
The impact of work ethic and performance allowances on employee performance by moderating work motivation in BAPPEDA Provinsi Jawa Timur

Silvy Eka Andansari¹, Siti Mujanah²

^{1,2}Faculty of Economic and Business, Universitas 17 Agustus 1945 Surabaya,
Indonesia

1262200009@surel.untag-sby.ac.id¹, sitimujanah@untag-sby.ac.id²

Accepted: June, 2023; Received: June, 2023; Published: August, 2023

Abstract

This study aims to determine the impact of work ethic and performance allowances on employee performance by moderating work motivation in BAPPEDA Provinsi Jawa Timur. This research uses an approach with quantitative methods. Data collection was obtained from the distribution of questionnaires. The data obtained were analyzed through the SEM PLS method and bootstrapping using Smart PLS software Version 4.0. The respondents in this study were 49 employees from 97 BAPPEDA Provinsi Jawa Timur employees. Using the Likert scale, the data collection instrument uses variables of work ethic, performance benefits, work motivation, and employee performance. The study showed that work ethic and performance benefits positively and significantly affected employee performance. In contrast, work motivation has an insignificant effect on employee performance. Moderation of work motivation strongly influences work ethic and employee performance. Meanwhile, moderation of work motivation does not affect performance allowances on employee performance.

Keywords: *work ethic, performance allowance, employee performance, work motivation*

INTRODUCTION

One of an agency's efforts in maintaining its employees' performance is to pay attention to work ethic and employee performance benefits to get optimal work results. Employees are important assets in an agency; with them, it is easier for the agency to achieve goals because humans are the subjects and objects of development, which is a very important factor, especially since improving the quality of human resources is a top priority.

The Regional Development Planning Agency, better known by the abbreviation BAPPEDA, is a government institution in Indonesia responsible for formulating, determining, and implementing regional development policies and

programs. BAPPEDA is an important institution in regional development because this institution has the task of planning and coordinating regional development programs and activities by the vision and mission of the local government. As an institution with an important lesson in regional development, BAPPEDA needs qualified and well-performing employees to achieve the desired development goals.

The position and role of Civil Servants as elements of the state apparatus who serve as public servants must provide services fairly to the community based on loyalty and obedience to Pancasila and the 1945 Constitution. To be able to carry out duties well, employee development is directed to improve the quality of human resources to have attitudes and behaviors that are core to devotion, honesty, professionalism, responsibility, discipline, work ethic, organizational commitment, and authority so that they can provide services according to the demands of community development.

In this context, work ethic and performance benefits can be important factors that influence employee performance. Work ethic includes discipline, responsibility, perseverance, honesty, and hard work employees apply in carrying out their duties. Meanwhile, performance benefits can provide incentives for employees to improve their performance.

This research is expected to provide a clearer picture of the factors that affect employee performance in government institutions and can help develop effective human resource management strategies, especially in BAPPEDA Provinsi Jawa Timur.

LITERATURE REVIEW

Human Resource Management

Mondy & Noe (2005) stated that human resource management is utilizing human resources to achieve organizational goals. At the same time, Ivancevich (2007) said that human resource management is a function carried out in organizations to facilitate the most effective use of humans to realize organizational and individual goals. Based on these two opinions, human resource management organization of human resources an organization to achieve corporate and personal effectiveness.

Work Ethic

Priansa (2018) stated that work ethic is a country's or society's vision and attitude towards work. When members of society consider work as something noble for human existence, their work ethic tends to be high. Conversely, the work ethic of employees is low because attitudes and opinions at work have no value in life (Darodjat, 2015), defining work ethic as a series of positive behaviors, which underlie including motivation, main characteristics, rationale, basic ideas, code of ethics, moral code, attitude code of ethics, aspirations, and beliefs, principles and standards. The dimensions and indicators of work ethic used in research using Darodjat's (2015) study, namely:

1. Hard Work: actualization work, trust work, call work
2. Smart Work: artwork, honor work

3. Sincere Work: work of grace, worship, and service.

Performance Allowance

Regulations regarding the provision of performance allowances for civil servants in East Java are regulated in East Java Governor Regulation No. 38 of 2017 concerning the Provision of Employee Performance Allowances within the East Java Provincial Government. This regulation governs the performance allowance given to civil servants within the East Java Provincial Government, the conditions for receiving performance allowances, and the procedure for providing performance allowances. In addition, this regulation also regulates the performance evaluation mechanism and performance appraisal of civil servants within the East Java Provincial Government to determine the amount of performance allowances to be given.

Based on the Regulation of the Minister of Manpower No. 10 of 2017, performance allowances are implemented based on the achievement of monthly Employee Performance Targets (SKP) by considering employee attendance.

Performance allowances are an external factor affecting efforts to improve employee performance. Performance allowance is one implementation of providing compensation or decent rewards for performance or work performance. Subekhi and Jauhari (2012) stated a form of payment in the form of benefits, which are generally not associated with work performance. More benefits are associated with providing welfare opportunities and creating working conditions so that workers become more comfortable and feel the attention of superiors.

Work Motivation

People's needs and aspirations usually motivate them to engage in certain behaviors. A person's needs and desires are different from those of others. A person's brain processes determine how diverse their needs and goals are. The method of mental formation involves the development of the subject's perception, and developing one's perception requires learning about oneself from everything observed and encountered in one's environment (Arif Yusuf Hamali, 2018). Human behavior is generated, flowed, and maintained by motivation. Since the self is required to be with and by others by definition, this motive is an important subject for the self. Mangkunegara (2014) claims that in addition to motivation being a condition that can achieve its goals, it is also a driver of employee needs that must be met so that employees can adjust to the inherent environment in their environment. Employees' internal and external circumstances impact on motivation as a psychological process in pen (Sutrisno, 2012).

In this study, the dimension of Work Motivation adheres to the theory of David McClelland (1987) analyzes three very important human needs in organizations or companies, namely:

1. Need for achievement
2. Need for power
3. Need for affiliation

According to Riniwati, H. (2011), performance is the extent to which someone has played for him in implementing organizational strategy, achieving specific goals related to individual roles, and demonstrating otherwise relevant competencies to the organization. Performance is a multidimensional concept that includes three aspects, namely attitude, ability, and achievement. In line with this research, John Miner's theory (Sudarmanto, 2011) is used as a benchmark in assessing performance, namely:

1. quantity,
2. quality,
3. the use of time in work, and
4. Cooperation with others.

Research conducted by Zulher, Suarni Norawati, Jefrizal in 2023, Analisis Motivasi, Disiplin Dan Pengaruhnya Terhadap Kinerja Pegawai Dengan TPP Sebagai Variabel Moderasi Di Dinas Pariwisata, Kepemudaan Dan Olah Raga Kabupaten Rokan Hilir, the results showed that the variables of motivation and discipline had a positive and significant influence on employee performance. Meanwhile, the variables of motivation and discipline moderated by TPP on employee performance did not significantly influence.

METHOD

This study used a quantitative approach. The nature of this research method is descriptive. The population in this study was 97 employees of civil servants and PTTPK BAPPEDA of East Java Province. In this study, researchers used simple random sampling. Based on the sampling technique using Slovin's formula with α value = 10%, the sample in this study was 49 employees. Questionnaires are used to collect data. The results of the questionnaire data were obtained from 49 employees consisting of 26 civil servants and 23 PTTPK employees. In general, the scoring technique used in this research questionnaire is the Likert scale technique through 5 (five) levels with score weights :

Score 5: Strongly Agree (SS); Score 4: Agree (S); Score 3: Neutral (N); Score 2: Disagree (TS); Score 1: Strongly Disagree (STS).

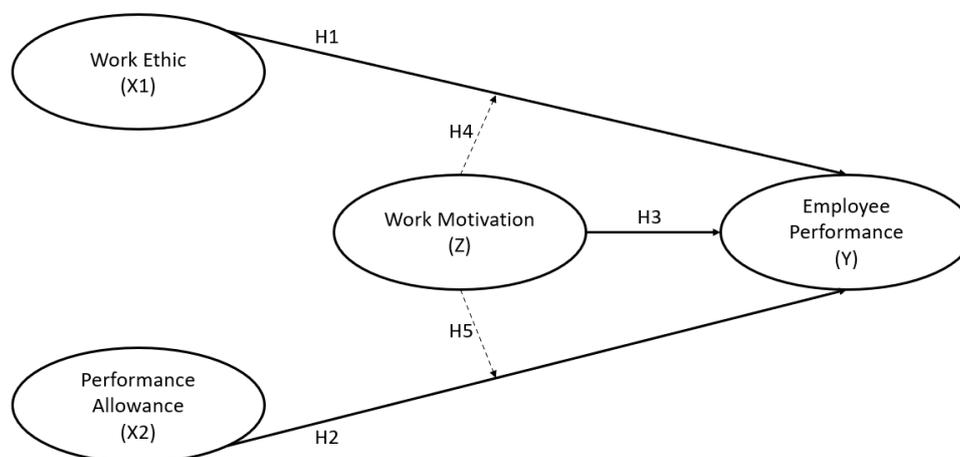


Figure 1. Conceptual Framework

Source: Primary data, processed (2023)

Based on the Conceptual Framework, the hypothesis of this study are:

Hypothesis 1 (H1): Work Ethic positively and significantly affects Employee Performance.

Hypothesis 2 (H2): Performance Benefits positively and significantly affect Employee Performance.

Hypothesis 3 (H3): Work Motivation positively and significantly affects Employee Performance.

Hypothesis 4 (H4): Work Motivation moderates the influence of Work Ethic on Employee Performance.

Hypothesis 5 (H5): Work Motivation moderates the effect of Performance Allowances on Employee Performance.

Raw data is used as a data source. The techniques chosen to test the hypothesis and analyze the data in this study were SEM PLS (Structural Equation Modeling Partial Least Squares) and bootstrapping with the help of the Smart PLS program Version 4.0. SEM is a statistical method often used to measure the validity and reliability of causality relationships among variables in research.

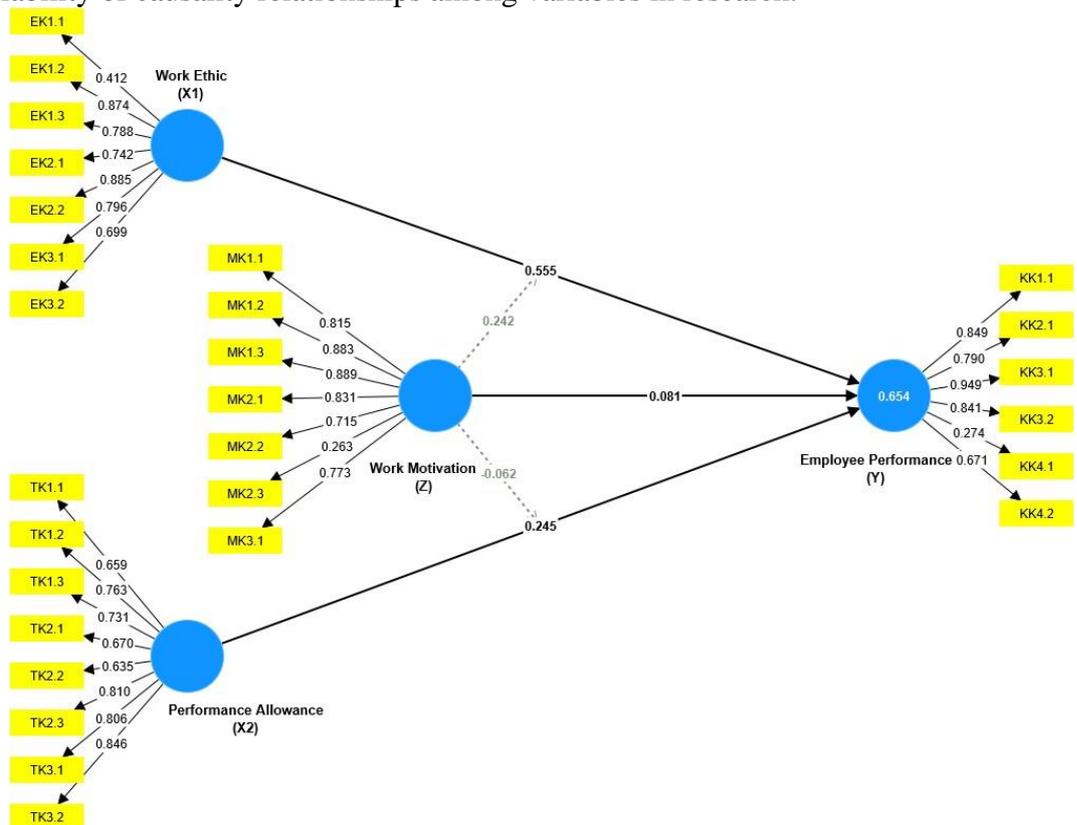


Figure 2. An initial model of research of each latent variable

Source: Primary data, processed (2023)

RESULTS AND DISCUSSION

1. Evaluation of the Measurement Model (*Outer Model*)

The measurement model shows how the manifest or observed variable represents the latent variable to be measured. This study assessed the measurement model using convergent validity tests, descriptive validity tests, Average Value Extracted (AVE), Cronbach's alpha, and Composite Reliability.

a. Convergent Validity

The convergent validity test of the measurement model with the reflective model is measured using a standardized loading factor that describes the magnitude of the correlation between each indicator and its construct. According to Chin (1998), The outer loading value > 0.6 is expressed as an ideal or valid measure as an indicator that measures the construct.

Table 1. Value of Loading Factor

Indicators	Employee Performance (Y)	Performance Allowance (X2)	Work Ethic (X1)	Work Motivation (Z)	Work Motivation (Z) x Work Ethic (X1)	Work Motivation (Z) x Performance Allowance (X2)
EK1.1			0.412			
EK1.2			0.874			
EK1.3			0.788			
EK2.1			0.742			
EK2.2			0.885			
EK3.1			0.796			
EK3.2			0.699			
KK1.1	0.849					
KK2.1	0.790					
KK3.1	0.949					
KK3.2	0.841					
KK4.1	0.274					
KK4.2	0.671					
MK1.1				0.815		
MK1.2				0.883		
MK1.3				0.889		
MK2.1				0.831		
MK2.2				0.715		
MK2.3				0.263		
MK3.1				0.773		
TK1.1		0.659				
TK1.2		0.763				
TK1.3		0.731				
TK2.1		0.670				
TK2.2		0.635				
TK2.3		0.810				

Indicators	Employee Performance (Y)	Performance Allowance (X2)	Work Ethic (X1)	Work Motivation (Z)	Work Motivation (Z) x Work Ethic (X1)	Work Motivation (Z) x Performance Allowance (X2)
TK3.1		0.806				
TK3.2		0.846				
Work Motivation (Z) x Performance Allowance (X2)						1.000
Work Motivation (Z) x Work Ethic (X1)					1.000	

Source: Primary data, processed (2023)

Table 1 shows the majority of outer loading > 0.6 , but there are three indicators whose outer loading value is < 0.6 , namely EK1.1; KK4.1; and MK2.3. Furthermore, the three items were removed/reduced from the research model and re-estimated.

b. Discriminant Validity

Discriminant validity ensures that the correlation of observational variables with their constructs is higher than with other constructs (Hair et al., 2014). Discriminant validity can also be determined by the average variance extracted (AVE); for each indicator, the required value must be > 0.5 for a good model. The study results were obtained for all variables with AVE values above 0.5.

Table 2. Variable mean yield with AVE

Variables	The average variance extracted (AVE)
Employee Performance (Y)	0.674
Performance Allowance (X2)	0.545
Work Ethic (X1)	0.659
Work Motivation (Z)	0.667

Source: Primary data, processed (2023)

c. Cronbach's Alpha and Composite Reliability

Measurement of the reliability of a construct is used in two ways, namely by measuring Cronbach's alpha and composite reliability, and the value must be > 0.6 .

Ghozali (2014) classifies Cronbach's Alpha values as follows:

1. It is considered reliable if Cronbach's Alpha value > 0.60.
2. If Cronbach's Alpha value < 0.60, it is declared unreliable.

Reliability tests with Cronbach's Alpha for all constructs are recommended above 0.6. Table 3 shows that Cronbach's Alpha values for all constructs are above 0.6. In addition to Cronbach's Alpha, the value of ρ_c (composite reliability) is also used, interpreted as the same as the value of Cronbach's Alpha. Table 3 shows that the combined reliability value for all constructs is above 0.7, indicating that all constructs in the estimated model meet the discriminant validity criteria.

Table 3. Reliability and Validity Test Results

Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	The average variance extracted (AVE)
Employee Performance (Y)	0.876	0.901	0.911	0.674
Performance Allowance (X2)	0.888	0.901	0.905	0.545
Work Ethic (X1)	0.895	0.900	0.920	0.659
Work Motivation (Z)	0.899	0.910	0.923	0.667

Source: Primary data, processed (2023)

The results of testing with the new model from this study obtained the following results:

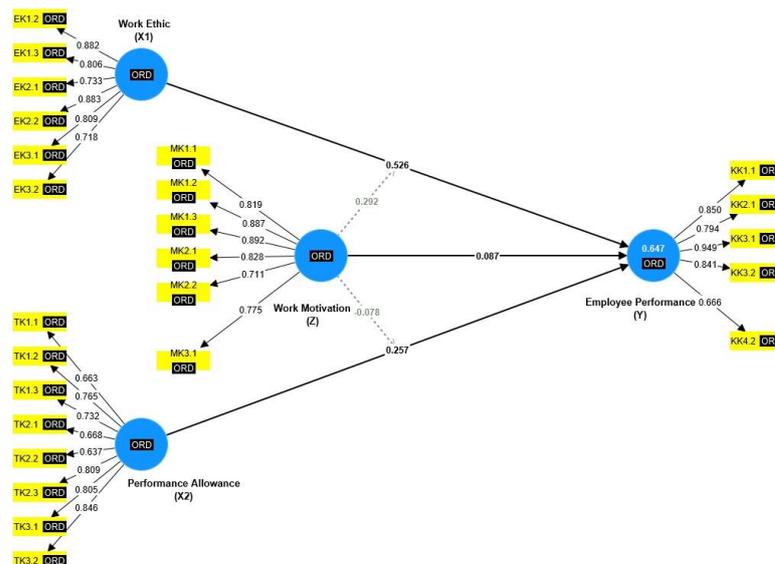


Figure 3. Research model with indicators forming each valid latent variable
 Source: Primary data, processed (2023)

2. Structural Model Evaluation (*Inner Model*)

The inner model is a structural model used to predict causality relationships (cause-and-effect relationships) between latent variables or variables that cannot be measured directly. The structural model (inner model) describes causality relationships between latent variables built based on the substance of the theory (Iryani, 2022).

a. R-Square Testing (*R²*)

R-Square is used to measure the predictive power of a structural model. According to Chin (1998), the value of R-Square interpretation qualitatively is 0.19 (low influence), 0.33 (moderate influence), and 0.66 (high influence).

Table 4. R-Square Results

	R-square	R-square adjusted
Employee Performance_(Y)	0.647	0.607

Source: Primary data, processed (2023)

Table 4 shows an R-Square value of 0.647. This R-Square statistic shows that the magnitude of the influence with the independent latent variable is 64.7% (force is close to high). In comparison, the remaining 35.3% can be attributed to factors outside the scope of this study (Work Ethic X1, Performance Allowance X2, and Work Motivation Z). For this study, the R-square adjusted value was 0.607 or 60.7%. Therefore, latent variables explain 60.7% of the variance in Y, and other factors explain the remaining 39.3%.

b. Inner VIF Testing

Before testing the structural model hypothesis, it is necessary to see whether there is multicollinearity between variables, namely with the statistical size of the inner VIF. The estimation results show an inner value of $VIF < 5$, then the multicollinearity level between variables is low, Hair et al. (2021). This result corroborates that the parameter estimation results in SEM PLS are robust (unbiased).

Table 5. VIF's Value

	VIF
Performance Allowance_(X2) → Employee Performance_(Y)	1.322
Work Ethic_(X1) → Employee Performance_(Y)	3.273
Work Motivation_(Z) → Employee Performance_(Y)	3.610
Work Motivation_(Z) x Performance Allowance_(X2) → Employee Performance_(Y)	1.159
Work Motivation_(Z) x Work Ethic_(X1) → Employee Performance_(Y)	1.313

Source: Primary data, processed (2023)

c. Path Analysis (path coefficient)

The results of the path analysis calculation performed by the smart-PLS program can be seen in Figure 4.

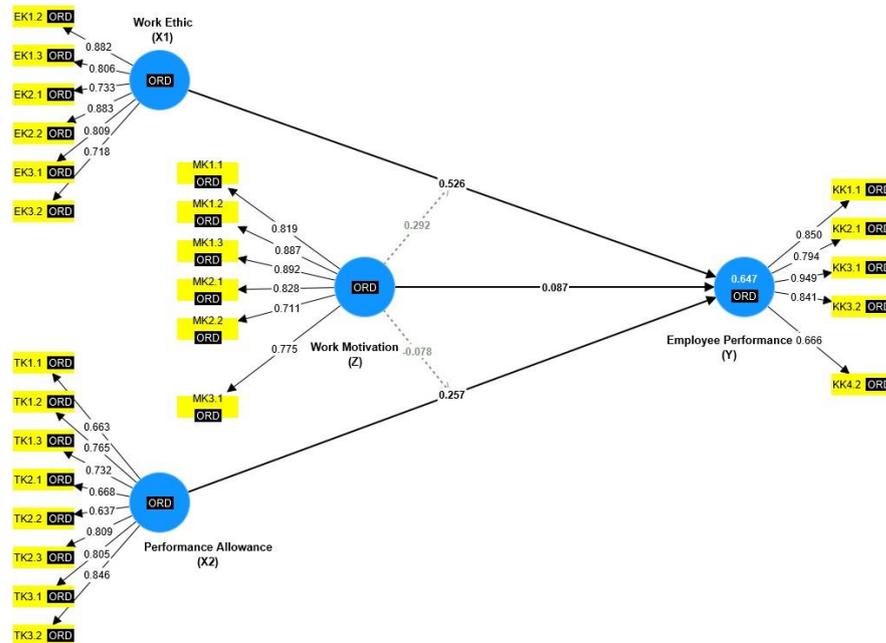


Figure 4. SmartPLS Path Analysis
 Source: Primary data, processed (2023)

d. Bootstrapping Analysis

The results of the hypothesis test through the analysis of the *bootstrapping method* were obtained :

Table 6. Analysis Results of bootstrapping method

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Information
Standardized value				T >1,96	P < 0,05	
Work Ethic (X1) → Employee Performance (Y)	0.526	0.479	0.176	2.992	0.003	H1 accepted
Performance Allowance (X2) → Employee Performance (Y)	0.257	0.279	0.095	2.700	0.007	H2 accepted
Work Motivation (Z) → Employee Performance (Y)	0.087	0.130	0.178	0.488	0.625	H3 rejected
Work Motivation (Z) x Work Ethic (X1) → Employee Performance (Y)	0.292	0.272	0.127	2.295	0.022	H4 accepted
Work Motivation (Z) x Performance Allowance (X2) → Employee Performance (Y)	-0.078	-0.090	0.074	1.062	0.288	H5 rejected

Source: Primary data, processed (2023)

The Effect of Work Ethics on Employee Performance

Work ethic positively and significantly affects employee performance at BAPPEDA Provinsi Jawa Timur (H1). After data processing, the results are shown in Table 6.

The results showed that the Work Ethic variable positively and significantly affected Employee Performance. It is said to be significant, as indicated by the P-values of 0.003 (P-value < 0.05) and T-statistics 2.992 (T-statistics > 1.96). From the table above, the original sample value is positive, which is 0.526, meaning that the direction of this test is by the hypothesis proposed. All three criteria have been met, so it can be concluded that H1 is accepted. So, work ethic positively and significantly affects employee performance.

This study's results align with research conducted by Mukhlis, Muhammad Adam, and Muslim A. Djalil (2020), *The Effect Of Work Discipline, Work Ethic, And Work Environment On Work Motivation And Its Impact On Employee Performance Of Aceh Education Office Province Of Aceh, Indonesia*. From this research, it was produced that work ethic significantly affected employee performance.

The findings of this study are consistent with other studies, such as Nurjaya, N. Sunarsi, et al. (2021), which found that work ethic has a significant effect on employee performance. Similarly, the results of research by Fauziah Fidaroini Putri and Siti Mujanah (2022) produce work ethic, resilience, and self-awareness individually and simultaneously significantly affect employee performance.

The Effect of Performance Benefits on Employee Performance

Work motivation provides a moderating effect that strengthens the influence of work ethic on employee performance in BAPPEDA Provinsi Jawa Timur (Hypothesis 2). After data processing, the results are shown in Table 6.

The results showed that the Performance Allowance variable positively and significantly affected Employee Performance. It is said to be significant, as indicated by the P-values of 0.007 (P-value < 0.05) and T-statistics of 2.700 (T-statistics > 1.96). From the table above, the original sample value is positive, which is 0.257, meaning that the direction of this test is by the hypothesis proposed. All three criteria have been met, so it can be concluded that H2 is accepted. So, performance allowances positively and significantly affect employee performance.

This study's results align with research conducted by Iryani, Harry Yulianto, and Lili Nurpadilah in 2022, proving that performance allowances significantly affect employee performance. It demonstrates that the provision of performance allowances received by employees has at least met expectations, as evidenced by the increase in performance. Similarly, the results of research by Najoan et al. (2018) and Mugiyem (2018) concluded that the provision of performance allowances to each employee is expected to realize discipline enforcement, generate encouragement, and can improve employee performance in providing services to agencies and communities and can improve welfare for civil servants.

The Effect of Work Motivation on Employee Performance

Work motivation positively and significantly affects employee performance in BAPPEDA Provinsi Jawa Timur (Hypothesis 3). After data processing, the results are shown in Table 6.

The results showed that work motivation has an insignificant effect on employee performance. The resulting P-values were $0.625 < 0.05$. Similarly, the resulting T-statistic is $0.488 > 1.96$; which indicates that the sample data is insignificant (H3 is rejected).

This finding is not by Rizki Annisa's (2019) research, Analisis Pengaruh Motivasi, Insentif, dan Disiplin Kerja Terhadap Kinerja Pegawai OPD Kota Bandar Lampung. From what he gathered, the motivated workers in Bandar Lampung City OPD are more productive overall. It shows that employees who are more motivated to work will do a better job.

The Effect of Work Ethic on Employee Performance with the Moderation of Work Motivation

Work motivation moderates the influence of work ethic on employee performance in BAPPEDA Provinsi Jawa Timur (Hypothesis 4). After data processing, the results are shown in Table 6.

The results showed that the Work Motivation variable provides a moderating effect that strengthens the influence of Work Ethic on Employee Performance (H4 accepted). It is indicated by a P-value of 0.022 (P-value < 0.05) and an Original Sample of 0.292 which shows a positive value which means strengthening the moderation effect.

The results of H4 also support the statement of H1, where H1 stated that work ethic has a positive and significant effect on employee performance. Then tested, the moderating effect of work motivation, further strengthening the relationship between work ethic and employee performance.

The results of this study are in line with M.Yusri (2021) study entitled Pengaruh Etos Kerja, Kepuasan Kerja Dan Motivasi Berprestasi Terhadap Kinerja ASN (Studi Kasus Pada Badan Perencanaan Pembangunan Daerah Kabupaten Pinrang) which proves that there is a positive influence between work ethic on employee performance and achievement motivation variables have a positive and significant effect on employee performance of the Pinrang Regency Regional Development Planning Agency.

The Effect of Performance Benefits on Employee Performance with Moderation of Work Motivation

Work Motivation moderates the effect of Performance Allowance on the Performance of BAPPEDA Employees of East Java Province (Hypothesis 5). After data processing, the results are shown in Table 6.

The results showed that the existence of Work Motivation would weaken the effect of Performance Allowances on Employee Performance. It is indicated by a P-value of 0.288 (P-value < 0.05), and the original sample value shows a negative value of -0.078 which means weakening. It suggests that the Work Motivation

variable cannot provide a moderating effect from the relationship between Performance Allowance to Employee Performance. If the direct connection has an effect (H2), while if given a moderation relationship changes to weaken, it can be said that the relationship weakens.

The findings of this study are supported by research by Juliningrum and Sudiro (2013), which states that compensation does not influence work motivation. Payment has not been conditioned so that employees do not dispute the existence of balance but rather emphasize expectations of self-recognition (self-actualization) and certainty of employee appointment, in line with Firmandari (2014), which states that bonus variables do not affect employee performance. On the other hand, the level of work burnout is a demand for the completion of responsibilities; sometimes, bonuses are no longer an expectation. Employees will feel happier if they can go home on time to meet with their families. The research results by Riansari et al. (2012) also support this study which states that there is no significant direct influence between compensation and employee performance. Employees rate low on indicators of wages, salaries, and benefits. Managers need to adjust wages, salaries, and benefits provided so that employees can improve their performance.

CONCLUSION AND IMPLICATION

Three of the five proposed hypotheses mentioned in the model were confirmed in the path analysis with SEM. Work ethic increases, then employee performance will also increase. At the same time, performance allowances affect employee performance. The policy of providing performance allowances that increase employees' basic salary creates enthusiasm and encouragement to deliver good work results.

Based on the analysis results in this study, there is an influence of work ethic on employee performance. Work ethic has a positive and significant effect on employee performance; there is an effect of performance allowances on employee performance. Performance allowances have a positive and significant impact on employee performance; work motivation has an insignificant effect on employee performance; moderation of work motivation strengthens the influence of work ethic on employee performance; moderation of work motivation weakens the impact of performance allowances on employee performance.

The condition of employee performance in BAPPEDA Provinsi Jawa Timur is independent of motivational factors. That is, they are used to working with/without pressure from superiors and without being motivated because work is their responsibility and obligation. The results of this study indicate that the need for achievement, the need to manage others, and establishing affiliate relationships with colleagues do not affect the performance of employees in BAPPEDA Provinsi Jawa Timur. PTTPK employees/contract employees in BAPPEDA Provinsi Jawa Timur need more motivation factors focusing on security, "employee status," and self-actualization (recognized by the State), hoping to become permanent and get pension benefits like Civil Servants.

REFERENCES

- Annisa, R. (2019). *Analisis Pengaruh Motivasi, Insentif Dan Disiplin Kerja Terhadap Kinerja Pegawai Pada Pegawai OPD Kota Bandar Lampung. Jurnal Universitas Bandar Lampung.*
- Arif Yusuf Hamali, S,S, M.M. (2018). *Pemahaman Manajemen Sumber Daya Manusia.* Jakarta: CAPS (Center for Academic Publishing Service).
- Chin, W. W. (1998). *The partial least squares approach to structural equation modeling.* In G. A.Marcoulides (Ed.), *Modern methods for business research.* (pp. 295–358). Mahwah, NJ: Erlbaum.
- Darodjat, Tubagus Achmad. 2015. *Konsep- Konsep Dasar Manajemen Personalia.* Surabaya: Refika Aditama.
- F. Hair Jr, J., Sarstedt, M., Hopkins, L. and G. Kuppelwieser, V. (2014). *Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research.* *European Business Review, Vol. 26 No. 2,* pp. 106-121.
- Fidaroini Putri, Fauziah. Mujanah, S. (2022). *Pengaruh Resiliensi, Etos Kerja Dan Self Awareness Terhadap Kinerja Karyawan.* *JIEMAS: Jurnal Ilmiah Ekonomi, Manajemen dan Syariah. Vol. 2, No. 1, Desember, 2022.* Hal. 11–18.
- Firmandari, N. (2014). *Pengaruh Kompensasi Terhadap Kinerja Karyawan Dengan Motivasi Kerja Sebagai Variabel Moderasi (Studi Pada Bank Syariah Mandiri Kantor Cabang Yogyakarta).* In *Bisnis Islam Vol. IX* (Issue 1).
- Ghozali, I. (2014). *Structural Equation Modelling: Metode Alternatif Dengan Partial Least Squares (PLS).* Semarang: Univeristas Diponegoro.
- Iryani, Yulianto, H., & Nurpadilah, L. (2022). *Pengaruh Tunjangan Kinerja terhadap Kinerja Pegawai melalui Kepuasan Kinerja Sebagai Variabel Mediasi.* *SEIKO : Journal of Management & Business, 5* (1).
- Ivancevich, J. (2007). *Perilaku & Manajemen Organisasi.* Jakarta: Erlangga.
- Joseph F.Hair Jr., G. Tomas M.Hult, Christian M.Ringle, Marko Sarstedt, Nicholas P.Danks, SoumyaRay. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R.* Switzerland: Springer.
- Juliningrum, E., & Sudiro, A. (2013). *Pengaruh Kompensasi, Budaya Organisasi, terhadap Motivasi Kerjadan Kinerja Pegawai.* *Jurnal Aplikasi Manajemen, Volume 11 Nomor 4* (Desember 2013), 665–676.
- Mangkunegara, A.A. Anwar Prabu. (2014). *Manajemen Sumber Daya Manusia Perusahaan. Cetakan Kelima.* Bandung: Remaja Rosdakarya.
- McClelland, D. C. (1987). *The Achievement Motive.* New York: Appleton Century Crofts.
- Mondy, R. Wayne, & Robert M. Noe. (2005). *Human Resource Management. Ninth Edition.* USA: Prentice Hall.
- Mugiyem. (2018). *Pengaruh Tunjangan Kinerja dan Kedisiplinan Terhadap Kinerja Pegawai Kementerian Agama Kabupaten Bengkulu Selatan.* *Jurnal An-Nizom, 3*(1), 23-27.

-
- Muklis, M.Adam, M., & Djalil, M. A. (2020). *The Effect Of Work Discipline, Work Ethic And Work Environment On Work Motivation And Its Impact On Employee Performance Of Aceh Education Office Province Of Aceh, Indonesia. International Journal of Social Science and Economic Research*, 05(03).
- Najoan, J. F., Pangemana, L. R. J., & Tangkere, R. G. (2018). *Pengaruh Tunjangan Kinerja Terhadap Kinerja Pegawai Pada Dinas Pertanian Kabupaten Minahasa. Jurnal Agri-SosioEkonomi*, 14 (1), 11-24.
- Nurjaya, N., Sunarsi, D., Effendy, A. A., Teriyan, A., & Gunartin, G. (2021). *Pengaruh Etos Kerja Dan Disiplin Kerja Terhadap Kinerja Pegawai Pada Dinas Kehutanan Dan Perkebunan Kota Bogor. JENIUS (Jurnal Ilmiah Manajemen Sumber Daya Manusia)*, 4(2).
- Priansa. Donni, Juni. 2018. *Perencanaan dan Pengembangan Sumber Daya Manusia*. Bandung: Alfabeta.
- Riansari Titi. Sudiro, Achmad. Rofiaty.(2012). *Pengaruh Kompensasi dan Lingkungan Kerja terhadap Kepuasan Kerja dan Kinerja Karyawan (Studi Kasus PT Bank Tabungan Pensiunan Nasional, Tbk Cabang Malang)*. Program Pascasarjana Fakultas Ekonomi Universitas Brawijaya.
- Riniwati, H. (2011). *Mendongkrak Motivasi dan Kinerja: Pendekatan Pemberdayaan SDM*. Malang: UB Press.
- Subekhi, Akhmad., Jauhari, M. (2012). *Pengantar Manajemen Sumber Daya Manusia*. Jakarta: Pustaka Karya.
- Sudarmanto,2011. *Kinerja dan Pengembangan Kompetensi SDM*. Yogyakarta: Pustaka Pelajar.
- Sutrisno, E. (2012). *Manajemen Sumber Daya Manusia Edisi Pertama*. Jakarta: Kencana Prenada Media Group.
- Yusri, M., Razak, M., & D, S. (2021). *Pengaruh Etos Kerja, Kepuasan Kerja Kerja dan Motivasi Berprestasi Terhadap Kinerja ASN (Studi Kasus Pada Badan Perencanaan Pembangunan Daerah Kabupaten Pinrang)*. *Jurnal Manajemen Nobel Indonesia*, 2.
- Zulher, K., Norawati, S., & Bangkinang, S. (2023). *Analysis Of Motivation, Discipline And Its Influence On Employee Performance With TPP As A Moderation Variable In Tourism, Youth And Sports Services In Rokan Hilir District*. In *Management Studies and Entrepreneurship Journal* (Vol. 4, Issue 2).