

THE INFLUENCE OF DISCIPLINE ON THE PERFORMANCE OF MAKASSAR CITY REGIONAL REVENUE AGENCY EMPLOYEES

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ABSTRACT

The aim of this research is to determine how discipline influences employee performance at the Makassar City Regional Revenue Agency. This type of research is quantitative, with a total sample of 35 employees in the advertising sector of the Regional Revenue Agency of Makassar City. The data collection techniques used in this research were observation, interviews and questionnaires. The method used is simple linear regression analysis with the help of SPSS 16. The results of this research show that the t test (partial) for the Discipline variable (X) produces a probability value (sig) = 0.000 < 0.05, so discipline has a positive and significant interaction with Employee performance (Y) at the Makassar City Regional Revenue Agency, with a regression coefficient value of 0.484 and a probability value (sig) of 0.000. And R Square is 0.962 or 96.2%, which means that the performance of employees at the Makassar City Regional Revenue Agency is influenced by discipline.

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1. INTRODUCTION

Every agency strives to obtain appropriate and qualified human resources for the progress and success of their goals so that they can compete with other agencies. agencies must pay more attention to human resource management so that agencies can effectively realize the vision, mission and goals of the agency. Personal management must be programmatic and comprehensive. This means that HR planning is carried out strategically and systematically in terms of forecasting future labor supply in the required quantity and quality using the right data sources.

According to Singodimedjo in Edy Sutrisno (2009) [1], Human Resources is defined as the management and utilization of resources available to people (employees). Human resource management plans, installs, directs and controls the release of acquisition, development, reward, integration, maintenance and personnel resources to achieve different goals of individuals, agencies and society. Human resource management is the science and art of managing the relationship and role of the workforce so that it effectively and efficiently helps realize the goals of agencies, employees and society [2]. So that in its application, good human resource management can encourage employee contributions to the agency. Employees are an element that requires special attention in the agency. Human resources are people who can manage and determine agency activities. Without human resources the agency cannot function properly. Therefore, it is necessary to continue to strive and direct human resources to achieve agency goals. One of the most important aspects that an HR manager must have is the ability to do a good job, which is assessed based on the performance of HR activities so far. Efficiency is a term that comes from the word Job Performance or Actua Performance.

Human resource management is a field of management that specifically examines the relationship and role of humans in commercial agencies. The Staff Management element consists of people, who are agency employees. People always play an active and dominant role in every agency activity, because people become planners, operators and determinants of the realization of agency goals. Goas cannot be achieved without the active role of employees, even though the tools are so sophisticated. The sophisticated tools owned do not benefit the agency, unless the active role of employees is considered.

According to Hasibuan (2013) [3], discipline is a person's awareness and willingness to comply with all applicable agency regulations and social norms. Good discipline reflects a person's responsibility for the tasks assigned to him. It promotes the spirit, morale and goals of the agency. Similarly, as many employees as possible with work discipline are hired, to do the work in accordance with the set goals. And with power, employees have more responsibility for their duties and responsibilities. High accountability creates an agency that is more focused on achieving employee results. And besides that, it makes the agency able to achieve the desired goals [4].

Discipline is a management action that encourages agency members to obey various regulations, whose implementation discipline emphasizes the element of individual awareness to obey the rules in the agency [5]. However, in contrast to research conducted by Raharjo (2012) which shows that work discipline variables affect employee performance variables. In this case, discipline is important for the agency because most employees follow it and efficient work is expected from it.

The application of discipline to employees should improve employee performance. According to Hasibuan (2013) [3], one of the factors that influence work discipline is the close working relationship and mutual assistance between coworkers and between employees and their leaders have a good effect on employee satisfaction and improvement. performance is also good. This is the fact that it must be able to provide excellent service, so that it becomes an added value for agency services. (Astadi Pangarso, 2016), [6] If an employee with a good level of discipline, he will have a tendency to do his job in accordance with the rules, as well as heed or comply with the work standards set by an agency, so it is certain that he will get the job done well and his performance will be good too. However, whether or not a person's discipline depends on various things, one of which is self efficacy, namely the belief in the ability possessed by employees to complete the work assigned. So someone who has confidence in his ability is high, he believes that he is able to complete the work ordered or given by the agency, and he tends not to give up easily, while someone whose self-efficacy is low, he will tend to consider himself unable to do a task ordered by a superior, he feels apathetic and gives up easily.

The definition of performance is the result of work carried out qualitatively and quantitatively, where employees fulfill their duties in accordance with the tasks assigned to them. To perform tasks and work, one must have a certain willingness and ability. A person's desire and ability are not effective enough to do the job without a clear understanding of what to do and how to do it. Performance is the fulfillment of certain operational requirements, which in turn can be directly reflected in the performance produced by performance.

Performance is the result of qualitative and quantitative work achieved by employees in carrying out their duties according to the tasks assigned to them. Performance is the result of the quality and quantity of work performed by employees or real behavior in accordance with the responsibilities assigned to them [7]. Meanwhile, Hasibuan (2011) [8] states that performance is the result of work carried out by people who carry out the assigned tasks, including based on ability, safety and sincerity and time. Discipline problems found at the Makassar City Regional Revenue Agency, namely employee discipline tends to be less orderly. This can be seen from the attendance of employees who are framed on weekdays, there are still employees who arrive late from the appointed time and there are still some employees who leave work before the break time. From the above problems, it can be concluded that employees who lack discipline are one of the causes, due to a lack of confidence and self-awareness about the rules that exist in an agency, so that it can affect employee performance.

Literature Review

Discipline

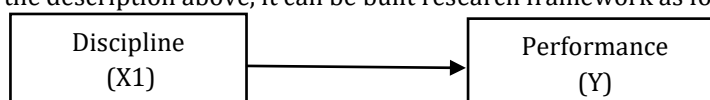
Sulistiyani and Rosidah (2009) [9] argue that discipline is a procedure that corrects or punishes subordinates for violating rules or procedures. According to Siagian (2009) [10], employee discipline is a form of training, which aims to improve and shape the knowledge, attitudes and behavior of transaction employees. Employees voluntarily try to cooperate with other employees and improve their work results.

Performance

Employee performance is a very important thing in an agency's efforts to achieve its goals. The definition of performance according to Faustino C. Gomes (2001)[10] is a record of work results in accordance with their functions and duties within the specified time limit. Meanwhile, according to Wibowo (2010) [11], performance is the act of producing work and the results achieved through work.

Conceptual framework

Based on the description above, it can be built research framework as follows:



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Research Hypothesis

Based on the problem formulation and conceptual framework above, the research hypothesis put forward by the researcher is as follows: Discipline has a significant effect on employee performance at the Makassar City Regional Revenue Agency.

2. METHOD

The type of research used in this research is quantitative research. Quantitative descriptive research is using data analysis. The subjects in this study were ASN employees at the Makassar City Regional Revenue Agency. Independent variables (Independent) are variables that affect or cause changes or the emergence of dependent variables. In this study, the independent variable is Discipline (X). The dependent variable (dependent) is the variable that is affected or that is the result of the independent variable. In this study, the dependent variable is employee performance (Y). The research strategy used in this study is a research strategy such as experiments and surveys that require statistical data. The approach used in this research is a correlation approach, which is to determine the relationship between one variable and other variables. The population in this study were 140 ASN employees at the Makassar City Regional Revenue Agency. The technique used in the withdrawal of samples is purposive sampling, where based on the above definition it can be said that the results of the sample summation of this study are $140 \times 25\% = 35$ ASN in the field of billboards which will be the sample in this study. Data collection techniques are observation and questionnaire.

3. RESULT AND DISCUSSION

Result Research

Based on the validation test, it shows that the statement items of each variable studied in this study are valid. This is indicated by the Pearson Correlation value for several statement items on each variable having an asterisk or statement item > 0.334 . Meanwhile, from the reliability test of the research instrument, it shows that Cronbach's Apha > 0.60 , it can be concluded that the instrument used in this study has a decent or reliable level of consistency in respondents' answers. The reliability test results are described in the following table:

Table 1. Reliability Test Results

Research Variable	Cronbach's Alpha	Description
Discipline	0,988	Reliable
Performance	0,979	Reliable

Source: Primary Data 2023 (processed with SPSS 16)

Normality Test

The normality test is carried out to determine whether or not there is a normal influence between the independent variable and the dependent variable. Testing the normality of the data using the One-Sample Kolmogorov-Smirnov Test normality test of the SPSS for windows computer program Version 16. A data is said to be normally distributed at a significance level of 5% if the asymp sig value > 0.05 . The results of the normality test can be seen in the following figure:

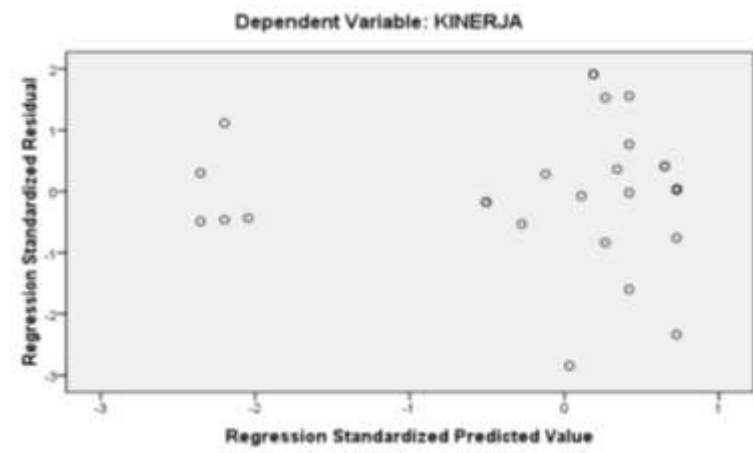


Figure 1. Normality Test Results

Source: Primary Data 2023 (processed with SPSS 16)

The normality of the data distribution in this study can be seen in Figure 2 (norm p-plot), where the data distribution is around the diagonal line. Then the distribution of data in this study is said to follow the normal distribution.

Heteroscedasticity test

in this study can be seen in the following figure:

Normal P-P Plot of Regression Standardized Residual

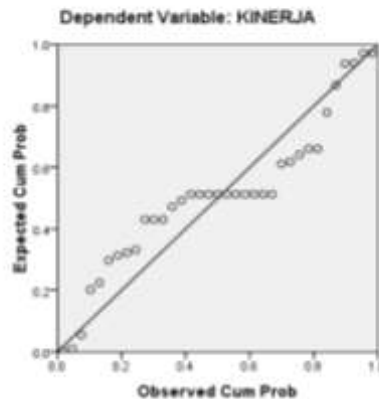


Figure 2. Heteroscedasticity Test Results

Source: Primary Data 2023 (processed with SPSS 16)

From the picture above, it can be seen that the sample points spread randomly, the absence of data clumping indicates no heteroscedasticity, which means that the model is suitable for regression testing using SPSS 16.

Simple Regression Analysis Test

Table 2. Simple Regression Analysis Test Results

		Coefficients ^a			T	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1.011	.938		1.078	.289
	Discipline	.484	.017	.981	28.902	.000

a. Dependent Variable : Performance

Source: Primary Data 2023 (processed with SPSS 16)

After the classical assumption test is carried out and the results overall show that the regression model meets the classical assumptions, the next steps are to evaluate the interpretation of the simple regression model.

Based on table 4.9 of the data processing results, the regression equation is obtained as follows:

$$Y = 1,011 + 0,484 X1$$

From the regression equation, a constant value of 1.011 is obtained. Discipline variable (X1) amounted to 0.484, the variable is positive, it means that employee performance is influenced by discipline. In other words, the meaning of the above equation is:

- The constant value is 1.011 which means that if there is no influence from the independent variable, employee performance will remain at 10.11%.
- The regression coefficient X1 of 0.484 states that if discipline increases, it will increase employee performance by 0.484 and likewise, if discipline decreases, it will reduce employee performance by 0.484 or 48.4%.

Partial Test (T Test)

Partial test is used to determine the effect of each independent variable on the dependent variable. Partial tests in this research data use a significance level of 0.05.

Tabel 3. Test T Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.011	.938		1.078	.289
Discipline	.484	.017	.981	28.902	.000

a. Dependent Variable : Performance

Source: Primary Data 2023 (processed with SPSS 16)

The t-test analysis (partial test) in the table above for the discipline variable produces a t-value of 28.902 > 1.690 and for the probability value (sig) = 0.000 < 0.05. Thus, it can be concluded that the work environment variable (X) has a positive and significant effect on employee performance (Y).

Determination Coefficient Test R²

The coefficient of determination test (R² test) aims to measure the extent to which the independent variables can explain the variation in the dependent variable, both parsially and simultaneously. The R Square value is said to be good if it is above 0.5 because the R value ranges from 0-1.

Table 4. Determination Coefficient Test (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.981 ^a	.962	.961	1.267

a. Predictors: (Constant), Discipline

b. Dependent Variable: Performance

Source: Primary Data 2023 (processed with SPSS 16)

Based on table 4 of the summary model analysis results, it can be seen that the coefficient of determination R Square (R²) is 0.962 or 96.2%, thus the research contribution of the discipline variable to employee performance at the Makassar City Regional Revenue Agency is 96.2% while the remaining 3.8% is another variable factor outside of this study.

Discussion

The purpose of this study was to analyze the effect of discipline on employee performance at the Makassar City Regional Revenue Agency. Based on the analysis that has been carried out, the partial test (t test) shows that the discipline variable produces a probability (sig) value = 0.000 < 0.05, so discipline has a positive and significant effect on employee performance. The regression coefficient of the discipline variable (X) shows a number 0.484 which means that if discipline is further improved, it will improve the performance of employees at the Makassar City Regional Revenue Agency.

The hypothesis proposed is that there is a suspicion that discipline has a significant effect on employee performance at the Makassar City Regional Revenue Agency. After conducting research, this hypothesis can be accepted by looking at table 2 that the significant number obtained by the work environment variable is 0.000 and has a positive value of 0.484 or equivalent to 48.4%. This proves that there are still aspects that are not optimal with the state of discipline at the Makassar City Regional Revenue Agency so that it can be said that some employees have not obeyed the rules in an agency. Discipline has a big effect on a person's performance through the work results achieved. Discipline has an impact on individuals because it can determine effective, efficient work results and provide good results. From this study, it states that discipline has a positive and significant effect on employee performance at the Makassar City Regional Revenue Agency.

4. CONCLUSION

Based on the results of research analysis and discussion from the previous chapter, researchers can conclude that discipline has a positive and significant effect on employee performance at the Makassar City Regional Revenue Agency with a regression coefficient value of 0.484 and a probability (sig) value of 0.000. From the research results based on the R Square (R²) determination test, it states that the relationship between the discipline variable and the employee performance variable states that R Square is 0.962 or 96.2%, which means that employee performance at the Makassar City Regional Revenue Agency is influenced by discipline.

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