

Employee Performance Is Assessed in Terms of Competence, Motivation, Discipline and Work Environment

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ABSTRACT

The objectives of this study are to examine and analyze: The effect of competency on the performance of employees at KPP Pratama Surakarta, The effect of motivation on the performance of employees at KPP Pratama Surakarta, The effect of work discipline on the performance of employees at KPP Pratama Surakarta, and The effect of the work environment on the performance of employees at KPP Pratama Surakarta. The author uses a quantitative approach in this research. The population and sample for this study are all employees at the KPP Pratama Surakarta, totaling 101 employees. The sampling technique used is saturated sampling or census, where all members of the population are included as the sample. The data analysis technique used is multiple linear regression analysis. Based on the results of the study, it can be concluded that: Competence affects employee performance at KPP Pratama Surakarta, Work motivation affects employee performance at KPP Pratama Surakarta, Work discipline affects employee performance at KPP Pratama Surakarta, and The work environment affects employee performance at KPP Pratama Surakarta.

Keywords : *competency, motivation, discipline, work environment, performance.*

INTRODUCTION

Qualified and skilled human resources (HR) within an organization can significantly contribute to the organization's success in carrying out its duties and functions. Therefore, it is crucial for an organization to manage its human resources effectively to maximize their potential and achieve success. Human resources play a crucial role in improving employee performance.

Performance is the manifestation of an employee's work behavior, displayed as work achievements in accordance with their role in a company over a certain period of time. This is because employee performance determines the success and survival of the company. Performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as work standards, targets, objectives, or criteria that have been determined in advance and have been mutually agreed upon. Performance is related to work results, work achievements, and the achievement of predetermined targets, both in quantity and quality, both carried out individually and as an organization (Gadriaman, 2024). Therefore, employee performance must be continuously maintained and always improved. The expected performance in this organization is not only the fulfillment of targets that have been set in each period but also assessed from the employee's contribution while working at the Surakarta Pratama Tax Office outside of the duties and functions that have been carried out. This contribution can be in the form of employee participation in events held both internally and externally so that the event runs smoothly and brings a good name to the Surakarta Pratama Tax Office.

Employee performance can be improved by analyzing the factors that influence it, including organizational culture, leadership, work competency, work loyalty, work motivation, work discipline, work environment, performance allowances, and so on. However, the factors examined here are competency, motivation, discipline, and work environment.

Quality human resources are those who possess the knowledge, abilities, skills, and attitudes necessary for their work. Therefore, organizations need to take steps to develop and improve employee competency. Employees are expected to continually hone their knowledge, skills, and abilities to better meet current demands and improve their performance within the organization.

Employees of the Directorate General of Taxes (DGT) are expected to possess competencies in a deep understanding of regulations, effective communication, mastery of information technology, and high integrity. Every tax official must possess these basic competencies to enable them to correctly understand and apply tax regulations. Delivering complex and frequently updated regulations or information becomes easier for all taxpayers to understand if they possess effective communication skills. Clear and simple explanations of tax obligations help taxpayers understand the importance of their role in supporting the national economy. The DGT has launched a new information system, Coretax, which aims to improve the efficiency of tax administration. Employees are expected to utilize this technology to expedite the administrative process and facilitate taxpayers in fulfilling their tax obligations. The most important competency that tax officials must possess is high integrity, which is essential for building public trust in the tax system.

Work competency and employee performance are interrelated and influence each other. Employees with strong work competencies are highly sought after by an organization. Employees with strong work competencies will also perform well because they possess the knowledge, skills, and experience necessary to carry out their tasks effectively and efficiently. Conversely, employees who lack the necessary work competencies tend to perform less than satisfactorily.

Research on competency and performance was conducted by Suciati et al. (2021), who found that competency has a positive relationship and is considered to have a significant influence on employee performance. Syaflan & Hadiyanto (2024) stated that work competency has a positive effect on employee performance. Similarly, research by Assery & Sadewo (2024) found that competency influences employee performance.

Employee work motivation can influence employee performance. Motivation is an activity that involves, channels, and maintains human behavior. Motivation is an important subject for managers because managers work through and with other people. Therefore, employees with high work motivation usually have high performance as well. Desnirita & Riberu (2022) state that motivation can be defined as a strong desire or need that drives people to make sincere efforts to achieve their goals.

The ideal motivation to stimulate effort is the opportunity to develop abilities. Motivation and performance are two constructive and correlated elements, both

interdependent and inseparable. Employees with high productivity and work motivation keep the organization running smoothly, ultimately resulting in strong performance and achievements for the institution. The organization's wheels fall when employees work unproductively, such as those lacking enthusiasm, lack of persistence, and low morale. Motivation is intended to provide a stimulant to employees to be more enthusiastic and diligent in working to the best of their ability, thereby improving employee performance. Therefore, motivation is crucial for both leaders and employees to improve employee morale and performance.

Research on motivation and performance was conducted by Desnirita & Riberu (2022), who stated that work motivation significantly influences employee performance. Research by Octafian et al. (2021) found a positive and significant influence of motivation on the performance of permanent employees at the Graha Santika Hotel in Semarang, with a partial coefficient of determination of 13.4%. Similarly, research by Suciati et al. (2021) found that work motivation significantly influences performance.

Work discipline is also a variable that influences employee performance. Work discipline is an attitude of willingness to obey and comply with applicable values and norms at work. Disciplined employees tend to perform better because they are able to complete tasks efficiently and effectively. Good discipline will prevent unproductive actions or violations of rules and procedures. Conversely, a lack of work discipline can impact employee performance, making them less productive and inefficient, as they tend to violate rules and procedures or fail to adhere to established work schedules and targets.

Research on discipline and performance was conducted by Desnirita & Riberu (2022), who found that work discipline significantly impacts employee performance. This research is supported by research conducted by Syaflan & Hadiyanto (2024), which found that work discipline positively impacts employee performance at the Bantul Pratama Tax Office. Meanwhile, research by Supriyono et al. (2020) found that work discipline does not significantly impact employee performance.

One of the important roles that an organization or company must play in achieving its goals is by creating a work environment, both physical and non-physical. Employees' perceptions of the work environment can provide different assessments of all aspects of the work environment. A positive employee perception will positively influence their performance, as it can make them feel more comfortable and happy with a positive work environment. A negative employee perception will also decrease their performance.

A comfortable and positive work environment is a series of processes that motivate individual behavior and guide the achievement of organizational goals. The work environment encompasses factors related to the work environment itself and can influence the employee's ability to perform their assigned duties. This work environment is expected to be peaceful, safe, quiet, and clean, free from threats that could hinder employee performance.

Suciati et al. (2021) conducted research on the work environment and its impact on performance, stating that the work environment significantly influences

performance. Similarly, Sambul et al. (2021) also found that the work environment influences employee performance. The results of these two studies disagree with the research conducted by Pradipta & Suhermin (2020), which found that the work environment does not significantly influence employee performance.

RESEARCH METHODS

This study uses a quantitative descriptive approach. This study was conducted at the Surakarta Pratama Tax Office located at Jalan Agus Salim No. 1, Sondakan, Laweyan District, Surakarta City, Central Java 57147. The study was conducted for 8 months starting from March to October. The author conducted the study because he wanted to know the real influence of competence, motivation, discipline and work environment on employee performance at the Surakarta Pratama Tax Office. The population in all employees working at the Surakarta Pratama Tax Office, which amounted to 101 people, corresponds to the number of employees at the beginning of 2025. Therefore, the population in this study was only 101 people who were in one work environment and made it possible to reach the entire population, the author in this study used the census sampling method by taking 100% of respondents as a sample, namely 101 employees of the Surakarta Pratama Tax Office. The sampling technique used in this study was a saturated sampling technique with the census method. The variables used in this study consist of two variables, namely the dependent variable is employee performance and the independent variables consist of Competence, Motivation, Discipline and Work Environment. In this study, data collection techniques used include observation, questionnaires, documentation and literature studies. After the data is collected, an analysis is carried out by processing the research data with multiple linear regression analysis tools with the help of SPSS 25 software. The regression equation model used is as follows:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + e$$

Information :

- Y : Principal Performance Variable
- X1 : Transformational Leadership Variables
- X2 : Commitment Variable
- X3 : Reward Variable
- X4 : Work Environment Variables
- a : constant

RESULTS AND DISCUSSION

Table 1. Multiple Linear Regression Results

Variables	Regression coefficient	t statistics	Sig. t
Constant	2,175		
Competence (X1)	0.273	3,372	0.001
Motivation (X2)	0.167	2,523	0.013

Discipline (X3)	0.290	3,369	0.001
Work Environment (X4)	0.197	3,152	0.002
R square	0.718		
F statistic	61,235		
Sig. F	0,000		

Source: Processed primary data, 2025

From the results of the multiple regression analysis above, the following equation can be obtained:

$$Y = 2.175 + 0.273X_1 + 0.167X_2 + 0.290X_3 + 0.197X_4 + e$$

Based on the linear regression equation above, the following conclusions can be drawn:

- The constant value of 2.175 can be interpreted as meaning that without the independent variables (competence, motivation, discipline, and work environment), employee performance will increase by 2.175.
- The regression coefficient value for the competency variable (X1) is positive 0.273, meaning that every increase in the competency variable (X1) will increase employee performance by 0.273, assuming there are no other independent variables.
- The regression coefficient value for the motivation variable (X2) is positive 0.167, meaning that every increase in the motivation variable (X2) will increase employee performance by 0.167, assuming there are no other independent variables.
- The regression coefficient value for the discipline variable (X3) is positive 0.290, meaning that every increase in the discipline variable (X3) will increase employee performance by 0.290, assuming there are no other independent variables.
- The regression coefficient value for the work environment variable (X4) is positive 0.197, meaning that every increase in the work environment variable (X4) will increase employee performance by 0.197, assuming there are no other independent variables.

Partial Test (t-Test)

Based on the results of the t-test analysis, it can be seen that the competency variable has a calculated t value (3.372) > t table (1.98498) with a significance value (p value) of 0.001 < 0.05. This means that H1 is accepted, meaning that competency has an effect on the performance of Surakarta Pratama Tax Office employees.

The motivation variable has a calculated t value (2.523) > t table (1.98498) with a significance value (p value) of 0.013 < 0.05. This means that H2 is accepted, meaning that motivation influences the performance of Surakarta Pratama Tax Office employees.

The discipline variable has a calculated t value (3.369) > t table (1.98498) with a significance value (p value) of 0.001 < 0.05. This means that H3 is accepted, meaning

that discipline influences the performance of Surakarta Pratama Tax Office employees.

The work environment variable has a calculated t value (3.152) > t table (1.98498) with a significance value (p value) of 0.002 < 0.05. This means that H4 is accepted, meaning that the work environment influences the performance of Surakarta Pratama Tax Office employees.

Simultaneous Test (F Test)

Based on the F test, it can be seen that the calculated F value of 61.235 is greater than the F table (2.47) with a significance value of 0.000 < 0.05, so it can be concluded that the model used in the study is appropriate or fit (goodness of fit). In addition, it can also be interpreted that there is a simultaneous and significant influence between the variables of competence, motivation, discipline, and work environment on employee performance variables.

Coefficient of Determination Test (R²)

Based on the adjusted R Square value of 0.707, which means that the variability of employee performance variables that can be explained by the variables of competence, motivation, discipline, and work environment is 70.7%, while the remaining 29.3% is explained by other variables not examined in this study.

Discussion

1. Influence Competence towards Employee Performance

Based on the results of the hypothesis testing, it can be concluded that competence influences the performance of Surakarta Pratama Tax Office employees, this is evidenced by the calculated t value of 3.372 and a significance value of 0.001 which is smaller than 0.05. The positive regression coefficient value here can be interpreted that the higher the competence possessed by employees, the more it will improve employee performance at Surakarta Pratama Tax Office, and vice versa, the lower the competence possessed by employees, the more it will decrease employee performance at Surakarta Pratama Tax Office. The employee competence possessed by employees which includes knowledge, skills, and attitudes of employees, the more effective the employee's performance in carrying out service duties, counseling, and tax law enforcement. This means that increasing competence can directly improve the quality of work and the results achieved by employees.

The test results above demonstrate that the competency variable has the most dominant influence compared to the motivation, discipline, and work environment variables in influencing employee performance in this study. This suggests that the competency factor dominates the performance of Surakarta KPP Pratama employees. This is further supported by the descriptive statistical analysis, which shows that the majority of employees perceive their competency as moderate. This suggests that several competency factors still need to be explored or improved. One such variable is the item related to liking

the work. This is because, on average, the fifth competency item had the lowest average score compared to the other four. This is likely due to the majority of respondents' disagreement with this statement, as job satisfaction is more complex and influenced by many external factors beyond individual competency. These factors are often beyond the employee's control, creating a mismatch between expectations and reality, thus reducing employee satisfaction, which in turn impacts employee performance. Several factors that can influence statements about liking the work done according to the operational definition grid of competency variables, namely employees like the work done with the grid of employees having high value standards in completing this work have the lowest average score, including the possibility of a gap between employee abilities and job difficulties where employees are not actually supported by adequate abilities, skills, or knowledge to complete tasks according to these standards. Other possibilities are due to factors Personal problems, work stress, or excessive workloads can affect the mental and physical condition of employees, thus preventing employees from achieving their full potential. Another factor is the existence of employee attitudes such as lack of responsibility, underestimating tasks, or lack of curiosity can be an obstacle even though there are ideal standards in the minds of employees or the possibility that employees do not fully understand or accept the job description and tasks given, making it difficult to measure employee performance accurately or achieve the expected standards. Another factor is limited access to the tools, technology, or resources needed to complete work efficiently can hinder the achievement of high standards. An ineffective leadership style or lack of adequate supervision can also be a factor in low scores related to the statement item that employees have high standards of value in completing work, because this can cause employees to feel disengaged and less motivated to achieve.

The results of this study support the results of previous research conducted by Siregar et al (2020); Risnawati and Harjanti (2023); Syaflan & Hadiyanto (2024); and Sadewo and Assery (2024) each found empirical evidence that competence influences employee performance.

2. The Influence of Motivation on Employee Performance

Based on the results of the hypothesis testing, it can be concluded that motivation influences the performance of KPP Pratama Surakarta employees, this is evidenced by the calculated t value of 2.523 and a significance value of 0.013 which is smaller than 0.05. The positive regression coefficient value here can be interpreted that the higher the motivation of KPP Pratama Surakarta employees, the more it improves employee performance, and vice versa, the lower the motivation of KPP Pratama Surakarta employees, the more it decreases employee performance. This is because motivation is the driving force that encourages employees to work more effectively and integrated in achieving goals, which is reflected in increased work discipline and productivity. This condition is also

supported by the results of descriptive statistical analysis, it is known that the majority of employees perceive that motivation is moderate. This means that there are still several things that do not motivate employees at work. Judging from the statement items, it appears that the statement item related to the agency giving awards to high-achieving employees has the lowest average answer compared to the statement items in other motivation variables. Therefore, to increase employee motivation, the leadership in every field at KPP Pratama Surakarta should be able to immediately take proactive action to improve and evaluate the existing reward system, improve communication and provide constructive feedback and transparency, provide opportunities for self-development and recognize employee success directly because timely recognition can have a big impact on employee motivation. This can restore employee work motivation to its full potential. The researcher's observations suggest that employee motivation is rarely provided, suggesting that effective motivation can foster employee enthusiasm. Without motivation, employees will lack enthusiasm for completing their work.

The results of this study support the results of previous studies conducted by Octafian et al. (2021); Desnirita & Riberu (2022); Irawan et al. (2024); Azhari and Romilah (2025); Rahmah and Susiani (2025); and Marliana et al. (2025), where each of their research results also provided empirical evidence that motivation influences employee performance.

3. The Influence of Work Discipline on Employee Performance

Based on the results of hypothesis testing, it can be concluded that work discipline has an effect on the performance of KPP Pratama Surakarta employees, this is evidenced by the calculated t value of 3.369 and a significance value of 0.001 which is smaller than 0.05. The positive regression coefficient value here can be interpreted that the higher the work discipline of employees at KPP Pratama Surakarta, the more it will improve employee performance, and vice versa, the lower the work discipline of employees, the more it will decrease employee performance. The existence of discipline can increase responsibility, work enthusiasm, and productivity so that the quality and quantity of work increases and is completed on time, thereby improving the performance of the employees themselves.

This is also supported by the results of descriptive statistical analysis, which shows that the majority of employees perceive their work discipline as moderate. This could mean that there are still several factors that have not been able to improve employee work discipline properly, which could support increased employee performance. Judging from the statement item related to employees carrying out work according to superiors' orders, it has the lowest average response compared to other statement items. Therefore, it can be interpreted that the majority of employees feel they disagree if they carry out work according to superiors' orders but not in accordance with employee desires. This is likely due to a lack of communication and transparency between superiors and

subordinates in providing clear and precise work directions, the application of an authoritarian leadership style and not considering subordinate input can reduce motivation and compliance, the existence of inadequate information system management, a lack of human resources or a mismatch between employee competencies with assigned tasks, and inappropriate supervision, both in terms of time and measurement, which can cause work to run slowly.

Some ways or strategies to improve indicators so that employees can carry out work according to superior orders that can improve employee performance include, as explained by Ardian et al (2021), using strengths to take advantage of opportunities by utilizing trained employees with educational backgrounds in the field of taxation with government regulations that require certified implementing personnel (staff) so that they are able to build employee work discipline and even improve employee performance.

The results of this study support the research findings of Siregar et al. (2020); Syaflan & Hadiyanto (2024); Zai and Kustini (2025); Rahmadhan et al. (2025) who provide empirical evidence that work discipline has a significant positive effect on employee performance. This means that the higher the level of discipline, the higher the level of employee performance. Creating discipline in organizational life aims to ensure that employees voluntarily comply with and adhere to all applicable rules and regulations. Employees who have the ability to control themselves and comply with organizational or agency regulations are crucial for achieving organizational goals. The ability of employees to comply with regulations also creates work discipline. Work discipline reflects respect and obedience. In addition, disciplined individuals are expected to comply with existing rules and not evade the consequences of sanctions if they violate their responsibilities and authority. In an agency, discipline includes punctuality, fulfillment of responsibilities, and compliance with operational procedures, all of which will have a positive impact on improving employee performance (Khoiriyah et al., 2025).

4. The Influence of Work Environment on Employee Performance

Based on the results of the hypothesis testing, it can be concluded that the work environment influences the performance of KPP Pratama Surakarta employees, this is evidenced by the calculated t value of 3.152 and a significance value of 0.002 which is smaller than 0.05. The positive regression coefficient value here can be interpreted that the better the work environment around KPP Pratama Surakarta employees when working, the more it improves employee performance, and vice versa, the worse the work environment around KPP Pratama Surakarta employees when working, the more it decreases employee performance. This condition is also supported by the results of descriptive statistical analysis, it is known that the majority of employees give the perception that the work environment is moderate. This can be interpreted that there are still several things that have not been able to improve the management of the work environment properly which can support improving employee performance. Judging from the

statement item related to the air temperature in the employee's workplace, it has the lowest average answer compared to other statement items. So it can be interpreted that the average employee does not agree if the air temperature in the employee's workplace is comfortable to work. Therefore, it is hoped that the management of KPP Pratama Surakarta can pay more attention to the condition of the air temperature in the room where employees work so that they can work more comfortably and calmly. One way to do this is by implementing engineering controls (such as installing air conditioning, fans, and proper ventilation) and administrative controls (such as scheduling breaks, providing refreshments, and relaxing dress codes). Furthermore, the KPP Pratama can arrange the layout of the workspace to reduce direct sunlight exposure and provide additional amenities such as cool rest areas so that employees can recharge during breaks and return to work refreshed and enthusiastic when work hours return.

In order for the working environment in the Surakarta Pratama Tax Office to look comfortable and better so that it can improve employee performance, the author can recommend that the management of Surakarta Pratama Tax Office can better build effective and open communication with employees, provide awards and appreciation, be able to maintain a balance between work and personal life (work-life balance), be able to create a positive work culture, provide adequate supporting facilities and physical environment, provide opportunities for employees to get training and self-development and the leadership can show good leadership attitudes to their subordinates.

The results of this study support previous research conducted by Sambul et al. (2021); Suciati et al. (2021); Dewi (2022); Saprudin et al. (2025); and Sutanti and Suratman (2025), each of which also provided empirical evidence that the work environment has a positive and significant influence on employee performance. A conducive work environment is a determining factor in improving employee performance. A good work environment can provide a sense of comfort and security to employees.

CONCLUSION AND SUGGESTIONS

From the results of the study it can be seen that the variables of competence, work motivation, work discipline and work environment significantly influence in improving employee performance at KPP Pratama Surakarta. Work motivation is known to have the lowest influence on employee performance at KPP Pratama Surakarta. Therefore, the leadership of KPP Pratama Surakarta must be able to facilitate and support employees to be present directly with more support, where the leadership must be more present as a mentor, not only a supervisor but can build good relationships and care about the welfare of employees as a whole, in addition the leadership can create open two-way communication between leaders and staff by providing regular feedback and listening to input, concerns, and ideas from employees.

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