



## **The Effect of Work Environment and Work Discipline on Employee Performance at the South Cikarang Primary Tax Service Office Through Work Motivation**

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### **ABSTRACT**

*This study aims to find out 1). Effect of work environment and work discipline on work motivation, 2) Effect of work environment and work discipline on employee performance, 3) Effect of work motivation on employee performance, 4) Effect of work environment and work discipline on employee performance through work motivation. The research was conducted at the South Cikarang Primary Tax Service Office (KPP). The number of respondents was 57 people with event sampling techniques and data analysis using descriptive analysis and path analysis. Research results show that 1). There is an influence of work environment and work discipline on work motivation, 2) There is an influence of work environment and work discipline on employee performance, 3) There is an influence of work motivation on employee performance, 4) Motivation cannot influence work environment and work discipline on employee performance.*

**KEYWORDS: Work Environment, Work Discipline, Motivation, Employee Performance.**

### **Introduction**

Humans always live in organizations or organizations; this is because humans will not be able to live alone without interacting with other humans in meeting their needs. In addition, humans have limited physical and psychological abilities, material possessions, and time to achieve their goals. An organization is an association or container for a group of people who work together in a rational, structured, and systematic manner that is guided or controlled to achieve certain goals by utilizing the resources in them. In achieving its goals every organization is influenced by the behavior and attitudes of the people contained therein. Success in achieving these goals depends on the reliability and ability of employees to operate work units within the organization so that organizational performance can be measured.

Organizational performance is greatly influenced by the ability or performance of human resources owned by the organization because the organization is a system that influences one another. The system can continue to work well as long as the members in it are responsible for carrying out assigned tasks properly so that with good performance organizational goals can be achieved. An organization that accommodates all levels of society within the scope of the state is referred to as a public organization. Public organizations are formed to provide services to the community, namely services that cannot be managed separately by each individual, in this case, citizens who aim to regulate the services needed by society in general. One of the public organizations in Indonesia is the Directorate General of Taxes (DGT). This public organization has legal authority in the fields of politics, administration, government, and law in an institutionalized manner so that it must protect citizens, serve their needs, and conversely also has the right to collect taxes for funding and impose penalties as sanctions for the enforcement of regulations.

The Directorate General of Taxes (DGT) as an agency serving the public interest is obliged to implement good governance. Transparency and openness are urgently needed and are absolute things that are always the main demands in building

public trust in the implementation of tax administration (image and integrity), increasing public compliance, and increasing the productivity of tax officials (efficiency).

The Directorate General of Taxes (DGT) is a work unit under the coordination of the Ministry of Finance of the Republic of Indonesia which has the task of formulating and implementing policies and technical standardization in the field of taxation. DGT has a crucial position because it has the task of collecting state revenues through taxes. From a budgetary perspective, tax revenue is a determining factor for the size of the APBN because the majority of APBN financing comes from tax revenues. After all, in the past decade, approximately 75% of state revenues have come from taxes. According to data from the Central Bureau of Statistics for 2021, 79% of state revenue comes from taxes for IDR 1,375,043 billion out of total revenue of IDR 1,735,743 billion.

In Minister of Finance Regulation Number 229/PMK.01/2019 concerning the Second Amendment to Minister of Finance Regulation Number 217/PMK.01/2018 concerning the Organization and Work Procedure of the Ministry of Finance, DGT has the task of carrying out the formulation and implementation of policies in the tax sector following regulatory provisions legislation. The scope of management of the tax sector managed by DGT is the administration of central taxes which include PPh, PPN and PPNBM, PBB in addition to the urban and rural sectors, as well as Stamp Duty. Almost all aspects of state infrastructure development are directly related to the ability of the Directorate General of Taxes (DGT) to collect tax revenue so that the President and Vice President, the MPR/DPR, and the people, in general, have high hopes that the Directorate General of Taxes (DGT) will become a tax institution that is capable and can fund development independently.

The organizational structure of the Directorate General of Taxes (DGT) is divided into a head office unit and an operational office unit below it. The head office consists of the Secretariat of the Directorate General, 11 directorates, and 4 groups of reviewers. The operational office units consist of 34 DGT Regional Office units (Kanwil DGT), 352 Tax Service Office units (KPP), 204 Tax



Service, Counseling and Consultation Office units (KP2KP), 1 unit Tax Data and Document Processing Center (PPDDP), 1 unit of Tax Data and Document Processing Office (KPDDP) and 1 unit of Tax Information Service Office (KLIP). With more than 500 operational offices and more than 46,000 employees, the DGT Organization is the largest organization within the Ministry of Finance and even in other Ministries. All existing resources are empowered to carry out the organization's goals, the main of which is securing tax revenues, which are increasingly burdensome every year. The Head Office of the Directorate General of Taxes, which has an office in Jakarta, certainly has a wide working area that extends to remote districts. To act as a liaison between the community and work units in the regions, the role of the Tax Service Office (KPP) becomes increasingly important. KPP has the task of carrying out services, education, supervision, and law enforcement of taxpayers in the fields of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Other Indirect Taxes, and Land and Building Tax, and carrying out the mastery of tax subject and object information in their jurisdiction based on statutory regulations.

The legality of the existence of KPP and its functions is a manifestation of Presidential Regulation Number 28 of 2015 concerning the Ministry of Finance which was later reduced back to Minister of Finance Regulation (PMK) number 132/PMK.01/2006 as last amended by Minister of Finance Regulation (PMK) number 184/PMK.01/2020 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes. In carrying out its duties South Cikarang Primary Tax Service Office (KPP) always strives to carry out its duties and functions optimally under the strategic plan targets that have been set. However, employee performance conditions affect the achievement of organizational/agency targets, where the work results can be shown in real terms both in terms of quality and quantity. The strategic goal or target of the South Cikarang Primary Tax Service Office (KPP) is to provide good service to taxpayers and achieve the set tax revenue target.

The problems currently faced by South Cikarang Primary Tax Service Office (KPP) are low work motivation, lack of employee work discipline, a work environment that does not yet support employee performance, employees are in a comfort zone and tend to think relaxed and do not try their best to achieve the set targets, the reward system and punishment that has not been fully implemented, and employee education that is not linear with the position currently occupied. Employee motivation to be able to improve performance is also not good when viewed from the enthusiasm and need for achievement for South Cikarang Primary Tax Service Office (KPP) employees who are not yet optimal.

The work environment can be divided into 2 (two) parts, namely the internal and external work environment of the South Cikarang Primary Tax Service Office (KPP). The internal environment can be in the form of spatial planning, lighting, air temperature regulation, supporting facilities and infrastructure that are still far from supporting facilities for private agencies/companies, as well as relations between employees. While the external

environment can be the condition of the work area, the level of pollution, congestion, and the surrounding community. Unfavorable working conditions can be an obstacle to creating good work motivation and performance from employees.

Work discipline of South Cikarang Primary Tax Service Office (KPP) employees can also affect employee performance, this can be seen in violations of employee absences and the utilization of employee time that has not been maximized. Based on data from South Cikarang Primary Tax Service Office (KPP) in 2021 the percentage of employee attendance according to the provisions is 85.35% or an average of 115 people who obey the rest are still committing violations. Existing disciplinary conditions can be identified by whether the disciplinary goals are achieved or not, one of which is the ability of employees to work according to a predetermined plan and schedule. One of the challenges related to the application of employee work discipline at South Cikarang Primary Tax Service Office (KPP) is the risk of punishment associated with the violation.

## Literature Review

### *Employee Performance*

Subekhi and Jauhar (2012) define performance as work results that can be achieved by a person or group of people in an organization, according to their respective authorities and responsibilities, to achieve the goals of the organization concerned legally, not violating the law and under morals and ethics.

Furthermore, according to Bangun (2012) performance is the result of work achieved by someone based on job requirements and for an agency performance appraisal has various benefits, including evaluation between individuals within the organization, self-development of each individual, system maintenance, and documentation.

According to Riniwati (2010) that performance can be judged by quantity, the quantity of work produced by human resources, and the level of customer service. The quantity of work in question is the amount of work completed, while the quality of work in question is the quality of the work.

Bernardin (2015) conveys that there are 6 (six) criteria or dimensions for measuring performance, namely:

1. Quality is related to a process or result that is near perfect/ideal in fulfilling the intent of the purpose.
2. Quantity is related to the unit amount or quantity produced.
3. Timeliness is related to the time required to complete an activity or produce a product.
4. Cost Effectiveness is related to the level of use of organizational resources in obtaining or obtaining results or reducing waste in the use of organizational resources.
5. The need for supervision is related to the individual's ability to complete work or job functions without leadership assistance or supervisory intervention.
6. The interpersonal impact is related to the ability of individuals to increase feelings of self-worth, goodwill, and cooperation among fellow workers and subordinates.



### **Work Motivation**

Naturally, an agency or organization has the hope that its employees can improve their performance better and more effectively in completing their work. With increased performance, agencies can give awards to employees who have done the best performance. This award is one way to spur work motivation for human resources to work optimally.

According to Irkhami (2014), one's work motivation is a feeling of encouragement or not related to mood. Feelings that affect motivation include two aspects, namely external aspects including wages, development opportunities, employee relations, placement, and so on. While the second aspect is internal including age, health, ability, education, religiosity, and so on. Employees will be satisfied with their work if the external and internal aspects support each other.

According to Robbins (2015), motivation is a process that explains the intensity, direction, and persistence of an individual to achieve goals. The 3 (three) main elements in this definition are intensity related to how hard a person tries, direction is a goal and persistence is a measure of how long a person can maintain his business. According to Luthans (2012), motivation is a process as the first step for someone to take action due to physical and psychological deficiencies or in other words is an encouragement shown to fulfill certain goals.

According to McClelland (2013), there are 3 (three) indicators of work motivation, namely: The need for achievement, the need for affiliation, and the need for power.

1. Need for Achievement. Is an encouragement to excel and excel about the standards set, including developing creativity and enthusiasm for high achievement
2. The Need to Affiliate. It is the desire to interact with other people in an intimate and friendly manner and reflects the desire to have close, cooperative, and friendly relationships with other parties, including a) a Sense of belonging, Sense of importance, Sense of achievement, and Sense of participation.
3. The Need for Power. Is a need based on a person's desire to organize or lead other people, including having the best position and mobilizing abilities to achieve power

### **Work Environment**

The work environment is one of the factors that must be considered by the organization because it is closely related to the level of employee morale. If the work environment of an organization is good then it can also spur the emergence of high morale, which in turn can improve employee performance. Sunyoto (2012) argues that the environment is everything that is around workers and which can influence them in carrying out their assigned duties, for example, cleanliness, music, lighting, and others.

According to Sedarmayanti (2011), the work environment is the whole of the tools and materials encountered, the surrounding environment, where a person works, and the method of work, both as individuals and as a group. Circumstances or

places where a person carries out his duties and obligations can influence employees in carrying out the assigned tasks.

According to Sedarmayanti (2011) in general, the work environment can be classified into 2 (two) types, namely:

1. Physical work environment. Namely all physical conditions that exist around the workplace that can affect employees either directly or indirectly. The work environment that is directly related to employees such as lighting, noise, security, room temperature, workplace decoration,
2. Non-physical work environment. Namely stating that the non-physical work environment is all conditions related to work relations, both relations with superiors and co-workers. Agency management should be able to create conducive conditions, a family atmosphere, good communication, and self-control. The management should also be able to create a work atmosphere that can lead to initiative and creativity so that agency goals can be achieved. As for the indicators; communication between superiors and subordinates, concern for superiors, conflicts between superiors and subordinates, relations among employees, communication between employees, work relations between employees, and two-way communication.

### **Work Discipline**

According to Mangkunegara (2015), work discipline can be interpreted as the implementation of management to strengthen organizational guidelines. Another opinion according to Siswanto (2016) is work discipline is an attitude of respect, respect, and obedience to applicable regulations both written and unwritten, and being able to carry them out, not evading sanctions if he violates the duties and authority given to him.

According to Siagian (2014), discipline is a management action to encourage members of the organization to meet the demands of these various provisions. In other words, employee discipline is a form of training that seeks to improve and shape the knowledge, attitudes, and behavior of employees so that these employees voluntarily try to work cooperatively with other employees and improve their work performance.

According to Siagian (2014), the dimensions and indicators of work discipline are:

1. Discipline at work time with indicators: attendance and working hours.
2. Discipline in work behavior with indicators: work attitude, caution and alertness, and responsibility.
3. Discipline in regulations with indicators: compliance with duties, principals, and functions, compliance with regulations, and compliance with the employee code of ethics.

### **Research Methods**

The research was carried out for four months, from October 2022 to January 2023, from the start of the planning process, implementation to the process of reporting results. This research was conducted at the South Cikarang Primary Tax





Service Office (KPP) which is located at Jl. Cikarang Baru Raya Office Park No. 10 Cikarang, Bekasi.

This research is a type of causal associative research using a quantitative approach. Causal associative research is research that aims to examine the influence of two or more variables, namely looking for causation between the independent variable and the dependent variable.

The population is the whole or the totality of all objects or individuals who have certain characteristics, clear and complete to be studied. According to Sugiyono (2013), a Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics that researchers hope to study and then draw conclusions. Research data in the population are called "parameters" which can take the form of averages, proportions, standard deviations, and others that are the focus of research that will be used as research objects. The population is all employees of the South Cikarang Primary Tax Service Office (KPP), totaling 135 employees.

Sampling in this study used the simple random sampling technique by taking samples representing employees per division. This study drew samples using a simple random sampling method with the number of samples determined using the formula from Taro Yamane in Akdon (2011). Based on the calculation above,

**Table 1. Results of the F-Test Work Environment and Work Discipline on Work Motivation**  
ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	941.098	2	470.549	52.891	.000 <sup>b</sup>
Residual	480.411	54	8.896		
Total	1421.509	56			

a. Dependent Variable: X3

b. Predictors: (Constant), X2, X1

Source: Primary data processing, 2023

From Table 1, it was found that the F-count value of the work environment and work discipline variables was 52.891, while the F-table was 4.01. Thus  $t\text{-count} > t\text{-table}$  ( $52.891 > 4.01$ ),  $H_0$  is rejected and  $H_1$  is accepted at that significance level. This gives the conclusion that the work environment and work discipline affect work motivation. Thus, the first hypothesis is proven.

**Table 2. Results of F Test Effect of Work Environment and Work Discipline on Employee Performance**  
ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6086.175	2	3043.088	83.498	.000 <sup>b</sup>
Residual	1968.035	54	36.445		
Total	8054.211	56			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Primary data processing, 2023

The results of the F test for the work environment variable and the work discipline variable obtained the F-count

the sample in this study is 57 employees. Data analysis techniques in quantitative research use statistics. There are two kinds of statistics used to analyze data in research, namely descriptive statistics and path analysis.

Descriptive analysis tools in this study were used for problem-solving by outlining the results of the questionnaire answers from the respondents. Descriptive statistical analysis is an analytical technique that describes the data that has been collected descriptively to create a general conclusion.

Path analysis is a technique for analyzing causal relationships that occur in multiple regression if the independent variables affect the dependent variable not only directly but also indirectly (Retherford, 1993). In this study, to examine the influence of mediating variables, path analysis uses an explanatory approach, namely research that explains the relationship between research variables and tests the hypotheses that have been formulated previously.

## Result

### a. The Effect of Work Environment and Work Discipline on Work Motivation

To find out this, it is necessary to use the F-test. The following is a test for each variable:

### b. The Effect of Work Environment and Work Discipline on Employee Performance

To test the effect of the work environment and work discipline on employee performance, the F test is carried out. The following are the results of the F-test:

value of 83.498, and the F-table of 3.96. This means that  $F\text{-count} > F\text{-table}$  ( $83.498 > 4.01$ ) which means  $H_0$  is rejected and  $H_1$  is



accepted. This gives the conclusion that the work environment and work discipline affect employee performance. Thus, the second hypothesis is proven

**Table 3. Effect of Work Motivation on Employee Performance Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.946	4.265		2.160	.021
X3	2.069	.159	.869	13.025	.000

a. Dependent Variable: Y

Source: Primary data processing, 2023

The results of the t-test for the variable work motivation obtained a t-count = 13.025 and a t-table of 1.672. This means t-count > t-table (13.025 > 1.663), which means H0 is rejected and H1 is accepted. This gives the conclusion that work motivation influences employee performance. Thus the third hypothesis is proven.

#### **d. The Effect of Work Environment and Work Discipline on Employee Performance Through Work Motivation**

$$X_1 \rightarrow X_3 \rightarrow Y = (px_{3x_1}) \times (py_{x_3}) = 0,283 \times 0,755 = 0,214$$

$$X_2 \rightarrow X_3 \rightarrow Y = (px_{3x_2}) \times (py_{x_3}) = 0,567 \times 0,755 = 0,428$$

In the work environment variable, the indirect effect value is obtained from the path coefficient value  $px_{3x_1}$  multiplied by the path coefficient value  $py_{x_3}$ . The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence. In the work discipline variable, the indirect effect value is obtained from the path coefficient value  $px_{3x_2}$  multiplied by the path coefficient value  $py_{x_3}$ . The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence. This shows that work motivation cannot mediate, namely the work environment and work discipline in influencing employee performance. Thus the fourth hypothesis is not proven.

#### **e. Total Effect**

- The effect of the work environment on employee performance through work motivation

$$X_1 \rightarrow X_3 \rightarrow Y = py_{x_1} + \{(px_{3x_1}) \times (py_{x_3})\} = 0,330 + 0,214 = 0,544$$

The total effect arising from the work environment on employee performance through work motivation is equal to 0,544.

- The effect of work discipline on employee performance through work motivation

$$X_2 \rightarrow X_3 \rightarrow Y = py_{x_2} + \{(px_{3x_2}) \times (py_{x_3})\} = 0,579 + 0,428 = 1,007$$

The total effect arising from work discipline on employee performance through work motivation is equal to 1,007.

## **Discussion**

### **1. The Effect of Work Environment and Work Discipline on Work Motivation**

Based on the analysis of the description of work environment variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the physical environment and non-physical environment

### **c. The Effect of Work Motivation on Employee Performance**

To test the effect of work motivation on employee performance, the t-test is carried out. The following are the results of the t-test:

form work environment variables. The indicator that contributes the most to the formation of work environment variables is the non-physical environment, that the relationship between South Cikarang Primary Tax Service Office (KPP) employees is good enough to support work as well as communication, working relationships between employees and two-way communication between leaders and South employees Cikarang Primary Tax Service Office (KPP) is very good. The leadership of the South Cikarang Primary Tax Service Office (KPP) cares about their subordinates with the highest score while room temperature has the lowest value in the respondents' statement on work environment variables, this is a novelty from previous research.

Based on the analysis of the description of work discipline variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that discipline in time, discipline in work behavior, and discipline in regulations formwork discipline variables. The indicator that gives the greatest value to the formation of work discipline variables is the discipline in work behavior, that KPP Pratama Cikarang employees work alertly and carefully has the highest value while the leadership of the South Cikarang Primary Tax Service Office (KPP) develops the abilities of its employees by following education and training has the lowest value in the respondent's statement on the work discipline variable, this is a novelty from previous research.

Based on the analysis of the variable description of work motivation, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the need for achievement, the need for affiliation, and the need for power is from the work motivation variable. The indicator that gives the greatest value to the formation of work motivation variables is the need for power, that Cikarang Selatan Pratama employees want to have the best position by mobilizing abilities to achieve power has the highest value while employee enthusiasm for high achievement has the lowest value in the respondent's statement on the work motivation variable this is a novelty from previous research. Based on the results of path analysis, it shows that the work environment and work discipline have an impact on increasing work motivation. The results of the research are in line with research conducted by Aceh Ika Fuzi Anggrainy, Nurdasila Darsono, T. Roli Ilhamsyah Putra (2018), Rayka Dantyo Prakoso,



Endang Siti Astuti, Ika Ruhana, (2014), Revi Rezita. (2014), Aries Susanty, Sigit Wahyu Baskoro (2012), Siti Hidayah & Strong Personality. (2011), Siti Noer Istiqomah, Suhartini. (2015), Widya Futriani, Riri Mayliza. (2019), Pantun Bukit, Fakhrol Rozi, Rizki Ananda. (2019), Sarini. (2020) and Ferry Moulana, Bambang Swasto Sunuharyo, Hamidah Nayati Utami. (2017) and Subagja, I. K. (2020).

## **2. The Effect of Work Environment and Work Discipline on Employee Performance**

Based on the analysis of the description of work environment variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the physical environment and non-physical environment form work environment variables. The indicator that contributes the most to the formation of work environment variables is the non-physical environment, that the relationship between South Cikarang Primary Tax Service Office (KPP) employees is good enough to support work as well as communication, working relationships between employees and two-way communication between leaders and South employees Cikarang Primary Tax Service Office (KPP) is very good.

Based on the analysis of the description of work discipline variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees stated that they tended to agree that discipline in time, discipline in work behavior, and discipline in regulations form work discipline variables. The indicator that gives the greatest value to the formation of work discipline variables is the discipline in work behavior, that the leaders of the South Cikarang Primary Tax Service Office (KPP) care about their subordinates, the employees of the South Cikarang Primary Tax Service Office (KPP) work carefully and vigilantly and responsibility.

Based on the analysis of the description of employee performance variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees state that they tend to agree that work quality, work quantity, timeliness, effectiveness, supervision needs, and co-workers form employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is quantity, the volume of work produced by South Cikarang Primary Tax Service Office (KPP) employees in a certain period has the highest value while South Cikarang Primary Tax Service Office (KPP) employees work patiently has the lowest value in the respondent's statement on employee performance variables, this is a novelty from previous research.

Based on the results of the path analysis, it shows that the work environment and work discipline have an impact on improving employee performance. The results of the research are in line with research conducted by Aceh Ika Fuzi Anggrainy, Nurdasila Darsono, T. Roli Ilhamsyah Putra (2018), Rayka Dantyo Prakoso, Endang Siti Astuti, Ika Ruhana, (2014), Revi Rezita. (2014), Aries Susanty, Sigit Wahyu Baskoro. (2012), Siti Hidayah & Strong Personality. (2011), Siti Noer Istiqomah, Suhartini. (2015), Widya Futriani, Riri Mayliza. (2019), Pantun

Bukit, Fakhrol Rozi, Rizki Ananda. (2019), Sarini. (2020) and Ferry Moulana, Bambang Swasto Sunuharyo, Hamidah Nayati Utami. (2017) and Subagja, I. K., & Pranoto, W. (2020) and Subagja, I. K. (2020).

## **3. The Effect of Work Motivation on Employee Performance**

Based on the analysis of the variable description of work motivation, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the need for achievement, the need for affiliation, and the need for power is from the work motivation variable. The indicator that gives the greatest value to the formation of work motivation variables is the need for power, that Cikarang Selatan Pratama employees want to have the best position by mobilizing their abilities to achieve power.

Based on the analysis of the description of employee performance variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees state that they tend to agree that work quality, work quantity, timeliness, effectiveness, supervision needs, and co-workers form employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is quantity, the volume of work produced by South Cikarang Primary Tax Service Office (KPP) employees in a certain period and the number of procedures/stages of work for South Cikarang Primary Tax Service Office (KPP) employees can be completed.

Based on the results of path analysis, shows that work motivation has an impact on improving the performance of South Cikarang Primary Tax Service Office (KPP) employees. The results of the research are in line with research conducted by Aceh Ika Fuzi Anggrainy, Nurdasila Darsono, T. Roli Ilhamsyah Putra (2018), Rayka Dantyo Prakoso, Endang Siti Astuti, Ika Ruhana, (2014), Revi Rezita. (2014), Aries Susanty, Sigit Wahyu Baskoro. (2012), Siti Hidayah & Strong Personality. (2011), Siti Noer Istiqomah, Suhartini. (2015), Widya Futriani, Riri Mayliza. (2019), Pantun Bukit, Fakhrol Rozi, Rizki Ananda. (2019), Sarini. (2020) and Ferry Moulana, Bambang Swasto Sunuharyo, Hamidah Nayati Utami. (2017) and Subagja, I. K., & Pranoto, W. (2020).

## **4. The Effect of Work Environment and Work Discipline on Employee Performance Through Work Motivation**

Based on the analysis of the description of work environment variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the physical environment and non-physical environment form work environment variables. The indicator that contributes the most to the formation of work environment variables is the non-physical environment, that the relationship between South Cikarang Primary Tax Service Office (KPP) employees is good enough to support work as well as communication, working relationships between employees and two-way communication between leaders and South employees Cikarang Primary Tax Service Office (KPP) is very good.





Based on the analysis of the description of work discipline variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees stated that they tended to agree that discipline in time, discipline in work behavior, and discipline in regulations formwork discipline variables. The indicator that gives the greatest value to the formation of work discipline variables is discipline in work behavior, that the leaders of the South Cikarang Primary Tax Service Office (KPP) care about their subordinates, the employees of the South Cikarang Primary Tax Service Office (KPP) work carefully and vigilantly and responsibility.

Based on the analysis of the variable description of work motivation, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the need for achievement, the need for affiliation, and the need for power is from the work motivation variable. The indicator that gives the greatest value to the formation of work motivation variables is the need for power, that Cikarang Selatan Pratama employees want to have the best position by mobilizing their abilities to achieve power.

Based on the analysis of the description of employee performance variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees state that they tend to agree that work quality, work quantity, timeliness, effectiveness, supervision needs, and co-workers form employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is quantity, the volume of work produced by South Cikarang Primary Tax Service Office (KPP) employees in a certain period and the number of procedures/stages of work for South Cikarang Primary Tax Service Office (KPP) employees can be completed.

Based on the results of path analysis, shows that the work environment and work discipline on the performance of South Cikarang Primary Tax Service Office (KPP) employees through work motivation do not affect improving the performance of South Cikarang Primary Tax Service Office (KPP) employees. These results are obtained because the coefficient value of the indirect effect is smaller than the value of the coefficient of direct influence so work motivation cannot mediate the work environment and work discipline in influencing employee performance, meaning that without involving the mediating variable (work motivation) directly the independent variables (work environment and discipline) work can influence the dependent variable (employee performance). The results of the study are not in line with research conducted by Rayka Dantyo Prakoso, Endang Siti Astuti, Ika Ruhana, (2014), Aries Susanty, Sigit Wahyu Baskoro. (2012), Siti Hidayah & Strong Personality. (2011), Siti Noer Istiqomah, Suhartini. (2015), Widya Futriani, Riri Mayliza. (2019), Sarini. (2020) and Ferry Moulana, Bambang Swasto Sunuharyo, Hamidah Nayati Utami. (2017). And in line with the research of Aceh Ika Fuzi Anggrainy, Nurdasila Darsono, T. Roli Ilhamsyah Putra (2018).

## Conclusion

Based on the research results, which have been carried out to test the hypotheses and answers to the proposed problem formulation, the authors can draw the following conclusions:

1. Based on the analysis of the description of work environment variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the physical environment and non-physical environment form work environment variables. The indicator that contributes the most to the formation of work environment variables is the non-physical environment, that the relationship between South Cikarang Primary Tax Service Office (KPP) employees is good enough to support work as well as communication, working relationships between employees and two-way communication between leaders and South employees Cikarang Primary Tax Service Office (KPP) is very good.
2. Based on the analysis of the description of work discipline variables, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees stated that they tended to agree that discipline in time, discipline in work behavior, and discipline in regulations formwork discipline variables. The indicator that gives the greatest value to the formation of work discipline variables is discipline in work behavior, that the leaders of the South Cikarang Primary Tax Service Office (KPP) care about their subordinates, the employees of the South Cikarang Primary Tax Service Office (KPP) work carefully and vigilantly and responsibility.
3. Based on the analysis of the variable description of work motivation, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees tend to agree that the need for achievement, the need for affiliation, and the need for power is from the work motivation variable. The indicator that gives the greatest value to the formation of work motivation variables is the need for power, that Cikarang Selatan Pratama employees want to have the best position by mobilizing their abilities to achieve power.
4. Based on the analysis of employee performance variable descriptions, it shows that the majority of South Cikarang Primary Tax Service Office (KPP) employees state that they tend to agree that work quality, work quantity, timeliness, effectiveness, supervision needs and co-workers make up employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is quantity, the volume of work produced by South Cikarang Primary Tax Service Office (KPP) employees in a certain period and the number of procedures/stages of work for South Cikarang Primary Tax Service Office (KPP) employees can be completed.



5. Based on the results of path analysis, it shows that the work environment and work discipline have an impact on increasing work motivation.

6. Based on the results of the path analysis, it shows that the work environment and work discipline have an impact on improving employee performance.

7. Based on the results of path analysis, shows that work motivation has an impact on improving the performance of South Cikarang Primary Tax Service Office (KPP) employees.

8. Based on the results of path analysis, shows that the work environment and work discipline on the performance of South Cikarang Primary Tax Service Office (KPP) employees through work motivation have no impact on improving the performance of South Cikarang Primary Tax Service Office (KPP) employees.

## Recommendation

Based on the results of the research and discussion in the conclusion above, the authors provide suggestions that may be followed up, namely as follows:

1. On employee performance variables, the indicator that gives the lowest score is supervision, meaning that South Cikarang Primary Tax Service Office (KPP) employees must work with discipline and responsibility according to their abilities and work with honesty. To be able to improve it, KPP Pratama Cikarang leaders can create working groups, hold morning activities and discussion groups to address work-related problems as well as train and improve the abilities of their employees
2. In the work environment variable, the indicator that gives the lowest value is the physical environment, meaning that the lighting in the South Cikarang Primary Tax Service Office (KPP) office must be maximum so that it supports the work. This can be done by increasing the number of placements of light sources such as lights and windows that help light the room from the outside and replacing it immediately if any lights go out. Reducing noise levels can be done by issuing rules regarding the volume of sound in the work area that comes from employee communications and computer devices, while outside noise can plant lots of plants to muffle the sound. The security factor can be increased by increasing the number of security officers and their supporting tools such

as installing CCTV, alarms, and access to the work area. Room air temperature can be cooled by adding air conditioners, increasing the number of air vents, and providing green open spaces filled with various types of plants. The decoration of the workspace and waiting room in the South Cikarang Primary Tax Service Office (KPP) office must be comfortable, and support work and community services by improving the layout of office equipment such as tables, chairs, and cabinets, as well as attractive wall coloring with wall decorations containing words inspiring and motivating.

3. In the work discipline variable, the indicator that gives the lowest score is discipline at work, namely the number of attendances of South Cikarang Primary Tax Service Office (KPP) employees who are still below average, the use of time for work and time for developing abilities that are not yet optimal. The leadership of the South Cikarang Primary Tax Service Office (KPP) must be an example and role model of work discipline to employees, provide intensive supervision, provide counseling to understand the problems they face, make work schedules and activities that are mutually agreed upon, provide time for employees to attend education and training, leaders must be firm in imposing sanctions if employees violate work time discipline according to regulations.
4. In the variable of work motivation, the indicator that gives the lowest score is the need for achievement, meaning that the South Cikarang Primary Tax Service Office (KPP) leadership must develop creativity in its employees so that employees are enthusiastic in achieving to produce the best work such as making tax applications, films and writing about taxes, participating in providing the best solutions when there are problems in the office, renovating the workspace so that it is comfortable and according to their needs. To support this creativity, the leadership of the South Cikarang Primary Tax Service Office (KPP) can hold joint activities both inside and outside the office such as discussion group forums and outbound, form hobby clubs, provide opportunities for employees to express opinions, pay attention to the health and happiness of employees, and give awards. on creativity that supports performance.

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