

The Effect of Work Environment and Discipline on Employee Performance at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra

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Abstract

The purpose of this study was to determine the effect of the work environment and discipline on employee performance at the UPTB Office Regional Revenue Agency Lubuklinggau of South Sumatra. The population in this study was 37 employees of the UPTB office of the Regional Revenue Agency of Lubuklinggau. Based on the calculation result, the value of $b_1 = 0.266$, $b_2 = 0.405$ and the value of $a = 14.212$ was obtained. Then the values of a and b were arranged into the equation $\hat{Y} = a + b_1 X_1 + b_2 X_2$. Then the regression equation was: $\hat{Y} = 14.212 + 0.266 X_1 + 0.405 X_2$. The meaning of this equation was that the constant value (a) was 14.212. This means that if there was no increase in the work environment and discipline variables, the employee performance value was 14.212. While the value of the regression coefficient (b_1) was 0.266, this means that every time there was an increase in the work environment variable by one unit, there will be an increase in employee performance of 0.266. Then the value of the regression coefficient (b_2) was 0.405, this means that every time there was an increase in the disciplinary variable by one unit, there will be an increase in employee performance of 0.405. From the calculation results, it can be indicated that the value of the Determinant Coefficient (R^2) = 0.416. This can be interpreted that the work environment and discipline are able to influence the level of employee performance at the UPTB Office of the Regional Revenue Agency Lubuklinggau of South Sumatra by 41.6%, while the remaining 58.4% was influenced by factors outside the work environment and discipline which were not observed in this research. From the results of the F test, it was obtained that $F_{count} = 12.125 > F_{table} = 3.28$. Then it was significant or H_0 was rejected and H_a was accepted. It can be said that the work environment and discipline have a significant effect on employee performance at the UPTB Office of the Regional Revenue Agency Lubuklinggau of South Sumatra. This means that the better the work environment and the higher the discipline of employees, the employee's performance will also increase.

Keywords: work, environment, discipline, employee, performance.

1. Introduction

In every organization, humans are the main factor as a determinant of the success of an expected goal. Humans are the driving force behind the wheels of the organization and also the most important asset in every organization. Then in order for humans to carry out their roles properly in achieving the goals expected by the organization, the organization must be able to manage its Human Resources (HR) in a good and sustainable manner. In order for Human Resources (HR) to be able to carry out their roles properly, supporting factors are needed in the form of a good and appropriate work environment. A good work environment and in accordance with the needs of employees is a guarantee that the activities of an organization can be carried out properly.

As mentioned above, the work environment is very influential on employee performance. A good work environment besides being able to support employee performance will also

create a feeling of security and comfort for every employee. Uncomfortable working conditions besides reducing employee performance also affect the contribution of human resources in the organization. A good work environment includes good relations between superiors and subordinates as well as good relations with co-workers. Besides that, it must also be supported by the availability of adequate facilities and infrastructure in the workplace. With a good and conducive work environment, it is expected that employee performance will run well and the goals desired by the organization can be achieved.

In addition to a good work environment, an employee's mental attitude is also needed in the form of responsibility to carry out each of his rights and obligations which will encourage him to achieve his best performance. This mental attitude is usually referred to as discipline.

Discipline is a person's awareness and willingness to comply with all applicable social rules and norms. Awareness is the attitude of someone who voluntarily obeys all regulations and is aware of their duties and responsibilities. So, he will obey/do all his duties properly, not under coercion. Willingness is an attitude, behavior and actions of a person in accordance with organizational regulations, whether written or not. Good discipline reflects the magnitude of a person's sense of responsibility for the tasks assigned to him, this encourages the creation of good performance for every employee.

UPTB (Board Technical Service Unit) Regional Revenue Agency of South Sumatra Province Lubuklinggau is an implementing element of the Regional Revenue Agency of South Sumatra Province which has the function of carrying out some of the Service's duties in the work area of Lubuklinggau including data collection and registration tasks, determination, billing, bookkeeping and reporting of Revenue Region in the field of Motor Vehicle Tax.

However, from the results of initial observations in the field, the UPTB (Technical Implementation Unit) Regional Revenue Agency Lubuklinggau of South Sumatra does not yet have a supportive work environment such as a lighting system that is not good and not in accordance with needs, an uncomfortable work space due to air conditioning the air installed cannot be operated optimally due to low voltage, often smells unpleasant odors due to a poor sanitation system, the condition of building paint is dull and faded due to the age factor and the humidity is quite high due to seepage of water originating from roof leaks.

While the initial observations from a discipline perspective, there are still employees who often delay work, there are still employees who leave the work space during working hours and there are no strict sanctions against employees who often make mistakes. This also has an impact on the performance achieved so far, namely that optimal employee performance has not been created. Based on the problems above, the researcher interested to do a research entitled "The Effect of Work Environment and Discipline on Employee Performance at UPTD Regional Revenue Agency Lubuklinggau of South Sumatera".

2. Literature Review

Work environment. According to Sedarmayanti (2009) the work environment is said to be good or appropriate if humans can carry out their activities optimally, healthy, safe and comfortable. Others definition Sutrisno (2010) in Yudiningsih et al. (2016) stated that the

work environment is all work facilities and infrastructure that exist around employees who are doing work that can affect the implementation of work. Furthermore, Nitisemito (2006) in Suwondo et al. (2015) states that the work environment is the condition of everything that is around the workplace where employees are able to influence themselves in carrying out their work.

Discipline. Hasibuan (2014) argued that Discipline is a person's awareness and willingness to comply with all company regulations and applicable social norms. Whereas Fathoni (2006) discipline is one's awareness and willingness to comply with all company regulations and applicable social norms. Furthermore, Fathoni (2006) stated that discipline can be interpreted when employees always come and go home on time, do all their work well, comply with all company regulations and applicable social norms.

Performance. According to Fahmi (2014) presented that the result obtained by an organization, both profit oriented and nonprofit oriented organizations that are produced over a period of time. Whereas Armstrong and Baron (2014) recited that the result of work that has a strong relationship with the organization's strategic goals, customer satisfaction and making an economic contribution. Thus, Bastian (2014) conducted that a description of the level of achievement of the implementation of an activity/program/realizing the goals, objectives, mission and vision of the organization as contained in the formulation of a strategic scheme (strategic planning) of an organization. Based on Wirawan (2009) said that the output produced by the functions or indicators of a job or a profession within a certain time.

3. Research Method

The methods (methodology) of the study used a type of quantitative research. This research was conducted on employees of the UPTB office of the Regional Revenue Agency Lubuklinggau of South Sumatra. This research was conducted in October 2022-April 2023, which included the implementation of research activities, data processing and preparation of research reports. The variables in this study consisted of 3 (three), namely the independent variable consisting of the work environment, discipline and the dependent variable, namely employee performance. The population in this study was 37 employees of the UPTB Regional Revenue Agency of Lubuklinggau. The data collection technique that will be used in this research was observation and distributing questionnaires, namely direct observation of all activities carried out by employees and giving a set of questions or written statements to respondents to answer.

4. Findings and Discussions

Validity testing was carried out on 15 employee respondents at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra. If the trial results were valid the researcher could continue the research for 37 respondents as a saturated sample at the UPTB office of the Regional Revenue Agency Lubuklinggau. Questionnaire items were declared valid if $r_{\text{count}} > r_{\text{table}}$. The results of testing the validity of the work environment, discipline and performance variables in full can be seen in table 1. below:

Table 1. Test Validity of Work Environment Variable

Variable	Question Items	Calculated value	r Value of r table $\alpha = 0.05$; $n=15$	Information
Work environment	Question 1	0.811	0.514	Valid
	Question 2	0.818	0.514	Valid
	Question 3	0.874	0.514	Valid
	Question 4	0.611	0.514	Valid
	Question 5	0.941	0.514	Valid
	Question 6	0.821	0.514	Valid
	Question 7	0.787	0.514	Valid
	Question 8	0.866	0.514	Valid
	Question 9	0.747	0.514	Valid
	Question 10	0.684	0.514	Valid

From the result of table above, it can be told that the results of the validity calculation obtained the value of r calculated for each question item on the work environment variable greater than r table of 0.514 so that it can be said that each question item in the research variable was valid and can be used as a research instrument.

Table 2. Test Validity of Disciplinary Variable

Variable	Question Items	Calculated value	r Value of r table $\alpha = 0.05$; $n=15$	Information
Discipline	Question 1	0.913	0.514	Valid
	Question 2	0.777	0.514	Valid
	Question 3	0.867	0.514	Valid
	Question 4	0.891	0.514	Valid
	Question 5	0.716	0.514	Valid

Question 6	0.740	0.514	Valid
Question 7	0.867	0.514	Valid
Question 8	0.830	0.514	Valid
Question 9	0.872	0.514	Valid
Question 10	0.776	0.514	Valid

From the table above, it shown that the results of the validity calculation obtained the r_{count} value for each question item on the disciplinary variable was greater than the r_{table} of 0.514 so that it can be said that each question item in the research variable was valid and can be used as a research instrument.

Table 3. Test Validity of Performance Variable

Variable	Question Items	Calculated value	$r_{\text{table}} \alpha = 0.05; n=15$	Information
Performance	Question 1	0.879	0.514	Valid
	Question 2	0.876	0.514	Valid
	Question 3	0.700	0.514	Valid
	Question 4	0.791	0.514	Valid
	Question 5	0.639	0.514	Valid
	Question 6	0.850	0.514	Valid
	Question 7	0.901	0.514	Valid
	Question 8	0.774	0.514	Valid
	Question 9	0.628	0.514	Valid
	Question 10	0.854	0.514	Valid

From the data of table above, it can be told that the results of the validity calculation obtained the value of r_{count} for each question item on the variable performance was greater than r_{table} of 0.514 so that it can be said that each question item in the research variable was valid and can be used as a research instrument.

Reliability Test. To find out how far a measuring instrument can be trusted or relied upon, a reliability test was carried out. Testing was carried out using the *Alpha Cronbach Method*. The results of testing the reliability of work environment variables (X_1),

discipline (X_2) and performance (Y) can be seen in table below :

Table 4. Reliability Test Result

No	Variable	Cronbach's Alpha	r_{table}	Information
1	Work Environment (X_1)	0.948	0.514	Reliable
2	Discipline (X_2)	0.960	0.514	Reliable
3	Performance (Y)	0.947	0.514	Reliable

From the data of table above, it can be informed that the results of the reliability calculation obtained the alpha reliability value on the work environment variable (X_1), discipline (X_2) and performance (Y) which is greater than the r_{table} value of 0.514. Thus it can be said that the questions incorporated in the variables of work environment (X_1), discipline (X_2) and performance (Y) were reliable to be used as instruments in research.

Normality Test. The normality test is used to determine whether the data population is normally distributed or not. In this test, the one sample Kolmogorov-Smirnov test was used with a significance level of 0.05. Data was declared normal if the significance is greater than 5% or 0.05. The results of the normality test for work environment variables (X_1), discipline (X_2) and performance (Y) can be seen in table below :

Table 5. Normality Test Result

		Work Environment	Discipline	Performance
Normal Parameters a,,b	N	37	37	37
Most Extreme Differences	Mean	40.16	40.81	41.43
	Std. Deviation	1.908	2.367	2.049
	Absolute	0.155	0.152	0.148
	Positive	0.155	0.093	0.148
	Negative	-0.130	-0.152	-0.146
	Kolmorov-Smirnov Z	0.946	0.923	0.898
	Asymp. Sig.(2-tailed)	0.333	0.361	0.396

From the data of table above, it can be recited that the significance value for the work environment variable (X_1) was 0.333; discipline (X_2) 0.361; and performance (Y) 0.396. Because of the significance for all variables were greater than 0.05, it can be concluded that the data on work environment variables (X_1), discipline (X_2) and performance (Y)

were normally distributed.

The multicollinearity test is used to determine whether or not there was a deviation from the classical assumption of multicollinearity, namely the existence of a linear relationship between the independent variables in the regression model. The prerequisite that must be met in the regression model was the absence of multicollinearity. In general, if the Variance Infection Vactor (VIF) is more than 5, then this variable has a multicollinearity problem with other independent variables. The results of multicollinearity testing between independent variables in the regression model can be seen in table below:

Table 6. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
Work Environment (X_1)	0.657	1,521
Discipline (X_2)	0.657	1,521

From the data of table above, it can be said that the value of the Variance Infection Vactor (VIF) for the two variables, namely work environment (X_1) and (X_2) were 1,521 which's less than 5, so it can be assumed that between the independent variables there was no multicollinearity problem.

The linearity test aims to determine whether the two variables have a linear relationship or not significantly. Testing using the Test for linearity with a significance level of 0.05. Two variables were said to have a linear relationship if the significance (Linarity) is less than 0.05. The full results of testing the work environment, discipline and performance variables can be seen in table below:

Table 7. Linearity Test Result

		f	Sig.
PERFORMANCE*ENVIRONMENT	(Combined)	2036	0.084
Between Groups Work	Linearity	11,774	0.002
	Deviation from Linearity	0.414	0.864
	Within Group		
	Total		

From the data of table above it can be confirmed that the significance value for the linearity of Performance*Work Environment was 0.002 and Performance*Work Environment was 0.000. Because of the significance was less than 0.05, it can be concluded that between the variables Work Environment (X_1) and Performance (Y),

Discipline (X_2) and Performance (Y) there were a linear relationship.

Multiple linear regression analysis is used to determine the direction of the relationship between the independent variables that are positively or negatively related to predict the value of the dependent variable when the value of the independent variable increases or decreases. From the results of data processing using SPSS for windows 17.0, the following data was obtained:

Table 8. Calculation Results of Multiple Linear Regression Equations

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	std. Error	Betas		
	(Constant)	14,212	5,887		2,414	0.021 _
	Work Environment	0.266 _	0.174 _	0.248 _	1,533	0.134 _
	Discipline	0.405 _	0.140 _	0.468 _	2,897	0.007 _

Based on the calculation of table results above, the value of $b_1 = 0.266$, $b_2 = 0.405$ and value of $a = 14.212$ was obtained . Then the values of a and b were arranged into the equation $\hat{Y} = a + b_1 X_1 + b_2 X_2$, then the regression equation is: $\hat{Y} = 14.212 + 0.266 X_1 + 0.405 X_2$. The meaning of this equation was that the constant value (a) was 14.212. This means that if it's assumed that the work environment and discipline variables were constant or equal to zero, then the employee's performance value will be worth 14.212. While the value of the regression coefficient (b_1) was 0.266 this means that if it is assumed that the disciplinary variable does not change (constant) while there was an increase in the work environment variable by one unit, there will be an increase in employee performance of 0.266. Then the value of the regression coefficient (b_2) was 0.405. This means that if it's assumed that the work environment variable did not change (constant) while there was an increase in the discipline variable by one unit, there will be an increase in employee performance of 0.405.

Determinant Coefficient (R^2). To measure the percentage of the relationship between the independent variables work environment and discipline on the dependent variable of overall performance, the magnitude of the determinant coefficient was measured with the following table result:

Table 9. Determinant Coefficient Calculation Results (R^2)

Summary Models				
Model	R	R Square	Adjusted Square	std. Error of the Estimate
1	0.645 ^a	0.416 ₋	0.382 ₋	1610
a. Predictors: (Constant), Discipline, Work Environment				

From the calculation results in the table above obtained the number R^2 (R Square) of 0.416 or (41.6%). The result shown that the percentage of the contribution of the independent variable (X_1 and X_2) to the dependent variable (Y) was 41.6%. It means that the performance of UPTB employees at the Regional Revenue Agency Lubuklinggau of South Sumatra was 41.6% influenced by variations (changes) that occur in the work environment variables and the discipline carried out by employees. While the remaining 58.4% (100%-41.6%) were influenced by factors outside the work environment and discipline which were not observed in this study.

This test is used to determine whether the independent variables (X_1 and X_2) together have a significant effect on the dependent variable (Y). From the data processed using SPSS For windows 17.0, the F test calculation was obtained as follows:

Table 10. F Test Calculation Result

ANOVA ^b						
Model		Sum Squares	of Df	Mean Square	F	Sig.
1	Regression	62 , 895	2	31 , 447	12 , 125	0.000
	residual	88 , 186	34	2 , 594		
	Total	151 , 081	36			
a. Predictors: (Constant), Discipline, Work Environment						
b. Dependent Variable: Performance						

Based on the result of data above, the calculated F value = 12.125. This value is then compared with the F_{table} value, based on the numerator dk = 2 and the denominator dk ($N_m - 1$) = (37-2-1 = 34) for an error level of 5%, obtained F_{table} = 3.28. Because F_{count} = 12.125 > F_{table} = 3.28, then it was significant or H_0 was rejected and H_a was accepted. It can be said that the work environment and discipline have a significant effect on employee

performance at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra. This means that the better the work environment and the higher the discipline of employees, the employee's performance will also increase.

Based on the calculation results above, the value of $b_1 = 0.266$, $b_2 = 0.405$ and the value of $a = 14.212$ were obtained. Then the values of a and b were arranged into the equation $\hat{Y} = a + b_1 X_1 + b_2 X_2$, then the regression equation was: $\hat{Y} = 14.212 + 0.266 X_1 + 0.405 X_2$. The meaning of this equation was that the constant value (a) was 14.212. This means that if there was no increase in the work environment and discipline variables, the employee performance value was 14.212. While the value of the regression coefficient (b_1) was 0.266, this means that every time there was an increase in the work environment variable by one unit, there will be an increase in employee performance of 0.266. Then the value of the regression coefficient (b_2) was 0.405. This means that every time there was an increase in the disciplinary variable by one unit, there will be an increase in employee performance of 0.405. From the calculation results above, it can be told that the value of the Determinant Coefficient (R^2) = 0.416. This can be interpreted that the work environment and discipline were able to influence the level of employee performance at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra by 41.6%, while the remaining 58.4% was influenced by factors outside the work environment and discipline which were not observed in research such as leadership, motivation, organizational culture, etc. From the results of the F test, it was obtained that $F_{\text{count}} = 12.125 > F_{\text{table}} = 3.28$, then it was significant or H_0 was rejected and H_a was accepted. It can be said that the work environment and discipline have a significant effect on employee performance at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra. This means that the better the work environment and the higher the discipline of employees, the employee's performance will also increase. Furthermore, the results of this study were supported by research conducted by:

Yuningsih et al. (2016) that the influence of the work environment and work discipline on employee performance. Based on the results of the research in this study, it shown that there was an influence of the work environment and work discipline on the performance of employees at the Agriculture and Livestock Service Office of Buleleng Regency. This shown that this research was relevant to research conducted by researchers at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra, where the results in this study obtained the conclusion that the work environment and discipline have a significant influence on employee performance at the UPTB Regional Revenue Agency of South Sumatra Province of Lubuklinggau.

Suwondo and Sutanto (2015) cited that the relations between work environment and work discipline and employee performance. Based on the t test and F test, it was concluded that the work environment and work discipline have a significant effect on employee performance. This also supports research conducted by researchers at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra, where the results in this study concluded that the work environment and discipline have a significant influence on employee performance at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra.

Hidayat and Taufiq (2012) concluded that the influence of the work environment and work discipline and work motivation on the performance of employees of the regional

drinking water company (PDAM) of Lumajang Regency. In this study, it can be concluded from the results of this study that the results of testing the first hypothesis stated that the work environment and work discipline and motivation have a significant influence on the performance of PDAM Lumajang Regency employees. This also supports research conducted by researchers at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra, where the results in this study concluded that the work environment and discipline have a significant influence on employee performance at the UPTB Regional Revenue Agency Lubuklinggau of South Sumatra.

5. Conclusion

Based on the research results, it can be concluded that from the results of the F test it was obtained $F_{\text{count}} = 12.125 > F_{\text{table}} = 3.28$, then H_0 was rejected and H_a was accepted. It can be concluded that the work environment and discipline have a significant influence on employee performance at UPTB Regional Revenue Agency Lubuklinggau of South Sumatra. This means that the better the work environment and the higher the employee discipline, the employee's performance will also increase.

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