

The Effect of Motivation, Job Training, and Work Facilities on Employee Performance at the Madya Dua Medan Tax Service Office

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ABSTRACT

This study investigates the impact of inspiration, work preparing, and work offices on representative execution at the Madya Dua Medan Assessment Administration Office. The study strategy was utilized utilizing a poll dispersed to a few representatives. The consequences of the relapse examination show that inspiration, work preparing and work offices fundamentally impact representative execution. These discoveries highlight the significance of dealing with these elements in working on the productivity and adequacy of duty authorities. Administrative ramifications and proposals for additional examination are likewise talked about. This exploration gives significant bits of knowledge to human asset the board in the duty area to further develop worker execution.

INTRODUCTION

In the era of globalization and increasingly fierce competition, employee performance is a key factor in organizational success, including at the Medan Intermediate Tax Service Office. In this context, factors that influence employee performance, such as motivation, job training and work facilities, are the main focus of management attention. Motivation plays an important role in influencing how hard an employee works and how well they maintain high performance. Effective job training is also needed to increase employee knowledge, skills and competencies so that they can carry out their duties better. On the other hand, adequate work facilities can also provide the physical and psychological support needed for employees to achieve optimal performance.

In the context of a tax service office, where the tasks performed often require a deep understanding of complex tax regulations and good interpersonal skills in interacting with taxpayers, it is important to understand how motivation, job training, and job facilities influence employee performance. However, although the importance of these factors is generally recognized, there is still a lack of understanding of the extent and how they influence employee performance in tax services offices. Therefore, this research aims to fill this gap by exploring the relationship between motivation, job training, and work facilities with employee performance at the Medan Intermediate Tax Service Office. With a better understanding of these factors, it is hoped that more effective strategies can be found in improving employee performance and the quality of services provided to taxpayers.

The tax phenomenon in Indonesia is becoming an increasingly important issue along with economic growth and the complexity of tax regulations. In this context, the Medan Dua Intermediate Tax Service Office plays a central role in providing effective and efficient services to the community and in increasing state tax revenues. However, to achieve this goal, employee performance is the main key. Motivation, as an internal individual factor, plays an important role in shaping employee work attitudes and behavior. Meanwhile, job training provides opportunities for employees to improve the competencies and skills needed to carry out their duties better. Apart from that, adequate work facilities can also affect employee comfort and productivity. Therefore, this research will explain how motivation, job training, and work facilities interact with each other and influence employee performance at the Medan Intermediate Tax Service Office, as well as their relevance in increasing organizational efficiency and effectiveness.

LITERATURE REVIEW

HR (HR) is the most significant hierarchical resource that should be overseen appropriately. HR (HR) is the main part that plays a major part in the association since HR is essential for making decisions, coordinating and moving the wheels of the association in accomplishing objectives. Each administration association is expected to have the option to upgrade HR, a human asset. The board can't be isolated from the elements of workers who are supposed to

proceed as well as what could be expected to accomplish the objectives of the public authority association. In this way, these HRs should be overseen so that they are compelling and effective in accomplishing hierarchical objectives. The aftereffects of representative work, seen in quality, amount, working time and participation, should be visible in representative execution. As per Zahriyah (2015:3), execution is the consequence of work that has been accomplished by somebody who has turned into his obligation and one of the endeavors to accomplish commonly concurred hierarchical objectives.

Tax Service Office Madya Dua Medan. The Madya Dua Medan Tax Service Office is a Government Institution that collects state revenues that carry out tax administration functions that implement tax laws fairly in order to finance state administration for the prosperity of the people. Based on observations at the Madya Dua Medan Tax Service Office, several problems were found in relation to the performance of lack of motivation to subordinates which ultimately affected performance in carrying out the duties of employees. This can be seen in some employees who come or enter the office not on time as well as leave the office not according to the applicable working hours. Researchers suspect that this resulted in neglected administrative services, lack of discipline in carrying out duties.

Endeavors to further develop representative execution by focusing on inspiration. Seeing the significance of representatives in the association, more serious consideration is expected of the errands completed so that hierarchical objectives are effortlessly accomplished. As per Suryabrata (2011), inspiration is a state in an individual or group of individuals that urges people to do specific exercises to accomplish an objective. Giving the right inspiration as per worker requirements will open amazing doors to the association to help the accomplishment of authoritative objectives. The inspiration that an individual has will be more compelling on the off chance that the drive to take care of business develops from inside the person. Besides, an element that can influence worker execution is work preparation. Preparing is a course of self-improvement for representatives to have the option to work all the more handily and further develop worker information and mastery. With the preparation done by the organization, representatives can know how to work appropriately and accurately as per the functional guidelines set by the organization, so later on, the organization can accomplish the objectives to be accomplished. Great preparation can likewise uphold the outcome of an organization in accomplishing its objectives. The presence of this preparation will ensure high worker execution, with the goal that it can uphold the outcome of the organization.

One factor that is taken into account to increase the enthusiasm of employees of any institution is the existence of adequate work facilities and can help employees in doing their duties. This is quite reasonable because work facilities are factors that affect the quality of work of an organization in supporting the running process of an organization. Work facilities are a form of company service to employees to support performance in meeting employee needs, so as to increase employee work productivity. Facilities expected by

employees are the availability of decent work facilities and can help employees to complete their duties and responsibilities. Therefore, leaders should be able to understand what is needed by employees and desires that can satisfy employees so that work productivity will be achieved. Adequate work facilities with suitable and well-maintained conditions will help smooth the work process in an organization. Prameta Sambali (2019) conducted a research entitled *The Impact of Capability, Work Culture and Work Offices on the Presentation of Representatives of the Public Populace and Family Arranging Organization of Focal Sulawesi Territory*. The outcomes of this study are that there is a positive and critical impact of Work Offices on the Exhibition of Representatives of the Public Populace and Family Arranging Organization of Focal Sulawesi Region.

METHODOLOGY

This exploration was directed at the Madya Dua Medan Assessment Administration Office on Jl. Sukamulia No.17, A DGT Local Place of Business I, Third Floor, A U R, Medan Maimun Region, Medan City, North Sumatra Territory, postal division 20151. The population in this study was all workers of the Moderate Expense Administration Office of Dua Medan, adding up to 117 individuals. The population contained in this study added up to 117, and the laid-out accuracy or importance level was 0.1. Utilizing the Slovin equation, the example size in this study was:

$$\begin{aligned}n &= \frac{117}{117 \cdot 0,1^2 + 1} \\ &= 54 \text{ orang}\end{aligned}$$

Data collection techniques are using questionnaires, interviews, observations, and documentation. Research instruments in research using Likert Scale. Data analysis techniques use data quality tests which include validity tests, reliability tests, classical assumption tests, multiple linear regression analysis, hypothesis tests, F tests, and determination coefficient tests.

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 gained is more noticeable than the examination number ($r\text{-count} > r\text{-table}$) then, the instrument should be significant.

Table 1. Validity test

| Variable | Instrument | r-hitung | r-table | Information | |
|--------------------------|------------|----------|---------|-------------|-------|
| Motivation (X1) | 1) | M1 | 0.641 | 0.268 | Valid |
| | 2) | M2 | 0.689 | 0.268 | Valid |
| | 3) | M3 | 0.718 | 0.268 | Valid |
| | 4) | M4 | 0.740 | 0.268 | Valid |
| | 5) | M5 | 0.779 | 0.268 | Valid |
| | 6) | M6 | 0.662 | 0.268 | Valid |
| | 7) | M7 | 0.408 | 0.268 | Valid |
| | 8) | M8 | 0.362 | 0.268 | Valid |
| | 9) | M9 | 0.654 | 0.268 | Valid |
| | 10) | M10 | 0.643 | 0.268 | Valid |
| Work Training (X2) | 1) PK1 | | 0.429 | 0.268 | Valid |
| | 2) PK2 | | 0.537 | 0.268 | Valid |
| | 3) PK3 | | 0.445 | 0.268 | Valid |
| | 4) PK4 | | 0.737 | 0.268 | Valid |
| | 5) PK5 | | 0.549 | 0.268 | Valid |
| | 6) PK6 | | 0.479 | 0.268 | Valid |
| | 7) PK7 | | 0.472 | 0.268 | Valid |
| | 8) PK8 | | 0.508 | 0.268 | Valid |
| | 9) PK9 | | 0.496 | 0.268 | Valid |
| | 10) PK10 | | 0.542 | 0.268 | Valid |
| Work Facilities (X3) | 1) FK1 | | 0.684 | 0.268 | Valid |
| | 2) FK2 | | 0.762 | 0.268 | Valid |
| | 3) FK3 | | 0.520 | 0.268 | Valid |
| | 4) FK4 | | 0.704 | 0.268 | Valid |
| | 5) FK5 | | 0.764 | 0.268 | Valid |
| | 6) FK6 | | 0.681 | 0.268 | Valid |
| | 7) FK7 | | 0.749 | 0.268 | Valid |
| | 8) FK8 | | 0.661 | 0.268 | Valid |
| | 9) FK9 | | 0.456 | 0.268 | Valid |
| | 10) FK10 | | 0.501 | 0.268 | Valid |
| Employee Performance (Y) | 1) KP1 | | 0.662 | 0.268 | Valid |
| | 2) KP2 | | 0.714 | 0.268 | Valid |
| | 3) KP3 | | 0.474 | 0.268 | Valid |
| | 4) KP4 | | 0.685 | 0.268 | Valid |
| | 5) KP5 | | 0.805 | 0.268 | Valid |
| | 6) KP6 | | 0.626 | 0.268 | Valid |
| | 7) KP7 | | 0.769 | 0.268 | Valid |
| | 8) KP8 | | 0.432 | 0.268 | Valid |
| | 9) KP9 | | 0.458 | 0.268 | Valid |
| | 10) KP10 | | 0.494 | 0.268 | 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 |
|--------------------------|------------------|--------------------|-------------|
| Motivation (X1) | 0.748 | 0.6 | Reliabel |
| Work Training (X2) | 0.720 | 0.6 | Reliabel |
| Work Facilities (X3) | 0.734 | 0.6 | Reliabel |
| Employee Performance (Y) | 0.752 | 0.6 | Reliabel |

Source: Research Results 2023

From the information of table 3.2 above, it will by and large be seen that the results of the consistency test evaluation show that Cronbach's alpha in each piece of the variable is more obvious than 0.6 (immovable quality end), so it very well may be enunciated that the instrument strong regions for is.

3. Classical Assumption Test

a. Normality Test

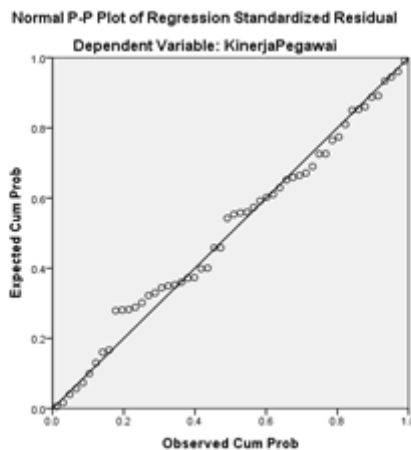


Figure 1. Data Normality Test Graph

Taking into account figure 3.1 above, it very well may be seen that the information spreads around the corner to corner line and trails behind the aside line on the histogram graph, it is normal to show that the scattering design. So it will overall be thought about that considering the P plot diagram, the apostatize model fulfills the ordinariness question.

b. Multicollinearity Test

Table 3. Multicollinearity Test Coefficients^a

| Model | | Collinearity Statistics | |
|-------|-----------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Motivation | .810 | 1.234 |
| | Work Training | .535 | 1.870 |
| | Work Facilities | .626 | 1.597 |

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.

c. Heteroscedasticity Test

Testing the supposition of heteroscedasticity presumed that the relapse model didn't happen heteroscedasticity. All in all, there is a closeness in difference of residuals starting with one perception then onto the next. The consequences of the heteroscedasticity test should be visible in figure 3.2 underneath:

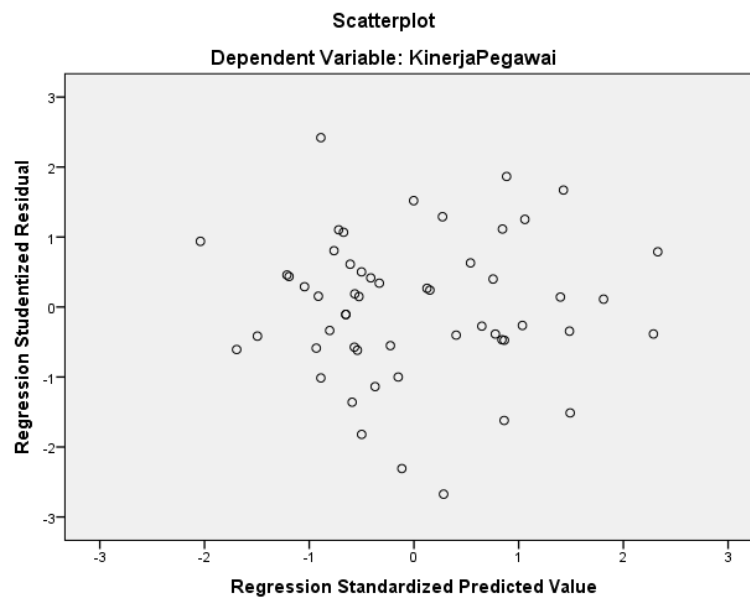


Figure 2. Heteroscedasticity Test

4. Hypothesis Test

a. T Test

Table 4. T Test

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|-----------------|-----------------------------|------------|--------------|-------|------|
| | | B | Std. Error | Coefficients | | |
| | | | | Beta | | |
| 1 | (constant) | 6.064 | 6.292 | | .964 | .340 |
| | Motivation | .115 | .113 | .113 | 1.020 | .312 |
| | Work Training | .623 | .155 | .549 | 4.027 | .000 |
| | Work Facilities | .340 | .158 | .271 | 2.151 | .036 |

a. Dependent Variable: KinerjaPegawai

Source: Data processed 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 inspiration variable has a p-esteem (in the Sig. section) of 0.312 > 0.05, which means it is unimportant, while t count 1.020 < of t table 2.009 means it is inconsequential. This implies that inspiration significantly affects representative execution.
2. The work-preparing variable has a p-esteem (in the Sig. section) of 0.000 < 0.05, which means huge, while t count 4.027 > t table 2.009 means critical. This implies that occupation preparation meaningfully affects representative execution.
3. The work office variable has a p-esteem (in the Sig. section) of 0.000 < 0.05, which means huge, while t count 2.151 > t table 2.009 means unimportant. This implies that work offices affect representative execution.

b. F Test

Table 5. Simultaneous Test (F Test)

| | | ANOVA ^a | | | | |
|-------|------------|--------------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 362.254 | 3 | 120.751 | 16.830 | .000 ^p |
| | Residual | 358.728 | 50 | 7.175 | | |
| | Total | 720.981 | 53 | | | |

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), FasilitasKerja, Motivasi, PelatihanKerja

Taking into account the F test, Anova test or synchronous test over, the F count is gotten at 16.830 at $\alpha = 5\%$ or 0.05 with an immense degree of 0.000. Taking into account the way that the likelihood respect (0.000) is fundamentally more unassuming than 0.05, the lose the faith model can be utilized to anticipate that inspiration (X1), work availability (X2), and work environments (X3) as free factors together (in the mean time) influence delegate execution (Y). Continuously's end, inspiration (X1), work arranging (X2), and work working environments (X3) at the same time impact delegate execution since F find > F table, which is 16.830 > 2.79. This means that if inspiration (X1), work status (X2), and work working environments (X3) are ordinarily applied in the association, it will impact broadening worker execution (Y); on the other hand,

if inspiration (X1), work arranging (X2), and work environments (X3) are not applied together, it will impact diminishing specialist execution (Y).

c. Determination Coefficient Analysis (R2)

Table 6. Coefficient of Determination

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .709 ^a | .502 | .473 | 2.679 |

a. Predictors: (Constant), FasilitasKerja, Motivasi, PelatihanKerja

Source : Data processed 2023

The handled outcomes in the table above show the worth of the changed coefficient of assurance (R2) (Changed R Square) of 0.502. This implies that 50.2% of the reliant variable (representative execution) is affected or made sense of by autonomous factors, in particular inspiration, work preparing and work offices and the excess 49.8% (100 percent - 50.2%) is impacted or made sense of by different factors outside the factors utilized in this review.

5. Regression Equation Results

Table 7. Multiple Linear Regression Test

| Coefficients ^a | | | | | | |
|---------------------------|----------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 6.064 | 6.292 | | .964 | .340 |
| | Motivasi | .115 | .113 | .113 | 1.020 | .312 |
| | PelatihanKerja | .623 | .155 | .549 | 4.027 | .000 |
| | FasilitasKerja | .340 | .158 | .271 | 2.151 | .036 |

a. Dependent Variable: KinerjaPegawai

Source: Data processed 2023

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

$$Y = 6,064 + 0,115X1 + 0,623X2 + 0,340X3$$

In this relapse model, the worth of the consistent recorded at 6.064 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 inspiration, work preparing and work offices are applied, then, at that point, representative execution will increment by 6.064 units. The worth of relapse coefficient 1 of 0.115 in this study can be deduced from the fact that the inspiration variable

(X1) meaningfully affects representative execution (Y). This shows that when inspiration is met, worker execution won't increment by 0.115 units. The worth of the relapse coefficient β_2 of 0.623 in this study can be deduced from the fact that the work-preparing variable (X2) influences representative execution (Y). This shows that when the work preparation variable is met, representative execution will increment by 0.623 units. The worth of relapse coefficient β_3 of 0.340 in this study can be deciphered from the fact from the fact that the work office variable (X3) influences representative execution (Y). This shows that when the work office variable is met, representative execution will increment by 0.340 units.

DISCUSSION

The Influence of Motivation, Job Training and Work Facilities on Employee Performance

In testing the speculation in view of the computation results, one might say that inspiration, work preparing and work offices all the while meaningfully affect representative execution at the Madya Dua Medan Assessment Administration Office. Consequently, all the while, the consequences of this study have been as per the hypothesis that inspiration, work preparing and work offices are influential for representative execution. The positive and critical impact of inspiration, work preparing and work offices executed at the Madya Dua Medan Duty Administration Office will further develop representative execution. This means that motivation, job training and work facilities have an important role in improving employee performance. This also shows that the work quality standards that have been set by the agency so far can be achieved well, can complete tasks in accordance with predetermined targets, can complete tasks that have become my responsibility with satisfactory results, are able to achieve the quantity of work determined by the company, I can do all work tasks so far and the results are in accordance with the time that has been planned by the agency, never procrastinate the work that has become my responsibility, have a sense of responsibility in carrying out tasks / work, have the ability to work well with my colleagues, always obey the rules set by the company, can work well when working in a team.

The Influence of Motivation on Employee Performance

To some extent, the aftereffects of this study show that inspiration doesn't influence the exhibition of workers at the Madya Dua Medan Assessment Administration Office. This impact shows that inspiration isn't in accordance with worker execution, and as such, the satisfaction of inspiration won't influence great or highly representative execution. This impact shows that inspiration has not assumed a significant role in further developing worker execution at the Madya Dua Medan Assessment Administration Office..

This is evident from the answers of respondents who on average do not agree that the Company provides a salary that is in accordance with the

workload I do, always try as hard and fukos as taught by superiors in doing tasks so that the results achieved are very satisfactory or maximal, the Company provides safety insurance guarantees, always works fully calculated so that the work is completed according to its purpose, feel not differentiated from colleagues at work, always get encouragement from superiors or colleagues to be eager to achieve success at work, the Company gives bonuses to me for satisfactory work results, willing and responsible if given additional work outside working hours, The Company provides opportunities to develop skills and abilities at work, Take initiative and be creative in working to attract more clients.

The Effect of Job Training on Employee Performance

Somehow, the consequences of this study show that occupation preparation affects representative execution. All in all, the satisfaction of occupation preparation at the Transitional Assessment Administration Office of Dua Medan will influence worker execution. This shows that occupation preparation is exceptionally essential and critical to be executed at the Madya Dua Medan Assessment Administration Office.

This is evident from the answers of respondents who on average agree that the education owned by the instructor maximizes the delivery of material to trainees, the instructor can understand the material to be delivered so as to support the training activities carried out, eager to follow the training program implemented by the company, the training material used has been adjusted to the purpose of the research to be carried out, always follow all the material or instructions delivered when training activities are carried out, training materials can be easily applied in work, the methods used in training activities make it easier for you to get the training material needed, the training carried out can improve skills / skills in work, the training carried out Already in accordance with the training goals to be achieved, after attending the training I was able to complete the work effectively and efficiently.

The Effect of Work Facilities on Employee Performance

Partially, the results of this study show that work facilities have a positive and significant effect on employee performance at the Madya Dua Medan Tax Service Office. Positive influence shows that the influence of work facilities is in line with employee performance. The significant influence shows that work facilities have an important role in improving employee performance at the Madya Dua Medan Tax Service Office.

This is evident from the answers of respondents who on average agree that there are work equipment facilities in the form of a set of computers, able to use a set of computers correctly according to procedures, work equipment facilities in the form of cabinets, tables, and chairs that can still function properly, workspaces have an efficient layout, always use work equipment facilities in the form of computers, tables, and chairs properly, AC facilities, WiFi connection are used properly, there is an official house / office house / mess for office employees, work facilities provided in the work environment are

quite complete in supporting my work activities, the availability of clean toilets and rest areas can add to my comfort in working, the complete facilities of places of worship provided function properly.

CONCLUSIONS AND RECOMMENDATIONS

The terminations that can be portrayed in this study are: Inspiration, work coordinating and work working circumstances in the mean time impact master execution at the Madya Dua Medan Cost Association Office. This is remained mindful of by the delayed consequences of the evaluation F process $> F$ -table (16.830 $>$ 2.79) at $n = 54$ at an importance level of 95%. Inspiration properly fundamentally impacts ace execution at the Madya Dua Medan Obligation Connection Office; this is remained mindful of by the results of the t-count evaluation $< t$ -table (1.020 $<$ 2.009) at $n = 54$ at an importance level of 95%. Work coordinating sufficiently really impacts master execution at the Madya Dua Medan Obligation Connection Office; this is remained mindful of by the outcomes of the t-table t->count evaluation (4.027 $>$ 2.009) at $n = 54$ at an importance level of 95%. Work environments somewhat impact master execution at the Madya Dua Medan Obligation Connection Office; this is remained mindful of by the consequences of the evaluation t process t-table $>$ (2.151 $>$ 2.009) at $n = 54$ at an importance level of 95%.

The advice given in this study is: It is necessary to improve work programs related to the work motivation of company leaders, and it is recommended that leaders should try to pay attention in the form of rewards. Employees of the Intermediate Tax Service Office of Dua Medan are expected to maintain their persistence and enthusiasm, motivated by the company that has given rewards to outstanding employees, and it is expected that these employees will still uphold a sense of responsibility for the work that has been given by their superiors.

ADVANCED RESEARCH

This study provides an important foundation for further research in various aspects. First, further research can explore other factors that have the potential to influence employee performance at the Medan Intermediate Tax Service Office, such as leadership style, organizational culture, and other work environment factors. Second, research can be expanded to take into account differences in individual contexts, such as education level, work experience, and type of job, to understand how these factors may influence the relationship between motivation, job training, job facilities, and employee performance. In addition, further research could also adopt a qualitative approach to gain a deeper understanding of employees' experiences and perceptions regarding the factors that influence their performance. This approach can provide valuable additional insight for management to design more appropriate strategies to improve employee performance. Furthermore, research can involve a wider sample or involve several other tax service offices to expand the generalization of the findings. Thus, further research can make a greater contribution to the development of human resource management theory and provide more

comprehensive insight for practitioners in improving employee performance in the tax sector.

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