



The Effect of Work Motivation, Communication and Work Environment on Employee Performance at the Binjai Pratama Tax Service Office

Ernawati Hutasuhut¹, Liana Meliati Gultom², Hatta Daulay³, Syaripuddin Pulungan⁴, Dewi Budiarti Isnaini⁵, Nur M. Ridha Tarigan^{6*}

Universitas Islam Sumatera Utara

Corresponding Author: Nur M. Ridha Tarigan nur.mridha@fe.uisu.ac.id

ARTICLE INFO

Keywords: Work Motivation, Communication, Work Environment, Performance of Employees Work

Received : 10, January

Revised : 15, February

Accepted: 23, March

©2024 Hutasuhut, Gultom, Daulay, Pulungan, Isnaini, Tarigan : This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This study aims to determine the effect of work motivation, communication and work environment partially and simultaneously on the performance of employees work in the Kantor Pelayanan Pajak Pratama Binjai. with a population of 82 people, and a study sample. of 80 people. The data analysis technique used is multiple regression analysis using the IMB Statistics computer program for Product and Service Solution (SPSS) version 24. Based on the analysis results obtained work motivation have a positive and significant effect on the performance of employees work of the Kantor Pelayanan Pajak Pratama Binjai, this is supported by the results of t count analysis $> t$ -table ($2,639 > 1,992$) at $n = 80$ at 95% significance level.

INTRODUCTION

Resources are one of the most important factors and cannot be separated from an organization, both institutions and companies. So that a management science emerges that studies labor or staffing problems. Employment or staffing issues are called human resource management. Human resources must be developed and maintained so that all functions of the organization can run in balance. The success of human resources in an organization is seen from performance. According to Hasibuan, (2014) Employee performance is a result of work achieved by a person in carrying out the tasks assigned to him which is based on skills, experience, and sincerity and time, while performance measures are performance criteria that refer to direct performance appraisal, so that the form is more quantitative. Good performance is needed by companies in order to meet goals, Employee performance objectively and accurately can be evaluated through performance level benchmarks.

The Binjai Pratama Tax Service Office is a vertical agency under the Directorate General of Taxes has the task of carrying out service operational activities (carrying out counseling, services, taxpayer supervision) taxation in the fields of Income Tax, Value Added Tax, Sales Tax on Luxury Goods and Other Indirect Taxes within its jurisdiction based on technical policies determined by the Directorate General of Taxes in accordance with regulations applicable legislation. There are external problems that are of concern to the community. As has been reported by various information media, many cases of corruption have been revealed, some of which have tax officials involved in it. With the vulnerability of crime in the tax environment, there is a need for encouragement to work cleanly for the prosperity of the people, one of which is by providing motivation. With the provision of motivation, it is hoped that employees can work cleanly and can sincerely serve the country for the prosperity and welfare of the people.

Furthermore, a factor that can affect employee performance is communication. Communication has an important role in forming an effective and efficient organization. Communication is done to convey messages to people who communicate with the hope that the person has the same perception as us, in other words, communication is an activity of delivering messages from communicators to communicants. Through good communication, an organization can run smoothly and vice versa, lack or absence of communication can have a bad impact on a company / organization. In order to optimize the role of communication in an organization, an understanding of the ways of communication is needed both subordinates, peers and with superiors.

THEORETICAL REVIEW

Another factor that can affect employee performance is the work environment. The work environment is everything that is around the workers and that can affect them in carrying out the tasks they charge (Nitisemito, 2000: 183). The work environment is one of the considerations of employees at work. Employees will be able to carry out their activities well to achieve an optimal result, if supported by a healthy, safe and comfortable work environment. A

good work environment can be created if we pay attention to the elements that exist in the work environment, both physical work environment and non-physical work environment. The condition of the work environment is said to be good or appropriate if humans can carry out activities optimally, healthy, safe, and comfortable. An employee who works in a work environment that supports him to work optimally will produce good performance, otherwise if an employee works in an inadequate and unsupportive work environment to work optimally will make the employee concerned become lazy, tired quickly so that the employee's performance will be low.

METHODOLOGY

This research was conducted at the Binjai Pratama Tax Service Office Jalan Jambi No.1, Rambung Barat, South Binjai District, Binjai City, North Sumatra Province, zip code 20722.

The population in this study was all employees of the Binjai Pratama Tax Service Office totaling 82 people. If the subject is less than 100 people, it is best to take all of them, if the subject is large or more than 100 people, it can be taken 10-15% or 20-25% or more. Because the study population is still below 100, the sample in this study determined the entire population amounted to 82 people (total sample) excluding the Head of Office.

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.

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 criticism number ($r\text{-count} > r\text{-table}$) then the instrument is said to be valid.

Tabel 3.1
Uji Validitas

| Variabel | Instrumen | rhitung | r-tabel | Keterangan |
|---------------------|-----------|---------|---------|------------|
| Motivasi kerja (X1) | 1) MK1 | 0.401 | 0.219 | Valid |
| | 2) MK2 | 0.443 | 0.219 | Valid |
| | 3) MK3 | 0.390 | 0.219 | Valid |
| | 4) MK4 | 0.563 | 0.219 | Valid |
| | 5) MK5 | 0.595 | 0.219 | Valid |
| | 6) MK6 | 0.661 | 0.219 | Valid |

| | | | | | |
|--------------------------|-----|------|-------|-------|-------|
| | 7) | MK7 | 0.506 | 0.219 | Valid |
| | 8) | MK8 | 0.571 | 0.219 | Valid |
| | 9) | MK9 | 0.419 | 0.219 | Valid |
| | 10) | MK10 | 0.269 | 0.219 | Valid |
| Komunikasi (X2) | 1) | K1 | 0.495 | 0.219 | Valid |
| | 2) | K2 | 0.548 | 0.219 | Valid |
| | 3) | K3 | 0.438 | 0.219 | Valid |
| | 4) | K4 | 0.430 | 0.219 | Valid |
| | 5) | K5 | 0.532 | 0.219 | Valid |
| | 6) | K6 | 0.621 | 0.219 | Valid |
| | 7) | K7 | 0.679 | 0.219 | Valid |
| | 8) | K8 | 0.689 | 0.219 | Valid |
| | 9) | K9 | 0.287 | 0.219 | Valid |
| | 10) | K10 | 0.311 | 0.219 | Valid |
| Lingkungan kerja (X3) | 1) | LK1 | 0.534 | 0.219 | Valid |
| | 2) | LK2 | 0.707 | 0.219 | Valid |
| | 3) | LK3 | 0.550 | 0.219 | Valid |
| | 4) | LK4 | 0.648 | 0.219 | Valid |
| | 5) | LK5 | 0.608 | 0.219 | Valid |
| | 6) | LK6 | 0.674 | 0.219 | Valid |
| | 7) | LK7 | 0.479 | 0.219 | Valid |
| | 8) | LK8 | 0.423 | 0.219 | Valid |
| | 9) | LK9 | 0.339 | 0.219 | Valid |
| | 10) | LK10 | 0.315 | 0.219 | Valid |
| Kinerja Pegawai (Y) | 1) | KP1 | 0.785 | 0.219 | Valid |
| | 2) | KP2 | 0.677 | 0.219 | Valid |
| | 3) | KP3 | 0.681 | 0.219 | Valid |
| | 4) | KP4 | 0.774 | 0.219 | Valid |
| | 5) | KP5 | 0.521 | 0.219 | Valid |
| | 6) | KP6 | 0.722 | 0.219 | Valid |
| | 7) | KP7 | 0.769 | 0.219 | Valid |
| | 8) | KP8 | 0.834 | 0.219 | Valid |
| | 9) | KP9 | 0.220 | 0.219 | Valid |
| | 10) | KP10 | 0.222 | 0.219 | Valid |

Source: Research Results 2023

2. Reliability Test

Reliability tests are performed to determine whether the measuring device used is reliable and remains consistent if the measurement is repeated. A questionnaire is said to be reliable if *Cronbach's Alpha* is greater than 0.6. This shows that the research data is declared reliable.

Tabel 3.2
Uji Reliabilitas

| Variabel | Cronbach's Alpha | Batas Reliabilitas | Keterangan |
|-----------------------|------------------|--------------------|------------|
| Motivasi kerja (X1) | 0.678 | 0.6 | Reliabel |
| Komunikasi (X2) | 0.718 | 0.6 | Reliabel |
| Lingkungan kerja (X3) | 0.716 | 0.6 | Reliabel |
| Kinerja pegawai (Y) | 0.753 | 0.6 | Reliabel |

Source : Research Results 2023

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

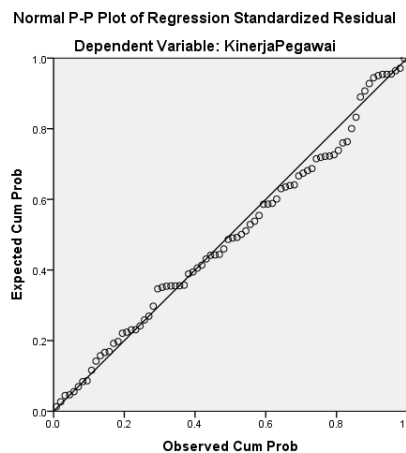


Figure 3.1 Data Normality Test Graph

Based on figure 3.1 above, it can be seen that the data spreads around the diagonal line and follows the direction of the diagonal line on the histogram graph, indicating that the distribution pattern is normal. So it can be concluded that based on the P-P plot graph, the regression model satisfies the normality assumption.

b. Multicollinearity Test

Tabel 3.3
Uji Multikolinieritas

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|----------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | MotivasiKerja | .996 | 1.004 |
| | Komunikasi | .728 | 1.374 |
| | LingkunganKerj | .726 | 1.377 |

a. Dependent Variable: KinerjaPegawai

Source : Research Results 2023

The tolerance value indicates that there is no independent variable that has a tolerance value of less than 0.10 which means there is no correlation between independent variables or multicollinearity does not occur. The results of calculating the value of variance inflation factor (VIF) also show the same thing, there is no one independent variable that has a VIF value of more than 10. So it can be concluded that there is no multicollinearity between independent variables in the regression model.

c. Heteroscedasticity Test

Testing the assumption of heteroscedasticity concluded that the regression model did not occur heteroscedasticity. In other words, there is a similarity in variance of residuals from one observation to another. The results of the heteroscedasticity test can be seen in figure 3.2 below:

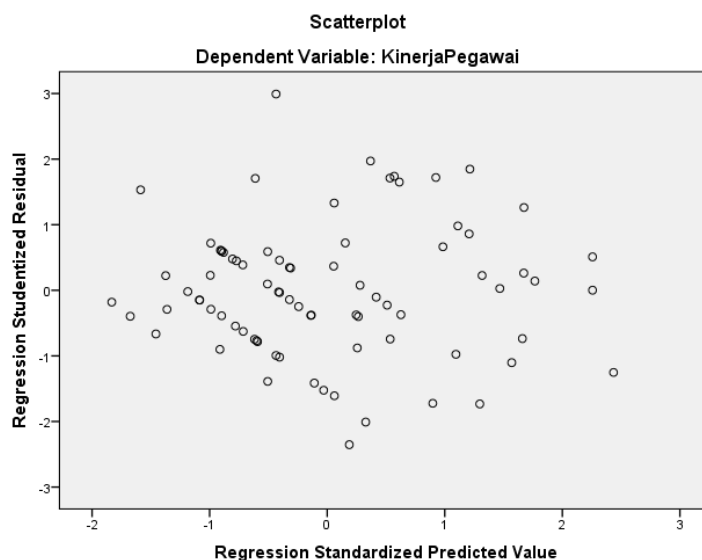


Figure 3.2 Heteroscedasticity Test

4. Hypothesis Test

a. Uji t

Tabel 3.4
Uji t
Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|----------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8.597 | 5.371 | | 1.601 | .114 |
| | MotivasiKerja | .241 | .091 | .186 | 2.639 | .010 |
| | Komunikasi | .507 | .097 | .433 | 5.249 | .000 |
| | LingkunganKerj | .486 | .090 | .444 | 5.376 | .000 |

a. Dependent Variable: KinerjaPegawai

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 work motivation variable has a *p-value* (in the *Sig.* column) of $0.010 < 0.05$ means significant, while *t* count $2.639 >$ of *t* table 1.992 means significant. This means that work motivation has a positive and significant effect on employee performance.
2. The communication variable has a *p-value* (in the *Sig.* column) of $0.000 < 0.05$ means significant, while *t* count $5.249 >$ of *t* table 1.992 means significant. This means that communication has a positive and significant effect on employee performance.
3. The work environment variable has a *p-value* (in the *Sig.* column) of $0.000 < 0.05$ means significant, while *t* count $5.376 >$ from *t* table 1.992 means significant. This means that the work environment has a positive and significant effect on employee performance.

b. Uji F

Tabel 3.5
Uji Simultan (Uji F)

| | | ANOVA ^a | | | | |
|-------|------------|--------------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 534.649 | 3 | 178.216 | 42.050 | .000 ^b |
| | Residual | 322.101 | 76 | 4.238 | | |
| | Total | 856.750 | 79 | | | |

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), LingkunganKerja, MotivasiKerja, Komunikasi

Based on the F test or Anova test or simultaneous test above, F count is obtained at 42.050 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 work motivation (X1), communication (X2), and work environment (X3) as independent variables together (simultaneously) affect employee performance (Y). In other words, work motivation (X1), communication (X2), and work environment (X3) simultaneously have a positive and significant influence on employee performance, because F counts $>$ F table which is $42,050 > 2.72$. This means that if work motivation (X1), communication (X2), and work environment (X3) are jointly applied in the organization, it will have an impact on increasing employee performance (Y), otherwise if work motivation (X1), communication (X2), and work environment (X3) are not applied together, it will have an impact on decreasing employee performance (Y).

c. *Determination Coefficient Analysis (R2)*

Tabel 3.6
Koefisien Determinasi

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .790 ^a | .624 | .609 | 2.059 |

a. Predictors: (Constant), LingkunganKerja, MotivasiKerja, Komunikasi

Source : Data processed 2023

The processed results in the table above show the value of the adjusted coefficient of determination (R^2) (*Adjusted R Square*) of 0.624. This means that 62.4% of the dependent variable (employee performance) is influenced or explained by independent variables, namely work motivation, communication and work environment and the remaining 22.7% ($100\% - 62.4\%$) is influenced or explained by other variables outside the variables used in this study

5. *Regression Equation Results*

Tabel 3.6
Uji Regresi Linier Berganda
Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8.597 | 5.371 | | 1.601 | .114 |

| | | | | | |
|---------------------|------|------|------|-------|------|
| MotivasiKerja | .241 | .091 | .186 | 2.639 | .010 |
| Komunikasi | .507 | .097 | .433 | 5.249 | .000 |
| LingkunganKerj a | .486 | .090 | .444 | 5.376 | .000 |

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:

$$Y = 8,597 + 0,241X1 + 0,507X2 + 0,486X3$$

In this regression model, the value of the constant listed at 8.597 can be interpreted if the free variable in the model is assumed to be equal to zero or the free variable in this case work motivation, communication and work environment is applied, then employee performance will increase by 8.597 units. The value of regression coefficient β_1 of 0.241 in this study can be interpreted that the variable work motivation (X1) affects employee performance (Y). This shows that when work motivation is met, employee performance will increase by 0.241 units. The value of regression coefficient β_2 of 0.507 in this study can be interpreted that the communication variable (X2) affects employee performance (Y). This shows that when communication variables are met, employee performance will increase by 0.507 units. The value of regression coefficient β_3 of 0.486 in this study can be interpreted that the work environment variable (X3) affects employee performance (Y). This shows that when the work environment variables are met, employee performance will increase by 0.486 units.

DISCUSSION

The Influence of Work Motivation, Communication and Work Environment on Employee Performance

In testing the hypothesis based on the calculation results, it can be said that work motivation, communication and work environment simultaneously have a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office. Thus simultaneously the results of this study have been in accordance with the theory that states that work motivation, communication and work environment are significant to employee performance.

The positive and significant influence of work motivation, communication and work environment applied at the Binjai Pratama Tax Service Office, will improve employee performance. This means that work motivation, communication and work environment have an important role in improving employee performance. This also shows that able to complete the work given, able to complete work with high accuracy, always do tasks in accordance with the quality desired by the Binjai Pratama Tax Service Office, the number of work results meet the expected demands, able to innovate in

completing work, the Binjai Pratama Tax Service Office sets work targets in accordance with full calculations, Can complete the tasks that have become my responsibility with satisfactory results, can submit reports to superiors in a timely manner, can work well when working in a team, come to the office on time.

The Influence of Work Motivation on Employee Performance

Partially, the results of this study show that work motivation has a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office. This influence shows that work motivation is in line with employee performance or in other words the fulfillment of work motivation will affect good / high employee performance. This influence shows that work motivation has an important role in improving employee performance at the Binjai Pratama Tax Service Office.

This is evident from the answers of respondents who on average agree that they feel a sense of satisfaction if they are able to complete difficult work and achieve work targets, feel motivated to do work precisely and quickly according to the target, get recognition and appreciation from colleagues when they succeed in doing job tasks well, leaders always give praise if there are employees who carry out job duties satisfactorily, The praise given by my boss motivates me to work better, at work I can complete work together with other employees, never complain about the work given to me, for me a new job is a new challenge that is very fun, happy with the work given by the boss so I don't feel bored with my work routine, feel satisfied to receive bonuses according to the assessment of personal performance results.

The Effect of Communication on Employee Performance

Partially, the results of this study show that communication has a positive and significant effect on employee performance. In other words, the fulfillment of communication at the Binjai Pratama Tax Service Office will affect employee performance. This shows that communication is very necessary and important to be implemented at the Binjai Pratama Tax Service Office. This is evident from the answers of respondents who on average agree that always respect and understand colleagues to create a sense of comfort while working, can understand messages and take actions in accordance with the content of messages communicated by leaders / superiors, always speak politely to anyone at all levels of the organization, admit wrong actions if they make mistakes at work , my communication process that occurs today is able to influence the attitude of other employees at work, communication that occurs today is able to create good relationships between fellow employees of the Binjai Pratama Tax Service Office, the communication process within the company in carrying out the task of creating maximum results, providing positive opinions if needed by superiors and colleagues, if there are obstacles in work, I always ask for responses from other employees / superiors, often coordinating with colleagues in completing tasks.

The Influence of the Work Environment on Organizational Commitment

Partially, the results of this study show that the work environment has a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office. Positive influence shows that the influence of the work environment is in line with employee performance. The significant influence shows that the work environment has an important role in improving employee performance at the Binjai Pratama Tax Service Office. This is evident from the answers of respondents who on average do not agree that the lighting / lighting in the employee's workplace is good, the air temperature in the place where employees work is good, the facilities and infrastructure in the workplace are adequate and support the work of employees, there is enough space in the workplace to support employee work, the atmosphere of the employee's workplace can provide comfort in working, Employees feel safe at work at work, the relationship between employees and superiors helps employees at work, leaders are friendly and like to ask about the smooth running of work to employees, employees have a good work team and support each other, relationships between employees and fellow colleagues help employees at work.

CONCLUSIONS AND RECOMMENDATIONS

The conclusions that can be described in this study are: Work motivation, communication and work environment simultaneously have a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office, this is supported by the results of the analysis $F_{count} > F_{table}$ ($42.050 > 2.81$) at $n = 80$ at a significance level of 95%. Work motivation partially has a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office, this is supported by the results of the t-count analysis $> t_{table}$ ($2.639 > 1.992$) at $n = 80$ at a significance level of 95%. Partial communication has a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office, this is supported by the results of the t-count analysis $> t_{table}$ ($5.249 > 1.992$) at $n = 80$ at a significance level of 95%. The work environment partially has a positive and significant effect on employee performance at the Binjai Pratama Tax Service Office, this is supported by the results of the t-count analysis $> t_{table}$ ($5.376 > 1.992$) at $n = 80$ at a significance level of 95%.

The advice given for this study is: To maximize communication in the office, the Binjai Pratama Tax Service Office should pay more attention to how employees communicate when in the office, besides that the Binjai Pratama Tax Service Office must also provide knowledge about good ethics in communicating in the office. With the maintenance of good communication in the organization, the possibility of miscommunication is getting smaller, all information and office tasks will be conveyed properly. That way employee performance will be better. Head of the Binjai Pratama Tax Service Office in order to continue to strive to retain employees who have a strong organizational commitment in order to continue to improve performance and create loyal employees.

FURTHER STUDY

suggestion to further research how work motivation factors, such as recognition, rewards, and career development opportunities, affect employee performance at the Binjai Pratama tax service office.

REFERENCES

- Afandi, P. 2016. *Concept & Indicator Human Resources Management for Management Research*. Yogyakarta: Deepublish.
- Agung (2015), *Pengaruh Komunikasi Organisasi Terhadap Kinerja Karyawan di Desa Langenharjo Kecamatan Grogol Kabupaten Sukoharjo*
- Alwi (2010), *Pengaruh Kompensasi, motivasi, dan lingkungan kerja Terhadap Kinerja Pegawai di Kecamatan Laweyan Kota Surakarta*
- Aurelia potu (2013), *Pengaruh kepemimpinan, motivasi, dan lingkungan kerja pengaruhnya terhadap kinerja pegawai pada kanwil ditjen kekayaan negara Suluttenggo dan Maluku utara di Manado*
- Dadang, 2013, *E-Business & E-Commerce*, Penerbit Andi, Yogyakarta
- Daulay, D. Dkk. (2017). *Manajemen*. Lembaga Penelitian dan Penulisan Ilmiah Aqli, Medan.
- Deni Sulistiawan, Sukisno S. Riadi, dan Siti Maria (2017), *Pengaruh Budaya Organisasi dan Lingkungan Kerja terhadap Kinerja Pegawai Puskesmas Sebulu II*
- Edy Sutrisno. 2016. *Manajemen Sumber Daya Manusia*. Cetakan ke-8. Jakarta : Prenada Media Group.
- Ghozali, Imam. 2012. *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro
- Handoko, T. Hani. (2010). *Manajemen Personalia & Sumber daya Manusia*. BPFE-Yogyakarta.

- Heidjrachman dan Suad Husnan (Ed. 4). 2011. Manajemen Personalialia. Yogyakarta: BPFE.
- Hasibuan, Malayu S.P (2016). Manajemen Sumber Daya Manusia. Edisi Revisi. Jakarta: Penerbit PT Bumi Aksara
- Hasibuan, Malayu S.P.. 2017. Manajemen Sumber Daya Manusia. Edisi Revisi. Jakarta: Bumi Aksara
- Jisiani A. B. Sigar, (2018), Pengaruh Pengawasan Terhadap Disiplin Kerja Karyawan Pada Hotel Sintesa Peninsula Manado
- Made Utari Anggraeni, (2019), Peran Motivasi Kerja Terhadap Disiplin Kerja Aparat Kepolisian di Polsek Kelapa Lima Kota Kupang
- Moh Arafah (2019), Pengaruh Kompetensi, Komunikasi Dan Budaya Kerja Terhadap Kinerja Pegawai Dinas Pendidikan Dan Kebudayaan Provinsi Sulawesi Tengah
- Priansa, Donni Juni. 2014. Perencanaan dan Pengembangan Sumber Daya Manusia. Bandung: Alfabeta
- Regi Pratama, (2016), Pengaruh Motivasi Kerja Terhadap Disiplin Kerja Pegawai di Kelurahan Sukakarya Kecamatan Tarogong Kidul Kabupaten Garut
- Rivai, Veithzal. 2011, Manajemen Sumber Daya Manusia untuk Perusahaan: dari Teori ke Praktik, Jakarta : RajaGrafindo Persada
- Safrida. (2023). The Influence of Work Culture and Work Discipline on Employee Performance With Employee Loyalty as a Moderating Variable at PT. Perkebunan Nusantara III (Persero) Kebun Hapesong. International Journal of Artificial Intelligence Research. Vol. 7, No 1.1.
- Sinambela, P.L. 2017. Manajemen Sumber Daya Manusia. PT. Bumi Aksara, Jakarta.

- Sinungan, Muchdarsyah. 2013. Produktivitas Apa dan Bagaimana. Cetakan ke9. Jakarta: Bumi Aksara.
- Sondang P. Siagian. 2014. Manajemen Sumber Daya Manusia. Jakarta : Bumi Aksara.
- Sudarwin, (2015), Pengaruh Kepuasan Kerja Terhadap Disiplin Kerja Pada Resort Dangau Kota Singkawang
- Sudarmin Manik, (2017), Pengaruh kepuasan kerja terhadap disiplin kerja pegawai Kantor Camat Pendalihan IV Koto Kabupaten Rokan Hulu
- Sugiyono. (2014). Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.
- Tuwuh Prasetyo, (2014), Pengaruh manajemen sarana prasarana dan motivasi kerja terhadap kinerja pegawai di inspektorat provinsi kepulauan Riau
- Wibowo. (2011). Manajemen Kinerja. Edisi Ketiga. Jakarta: PT Raja Grafindo Persada