

The Influence of Employee Maturity, Work Ability, Work Discipline and Loyalty on Employee Performance at the Madya Dua Tax Service Office South Jakarta II

Cherish Rosari Tambunan¹, Hesty Triana Panjaitan², Rici Santridin Putra³,
Rika Mayasari⁴, Sri Gustina Pane^{5*}, Sri Rahayu⁶

Faculty of Economics and Business, Universitas Islam Sumatera Utara

Corresponding Author: Sri Gustina Pane srigustinapane@gmail.com

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ABSTRACT

This study aims to determine the effect of employee maturity, work ability, work discipline and loyalty partially and simultaneously on the performance of employees work in the Kantor Pelayanan Pajak Madya Dua Jakarta Selatan II with a population of 118 people, and a study sample. of 54 people. The data analysis technique used is multiple regression analysis. Based on the analysis results obtained employee maturity has a not effect on the performance of employees work of the Kantor Pelayanan Pajak Madya Dua Jakarta Selatan II, this is supported by the results of t count analysis $< t\text{-table}$ ($0,379 < 2,010$) at $n = 54$ at 95% significance level

INTRODUCTION

The Indonesian country is currently dealing with a scarcity of high-quality human resources. Indonesia's huge human resource base, if used effectively and efficiently, will help to accelerate sustainable national development. Quality education, the provision of numerous social services, and appropriate employment are all required for society to have reliable human resources. The true problem is to develop human resources capable of producing optimal performance in order to meet an organization's goals. Given the importance of human resources, every organization must pay attention to and manage the existence of employees in order to improve overall performance.

The Madya Dua South Jakarta II Tax Service Office is an integral part of the overall process of implementing development in the Capital Jakarta region in particular, as well as national development in general, with the goal of creating a just, prosperous, independent, and dignified society. The success of the Madya Dua South Jakarta II Tax Service Office would not be possible without the assistance of state civil servants who have the capacity and capability in their respective fields of duty, transparency, professionalism, and accountability, which have been determined by considering the relationship between planning and the realization of output indicators (output), benefit indicators (outcome), and yield indicators (benefit).

THEORETICAL REVIEW

Mangkunegara (2009: 66) defined employee performance as the quantity and quality of work accomplished by someone in carrying out activities in accordance with the obligations assigned to them. Thus, it can be argued that performance is the consequence of sacrifices made in order to improve employee performance through discipline for maximum results. The first factor influencing employee performance is employee maturity. According to Suryana (2009: 88), maturity is defined as an individual's ability to govern and regulate themselves over the work for which they are responsible. Employee maturity is characterized by employees who still do not comprehend the organization's vision, mission, goals, and objectives, as well as those employees who are less patient when difficulties arise at work. The second variable assumed to influence employee performance is work ability. Previous study indicating the ability to alter performance includes studies by Ageng (2016), Saka (2014), and Septiani et al. (2015). According to Robbins (2001: 46), work ability is a mental ability required to do mental tasks.

According to Tilaar (2002: 238), employee work ability refers to a set of knowledge tools that individuals possess that are required to support various areas of their job performance. Innateness, maturity, formation, interest, and independence are all factors that influence an employee's job aptitude. In relation to this, the reality at the Madya Dua South Jakarta II Tax Service Office shows that employees' work ability appears to be suboptimal; this could be due to employees' limited freedom in creating opportunities, and the areas of responsibility that are assigned to employees are not in accordance with their backgrounds.

The third variable influencing employee success is work discipline. Sudjana (2004: 135) defines discipline as a person's or group's desire to constantly follow / respect all of the rules / decisions that have been established. According to data recapitulation of the attendance of employees of the Intermediate Tax Service Office of Two South Jakarta II from January 2023 to April 2023, the discipline of the majority of employees has shown a good category, as the level of absent employees is relatively small, at only 1.3% in the last two months. However, if employees who continue to be absent for no apparent reason, as well as those who are not at their desks during working hours, are not disciplined, the Madya Dua South Jakarta II Tax Service Office's discipline would suffer.

The fourth factor influencing employee performance is loyalty. Danim (2003: 24) defines loyalty as a measure of the results received from a preset process and the energy produced. One technique to determine employee loyalty is through a leader's effective and efficient approach, with the eventual goal of ensuring that the message provided by the leader is clear and easily understood by employees. Employee loyalty at the Madya Dua South Jakarta II Tax Service Office is characterized by staff who are more loyal and fearful of superiors than they are of the organization itself.

METHODOLOGY

The research was carried out in the Office of Tax Services Madya Dua South Jakarta II Indonesia Stock Exchange Building, Tower 2, Jl. Jend. Sudirman, Senayan, Kec. Kabyoran Baru, South Jakarta City, Special Capital Region of Jakarta 12130. This study's population consists of 118 employees from the Madya Dua South Jakarta II Tax Service Office II. Using the Slovin formula with a population of 118 and a precision set or significance level of 0.1, the sample size in this study was:

$$n = \frac{118}{118 \cdot 0,1^2 + 1}$$

$$= 54 \text{ people.}$$

Questionnaires, interviews, observations, and documentation are some of the data collecting strategies. Likert scales are used as research instruments. Data analysis approaches employ data quality tests such as validity testing, reliability tests, classical assumption tests, multiple linear regression analysis, hypothesis tests, F tests, and determination coefficient tests.

RESULTS

Data Quality Test

1. Validity Test

Testing the validity of the instrument can be seen in the *column Corrected Item-Total Correlation*. If the correlation number obtained is greater than the critic number ($r\text{-count} > r\text{-table}$) then the instrument is said to be valid.

Table 1.1
Validity test

Variable	Instrument	r-count	r-table	Information
Employee maturity (X1)	1) K1	0.420	0.268	Valid
	2) K2	0.464	0.268	Valid
	3) K3	0.570	0.268	Valid
	4) K4	0.496	0.268	Valid
	5) K5	0.682	0.268	Valid
	6) K6	0.621	0.268	Valid
	7) K7	0.566	0.268	Valid
	8) K8	0.493	0.268	Valid
	9) K9	0.532	0.268	Valid
	10) K10	0.449	0.268	Valid
Work ability (X2)	1) KK1	0.618	0.268	Valid
	2) KK2	0.620	0.268	Valid
	3) KK3	0.532	0.268	Valid
	4) KK4	0.567	0.268	Valid
	5) KK5	0.805	0.268	Valid
	6) KK6	0.539	0.268	Valid
	7) KK7	0.642	0.268	Valid
	8) KK8	0.498	0.268	Valid
	9) KK9	0.801	0.268	Valid
	10) KK10	0.338	0.268	Valid
Work Discipline (X3)	1) DK1	0.551	0.268	Valid
	2) DK2	0.577	0.268	Valid
	3) DK3	0.434	0.268	Valid
	4) DK4	0.693	0.268	Valid
	5) DK5	0.685	0.268	Valid
	6) DK6	0.670	0.268	Valid
	7) DK7	0.678	0.268	Valid
	8) DK8	0.484	0.268	Valid
	9) DK9	0.757	0.268	Valid
	10) DK10	0.764	0.268	Valid
Work Loyalty (X4)	1) L1	0.535	0.268	Valid
	2) L2	0.589	0.268	Valid
	3) L3	0.637	0.268	Valid
	4) L4	0.531	0.268	Valid
	5) L5	0.622	0.268	Valid

	6)	L6	0.514	0.268	Valid
	7)	L7	0.656	0.268	Valid
	8)	L8	0.542	0.268	Valid
	9)	L9	0.608	0.268	Valid
	10)	L10	0.324	0.268	Valid
Employee Performance (Y)	1)	KP1	0.650	0.268	Valid
	2)	KP2	0.638	0.268	Valid
	3)	KP3	0.828	0.268	Valid
	4)	KP4	0.662	0.268	Valid
	5)	KP5	0.827	0.268	Valid
	6)	KP6	0.816	0.268	Valid
	7)	KP7	0.647	0.268	Valid
	8)	KP8	0.553	0.268	Valid
	9)	KP9	0.775	0.268	Valid
	10)	KP10	0.421	0.268	Valid

Source: Research Results 2023

2. Reliability Test

Reliability tests are used to verify whether the measuring device is dependable and consistent when the measurement is repeated. A questionnaire is considered reliable if Cronbach's Alpha is greater than 0.6. This demonstrates that the research data was declared reliable.

Table 1.2
Reliability Test

Variable	Cronbach's Alpha	Reliability Limits	Information
Employee maturity (X1)	0.725	0.6	Reliable
Work ability (X2)	0.746	0.6	Reliable
Work discipline (X3)	0.756	0.6	Reliable
Loyalty (X4)	0.730	0.6	Reliable
Employee Performance (Y)	0.760	0.6	Reliable

Source : 2023 Research Results

According to the data in table 1.2 above, the reliability test calculation results show that Cronbach's alpha in each column of the variable is greater than 0.6 (reliability limit), indicating that the instrument is reliable.

3. Classical Assumption Test

a. Normality Test

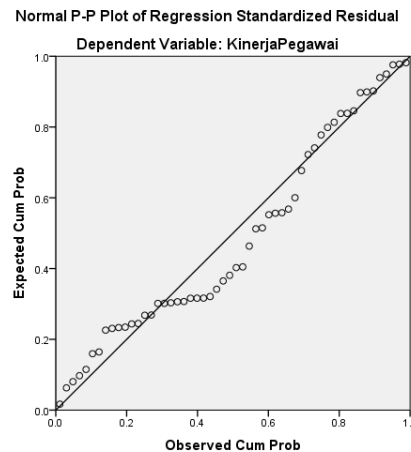


Figure 1.1 Data Normality Test Graph

Figure 1.1 shows that the data spreads around the diagonal line and follows its direction on the histogram graph, showing that the distribution pattern is normal. Based on the P-P plot graph, we can conclude that the regression model satisfies the normality assumption.

b. Multicollinearity Test

**Table 1.3
Multicollinearity Test
Coefficients^a**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Employee Maturity	.813	1.230
	Work ability	.579	1.726
	Work Discipline	.498	2.007
	Loyalty	.980	1.021

a. Dependent Variable: KinerjaPegawai

Source: Research Results 2023

The tolerance value indicates that no independent variable has a tolerance value less than 0.10, implying that there is no correlation between independent variables or that multicollinearity does not exist. The results of calculating the variance inflation factor (VIF) demonstrate the same thing: there is no independent variable with a VIF value greater than 10. As a result, the regression model does not exhibit multicollinearity amongst independent variables.

c. Heteroscedasticity Test

Testing the assumption of heteroscedasticity resulted in the regression model not exhibiting heteroscedasticity. In other words, the variance of residuals is identical across observations. Figure 1.2 shows the results of the heteroscedasticity test.

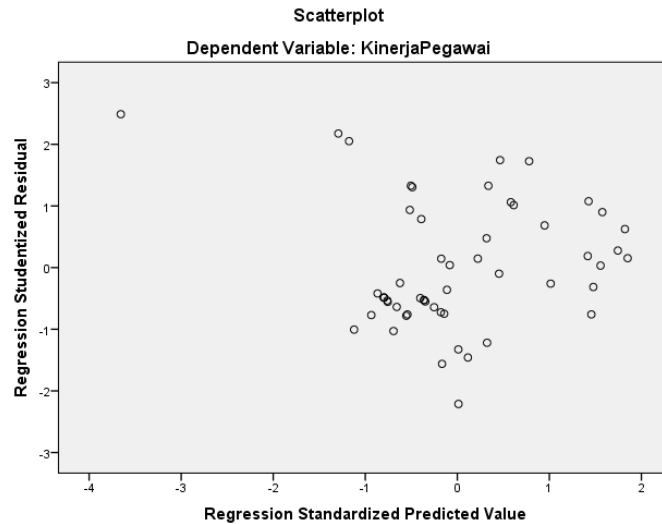


Figure 1.2 Heteroscedasticity Test

4. Uji Hypoplant

a. Test t

The method in determining *the t* table uses the provision of a significant level of 5%, with $df = n-k-1$ (in this study $df = 54 - 5 - 1 = 48$), so that the *table t* value of 2.010 is presented in table 1.4 as follows:

Table 1.4
Uji t
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.905	6.919		1.143	.259
	Employee Maturity	.043	.113	.041	.379	.706
	Work ability	.378	.127	.384	2.974	.005
	Work Discipline	.412	.143	.400	2.872	.006
	Loyalty	.001	.104	.001	.013	.989

a. Dependent Variable: Employee Performance

Source: Data processed 2023

Based on the table above, it is known that the calculated *t* value of each independent variable partially affects the dependent variable, namely:

1. The employee maturity variable has a *p-value* (in the *Sig.* column) of $0.706 > 0.05$ means insignificant, while *t* count $0.379 <$ from *t* table 2.010 means insignificant. This means that employee maturity does not affect employee performance.
2. The workability variable has a *p-value* (in the *Sig.* column) of $0.005 < 0.05$ means significant, while *t* count $2.974 >$ of *t* table 2.010 means significant. This means that work ability has a positive and significant effect on employee performance.
3. The labor discipline variable has a *p-value* (in the *Sig.* column) of $0.006 < 0.05$ means significant, while *t* count $2.872 >$ of *t* table 2.010 means significant. This means that work discipline has a positive and significant effect on employee performance.
4. The loyalty variable has a *p-value* (in the *Sig.* column) of $0.989 > 0.05$ means insignificant, while *t* count $0.013 <$ of *t* table 2.010 means insignificant. This means that loyalty has no effect on employee performance.

b. Uji F

Table 1.5
Simultaneous Test (F Test)
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	318.561	4	79.640	13.608	.000 ^b
	Residual	286.772	49	5.852		
	Total	605.333	53			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Loyalty, Work Ability, Employee Maturity, Work Discipline

Based on the F test or Anova test or simultaneous test above, F count is obtained at 13.608 at $\alpha = 5\%$ or 0.05 with a significant level of 0.000 because the probability value (0.000) is much smaller than 0.05, the regression model can be used to predict that employee maturity (X1), work ability (X2), work discipline (X3) and loyalty (X4) as independent variables together (simultaneously) affect employee performance (Y). In other words, employee maturity (X1), work ability (X2), work discipline (X3) and loyalty (X4) simultaneously have a positive and significant influence on employee performance, because F calculate $>$ F table which is $13.608 > 2.56$. This means that if employee maturity (X1), work ability (X2), work discipline (X3) and loyalty (X4) are jointly applied in the organization, it will have an impact on increasing employee performance (Y), otherwise if employee maturity (X1), work ability (X2), work discipline (X3) and loyalty (X4) are not applied together, it will have an impact on decreasing employee performance (Y).

c. Coefficient of Determination Analysis (R2)

Table 1.6
Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.488	2.419

a. Predictors: (Constant), Loyalty, Work Ability, Employee Maturity, Work Discipline
 Source: Data processed 2023

The processed results in the table above show the value of the adjusted coefficient of determination (R2) (*Adjusted R Square*) of 0.526. This means that 52.6% of the dependent variable (employee performance) is influenced or explained by independent variables, namely employee maturity, work ability and loyalty and the remaining 38.3% (100% - 52.6%) is influenced or explained by other variables outside the variables used in this study.

5. Regression Equation Results

Table 1.7
Multiple Linear Regression Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.905	6.919		1.143	.259
	Employee Maturity	.043	.113	.041	.379	.706
	Work ability	.378	.127	.384	2.974	.005
	Work Discipline	.412	.143	.400	2.872	.006
	Loyalty	.001	.104	.001	.013	.989

a. Dependent Variable: Employee Performance
 Source : Data processed 2023

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

$$Y = 7,905 + 0,043X_1 + 0,378X_2 + 0,412X_3 + 0,001X_4$$

In this regression model, the value of the constant listed at 7.905 can be interpreted if the free variable in the model is assumed to be equal to zero or the independent variable in this case employee maturity, work ability and work

loyalty are applied, then employee performance will increase by 7.905 units. The value of regression coefficient β_1 of 0.043 in this study can be interpreted that the employee maturity variable (X1) has no effect on employee performance (Y). This shows that when employee maturity is met, employee performance will not increase by 0.043 units. The value of regression coefficient β_2 of 0.378 in this study can be interpreted that the variable work ability (X2) affects employee performance (Y). This shows that when the work ability variable is met, employee performance will increase by 0.378 units. The value of regression coefficient β_3 of 0.412 in this study can be interpreted that the variable of work loyalty (X3) has a positive effect on employee performance (Y). This shows that when the job loyalty variable is met, employee performance will increase by 0.412 units. The value of regression coefficient β_4 of 0.001 in this study can be interpreted that the job loyalty variable (X4) has no effect on kinerja pegawai (Y). This shows that when the job loyalty variable is met, employee performance will not increase by 0.001 units.

DISCUSSION

The Effect of Employee Maturity, Work Ability, Work Discipline, and Loyalty on Employee Performance

Based on the calculation findings, it can be concluded that employee maturity, job ability, work discipline, and loyalty all have a favorable and significant impact on employee performance at the Madya Dua Tax Service Office, South Jakarta II. Thus, the findings of this study support the hypothesis that employee maturity, job ability, work discipline, and loyalty are all important factors in employee performance.

Employee maturity, work ability, work discipline, and loyalty will have a favorable and significant impact on employee performance at the Madya Dua South Jakarta II Tax Service Office. This indicates that employee maturity, work ability, discipline, and loyalty are all key factors in boosting employee performance. It also demonstrates that the quantity of employee work exceeds the average, the quality of employee work is significantly higher, employee efficiency exceeds the average, employee quality standards exceed existing official standards, employees work harder than necessary, and employees maintain high professional standards.

Employees' capacity to use common sense in carrying out good work and their precision in carrying out good work, Employee knowledge of the main job is good, as is employee ingenuity in carrying it out.

The Effect of Employee Maturity on Employee Performance

Part of the study's findings indicate that employee maturity has no effect on employee performance at the Madya Dua South Jakarta II Tax Service Office. This influence demonstrates that employee maturity does not correlate with employee performance; in other words, achieving employee maturity has no effect on good/high employee performance. This influence demonstrates that

employee maturity is not a significant factor in increasing employee performance at the Madya Dua South Jakarta II Tax Office.

This is evident from the answers of respondents who on average do not agree that employees tend to accept what happens in life as a destiny that has been outlined by God, being themselves makes employees more comfortable and calm, employees always think positively by looking at the good side of every problem, when there are others criticizing employees, feel happy because they get input, and when there are other people bad-mouthing employees in front of the crowd, tend to be.

The Effect of Work Ability on Employee Performance

Partially, the results of this study show that work ability has a positive and significant effect on employee performance. In other words, the fulfillment of work ability at the Madya Dua South Jakarta II Tax Service Office will affect employee performance. This shows that work ability is very necessary and important to be applied at the Madya Dua South Jakarta II Tax Service Office.

This is evident from the answers of respondents who on average agree that employees will continue to learn to improve their ability to work, employees must be able to think critically, logically and reasonably, employees are able to develop goals at work, employees must actively seek, be creative and initiative to add insight and knowledge , Employees must dare to act and be responsible for problems that occur in the office, employees must have a creative attitude, employees will succeed in completing their work if they have good intellectual abilities, employees must give the abilities they have fully to the agency, the level of employee education affects their ability to Work, official must be able to create a sense of comfort for colleagues and their surroundings.

When a spouse tells an employee about his problems, the employee tries to understand and understand what he wants. When others practice their religion, employees always respect them. When employees are given tasks or responsibilities, they complete them. When problems arise on a regular basis, employees tend to be steadfast in dealing with them.

The Effect of Work Discipline on Employee Performance

The findings of this study indicate that work discipline has a favorable and significant effect on employee performance at the Madya Dua Tax Service Office, South Jakarta II. Positive influence indicates that the influence of work discipline is in accordance with employee performance; in other words, the presence of good work discipline will affect good / high employee performance, whereas the absence of excellent work discipline would result in low / poor employee performance. The considerable influence demonstrates that work discipline is a crucial factor in boosting employee performance at the Madya Dua Tax Service Office in South Jakarta II.

This is evident from the answers of respondents, who on average agree that diligence and craft on work will have a good effect on increasing discipline, honesty, thoroughness, and friendliness of employees means that employees

are disciplined, cooperation and mutual respect will increase discipline, work can be completed on time means that employees are disciplined, absenteeism as a benchmark for employees is disciplined, the amount of compensation will increase discipline. A beautiful workspace will increase employee discipline; the leader's firmness in taking action will affect both good and bad employee discipline; harmonious relationships among coworkers contribute to the creation of good discipline; and sanctions or punishments will stimulate the creation of good discipline.

The Effect of Loyalty on Employee Performance

Part of the study's findings indicate that job loyalty has no effect on employee performance at the Madya Dua Tax Service Office, South Jakarta II. This influence demonstrates that the effect of work loyalty is not proportional to employee performance; in other words, the presence of good work loyalty has no effect on good / high employee performance. This influence also demonstrates that work loyalty is not a significant factor in boosting employee performance at the Madya Dua South Jakarta II Tax Service Office.

This is obvious from the replies of respondents, who on average do not agree that the placement of employees is in accordance with their educational background, the income earned by employees is in accordance with the rank they have, and employees are always on time in carrying out the work. Employees are glad and delighted to work for this agency, leaders have a policy of rewarding outstanding employees, employees always prioritize common goals over personal interests, and agencies provide welfare and social security guarantees to employees.

This is evident from the answers of respondents who on average do not agree that the placement of employees is in accordance with their educational background, the salary received by employees is in accordance with the rank they have, employees are always on time in carrying out the work. Given superiors, employees feel proud and happy to be employees in this agency, leaders have a policy of rewarding outstanding employees, employees always prioritize common interests above personal interests, agencies provide welfare / social security guarantees to employees. Leaders constantly want to create an atmosphere at the agency that fosters mutual respect, respect, and devotion to superiors; if employees have issues, the boss wants to provide a solution; and the maturity acquired by employees is founded on the idea of justice.

CONCLUSIONS AND RECOMMENDATIONS

The conclusions and recommendations that can be offered in this study are: Employee maturity, job ability, work discipline, and loyalty all have a favorable and significant impact on employee performance at the Madya Dua South Jakarta II Tax Service Office, p This is supported by the results of the analysis $F_{count} > F_{table}$ ($13.608 > 2.56$) at $n = 54$, Employee maturity partially does not affect employee performance, this is supported by the results of the analysis $t_{calculate} < t_{table}$ ($0.379 < 2.010$), Work ability partially has a positive

and significant effect on employee performance, this is supported by the results of the t-count analysis $>$ t-table ($2,974 > 2,010$), Work discipline partially has a positive and significant effect on employee performance, this is supported by the results of the t-count analysis $>$ t-table ($2,872 > 2,010$), Work loyalty partially does not affect employee performance at the Madya Dua Tax Service Office, South Jakarta II, this is supported by the results of the t-count analysis $<$ t-table ($0.013 < 2.010$) at $n = 54$ at a significance level of 95%.

FURTHER STUDY

The study recommends that the Head of the Tax Service Office Madya Dua South Jakarta II continue to seek to retain employees who have a high organizational commitment in order to increase performance and generate loyal employees. The Madya Dua South Jakarta II Tax Service Office should establish positive connections among colleagues by supporting one another.

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