



The effect of competence and work discipline on employee performance with work motivation as a mediating variable

Herry Pratama¹, Harif Amali Rivai², Hendra Lukito³

¹Master of Management, Faculty of Economics and business, Universitas Andalas, Padang, Indonesia

^{2,3}Department of Management, Faculty of Economics and Business, Universitas Andalas, Padang, Indonesia

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ABSTRACT

This study aims to obtain empirical evidence regarding the effect of competence and work discipline on employee performance with work motivation as a mediating variable at the Regional Revenue Agency of West Sumatra Province. The population in this study were all employees of the Regional Revenue Agency of West Sumatra Province. The sampling technique is the sample method is by probability sampling with a total of 118 samples. The analytical method used is descriptive statistical analysis using SmartPLS 3.0.

The results of the study show that competence and work discipline have a positive and significant effect on employee performance; competence and work discipline have a positive and significant effect on work motivation, work motivation has no effect on employee performance. Competence and work discipline have no effect on employee performance through work motivation as a mediating variable. Based on the results of the determinant coefficient test, the R square value is 0.725, this means that 72.5% of employee performance is explained by competence, work discipline and work motivation. While the remaining 27.5% is influenced by other variables not explained in this study.

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Corresponding Author:

Herry Pratama,
Master of Management,
Faculty of Economics and Business, Andalas University,
Limau Manis, Pauh, Padang City, 25175, Indonesia,
Email: herrypratama28@gmail.com

INTRODUCTION

As one of the elements of ASN, namely Civil Servant (PNS) has the duty to serve all public interests in realizing the implementation of government tasks and carrying out national development in accordance with the quality of PNS. Now civil servants are required to increase the quantity and quality in carrying out their main duties and functions. In this case, of course, the main actor is Human Resources (HR). Human Resources (HR) have an important role for the sustainability of an organization. HR with good quality will certainly bring the organization in a better direction as well. Therefore, the human resource factor in a company or agency will be seen from the performance of employees who are demanded to continue to increase. If employee

performance is good, organizational performance will also be good (Ningsih et al., 2022). Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties according to the responsibilities given to him (Sembiring, 2020).

Therefore, it is necessary to increase employee competence so that employee performance can be optimized in order to achieve organizational goals. To be able to improve employee performance, it is necessary to pay attention to several factors, namely employee competence and discipline. Hafid (2018) said that competency is a basic characteristic possessed by an individual that can influence thoughts and actions, in order to generalize all situations encountered. This shows that employee performance can be built or influenced by the competence of each employee. The higher the competence possessed by employees, the greater potential will be created for these employees to be able to improve their performance. So explicitly it can be said that employee competence is related to performance. The better the competence possessed by an employee/employee, the better the performance given by employees to the institution where they work (Sunarto et al., 2020). According to Belti & Osnardi, (2020) Work discipline is the willingness of a person with his own awareness to follow the rules that apply in an organization. Work discipline is the application of management to reinforce and implement organizational guidelines. Based on the above understanding, it can be concluded that work discipline is obedience to rules or orders. Work discipline will shape and improve employee attitudes so that good employee performance will be created (Andriyani et al., 2021).

Whereas poor work discipline will hinder and slow down the achievement of organizational goals, so that in optimizing organizational goals good employee work discipline is needed which will also have an impact on employee performance and the organization it self (Sutrisno, 2019). According to Wau et al., (2021) the better the work discipline of employees, it will affect the increase in employee performance. Human resources with good performance will later create superior and competitive civil servant performance (Putra & Elfiswandi, 2021). West Sumatra Provincial Revenue Agency is one of the government agencies that provide services to the community. The Regional Revenue Agency for West Sumatra Province has main duties according to West Sumatra Governor Regulation Number 91 of 2020 concerning Description of Main Duties and Functions of the Regional Revenue Agency, in article 2 paragraph (1) The Agency has the main task of carrying out supporting functions for government affairs in the field of Finance aspects of regional income including regional taxes, regional levies, balance funds and other income as well as guidance and supervision which are the authority of the Provincial Region. In running the Bapenda organization, West Sumatra Province has a total of 195 civil servants, spread in two places, namely the head office is in the city of Padang and branch offices or better known as the UPTD Regional Revenue Management which are in each district or city in the province of West Sumatra.

Competence according to the Head of the State Personnel Agency Number 46 A of 2003 November 21, 2003 is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes needed in carrying out the duties of his position, so that the Civil Servant can carry out his duties effectively. professional, effective and efficient. In this case, the Regional Revenue Agency of West Sumatra Province still has a shortage of guidance and training related to the field of work being carried out. Thus making work slow. As well as adding employee placement not in accordance with educational background according to expert statements (Wibowo, 2017). (Mangkunegara & Waris, 2015). In terms of competence, the lack of implementation of technical guidance and training carried out in the fields of work that are the responsibility of employees, thus making the knowledge and information of civil servants less and less developed, whereas currently all forms of work have undergone very significant changes.

Then in terms of the placement of civil servants, it is still lacking based on the educational background mastered. So it requires prior introduction in a job. For example, employees who have a non-financial background are used as financial managers, resulting in slow work patterns. In

addition, motivation is also needed to encourage employee performance. Motivation is driving force that can generate enthusiasm for someone's work, so that they want to work together, effectively and integrated with all efforts to achieve organizational goals (Afrianti, 2021). Providing work motivation to employees is very important and must be carried out by an organization. Employees who have high work motivation are able to encourage employees to work more enthusiasm and can make a positive contribution to the work mandated to them. Without motivation, an employee cannot do their job according to standards or exceed standards because what motivates them to work is not sufficient (Afrianti, 2021). Iswara & Subudi (2021) said that motivation is a suitable mediation to measure the performance of an employee.

Meanwhile according to Catio & Sunarsi (2020) there are two types of motivation. The first is direct motivation in the form of motivation (material and non-material) given directly to individuals to meet their needs and satisfaction. In the West Sumatra Regional Revenue Agency, motivation is still not running optimally. A simple example is the absence of rewards for employees who perform well and punishment for employees who perform poorly and no rewards given such as promotions in a position. In terms of discipline, it can be seen that there are still many civil servants who do not make the most of working hours. Like at morning ceremony, especially at every Monday morning, many employees come late to the office. Another phenomenon after carrying out morning attendance is that most civil servants sit in stalls or shops. and sadly there are also those who take absences and then leave. And the most ironic thing is when taking absences, tricking them by using an absence application using a fake GPS so they can take absences from home. Then when viewed from the physical and financial targets and realization, the realization in the last three years did not reach the target, so that the planning and process did not go according to the initial objectives, which shows that the performance of the West Sumatra Regional Revenue Agency Employees has not run optimally. So it is necessary to do research related to this matter. realization in the last three years did not reach the target, so that the planning and process did not go according to the original purpose, which shows that the performance of the Regional Revenue Agency of West Sumatra Province has not run optimally. So it is necessary to do research related to this matter. realization in the last three years did not reach the target, so that the planning and process did not go according to the original purpose, which shows that the performance of the Regional Revenue Agency of West Sumatra Province has not run optimally. So it is necessary to do research related to this matter.

RESEARCH METHOD

This study uses quantitative methods, which can be counted using statistical methods with the aim to determine the causal relationship between two or more variables that is independent of the dependent variable (Sekaran & Bougie, 2017). In this study the independent variables variables in this study are competence and work discipline and work motivation as mediating variables while employee performance is the dependent variable. The population in this study were all employees of the Regional Revenue Agency of West Sumatra Province. The sampling technique is the sample method is by probability sampling with a total of 118 samples. The analytical method used is descriptive statistical analysis using SmartPLS 3.0. After the questionnaires have been distributed and collected, the data is processed using SmartPLS. Test data will be seen from characteristic respondent, descriptive analysis and test instruments. The test instrument consists of validity, reliability and inner model tests which contain hypothesis testing and mediation tests.

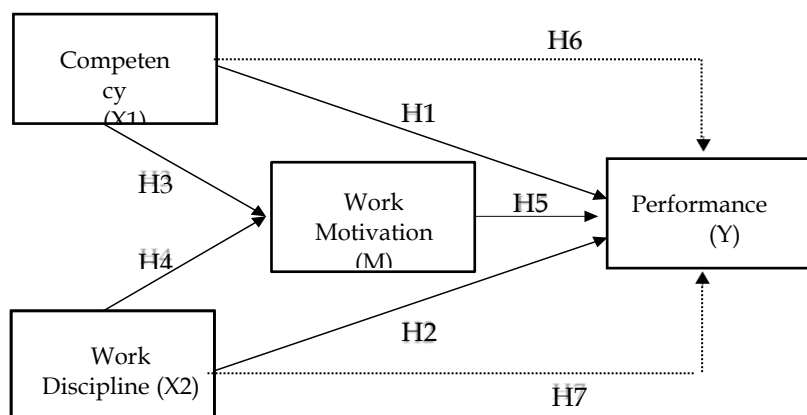


Figure.1 Research Model

From the picture above it can be seen the influence of the independent variables, namely competence (X2) and work discipline (X2) on performance (Y) and the indirect effect through work motivation as mediation (M) on employee performance (Y).

RESULTS AND DISCUSSIONS

Characteristics of Respondents

Characteristics of respondents based on gender, dominated by male respondents totaling 66 people or 55.90% of the total of all respondents. While the fewest respondents, namely female respondents, were 52 people or 44.10% of the total of all respondents. Characteristics of respondents based on age, the majority of respondents were in the age group of 50-60 years, namely 40 people or 33.90%. The characteristics of respondents based on educational background were dominated by the education level of S1 as many as 53 people or 44.91% and the smallest with D3 educational background were 8 people with a percentage of 6.79%. Characteristics of respondents based on length of service as civil servants were 47 people or 39.83% while respondents based on length of work at the Regional Revenue Agency with answers of more than 5 years were 74 people or 62.72%. The characteristics based on the placement unit were dominated by UPTD PPD with 66 people or 55.94%. The characteristics of respondents based on marital status were dominated by 112 people or 94.92% who were married. Respondent characteristics based on monthly income and allowances are dominated by IDR. 4,100,000 - IDR. 7,000,000 as many as 47 people or 39.83% and the smallest with an income of more than IDR. 7,000,000 as many as 28 people or 23.72%.

Validity and Reliability

Validity testing was carried out by 118 respondents with the aim of measuring whether the questionnaire was valid or not. To test convergent validity, the outer loading indicator value > 0.7 is used. Evaluation of discriminant validity can be done using the Average Variance Extracted (AVE) method for latent variables. The AVE value describes the magnitude of the diversity of variables that can be owned by the latent construct. A minimum AVE value of 0.5 indicates a good measure of convergent validity. Discriminant validity is seen by paying attention to the cross loading value, Fornierl Lacker and Heterotrait-Monotrait Ratio (HTMT). The cross loading value aims to assess the level of discriminatory validity that is adequate for each construct, by comparing the correlations between constructs. The reliability test shows the extent to which the measuring instrument is reliable or trustworthy. The reliability test in this study used the coefficient measurement technique of Composite Reliability and Cronbach Alpha. Composite reliability is considered better if it has a composite reliability value > 0.6 . Reliability tests with composite

reliability can be strengthened by using the Cronbach alpha value. A variable is declared reliable if it has a Cronbach alpha value > 0.6 .

Inner Model

Tabel 1. R-Square Values

Variable	R Square	R Square Adjusted
Employee Performance	0.725	0.718
Work motivation	0.477	0.468

Source: Data processing from SmartPLS 3 (2023)

Based on the table above shows that the influence of all independent variables on the dependent variable with work motivation of 0.468. This shows that 46.8% of employee performance is explained by competency, work discipline and performance variables. While the remaining 53.2% is influenced by other variables not explained in this study. While on Performance it can be seen that the R Square value is 0.725 where it can be seen that 72.5% of this research is strongly influenced by performance variables. Where only about 27.5% is influenced by other variables not explained in this study.

Hypothesis Testing

Hypothesis testing between variables using bootstrapping techniques through path coefficients aims to identify the result of the formulated hypothesis. Second Order Confirmatory used for the assessment of the significance of the influence between variables will be carried out by a bootstrapping procedure. The bootstrapping procedure uses the entire original sample for resampling. In the resampling bootstrapping method, the significance value used (two-tailed) with the t-value is 1.962.

Table 2. Path Coefficient (T-Values, P-Values)

Variable	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Work Discipline -> Employee Performance	0.339	0.338	0.126	2,703	0.007
Work Discipline -> Work Motivation	0.427	0.434	0.130	3,280	0.001
Competence -> Employee Performance	0.550	0.554	0.118	4,646	0.000
Competence -> Work Motivation	0.297	0.292	0.128	2,320	0.021
Work Motivation -> Performance	0.063	0.065	0.079	0.790	0.430

Source: Data processing from SmartPLS 3 (2023)

Based on Table 2 which is a calculation to see the effect directly between variables and variables with dimensions, it can be seen that there is one hypothesis that is rejected, namely H5 "The Effect of Work Motivation on Employee Performance" because it has a P-Values of 0.430 greater than the significance level of 0.05 and a T-statistic value of 0.790 is smaller than T-table 1,962.

Table 3. Indirect Influence Table

Variable	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Work Discipline -> Work Motivation -> Employee Performance	0.027	0.026	0.035	0.760	0.448
Competence -> Work Motivation -> Employee Performance	0.019	0.022	0.029	0.640	0.522

Source: Data processing from SmartPLS 3 (2023)

Based on the table above, it can be seen that each variable has a t-statistic below 1.96 and p value greater than 0.05, indicating that the variable work motivation has no intermediate effect competence and work discipline on employee performance as the mediating variable.

Table 4. Summary of Hypothesis Testing Results

Hypothesis	Research result	Information
H1: It is suspected that work discipline has an effect on employee performance	There is a positive and significant influence of work discipline on employee performance	Supported
H2: It is suspected that work discipline influences work motivation	There is a positive and significant influence of work discipline on work motivation	Supported
H3: It is suspected that competence influences employee performance	There is a positive and significant effect of competence on employee performance	Supported
H4: It is suspected that competence influences work motivation	There is a positive and significant effect of competence on work motivation	Supported
H5: It is suspected work motivation influences on employee performance	There is no effect of work motivation on employee performance	Rejected
H6: It is suspected that work discipline influences on employee performance through work motivation as mediation	There is no effect of work discipline on employee performance through work motivation as mediation	Rejected
H7: It is suspected that competence influences on employee performance through work motivation as mediation	There is no effect of competence on employee performance through work motivation as mediation	Rejected

The results of testing the first hypothesis indicate that there is an influence of competence on Employee Performance. It can be seen from the t-statistic value of 4,646 > t-table value of 1.962 and a P-value of 0,000 < a significance value of 0.05, which means that competence has a positive and significant influence on employee performance. This proves that if high competence is possessed by employees of the Regional Revenue Agency of West Sumatra Province, the performance of employees of the Regional Revenue Agency of West Sumatra Province will also increase. Then if the employee has competence in accordance with the field of work, it will help improve employee performance. The results of this study are in accordance with previous research by Suarniti & Bagia, (2022) convey that competence has a positive and significant effect on employee performance. Based on the results of initial observations made at the PDAM Klungkung Regency office to find out the performance of Klungkung Regency PDAM employees, with 10 employees as samples.

The results of testing the second hypothesis indicate that there is an influence of Work Discipline on Employee Performance. It can be seen from the t-statistic value of 2,703 > t-table value of 1.962 and a P-value of 0.007 > a significance value of 0.05, which means that the influence of discipline has a positive and significant effect on employee performance. This is influenced by the respondent's data, namely the percentage of employee ages in the Regional Revenue Agency of West Sumatra Province, which is dominated by the age range of 40 years and over. It is also influenced by the number of civil servants who have worked for the Regional Revenue Agency for more than 50% for more than 5 years. So that with high work discipline, employee performance will also increase. The results of this study are in line with research conducted by Afrianti (2021) which states that there is a positive and significant influence between work discipline on employee performance. Research conducted on members of the Sabhara Police Unit at the South Solok Police Station shows that the higher the discipline of the members, the better the performance of the Sabhara Unit police officers at the South Solok Police Station. Similar research was also conducted by Andriyani et al., (2021) who conducted research on employees at PT. People's Credit Bank Majalengka West Java (West Java) which says that discipline is the best predictor in measuring employee performance.

The third hypothesis shows the result that competence has a positive effect on work motivation. It can be seen from the t-statistic value of 2,320 > t-table value of 1.962 and a P-value of 0.021 < a significance value of 0.05, which means that competence has a positive and significant influence on work motivation. It can be seen that if the competence possessed by the Regional Revenue Agency of West Sumatra Province employees, the employee's work motivation will also increase. This research is supported by research conducted by Rapika & Sulaiman (2020) stated that competence had a positive and significant effect on work motivation of 108 respondents at the District Finance Office. Gayo Lues.

The fourth hypothesis shows that work discipline affects work motivation. It can be seen from the t-statistic value of 3,280 > the t-table value of 1.962 and the P-value of 0.001 > the significance value of 0.05, which means that work discipline has a positive and significant influence on employee performance. So that if the employee's work discipline is high and the employee's work motivation at the Regional Revenue Agency of West Sumatra Province will increase. The results of this study are supported by the results of research conducted by previous studies namely Jufrizen & Hadi (2021) which says that work discipline has a positive and significant effect on work motivation. This research has a sample of 87 people at PT Perkebunan Nusantara III (Persero) Medan. Then a similar study was also carried out by Prabowo et al., (2021) who said that work discipline affects work motivation. Furthermore, in line with previous research in the research conducted Tannady et al., (2022) with the existence of work motivation has a positive and significant effect on work discipline

The fifth hypothesis shows that work motivation has no effect on employee performance. It can be seen from the t-statistic value of 0.790 < t-table value of 1.962 and the P-value of 0.430 < a significance value of 0.05, which means that work motivation has no effect on work motivation positively and significantly. It can be seen that work motivation has no effect on the performance of employees of the Regional Revenue Agency of West Sumatra Province. The results of this study are different from previous research from Rapika & Sulaiman (2020) who said that work motivation affects employee performance at the Gayo Lues District Finance Service as many as 108 respondents at the District Finance Office. Gayo Lues. And research conducted by Mahendra & Sadiartha (2021) which says that motivation has a significant positive effect on employee performance at PT. Pos (Persero) Denpasar city.

The sixth hypothesis shows that competence through work motivation influences employee performance. Can be seen from the value of the T-statistic 0.640 < T-table 1.962 and the P-value 0.552 > 0.05 means that there is an indirect influence between competency and employee performance through work motivation as the mediating variable. This research is not in line with

the results of research conducted by Sumbogo & Diposumarto (2017) Where the result is that the influence of competence and employee performance is significant and the influence on employee performance through the variable work motivation as the mediating variable. Of the 64 news reporters at PT. SWC

The seventh hypothesis shows that Work Discipline through Work Motivation has no effect on Employee Performance. Can be seen from the value of the T-statistic $0.760 < T\text{-table } 1.962$ and the P-value $0.448 > 0.05$, which means that there is no influence between work discipline and employee performance through work motivation as a mediating variable in the Regional Revenue Agency of West Sumatra Province, the leadership of a person. The results of this study are in accordance with previous research from Kurniawati, Aulia Zelda Setya (2020) which states that motivation cannot mediate work discipline on the performance of Nasmoco employees. The motivation obtained by employees is not able to influence the relationship between work discipline in improving employee performance. While contrary to research conducted by Musadieg et al., (2018) who cite motivation as a good mediation for viewing performance.

From the results of the discussion above, it is obtained that there are 4 hypotheses that are accepted and 3 hypotheses that are rejected. The accepted hypothesis is that content has a significant and positive effect on performance, work discipline has a significant and positive effect on performance, charge has a significant and positive effect on work motivation and work discipline has a significant and positive effect on work motivation. This shows that the higher the competence and discipline of employees, the higher the performance of employees. Likewise with the higher competence and work discipline of employees, it will further increase employee motivation. This is in accordance with research conducted by Suarniti & Bagia (2022) and Afrianti (2021). The hypothesis was rejected, namely work motivation does not affect performance, content does not affect performance through motivation as mediation and work discipline does not affect performance through work motivation. This research is in line with the research of Kurniawati, Aulia Zelda Setya (2020) which states that motivation cannot mediate work discipline on employee performance and is not in line with what was done by Sumbogo & Diposumarto (2017).

CONCLUSION

The results of the study show that competence and work discipline have a positive and significant effect on employee performance; competence and work discipline have a positive and significant effect on work motivation, work motivation has no effect on employee performance. Competence and work discipline have no effect on employee performance through work motivation as a mediating variable. Based on research experience while conducting this research, the researcher realizes that the results of this study are not perfect and have many limitations that affect the expected results. Therefore, it is hoped that these limitations will be given more attention for future studies. Some of the limitations in this study include: This research is limited to using competency, work discipline, employee performance and work motivation variables Regional Revenue Agency West Sumatra Province. The second is limitation on respondents in this study only focused on employees (PNS) at the Regional Revenue Agency for West Sumatra Province. And the last thing to be the research object examined in this study is in Regional Revenue Agency of West Sumatra Province. It is recommended for further research to examine other variables that have not been studied in this study, conduct research with respondents other than ASN/PNS, for example in private organizations or other in order to obtain different and better results and conduct research on different objects and reproduce data, both quantitative data from questionnaires, or data obtained from other methods such as direct and indirect (online) interviews with employees/employees in government agencies/other private agencies.

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