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The Effect of Discipline and Motivation on Employee Performance at The Pratama Tax Service Office (KPP) Jakarta Gambir Satu

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This study has the following research objectives: 1) To determine the effect of discipline on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir. 2) To determine the effect of motivation on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir. 3) To determine the effect of discipline and motivation together on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir. This study uses a quantitative approach, descriptive and associative types. The population in this study were 74 employees at the Tax Service Office (KPP) Pratama Jakarta Gambir Satu. The sampling technique in this research is total sampling. So the sample used by the researcher was 74 respondents at the Tax Service Office (KPP) Pratama Jakarta Gambir Satu. and secondary data in the form of supporting literature, and path analysis is the model used in this study. The T test and F test were used to test the hypothesis, the hypothesis testing technique in this study used the Computer Assistance Program for Product Statistics and Service Solutions (SPSS) Version 20 for Windows. The results of this study are as follows: 1) There is an influence of discipline on employee performance. 2) There is an influence of motivation on employee performance. 3) There is a joint influence of discipline and motivation on employee performance.

Keywords: Discipline, Motivation, Employee Performance.

INTRODUCTION

Employee performance is considered critically important in the organization's efforts to achieve goals. Higher employee performance can be indicated that there is the increase applied.

Human resource management (HRM) is one of the fields of general management which includes aspects of planning, organizing, implementing, and controlling. This process is contained in the fields/functions of production, marketing, finance, or personnel. As human resources (HR) are considered totally important in building organizational goals therefore various experiences and results in the HR field are systematically collected in human resource management (Marwanto, 2011:11).

Organizational goals can be achieved not only depending on modern equipment, adequate facilities and infrastructure, but also depending on human resources who carry out the work. The organizational achievement is strongly influenced by the individual

performance of its employees. Every organization is expected to encourage the performance of its employees in order to achieving alignment in every part of the organization, as to achieve the expected goals.

At the Tax Service Office (KPP) Pratama Jakarta Gambir Satu, there is might a tendency where employees do not feel satisfy of the leadership style applied by their superiors, resulting in disappointment in employees as indicated by the behavior of employees who delay work and arrive late to work on purpose.

Employee performance is one of critical capital for the organization to achieve its goals. In this way, employee performance is something that should be strongly considered by organizational leaders. Performance basically includes a mental attitude and behavior that views the work carried out today must have higher quality than the implementation of past work, for the future it would be higher quality level than today.

Employee performance in carrying out their duties and obligations is important elements that determine an excellent organization. An organization is expected to create high employee performance since it would increase the organizational progress and development. Employee performance would also affect the amount of output in accordance with the specified time. Some factors which affect employee performance include discipline and motivation.

Discipline is considered highly important for organizational growth, which used mainly to motivate employees to be able to discipline themselves in accomplish work both individually and in groups. As Gibson in Kadarisman (2012: 275) states that motivation is a theory which describes the strengths that exist in employees who initiate and direct. From Gibson's definition, it can be said that excellent and positive work motivation would probably bring the quality work into higher level. In contrast, if the leadership of organization is not able to provide adequate motivation to its employees, it might be resulted in employees that there are no an enthusiasm to do work and organizational goals might not be accomplished.

However, there are still phenomena occurred at the Gambir Jakarta Pratama Satu Office (KPP), employees often commit violations such as arriving late, leaving early, and other irregularities which created a decrease in employee performance, lack of motivation from the leadership, as employee morale and willingness decrease. the employees become less, provide less guidance to their subordinates to do the job properly and directed that it reduces employee work motivation, the performance of the employees of the Pratama Jakarta Gambir Tax Service Office (KPP) is decreased due to an uncomfortableness with a dirty work environment. There are still employees who are less optimal in their work, resulting performance is unsatisfactory'. The lack of understanding from the Tax Service Office (KPP) Pratama Jakarta Gambir on the factors that could create employee performance at work. Based on these explanations, the writer eagerly interested in conducting research related to the title, "The Effect of Discipline and Motivation on Employee Performance at the Tax Service Office (KPP) Pratama Jakarta Gambir".

Problems of Research

Based on the background of the problem, the core problems in this research are:

- 1) How much influence does discipline have on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir?
- 2) How big is the influence of motivation on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir?
- 3) How big is the influence both of discipline and motivation on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir?

Objectives of Research

This research conducted by researcher has the following research objectives:

- 1) To identify the effect of discipline on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir.
- 2) To inform the effect of motivation on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir.

To define the effect of discipline and motivation together on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Employee Performance

Performance shows vividly a combination of ability and effort to produce what is done in order to produce a high standard of performance, one must have the ability, willingness, effort and support from the work environment. Willingness and effort produce motivation, then after there is motivation a person would shows behavior to work. Armstrong and Baron (in Fahmi, 2013) stated that performance is the result of work that has a strong connection with the organization's strategic goals, customer satisfaction and contributes to the economy. While Rivai (in Sandy, 2015:12) gives the definition that performance or work achievement is the result or level of success of a person as a whole during a certain period in accomplishing tasks which include various possibilities, such as work standards, targets or targets or predetermined criteria in advance and mutually agreed.

According to Abdullah (2013: 331), he argues that performance is the result of the work of the organization, which is carried out by employees as well as possible in accordance with the instructions (manual), the direction given by the leader (manager), the competence and ability of employees in developing the mindset at work. Meanwhile, Cascio (2014: 120) said that "Performance refers to the success of employees in finishing the given tasks".

From the definitions above, it can be concluded that employee performance is the result of work achieved by a person from his activities and behavior directed at accomplishing tasks in accordance to the position and job descriptions that have been determined by the organization, finishing in order to achieve organizational goals.

Employee Performance Indicator As stated in Armstrong and Baron (in Wibowo, 2014) performance is influenced by the following factors:

1. *Personal factors*, indicated by the level of skills, competencies possessed, motivation, and individual commitment.
2. *Leadership factors*, represented by the quality of encouragement, guidance, and support by managers and team leaders.
3. *Team factors*, indicated by the quality of support provided by colleagues.
4. *System factors*, demonstrated by the existence of a facility work system provided by the organization.
5. *Contextual/situational factors*, showed by the high level of pressure and changes in the internal and external environment.

Factors Affecting Employee Performance According to Hersey, Blanchard and Johnson (in Wibowo, 2014) formulated the existence of seven factors which affect performance and are formulated with the acronym ACHIEVE, namely:

1. *Ability* includes the knowledge that one has and the skills he could do to support while doing job.
2. *Clarity*, related to understanding of his work and perception of the role he has in the field of work.
3. *Help* is a factor in the form of support provided by the organization to its employees.
4. *Incentives*, well-motivation comes from within and outside the individual and is related to willingness.
5. *Evaluation* is coaching and performance feedback from the organization for its employees.
6. *Validity* is a valid and legal personnel practice.
7. *Environmental* or environmental fit is conformity with the environment.

Discipline As Singodimedjo in Sutrisno (2012: 86) discipline is an attitude of willingness and desire of one's to obey and take the norms of the regulations that apply around him. Meanwhile, according to Sintaasih & Wiratama (2013:129) work discipline is a management action to encourage awareness and willingness of its members to comply with all regulations which have been determined by the organization and social norms are applied voluntarily. in another line, Handoko in Sinambela (2012:238) work discipline is the willingness of someone who arises with his own awareness to follow the rules that apply in the organization. Meanwhile, Riva'i (in Hartatik, 2014: 182) claimed work discipline is a tool used by managers

to change a behavior as well as an effort to remind one's awareness and willingness to obey all organizational regulations and applicable social norms. In accordance with Setyaningdyah (2013:145) asserted that work discipline is a shifting policy of individuals to become self-responsible to comply with environmental (organizational) regulations. Meanwhile, as reported by Rivai & Sagala (2013: 825) work discipline is a tool used by managers to communicate with employees so that they are willing to change a behavior and to increase awareness as well as one's willingness to obey all the rules and norms applied in an organization. From all those explanations, it can be stated that work discipline is an attitude of being obey, obedience, and sincerity of employees to implement their obligations and responsibilities in accordance with applicable rules and regulations.

Discipline Indicator

Lateiner (in Reza, 2014:16) claimed that discipline indicator using three element of work discipline, namely:

1. Discipline of time

Time discipline is defined as an attitude or behavior shows obedience to working hours which includes: attendance and compliance of employees during working hours, employees finish tasks on time and correctly.

2. Discipline of Rules and Dress

The existence written and unwritten rules or regulations, therefore the goals of an organization can be achieved properly. For this reason, it takes a loyal attitude from employees to the commitments that have been set.

3. Discipline of Work Responsibilities

One of the form employee responsibility is the using and maintenance of equipment in proper way that it could support office activities to run expectedly.

Principles of Discipline

According to Simamora (in Barnawi & Arifin, 2012:119), there are seven standard principles demand to be considered in managing employee discipline, those are:

1. Definite procedures and policies;
2. Supervision responsibilities;
3. Communication of various regulations;
4. Responsibility for presenting evidence;
5. Consistent treatment;
6. Consideration of various situations;
7. Reasonable rules and punishments.

Motivation

As claimed by Saydam in Kadarisman (2012: 276) the meaning of motivation in daily life is defined as the whole process of giving encouragement or stimulation to employees. Therefore, they are willing to work without being forced. Meanwhile, in the opinion of Usman (2013: 276) motivation is the one's urge to do something, while the motive is the need, desire, urge or impulse.

According to Sutrisno (2013:109), motivation is a factor which encourages one to do a certain activity. Motivation is often interpreted as a factor driving a person's behavior. Meanwhile, Freeman and Gilbert (in Wijayanto, 2012:148) state motivation as an individual's inner strength that influences the level, direction and persistence in showing work effort. By studying motivation theory, we might enlighten an idea of the characteristics of various things that underlie work behavior. Through the process of excellent motivating for employees, the management would take benefits. Employees would possibly try to show their optimal performance.

In another opinion, McDougall in Thoha (2012: 205) asserts motivation is an inborn action determines the organism to know or pay attention to each object and act or have an action impulse which influence in making decision against expression in a specific way of

behaving. Meanwhile, Chaudhary, et al. (2012) claimed motivation is about employees' intrinsic enthusiasm and encouragement to achieve work-related activities.

In conclusion, it could be said that motivation is an encouragement or stimulant that makes a person do the work he wants willingly without feeling forced. Hence, all the task work could be done excellently or produce well-qualified product.

Motivational Goals

The motivational goals as stated by Sunyoto (2013:17-18) are as follows:

1. Personal factors, indicated by level
2. Encouraging the passion and morale of employees.
3. Improving employee morale and job satisfaction.
4. Increase employee productivity.
5. Maintaining employee loyalty and stability.
6. Improve discipline and reduce employee absenteeism.
7. Streamline the procurement of employees.
8. Creating a good working atmosphere and relationship.
9. Improving employee creativity and participation.
10. Increase the level of employee's welfare.
11. Enhancing the sense of responsibility of employees towards their duties.

Indicator of Motivation

In compliance with Robbins (in Susanto and Anisah, 2013) the indicators used in measuring motivation are

1. Intrinsic factors: related to the motivation exists within oneself, they are progress, recognition, responsibility, and achievement.
2. Extrinsic factors: motivation obtained from outside. Namely supervision, employee benefits, organizational policies and working conditions.

Hypothesis

The hypotheses in this research can be formulated as follows:

1. There is an influence of discipline on the performance of employees at the Tax Service Office (KPP) Pratama Jakarta Gambir.
2. There is an effect of work motivation on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir.
3. There is a joint influence of discipline and work motivation on employee performance at the Tax Service Office (KPP) Pratama Jakarta Gambir.

METHODS

This research designed in quantitative descriptive and quantitative associative method.

Population and Sample The population in this research were 74 employees at the Tax Service Office (KPP) Pratama Jakarta Gambir Satu. The sampling technique this research is total sampling technique. The reason of total sampling technique is taken, as asserted by Sugiyono (2011) the total population is less than 100, the entire population is used as a research sample. Therefore, the sample used by the researcher was 74 respondents at the Tax Service Office (KPP) Pratama Jakarta Gambir Satu.

Data analysis technique The analytical technique provides in this study is a quantitative analysis technique using statistics. Furthermore, to obtain and accelerate data input, statistical *software* is used to support the research. *The software* aims to support this research is the SPSS Program (*Statistical Product and Service Solutions*) version 20.

Hypothesis Testing Techniques The t-test and F-test were used to test the hypotheses, the hypothesis testing technique this study applies the help of the *Statistical Product and Service Solutions* (SPSS) version 20 for Windows program. The test statistics employed are as follows:

a. t Test

To examine the significance of a correlation coefficient, *student t* test statistics could be applied with the following formula:

$$t = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}}$$

Source: Sugiyono (2014)

Information:

t = t test value

r = Correlation coefficient

n = Numbers of samples

To find out whether the hypothesis is rejected or not, Riduwan and Sunarto (2013) reveal the rules used in testing the research hypothesis as quoted below:

- 1) If $t_{\text{count}} \geq t_{\text{table}}$, then H_0 is rejected which means it is significant.
- 2) If $t_{\text{count}} \leq t_{\text{table}}$, then H_0 is accepted meaning that it is not significant.

b. F test

The F test is used to find out whether there is a simultaneous influence between the independent variables on the dependent variable. The F test formula as stated by Sugiyono (2014) is as follows:

$$F = \frac{R^2 / k}{(1-R^2) / (n-k-1)}$$

Information:

F = F value (F_{count})

R^2 = Multiple correlation coefficient

K = Number of independent variables

n = Sample size

The basis for making the decision is as follows:

- 1) If $F_{\text{count}} < F_{\text{table}}$, then H_0 is accepted.
- 2) If $F_{\text{count}} > F_{\text{table}}$, then H_0 is rejected.

Coefficient of Determination (KD)

The coefficient of determination is used to determine the effect between the two variables (X_1 , X_2 , and Y), how much influence both of the two variables, then the coefficient of determination (Kd) is calculated assuming other factors outside the variable are considered constant or fixed (*ceteris paribus*). The formula for the coefficient of determination (Kd) is:

$$KD = r^2 \times 100\%$$

Source: Sugiyono (2012)

Information:

Kd = Coefficient of determination

r = Pearson correlation coefficient

RESULT AND DISCUSSION

Hypothesis test

Table 1
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	15,675	2,742		5,717	,000
1 Disiplin (X1)	,258	,071	,292	3,649	,000
Motivasi (X2)	,554	,070	,638	7,961	,000

a. Dependent Variable: Kinerja Pegawai (Y)

a. The Effect of Discipline (X1) on Employee Performance (Y)

If you pay attention to the results of the coefficients table above, the t_{count} value for the Discipline variable (X_1) is 3,649, while the t_{table} value for $n = 74$ is 1,992. Therefore, $3.649 > 1.992$, then H_0 is rejected and H_a is accepted. It can be stated that Discipline (X_1) has a significant effect on Employee Performance (Y).

b. The Effect of Motivation (X2) on Employee Performance (Y)

If you recognize to the results of the *coefficients* table above, the t_{count} value for the Motivation variable (X_2) defines 7,961. While the t_{table} value for $n = 74$ is 1,992. Thus, $7,961 > 1,992$, then H_0 is rejected and H_a is accepted. It can be concluded that the motivation variable (X_2) partially affects employee performance (Y).

F Uji test

Table 2
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	7582,269	2	3791,134	95,437	,000 ^b
1 Residual	2820,393	71	39,724		
Total	10402,662	73			

a. Dependent Variable: Kinerja Pegawai (Y)

b. Predictors: (Constant), Motivasi (X2), Disiplin (X1)

Based on the results of test ANOVA test or F_{test} or F_{count} , the F_{count} value of 95.437 is greater than the f_{table} value for $N = 74$ of 2.73 or $95.437 > 2.73$ with a significant level of 0.000

considering $0.000 < 0.05$, it can be reported that both of Discipline (X_1) and Motivation (X_2) simultaneously has a positive effect on Employee Performance (Y).

Model Summary

Tabel 3
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.854 ^a	.729	.721	6,30269

a. Predictors: (Constant), Motivasi (X_2), Disiplin (X_1)

b. Dependent Variable: Kinerja Pegawai (Y)

In accordance with the table above, the Summary Model which produces an R Square value, an R Square value of 0.729. This shows that 72.9% of Discipline (X_1) and Motivation (X_2) both have an effect on Employee Performance (Y), while the remaining 27.1% is influenced by other factors not examined in this research.

$$a = bx + c \quad (1)$$

CONCLUSIONS

As reported in the chapter on the results of the analysis and discussion, the writer would draw conclusions from the results of this research. The conclusions from the results of research are as follows:

1. There is an influence of discipline on employee performance. It is proven that the t_{count} value for the Discipline variable (X_1) is 3,649, while the t_{table} value for $n = 74$ is 1,992. Therefore, $3.649 > 1.992$, then H_0 is rejected and H_a is accepted. Furthermore, it can be stated that Discipline (X_1) has a significant effect on Employee Performance (Y).
2. There is an influence of motivation on employee performance. It is shown that the t_{count} value for the Motivation variable (X_2) is 7,961, while the t_{table} value for $n = 74$ is 1,992. Hence, $7,961 > 1,992$, then H_0 is rejected and H_a is accepted, it can be concluded that the motivation variable (X_2) partially affects employee performance (Y).
3. There is a joint influence of discipline and motivation on employee performance. It is proven by the ANOVA test or f_{count} obtained an F_{count} value of 95.437 which is greater than the f_{table} value for $N = 74$ of 2.73 or $95.437 > 2.73$ with a significant level of 0.000 considering $0.000 < 0.05$. It can be claimed that both of Discipline (X_1) and Motivation (X_2) simultaneously have a positive effect on employee performance (Y). With the value of R Square, the value of R Square is 0.729. This shows that 72.9% of Discipline (X_1) and Motivation (X_2) together have an effect on Employee Performance (Y), while the remaining 27.1% is influenced by other factors not examined in this research.

Suggestion

In the closing chapter, the writer would provide suggestions which might be useful for the Tax Service Office (KPP) Pratama Jakarta Gambir:

1. It is expected that the Tax Service Office (KPP) Pratama Jakarta Gambir could be disciplined in work by always providing input to employees about element of discipline. Furthermore, employees would expectedly come to work on time and do not leave the organization prematurely. Therefore, it would create employee excellent discipline quality and by giving strict sanctions if employees violate the rules and are not disciplined.
2. The Tax Service Office (KPP) Pratama Jakarta Gambir should provide work targets that employees feel challenged, not monotonous and provide career path guarantees for employees. Therefore, they would feel their future is guaranteed while working at the

Tax Service Office (KPP) Pratama Jakarta Gambir, and provide equal opportunities for all employees to advance and excel. If indeed the employee has shown his achievements, then the organization might also be expectedly consistent with the agreements that have been made in advance by providing rewards, bonuses, promotions, or salary increases. If these motivational factors are dealt in employees, they would get job satisfaction and their work results would bring into well-qualified standard.

3. The Head of the Tax Service Office (KPP) Pratama Jakarta Gambir expect to maintain it even if necessary to create a work atmosphere which is able to stimulate higher employee performance. This could be done by observing the factors that affect employee performance and also instilling a sense of belonging to the organization. Hence, there would be a sense of participation in maintaining the organization.

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