk Pakam Pratama Assessment Administration Office will further develop representative execution. This implies that work offices, oversight and pay play a significant part in further developing representative exhibitions. This also shows that at work I try to achieve work results exceeding the work standards that have been set, carry out work targets set by the organization full of calculations, are able to complete work more than ordered by superiors, always try to achieve work targets set by the office, are able to complete work given by my boss within a predetermined time, Knowledge of work can help me overcome problems that arise while working, can do work effectively and efficiently so that there is no need for a lot of instructions and feedback from my superiors, High creativity can help me, achieve better work results, feel responsible for the equipment (facilities) that have been used, responsible for the respective work that has been determined.

The Effect of Work Facilities on Employee Performance

To some degree, the consequences of this study show that work offices affect representative execution at the Lubuk Pakam Pratama Expense Administration Office. This impact shows that work offices are in accordance with representative execution, or at the end of the day, the satisfaction of work offices will influence great or high representative execution. This impact shows that work offices play a significant part in further developing representative exhibitions at the Lubuk Pakam Essential Expense Administration Office.

This is evident from the answers of respondents who on average agree that the computer provided helps my work, the office desk provided according to my needs, the available office desk is still functioning properly, the internet access provided is functioning properly, the filling cabinet provided is suitable for use, sports facilities are available according to needs, the availability of places of worship supports me to worship, The available bathrooms are always kept clean, the lighting in the workspace is good, the air circulation in the workspace is good enough.

The Effect of Supervision on Employee Performance

Somehow, the consequences of this study show that oversight affects representative execution. All in all, the satisfaction of oversight at the Lubuk Pakam Pratama Expense Administration Office will influence representative execution. This shows that oversight is exceptionally fundamental and vital to be executed at the Lubuk Pakam Pratama Duty Administration Office.

This is evident from the answers of respondents who on average agree that superiors supervise directly to subordinates, supervision is carried out to evaluate the standards set by the company, supervision is one way that companies do to measure employee performance, supervision is carried out so that employees are able to achieve predetermined standards , Supervision provides objective and appropriate performance appraisals to each employee, the supervision carried out provides motivation to improve employee performance results in the future, superiors supervise by coming directly to the place, superiors warn me, if I make deviations / mistakes , Supervisors immediately find solutions if there are deviations / errors, always improve work every time a work evaluation is carried out.

The Effect of Compensation on Employee Performance

Partially, the results of this study show that compensation has a positive and significant effect on employee performance at the Lubuk Pakam Pratama Tax Service Office. Positive influence shows that the effect of compensation is in line with employee performance or in other words the existence of good compensation will affect good / high employee performance, vice versa if good compensation is not met, then employee performance will be low / bad. The significant effect shows that compensation has an important role in improving employee performance at the Lubuk Pakam Pratama Tax Service Office.

This is evident from the answers of respondents who on average agree that the incentives I receive are in accordance with the work performance I do, the amount of salary I receive is in accordance with the results of the work I provide to the Lubuk Pakam Primary Tax Service Office, the agency provides additional bonuses to me if I do tasks in accordance with the established standards, Facilities such as office space, places of worship, parking lots, and other facilities make me comfortable working, always receive salaries on time according to existing agreements, Benefits (social security / insurance and pension) given in accordance with my expectations, The company gives bonuses to me if the results of my work reach or exceed the targets that have been set, the leadership will reward employees who are high achievers, Given equal opportunities to attend training and education, the tolerance of time to worship is a reflection of the company's appreciation for employees who want to worship.

CONCLUSIONS AND RECOMMENDATIONS

The ends that can be depicted in this study are: Work offices, oversight and pay all the while affect representative execution at the Lubuk Pakam Pratama Duty Administration Office; this is upheld by the consequences of the

F-count examination > F-table (29.521 > 2.79); work offices somewhat affect representative execution at the Lubuk Pakam Pratama Expense Administration Office; this is upheld by the consequences of the t-count investigation > t-table (5,478 > 2,008). Halfway management meaningfully affects representative execution at the Lubuk Pakam Pratama Expense Administration Office; this is upheld by the consequences of the t->count t-table t-count examination (2,043 > 2,008). Halfway pay affects worker execution at the Lubuk Pakam Pratama Assessment Administration Office; this is upheld by the aftereffects of the investigation t count > t-table (2.637 > 2.008) at $n = 55$ at the degree of 95%. sifgifikansi.

The advice given in this study is: To improve employee performance for the better, the Lubuk Pakam Pratama Tax Service Office should pay more attention and maximize the compensation received by employees. The Lubuk Pakam Pratama Tax Service Office should strengthen good relationships by supporting each other in order to improve good relations between colleagues.

ADVANCED RESEARCH

By better understanding the influence of work facilities, supervision, and compensation on employee performance, further research can help organizations, including the Lubuk Pakam Pratama Tax Service Office, to develop more effective human resource management strategies. This includes the development of more appropriate and innovative policies regarding work facilities, more adaptive supervision systems, and more motivating compensation systems. More in-depth research can help organizations identify areas where they can improve their employees' performance. By strengthening the factors that influence employee performance, such as better work facilities, more effective supervision, and fairer compensation systems, organizations can optimize their overall performance. By better understanding the factors that influence employee performance, continued research can help improve employee satisfaction and well-being. Adequate work facilities, good supervision, and a fair compensation system can help create a more positive and motivating work environment for employees. Further research in this area could make a significant contribution to the academic literature on human resource management, especially in the context of the influence of certain factors on employee performance. The findings of this study can serve as a basis for further research and the development of new theories in this field. By better understanding the factors that influence employee performance, organizations can improve their operational efficiency. More productive and skilled employees can contribute to increasing overall organizational efficiency, which can have a positive impact on achieving organizational goals.

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