

The Effect of Work Motivation and Work Discipline on Performance with Job Satisfaction as An Intervening Variable in Regional Revenue Agency

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Abstract: The main task of the Labuhanbatu Regency Regional Revenue Agency is to carry out regional government affairs based on the principle of autonomy and co-administration in the field of regional revenue. To achieve maximum performance, things like the above are a concern so as not to cause work discrimination. It is in this role as an executor that human resources have a very large contribution to organizational development. This study aims to determine whether work motivation and work discipline affect employee performance through job satisfaction as an intervening variable at the Regional Revenue Agency of Labuhanbatu Regency. The study was conducted on 52 employees using a saturated sampling technique. The data collection technique used was primary data in the form of questionnaires and secondary data obtained through documentation studies. Data analysis techniques used quantitative data processed with the SPSS version 25 program, namely t test, coefficient of determination (R²), Sobel test and path analysis. The results obtained in this study show 1) there is a significant influence between work motivation on job satisfaction, 2) there is a significant effect between work discipline variables on job satisfaction, 3) there is an influence but not significant between job satisfaction variables on performance, 4) there is an influence but not significant between work motivation variables on performance, 5) there is a significant influence between work discipline variables on performance, 6) job satisfaction variables cannot affect work motivation variables on performance, 7) job satisfaction variables can affect work discipline variables on performance.

Keywords: Work Motivation, Work Discipline, Job Satisfaction, Performance

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1. Introduction

Although the various resources available are important to the organization, the only factors that indicate potential competitiveness are human resources and how resources are managed. In carrying out their duties, employees always think only to complete work that has become their duties and responsibilities without more motivation and creativity highlighted in employees in order to achieve maximum results. This happens because of the lack of awareness and willingness of the employees themselves in obeying the regulations.

Employees can work well as desired by themselves if the employee is satisfied with the obtained and felt in his work then the performance will be better. Job Satisfaction is a factor that encourages employees to work harder and at the same time as motivation in working. Job Satisfaction is as a general attitude towards one's work that shows difference between number of awards a worker receives and the amount they believe they should receive (Robbins in Triatna, 2015:110)

Every employee has a difference in work motivation in himself in working, there are those who want an award given by the organization where he works and a sense of satisfaction in doing a job that can only be felt by themselves. The work motivation factor is also no less important in improving employee performance. Tonang (2012:57) states that work motivation is a process of giving encouragement to subordinates so they can work in line with limit given in order to achieve optimization goal organization. Motivation is the energy that moves individual to strive for achieve the goals they hope to achieve (Sulisiyani dan Rosidah, 2009:76).

Motivation creates passion to work so the performance also increases (Arep & Tanjung, 2003:13). The purpose of motivation is to increase morale and job satisfaction, increase work productivity, streamline employee relations, create good work relationships and relationships, and improving employee welfare (Hasibuan, 2001:46).

The problem that occurs is the level of discipline felt by employees are decrease, that there are some employees who lack discipline in doing work.

In the absence of discipline, the organization will find it difficult to achieve its goals. Discipline must be enforced in an organization because without disciplinary support, the organization will be difficult in realizing the goals. So it can be said that discipline is the key to the success of an organization in achieving a predetermined goal. Work discipline is needed by every employee who is a means to train employee personality to always show good performance, good behavior and life patterns.

2. Literature Review

According to Mecheriono (2012: 95) performance is a description of the level of achievement of the implementation or program of activities or policies in realizing the goals, objectives, vision and mission of the organization outlined through the strategic planning of an organization. Meanwhile, according to Maharajan (2012) performance is a result achieved because they are motivated by work and satisfied with the work they do. Each individual tends to be faced with things that may not have been expected in advance in the process of achieving the desired needs.

From the opinions of the experts above, it can be concluded that performance is a result of work that can be found in quality and quantity in carrying out the duties charged to an employee who realizes the goals, vision, mission, and goals of an organization or company.

2.1. Empirical Analysis

The research was conducted at the Regional Revenue Agency of Labuhanbatu Regency which is located at Jalan Gose Gautama No. 069 Rantauuprpat. Meanwhile, the research was conducted from October 2022 to January 2023. The result of Mohammad Yahya Arief's research (2022) concluded that work discipline affects performance through work satisfaction significantly.

Based on the description above, it can be suspected that work motivation and work discipline affect performance through job satisfaction. To make it easier to explain the study, the researcher describes a conceptual shell that contains the relationship between variables as follows :

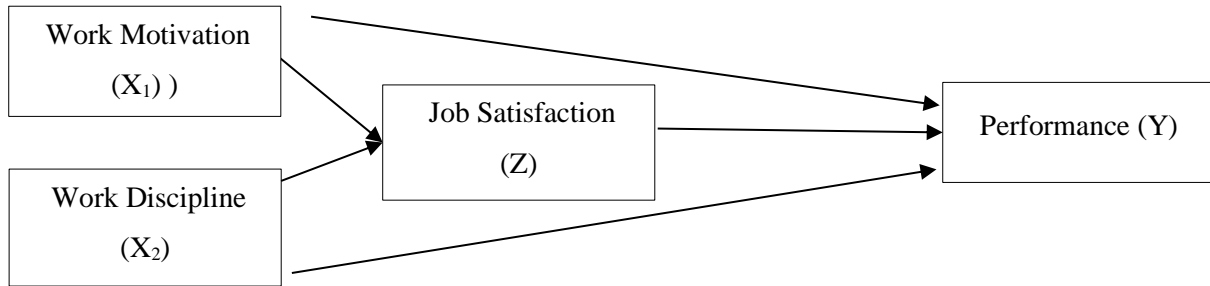


Figure Conceptual Framework

A hypothesis is a temporary answer to a research problem, until it is proven through the collected data. The hypotheses of the study are:

- H1: Work motivation has a significant effect on job satisfaction.
- H2: Work discipline has a significant effect on work satisfaction.
- H3: Work motivation has a significant effect on performance.
- H4: Work discipline has a significant effect on performance.
- H5: Job Satisfaction has a significant effect on performance.
- H6: Work motivation has a significant effect on performance through job satisfaction.
- H7: Work discipline has a significant effect on performance through job satisfaction.

2.2. Model Specification

This research is included in associative research with a quantitative approach. This study tested the relationship between the variables Work Motivation (X 1) and Work Discipline (X2) to the variables Performance (Y) with Job Satisfaction (Z) as intervening variables. In this study, the approach used is a quantitative approach because the data used to analyze the influence between variables is expressed by numerical numbers or scales (Kuncoro, 2011, in Wulandari, 2015).

Using the t test (partial) to determine whether there is a partial influence between free variables on bound variables (Ghozali, 2018). The hypothesis test is critiqued as follows:

1. If the probability of significance (Sig) > 0.05, then the independent variable does not sign against the dependent variable.
2. If the probability of significance (Sig) < 0.05, then the independent variable is significant against the dependent variable.

The Sobel test is used to determine the influence of mediation variables, namely work. A variable is called an intervening variable if it affects the relationship between an independent variable and a dependent variable. Mediation hypothesis testing can be done with a procedure developed by Sobel (1982) and known as the Sobel Test (Ghozali, 2018). According to Ghozali (2018), the sobel test is performed to test the indirect influence of variables X to Y through M. Sobel test is calculated using the following formula:

$$S_{ab} = \sqrt{b^2 S_a^2 + a^2 S_b^2 + S_a^2 S_b^2}$$

Description:

- : Standart error X-M
- : Standart error M-Y
- : M-Y regression coefficient
- : X-M regression coefficient

To partially test the significant indirect influence, it is calculated by the following formula (Ghozali, 2018):

$$Z = \frac{ab}{S_{ab}}$$

If the z test is greater than 1.96 (the absolute z value standard) then mediation affects the effect. The Sobel test requires a large number of samples, if the sample is small, this Sobel test becomes less precise.

2.3. Estimation Results
Sub Model II Hypothesis Test
Coefficients^a

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,448	3,895		2,939	,005
Work Motivation	,060	,163	,068	,366	,716
Work Discipline	,800	,242	,817	3,309	,002
Job Satisfaction	,111	,178	,131	,627	,534

a. Dependent Variable: Performance

Source : Primary Data Processed, 2022

On the table, a statistical test t is obtained, as follows:

- 1) Job Satisfaction Variable (Z), with a probability level of 0.534. Thus it can be concluded $P = 0.534 > \alpha = 0.05$, then accept the hypothesis that states the variable Job Satisfaction has a significant effect on Performance .
- 2) Work Motivation Variable (X1), with a probability level of 0.716. Thus it can be concluded $P = 0.716 > \alpha = 0.05$, then reject the hypothesis that states the variable Work Motivation has a significant effect on Performance .
- 3) Work Discipline Variable (X2), with a probability level of 0.002. Thus it can be concluded $P = 0.002 < \alpha = 0.05$, then reject the hypothesis that states the variable Work Discipline has a significant effect on Performance.

Thus can be compiled the path analysis equation as follows :

$$Y = 0.068 X1 + 0.817X2 + 0.131 Z$$

The analysis equation model means:

- 1) Work Motivation Variable (X1) = 0.068. A positively marked Work Motivation variable means that it has a unidirectional influence, which means that every addition or increase in the value of one unit score of the Work Motivation variable will increase the value of the Performance variable by 0.068 per one unit score.
- 2) Work Discipline Variable (X2) = 0.817. A Work Discipline Variable that is positively marked means that it has a unidirectional influence, which means that every addition or increase in the value of one unit score of the Work Discipline variable will increase the value of the Performance variable by 0.817 per one unit score.
- 3) Job Satisfaction Variable (Z) = 0.131. A positively marked Job Satisfaction variable means that it has a unidirectional influence, which means that every psix changes or an increase in the value of one unit score of the Job Satisfaction variable will add the value of the Performance variable by 0.131 per one unit score.

Sobel Test

Mediation hypothesis testing can also be done with a procedure developed by Sobel and known as the Sobel test. The Sobel test is carried out by testing the strength of indirect influence X to Y through Z, as follows:

$$Z = \frac{ab}{\sqrt{(b^2SE_a^2 + a^2SE_b^2)}}$$

Where:

a = regression coefficient of an independent variable to the mediation variable

b = regression coefficient of the mediation variable to the dependent variable

SEa = standard error of estimation of the influence of independent variables on mediation variables

SEb = standard error of estimation of the influence of mediation variables on dependent variables

The following are the results of the Sobel test with variables of work motivation towards performance through job satisfaction.

$$t = \frac{0.827 \times 0.111}{\sqrt{(0.111^2 \times 0.130^2) + (0.827^2 \times 0.178^2)}}$$

$$t = \frac{0.827 \times 0.111}{\sqrt{0.0002082249 + 0.0216696064}}$$

$$t = \frac{0.091797}{0.0218778313}$$

$$t = 4,195$$

From the results of the calculation of the Sobel test above, it gets a t value of 4,195, so that a calculated t value of 4,195 > t table of 0.366 is obtained, it can be concluded that the job satisfaction variable is able to mediate the relationship between the influence of work motivation on performance.

Give out the results of the Sobel test with the variable of work discipline on performance through job satisfaction.

$$t = \frac{0.908 \times 0.111}{\sqrt{(0.111^2 \times 0.145^2) + (0.908^2 \times 0.178^2)}}$$

$$t = \frac{0.908 \times 0.111}{\sqrt{0.000259049 + 0.0261223174}}$$

$$t = \frac{0.100788}{0.0263813664}$$

$$t = 3,820$$

From the results of the calculation of the Sobel test above getting a t value of 3,820, so that a calculated t value of 3,820 > t table 3,309 was obtained, it can be concluded that the job satisfaction variable is able to mediate the relationship between the influence of work discipline on performance.

Path Analysis Sub Model II

Referring to the Model II regression output in the table, it can be seen that the significance values of the three variables are: Work Motivation (X1) = 0.716, Labor Discipline (X2) = 0.002, Job Satisfaction (Z) = 0.534. These results provide conclusions that the regression of Sub Model II, namely the variables Work Motivation (X1) and Job Satisfaction (Z) did not have a significant effect on Performance (Y). But the Variable Work Discipline (X2) has a significant effect on Performance (Y). The magnitude of the value of R2 or R Square found in the Model Summary table is 0.580, this shows that the contribution or contribution of the influence of Work Motivation (X1), Work Discipline (X2) and job satisfaction (Z) on Performance (Y) is 58%, while the remaining 42% is an contribution from other variables

that were not included in the study. Meanwhile, for the value of e_2 can be searched by the formula $e_2 = \bar{\alpha} (1 - 0.580) = 0.648$. Thus obtained the path diagram of the structure model II as follows:

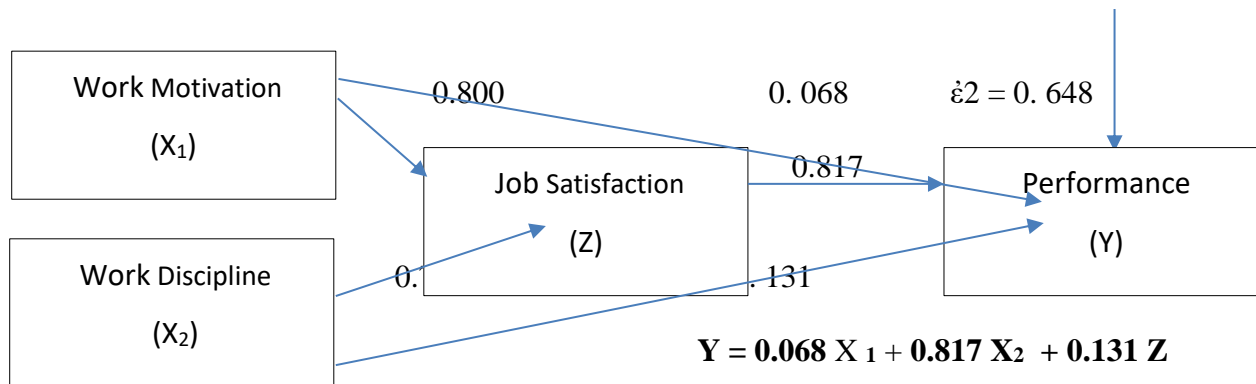


Figure : Model II Sub Path Diagram

The results of the analysis show that the direct influence given by Work Motivation (X_1) on Performance (Y) is 0.068. While the indirect influence of Work Motivation (X_1) on performance (Y) through job satisfaction (Z), which is $0.800 \times 0.817 = 0.653$. Maka total influence given the variable Work Motivation (X_1) on Performance (Y) is a direct influence coupled with an indirect influence, which is $0.068 + 0.653 = 0.721$. Based on the results of the calculations above, it can be seen that the direct influence value is 0.068 and an indirect influence of 0.653, which means that the value of direct influence is greater than the value of indirect influence. These results show that indirectly the variable Work Motivation (X_1) through job satisfaction (Z) has no significant effect on Performance (Y).

The results of the analysis showed that the direct influence given by Work Discipline (X_2) on Performance (Y) was 0.131. Meanwhile, the indirect influence of Work Discipline (X_2) on Performance (Y) through job satisfaction (Z), which is $0.788 \times 0.131 = 0.103$. Then the total influence given by the Labor Discipline variable (X_2) on Performance (Y) is a direct influence coupled with an indirect influence, which is $0.131 + 0.103 = 0.234$. Based on the results of the above calculations, it can be known that the value of direct influence is 0.131 and indirect influence by 0.103, which means that nilai direct influence is greater than the value of indirect influence. These results show that indirectly the variable Work Discipline (X_2) through job satisfaction (Z) has no significant effect on Performance (Y).

3. Economic Interpretation of Results

3.1. The relationship between organizational culture and organizational commitment

The Work Motivation variable has a positive and significant effect on job satisfaction at the Labuhanbatu Regency Regional Revenue Agency. The Work Motivation variable has a regression coefficient value of 0.800 has a unidirectional effect, which means that every addition or increase in the value of one unit score of the Work Motivation variable will increase the job satisfaction value of employees of the Labuhanbatu Regency Regional Revenue Agency by 0.800 per one unit score.

Based on the results of the first hypothesis testing, it is known that work motivation has a significant influence on the job satisfaction of the Labuhanbatu Regency Regional Revenue Agency. This is supported by research conducted by Ni Luh Sekartini (2016), revealing that job satisfaction is a factor that encourages employees to work harder and at the same time as motivation at work.

3.2. The relationship between job satisfaction and performance

The Work Motivation variable has a positive and insignificant effect on performance at the Labuhanbatu Regency Regional Revenue Agency. The Work Motivation variable has a regression coefficient value of 0.068 has a unidirectional effect, which means that every addition or increase in the value of one unit score of the Work Motivation variable will add to the performance value of employees of the Labuhanbatu Regency Regional Revenue Agency sebesar 0.068 per one unit score.

Based on the results of the third hypothesis testing, it is known that Work Motivation has a significant influence on the performance of employees of the Labuhanbatu Regency Regional Revenue Agency. The work motivation factor is no less important in improving employee performance. Work motivation can be a driver for someone to carry out an activity in order to get the best results. Work motivation is the process of giving encouragement to subordinates so that subordinates can work in line with the boundaries given in order to achieve optimal organizational goals.

The findings of this study are supported by research conducted by Mauritz D.S Lumentut and Lucky O.H Dotulong (2015), which states that work motivation has a positive and significant effect on employee performance.

5. Conclusion

Work motivation has a positive and significant effect on job satisfaction at the Labuhanbatu Regency Regional Revenue Agency. This means that this condition proves that providing work motivation can increase employee job satisfaction. Job satisfaction has a positive but insignificant effect on performance at the Labuhanbatu Regency Regional Revenue Agency. This means that this condition proves that higher job satisfaction can improve performance but not significantly.

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