

The Effect of Work Discipline on Employee Performance at the Pandeglang City Regional Financial Management Agency

Lily Harjanto

Universitas Pertahanan Republik Indonesia, Bogor Regency, West Java Province, Indonesia
Email: lilyharjanto@gmail.com

Abstract

The Pandeglang City Regional Financial Management Agency (BPKD) is a government agency based on Pandeglang City Regional Regulation Number 42 of 2016 the main task of the Pandeglang City BPKD is to carry out Regional Government affairs in the field of regional financial management based on the principle of autonomy and co-administration. However, there are several problem phenomena that are occurring at this time, in relation to work discipline and employee performance at the BPKD in Pandeglang City. This study is intended to determine work discipline on employee performance at BPKD Pandeglang City. The research method used by researchers is descriptive and associative quantitative research methods. The population in this study were BPKD employees in Pandeglang City. The sampling technique in this study uses a saturated sample (census) which is part of the non-probability sampling technique. Therefore, the respondents who were used as samples in this study were 95 employees. Data collection techniques in this study used observation, interviews, documentation, and questionnaires. The data analysis techniques that the researchers will use in this study are Data Validity Tests, Reliability Tests, Correlation Coefficients, Determination Coefficients, Simple Linear Regression, and Hypothesis Tests. The results showed that there was an influence between work discipline and employee performance at BPKD Pandeglang City.

Keywords: Discipline; Performance; BPKD.



This work is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/).

INTRODUCTION

Performance can be understood as the result of people's work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2017). In addition to work discipline, employee performance is one of the determining factors for the success of a company or organization in achieving its goals. Performance improvement strategy is an organizational way to improve employee performance so that organizational goals can be achieved.

Employees as human resources are the most important asset owned by an organization, institution or company (Susan, 2019). Therefore management needs to be done effectively and efficiently. Every organization/institution that provides services, whether in the form of goods or services, must pay attention to the quality of service so that all employees are required to have competence in carrying out the duties and responsibilities that have been assigned to them (Supriatna, 2020). Under these conditions, human resource management has a very important role in utilizing and developing the resources they have, so that organizations can provide excellent service along with changing societal demands (Suminar and Apriliawati, 2018).

However, sometimes the heads of institutions or institutions are less observant in carrying out their roles as managers (Jatari and Yani, 2020). Sometimes elements of leadership only demand that their subordinates complete the work according to a predetermined time, but pay little attention to the balance of work volume, standard level of implementation, and predetermined time for employees in each work unit and individually

(Lestari, 2021).

The Pandeglang City Regional Financial Management Agency (BPKD) is a government agency based on Pandeglang City Regional Regulation Number 48 of 2016 the main task of the Pandeglang City BPKD is to carry out Regional Government affairs in the field of regional financial management based on the principle of autonomy and co-administration. While the function of the Pandeglang City BPKD is the formulation of technical policies in the field of regional financial management; implementation of government affairs and public services in the field of regional financial management; fostering and implementing tasks in the field of regional financial management; and implementation of other tasks assigned by the Regent in the field of regional financial management. The lateness rate of BPKD employees in Pandeglang City is considered very high, with an average of 32%. This shows that the discipline of the Pandeglang City BPKD employees is still not good.

In addition, the highest number of employees is from the education level S1/D4. In addition, there are still employees whose education level is still SMA/SMK equivalent and SMP. The level of education certainly shows an influence on the resulting performance. This was proven by a study conducted by Mustari, et al (2015) which suggested that there was a significant influence between the level of education on employee performance. That way, it becomes very important for the BPKD of Pandeglang City to pay attention to the level of education of employees as an effort to improve employee performance.

Another problem is that the APBD of Pandeglang City has a deficit or a negative difference caused by regional expenditure being greater than regional income. One of the duties of the Pandeglang City BPKD according to Pandeglang Mayor Regulation Number 42 of 2016 concerning Position, Organizational Structure, Main Tasks, Functions, and Work Procedures of the Regional Financial Management Agency is accountability for the implementation of the Regional Revenue and Expenditure Budget. Seeing from the task of the Pandeglang City BPKD with the level of budget deficit

Regional Income and Expenditure for the 2019-2020 Fiscal Year, shows that the performance of the Pandeglang City BPKD has not been optimal. Based on the description above, it became an attraction for researchers to propose a study entitled "The Influence of Work Discipline on Employee Performance at the Regional Financial Management Agency (BPKD) of Pandeglang City". Viewed based on the research background above, the formulation of the problem in this study is how the influence of work discipline on employee performance at the Pandeglang City Regional Financial Management Agency (BPKD). This research is intended to find out, analyze, study empirically about the effect of work discipline on employee performance at the Regional Financial Management Agency (BPKD) in Pandeglang City. This study aims to find out about how the influence of work discipline on employee performance at the Regional Financial Management Board (BPKD) in Pandeglang City.

Previous research written by Vuspasari (2011) with the research title "Relationship between Work Discipline and Employee Performance at PT. Varia Intra Finance Lampung Branch" The results showed that the effect of Work Discipline on the Performance of employees of PT. Varia Intra Finance Lampung Branch is acceptable, another study written by Safitriani (2016) with the research title "The Influence of Work Discipline on Employee Performance at the Youth and Sports Education Office in Kab. Jeneponto" The results of the second previous study indicate that all the hypotheses in this study have been significantly proven, namely: 1) preventive discipline, positive discipline, and progressive discipline have a joint effect on employee performance. 2) preventive discipline has a positive and significant effect on employee performance. 3) positive discipline has a positive and significant effect on

employee performance. 4) progressive discipline has a negative effect on employee performance.

The employee's work discipline in question is the Pandeglang City BPKD employee. In practice, the work discipline of employees in the Pandeglang City BPKD office environment is considered not good, this is because there is still a high rate of employee delays entering working hours in 2019, with an average late rate of 32%. To be able to analyze these problems, in relation to employee work discipline in an organization, Hasibuan (2018) suggests that there are dimensions that can affect the level of discipline including: Goals and Capabilities; Leadership Example; Remuneration; Justice; Waskat; Punishment Sanctions; Firmness; Human Relations.

The reason for using the theory above is because the dimensions put forward have relevance to the research problem so it is hoped that the results of the analysis in this study will become a solution and answer to research questions and problems that occur in the field. In addition to work discipline variables, this study also analyzes employee performance variables within the BPKD Pandeglang City. Mangkunegara (2017: 67) defines performance as the result of people's work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. To be able to measure employee performance, Robbins (2002) suggests that performance measurement can be seen from the dimensions: Quantity of work; quality of work; Punctuality.

Of the two variables have a positive relationship. This is based on the results of research conducted by Pangarso (2016) which suggests that there is a very strong relationship between work discipline and employee performance. The hypothesis in this study is that work discipline has a positive and significant effect on employee performance at the Regional Financial Management Board (BPKD) of Pandeglang City, with the following statistical hypothesis:

1. $H_0 = 0$, work discipline has no positive and significant effect on employee performance at the Pandeglang City Regional Financial Management Agency (BPKD).
2. $H_a \neq 0$, work discipline has a positive and significant effect on employee performance at the Regional Financial Management Board (BPKD) of Pandeglang City.

RESEARCH METHODS

The research location was carried out at the Regional Financial Management Agency (BPKD) office of Pandeglang City, which is located at Jalan Cikole Dalam, Cikole District, Pandeglang City, West Java. The research method used by researchers to find and get answers to the problems studied is a quantitative descriptive research method. According to Sugiyono (2016: 14) the quantitative research method is a research method based on the philosophy of positivism, used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical with the purpose of testing the hypotheses that have been set.

This research is a type of research using an associative method, in which to find out the causes and effects of the variables that influence the variables that are affected. The associative method is research that aims to determine the relationship between two or more variables. The population in this study were BPKD employees in Pandeglang City. The sampling technique in this study uses a saturated sample (census) which is part of the non-probability sampling technique. Therefore, the respondents who were used as samples in this study were 95 employees. Data collection techniques in this study used observation, interviews, documentation, and questionnaires. The data analysis technique that the researcher will use in this study is the Data Validity Test, Reliability Test, Correlation

Coefficient, Determination Coefficient, Simple Linear Regression, and Hypothesis Testing. The results showed that there was an influence between work discipline and employee performance at BPKD Pandeglang City.

RESEARCH RESULTS AND DISCUSSION

Results of Simple Linear Regression Analysis

Simple linear regression is used to find out how the condition (growth and fall) of the dependent variable, if the independent variable is increased or decreased in value. The simple linear regression calculation was performed using SPSS software 26. The results of these calculations can be seen in the following table:

Table 1. Simple Linear Regression Test Results Coefficients^a

Unstandardized Coefficients		Standardized Coefficients		t	Sig.
Model	B	Std. Error	Beta		
1	(Constant)	8.328	2.918	2.854	.005
	Work Discipline	.539	.050	.751	.000

a. Dependent Variable: Employee Performance

(Source: Data Processing Results, 2021)

Based on the table above, it can be seen that the value of the simple linear regression equation is as follows: $a = 8.328 + 0.539$. Furthermore, the simple linear regression equation for the work discipline variable is: $Y = 8.328 + 0.539$. Based on the equation above, it is known that there is a positive influence between work discipline (X) on employee performance (Y). The above equation means that the performance of employees at the Pandeglang City BPKD will increase if the work discipline.

Correlation Analysis of Work Discipline Variable (X) on Employee Performance (Y) at BPKD Pandeglang City

To carry out data analysis techniques, researchers used the SPSS software 26. The results of calculations using SPSS 26 software are as follows:

Table 2. Correlation Coefficient between Work Discipline (X) on Employee Performance (Y) Summary models

Model R	R Square	Adjusted R Square	Std. Error of the Estimate
1.751 ^a	.565	.560	2.78724

a. Predictors: (Constant), Work Discipline

(Source: Data Processing Results, 2021)

Based on the calculation results above, it can be seen that the correlation of work discipline variables on employee performance is 0.751 (see the R value in the table above).

Table 3. Correlation Coefficient According to Guilford Criteria Coefficient Intervals

Relationship Level	
0,00-0,199	Very low
0,20-0,399	Low
0,40-0,599	Currently
0,60-0,799	Strong
0,80-1,000	Very strong

(Source: Sugiyono (2016:250))

Based on the Guilford criteria, the results of calculating the correlation yield a value of 0.751 with a 95% degree of confidence with a significant level of $\alpha = 0.05$. Based on this, the value obtained lies in the correlation criteria or a strong relationship.

Analysis of the Effect of Work Discipline (X) on Employee Performance (Y) at BPKD Pandeglang City

To find out the contribution of the influence of the work discipline variable on the Performance of BPKD Employees in Pandeglang City, use the coefficient of determination formula according to Sugiyono (2016: 231) as follows: $Kd = r^2 \times 100\%$

Where: Kd = coefficient of determination and r = coefficient of correlation

Is known:

$r = 0.751$

$Kd = r^2 \times 100\% \quad Kd = 0.565 \times 100\%$

$Kd = 56.5\%$

Criteria for the coefficient of determination:

1. If "Kd" is close to 0, then the effect of variable X on variable Y is weak
2. If "kd" is close to 1, then the influence of variable X on variable Y is strong.

Based on the calculation of the coefficient of determination that the researchers have done, it is known that the value of $Kd = 56.5\%$. So it can be concluded that the effect of work discipline on employee performance is strong.

Partial Significance Test (T Test)

Table 4. Partial Significance Test (T Test) Coefficients^a

Unstandardized Coefficients			Standardized Coefficients		T	Sig.
Model	B	Std. Error	Beta			
1	(Constant)	8.328	2.918		2.854	.005
	Work Discipline	.539	.050	.751	10.681	.000

Dependent Variable: Employee Performance Pegawai

(Source: Data Processing Results, 2021)

Based on the data from the calculation table above, the tcount of the Work Discipline variable (X) on Employee Performance (Y) is 10.681. The error rate is 5% or 0.05 and $db = (n - 1) \quad db = 95 - 1 = 89$. The calculated t value is compared with the t table value which can be obtained through statistical calculations using the Microsoft Excel application with the formula $=TINV(0.05) .89$ from these provisions, a ttable number of 1.9869787 is obtained. Significant provisions for Partial Hypothesis Testing (T Test) according to (Sugiyono, 2016) are as follows:

1. If $t_{arithmetic} > t_{table}$ then it is rejected and H_1 is accepted.
2. If $t_{arithmetic} < t_{table}$ then it is accepted and H_0 is rejected.

Based on the results of the table above it can be seen that the tcount value is greater than ttable where the tcount value is $10.681 > t_{table} 1.9869787$ then H_0 is rejected and H_1 is accepted. This means that there is a significant influence between Work Discipline (X) on Employee Performance (Y) at BPKD Pandeglang City.

CONCLUSION

Based on the results of the research above, regarding work discipline on employee performance at the Pandeglang City Regional Financial Management Agency (BPKD), there is a significant influence between Work Discipline (X) on Employee Performance (Y) at the Pandeglang City BPKD. Based on the calculation of the coefficient of determination that the researchers have done, it is known that the value of $K_d = 56.5\%$. So it can be concluded that the effect of work discipline on employee performance is strong. The results of the research conducted show that work discipline has an influence on employee performance. This means that the head of the BPKD must pay more attention to time and work discipline in agencies based on attendance, work procedures, obedience to superiors, awareness of work and employee responsibilities.

BIBLIOGRAPHY

- Hasibuan, Malayu. (2018). *Manajemen Sumber Daya Manusia Edisi Revisi*. PT Bumi Aksara : Jakarta.
- Jatari, A., & Yani, A. (2020). Pengaruh Motivasi Dan Kepemimpinan Terhadap Disiplin Kerja Pegawai Lembaga Permasalahatan Kota Banjarbaru. *Administratus*, 4(1), 139- 172.
- Lestari, C. (2021). Pengaruh Koordinasi dan Pengawasan Terhadap Efektivitas Kerja di Komisi Pemilihan Umum (KPU) Provinsi Sumatera Utara. *Kumpulan Karya Ilmiah Mahasiswa Fakultas Sosial Sains*, 1(01).
- Mangkunegara, Prabu A.A. (2017). *Manajemen Sumber Daya Manusia Perusahaan*. PT Remaja Rosdakarya : Bandung.
- Mustari, Hakim dan Juliana. (2015). Pengaruh Tingkat Pendidikan Terhadap Kinerja Pegawai di Badan Perencanaan Pembangunan Daerah Kabupaten Enkerang. *Jurnal Administrasi Publik*.
- Pangarso, Susanti. (2016). Pengaruh Disiplin Kerja terhadap Kinerja Pegawai di Biro Pelayanan Sosial Dasar Sekretariat Daerah Provinsi Jawa Barat. Bandung : Universitas Telkom.
- Peraturan Daerah Kota Pandeglang Nomor 48 Tahun 2016 tentang Kedudukan, Susunan Organisasi, Tugas Pokok, Fungsi, dan Tata Kerja Badan Pengelolaan Keuangan Daerah.
- Peraturan Pemerintah Republik Indonesia Nomor 53 Tahun 2010 tentang Disiplin Pegawai Negeri Sipil.
- Robbins, Stephen P. (2002). *Perilaku Organisasi: Konsep, Kontroversi, Aplikasi*, Jilid 1, Edisi 8, Prenhallindo, Jakarta.
- Safitriani. (2016). Pengaruh Disiplin Kerja terhadap Kinerja Pegawai pada Dinas Pendidikan Pemuda dan Olahraga di Kab. Jeneponto. Makassar : UIN Alauddin Makassar.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. PT Alfabeta : Bandung.
- Suminar, R., & Apriliawati, M. (2018). Pelayanan Prima Pada Orang Tua Siswa Di Sempoa SIP TC Paramount Summarecon. *Jurnal Sekretari Universitas Pamulang*, 4(2), 25.
- Supriatna, D. (2020). Pelaksanaan Inovasi Pemerintah Daerah Dalam Memotivasi Aparatur Terhadap Peningkatan Kualitas Pelayanan Publik Di Kabupaten Sumedang Provinsi Jawa Barat. *VISIONER: Jurnal Pemerintahan Daerah di Indonesia*, 12(1), 155-178.
- Susan, E. (2019). Manajemen sumber daya manusia. *Adaara: Jurnal Manajemen Pendidikan Islam*, 9(2), 952-962.
- Vuspasari, Kuntum. (2011). Hubungan Disiplin Kerja dengan Kinerja Karyawan pada PT. Varia Intra Finance Cabang Lampung. Lampung : Universitas Bandar Lampung Indonesia.