Analysis of Work Discipline and Organizational Culture on ASN Employee Performance at the Regional Finance and Assets Agency of North Sumatra Province (BKAD Provsu)

Fadillah Dwi Fitri, Desi Astuti, Teguh Wahyono

Abstract

This research was conducted with the aim of finding out how the analysis of work discipline and organizational culture affects employee performance at the Regional Finance and Asset Agency of North Sumatra Province (BKAD PROVSU) . Type study This is research associative with approach quantitative. Method Study Which used is a linear analysis multiple with SPSS Version 27 analysis. Population and samples from This study involved 91 employees. The sampling technique used was a total of 91 employees. Sampling . This research was conducted from January to April 2025. The data collection method was carried out by distributing questionnaires. The data source used was primary data taken directly from respondents during distribution.

Keywords: *Discipline Work, Culture Organization, Performance*

Fadillah Dwi Fitri
Management Study Program, Universitas Pembangunan Panca Budi, Indonesia
e-mail: fadilladwi107@gmail.com

Desi Astuti, Teguh Wahyono
e-mail: desiastuti1996@gmail.com, tegoeh_ft@pancabudi.ac.id

Introduction

Human Resource Management (HRM) is essentially a part Which very important in something company. HR Which strategic view that employees in all fields of work and at all levels, both structurally and functionally, must be utilized to their maximum potential. In order to maintain success And continuity life company so a Leaders must always maintain and improve the resources they have, including improving the performance of their employees, including the company must always prioritize motivation, compensation And satisfaction Work Which useful for employees and the company itself, human resource management is also inseparable from employee factors who are expected to perform as well as possible in order to achieve organizational goals.

The North Sumatra Provincial Regional Asset Finance Agency (BKAD PROVSU) is a government agency responsible for managing regional government finances and assets. Overall, the North Sumatra Provincial Regional Asset Finance Agency plays a vital role in supporting resource management. Power finance And asset so that can used in a way efficient For support regional development.

Work discipline is an attitude and behavior that demonstrates awareness and willingness to comply with the rules and norms that apply in the workplace. Meanwhile, organizational culture is a system of values, beliefs, and assumptions shared by members of the organization that influence the way they think and act. Employee performance is a work result achieved by someone in carrying out the tasks assigned to him based on experience, sincerity, and time. Employee performance can also be referred to as the ability, skills, and work results demonstrated by an employee in carrying out his duties and responsibilities in the workplace, empirical problems that exist and are related to employee performance, including the ability of employees to carry out work that is not yet satisfactory.

According to Built et al. (2019), performance employee is combination from quantity and quality of their work results, meaning that performance assessment is not only based on the quantity task Which completed, but Also on how much Good results the meet the standards and organizational expectations . Approach this provides some A more comprehensive view of an employee's contribution to the organization's goals and success, ensuring that performance is measured not only by the volume of output, but also by the value and quality of work produced . Employee performance is influenced by several factors, including motivation , job satisfaction, work discipline, and the work environment. Work, compensation, design Work, culture organization, leadership, and so forth . In this study, researchers used two factors, namely work discipline and organizational culture.

Literature Review
2.1 Performance Employee

Performance is the result or achievement obtained by a person, group, or organization in operate task or work certain in period certain time. According to Afandi (2018) performance is results Work Which can done by individuals or group person in something company, in accordance with authority and responsibility answer each, For effort reach objective something organization without violating laws, morality or ethics.

According to Buil et al. (2019), employee performance is a combination of the quantity and quality of their work output. This means that performance assessments are not only based on number of tasks Which completed, but Also on how much Good results the fulfil standard And hope organization. According to Suwanto, (2021) Performance is the level of achievement of results from carrying out a specific task. From the definitions above, it can be concluded that performance is the work results achieved by an individual or group of individuals within an organization or company, both qualitatively and quantitatively, over a specific period. According to Afandi, (2018) the factors that influence performance are as follows:

1. Ability, personality, interests Work
2. Clarity and employee recruitment
3. Employee motivation level
4. ability, knowledge and attitude
5. Facility Work
6. Culture organization
7. Leadership, attitude leadership, and management employee
8. Discipline, flavor respect, award, obedience and compliance

2.2 Discipline Work

Work discipline is the attitude and behavior of employees in complying with the regulations, procedures, and standards that have been set by the company or organization where they work, work discipline is very important to create high productivity and create an orderly and efficient work environment. According to Agustriani , (2019) work discipline is an attitude and behavior that reflects obedience And compliance individual to regulation, procedure, and the norms that apply in an organization or workplace. According to Ramon (2022), work discipline is a person's willingness and willingness to comply with and obey the applicable regulatory norms around them.

According to Sumadhinata, (2018) work discipline is a tool used by managers to communicate with employees so that they are willing to change their behavior and to increase awareness and willingness. somebody For obey all regulation And norm social Which applies in a company. According to Sari , (2019) the factors that affect work discipline There are five, namely as follows:

1. Objective And ability
2. Leadership: compensation also plays an important role in the level of employee discipline.
3. Legal Sanctions: increasingly severe legal sanctions will make employees afraid to take disciplinary action and make employees comply with all established regulations.
4. Supervision: with existence supervision to be disciplined.

2.3 Culture Organization

According to Shaari (2019) culture organization is the arrangement of basic norms related to norms, rules, and various values that shape the behavior and attitudes of the people within it. According to Afandi (2018), organizational culture is a system of values, assumptions, beliefs, philosophies, and organizational habits that exist within an organization. According to Sedarmayanti (2017), organizational culture is a belief, attitude, and value that is generally held, Which arise in organization, culture organization start viewed as something that has an important role in achieving a company's final goals. environment Which different will give impact on pattern And Cultural color, therefore, creates thick and thin cultural patterns and colors. In a thick culture, there is a strong agreement among its members to uphold what is believed to be true in various aspects, thereby fostering the integrity, loyalty, and commitment of the company. This mutual agreement is passed down from one generation to the next. Thus, there is a process of adapting culture to employees. According to Shaari (2019), the factors that can influence organizational culture include:

1. Leadership, leadership plays a key role in shaping and influencing organizational culture.
2. Communication, communication Which Good in organization influence culture significantly.
3. Motivation, individual motivation in an organization can influence the overall organizational culture.

4. Innovation, innovation own impact Which significant on development and success organization, organization Which push And value innovation creates a creative environment, where new ideas are encouraged and implemented.
5. Cultural networks, cultural networks refer to the relationships and interactions between members of an organization who differ in terms of culture, background, or social group. Strong and inclusive cultural networks can help overcome difference And push understanding cross culture.

2.4 Framework Conceptual

1. Connection Between Discipline Work To Performance Employee

According to Sudja, (2017) Work discipline is a condition in which employees are willing to accept and implement various existing regulations, both those stated concretely and those established as part of the culture. This relates to the execution of duties, authority, and responsibilities within the company. Creating good work discipline will be useful for improving employee performance. Given the importance of human resources, every organization must ensure that they are well-equipped. level ability Which owned by for employee. so that performance every employee his increase, so company need discipline Work employee the good one.

2. Connection Between Culture Organization To Employee Performance

Organizational culture has a significant influence on employee performance. According to Herdiany, (2015) culture organization influential positive And significant on performance employees. This means culture the organization also determines high and low Employee performance. A weak organizational culture and unclear company rules can lead to employees acting arbitrarily without any rules. Conversely, if a company has a good organizational culture, it will also form good habits. Which Good for employee. habit This will attached on attitude And employee behavior and accustoming them to working according to the rules. This demonstrates the influence between organizational culture and employee performance levels.

3. The Relationship Between Work Discipline and Organizational Culture on Employee Performance

Good work discipline and organizational culture determine good employee performance and vice versa, work discipline and organizational culture are indicated to have a simultaneous influence on the performance of ASN employees at the Agency. Finance And Asset Area Province Sumatra North (BKAD PROVSU). Culture Weak organizations and low work discipline cause employees to act as they please without following the rules. This indicates that work discipline and organizational culture, both variables, have an impact or influence. on performance ASN employees on Regional Finance and Asset Agency of North Sumatra Province (BKAD PROVSU).

Based on framework thinking in on, so researchers make framework study as follows:
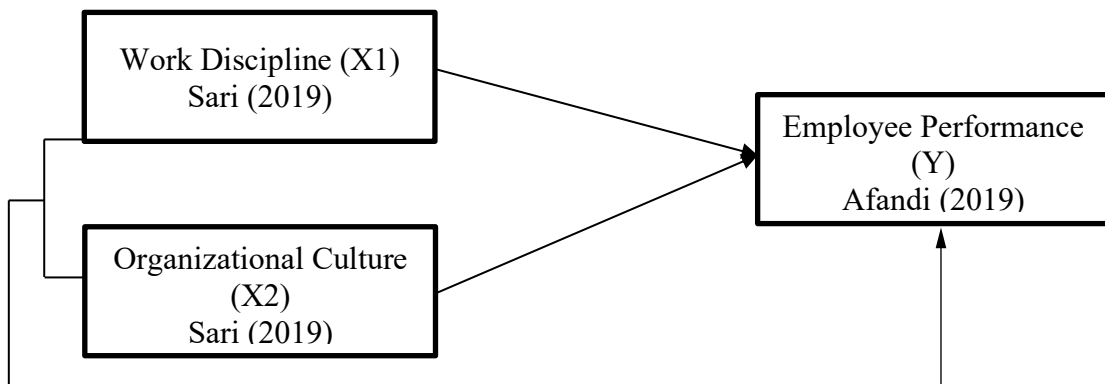

Figure 1. Framework Conceptual Research
Source: Processed by researchers 2025

H1. Work discipline has a partial positive and significant effect on the performance of ASN employees at the Regional Finance and Asset Agency of North Sumatra Province (BKAD PROVSU).

H2. Organizational culture has a partial positive and significant influence on performance ASN employees at the Regional Finance and Asset Agency of North Sumatra Province (BKAD PROVSU).

H3. Work discipline and organizational culture simultaneously have a positive and significant influence on the performance of ASN employees at the Regional Finance and Asset Agency of North Sumatra Province (BKAD PROVSU).

Research Methodology

This research uses quantitative methodology. Sugiyono , (2019) states that quantitative methods originate from the philosophy of positivism and aim to explain And inspect hypothesis researchers. Body Finance And Asset The North Sumatra Province Region (BKAD PROVSU) is where this research was conducted. Method this uses the formula sample fed up this is the formula used to find the minimum number of samples from a limited population or also known as *purposive sampling.*

Reliability and validity test data conducted in this study. Test t (partial), F Test (simultaneous), And coefficient determination (R ^{2}) done use IBM SPSS version 27. For study This, test validity done use formula Pearson following:

$$r = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{\left(n \sum (X)^2 - (\sum X)^2\right)\left(n \sum (Y)^2 - (\sum Y)^2\right)}}$$

Information :
r   = Coefficient Correlation
n   = Number of respondents
X   = Score for each item
Y   = Score all items respondents trials

To test reliability using *Cronbach's Alpha* (α) is used. *The Cronbach's Alpha value* must be more than 0.60, so The variables are considered reliable. This test is conducted using the *Cronbach's Alpha coefficient* . The criteria for a research instrument to be reliable using this technique is if *the Cronbach's Alpha value* is greater than 0.60 (Siregar, 2016).

With assumptions that variables independent Which other considered constant, test t this is used For determine level significance from role in a way partial from independent variables to variables dependent.

To partially explain the dependent variable, the t-test is used to measure the extent of the influence of the independent variable on the research individually. Sugiyono (2019) states that the following formula can be used to calculate the t-test:

$$t = r\sqrt{\frac{n-2}{1-r^2}}$$

Information :
t   = Mark test t
r   = Coefficient correlation
n   = Number of data
R^2 = Coefficient determination

Next, the determinant coefficient (R2) is used to measure the extent to which the model is able to explain the variation of the dependent variable. The value of the determinant coefficient is between 0 and 1. A small R2 value ^{means} that the ability of the independent variables to explain the variation of the dependent variable is very limited (Syafina, 2018):

$$K_d = R^2 \times 100\%$$

Information :
Kd = Coefficient determination of
R^2 = Correlation Coefficient

The F test, or better known as the simultaneous test, is a test used to show whether all independent variables included in the model have a joint influence on the dependent variable :

$$F = \frac{\frac{R^2}{k}}{\frac{(1-R^2)}{(n-k-1)}}$$

Information :
R ^{2} = Coefficient determination
k   = Amount variables independent
n   = Number of sample members

Result and Discussion
4.1 Test Data Quality
a.   Test Validity
The results of the validity test of the work discipline (X1) and organizational culture (X2) variables on employee performance (Y) based on data successfully collected through the questionnaire can be seen in the following table:

Table 1. Eligibility from Every Question on Variables

Variables	Question to -	Symbol	r count	r critical	Information
Work Discipline (X 1)	1	X 1.1	.666	0.30	**Valid**
	2	X 1.2	.745	0.30	**Valid**
	3	X 1.3	.610	0.30	**Valid**
Organizational culture (X 2)	1	X 2.1	.704	0.30	**Valid**
	2	X 2.2	.812	0.30	**Valid**
	3	X 2.3	.695	0.30	**Valid**
	4	X 2.4	.581	0.30	**Valid**
Employee Performance (Y)	1	Y 1	.750	0.30	**Valid**
	2	Y 2	.381	0.30	**Valid**
	3	Y 3	.772	0.30	**Valid**
	4	Y 4	.388	0.30	**Valid**
	5	Y 5	.772	0.30	**Valid**
	6	Y 6	.478	0.30	**Valid**
	7	Y 7	.547	0.30	**Valid**
	8	Y 8	.351	0.30	**Valid**
	9	Y 9	.750	0.30	**Valid**

Source : Data processed with SPSS 25 (2025)

The results of the validity test show that each question on each variable of work discipline (x1) and organizational culture (x2) , and employee performance (Y) has a calculated r value > critical r or calculated r > 0.3. This indicates that all data obtained from the results of distributing questionnaires for each variable is valid and suitable for use (Sugiyono, 2019).

b. Test Reliability

Reliability test results of work discipline variables (X1) and culture Organization (X2) employee performance (Y) based on data collected through questionnaires can be seen in the following table:

Table 2. Eligibility from Every Question on Variables

Reliability Statistics				
Variables	*Cronbach's Alpha*	*N of Items*	*Cronbach's Alpha Minimum*	**Conclusion**
Discipline Work (X1)	**0.817**	3	0.70	**Reliable**
Culture Organization (X2)	**0.808**	4	0.70	**Reliable**
Performance Employee (Y)	**0.756**	9	0.70	**Reliable**

Source : Data processed with SPSS 25 (2025)

The results of the reliability test show that Each variable of work discipline (X1) and organizational culture (X2) and employee performance (Y) has *a Cronbach's Alpha value >* 0.70. This indicates that all data obtained from the questionnaire distribution for each variable is reliable for use (Sugiyono, 2019).

4.2 Test Assumptions Classic
a. Test Normality Data

The data normality test used in this study consists of 3 tests, namely: histogram graph, PP Plot graph, and Kolmogorov-Smirnov.
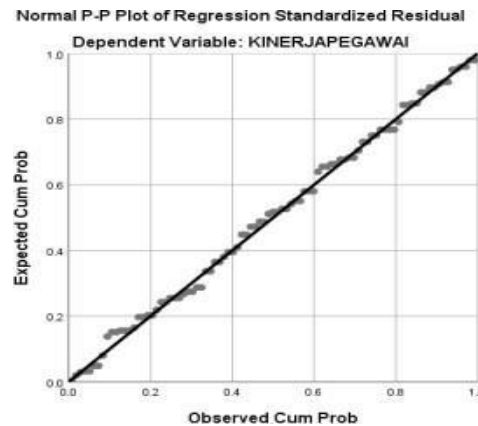
Figure 2. Normal Graph PP Plot of Standardized Regression residual
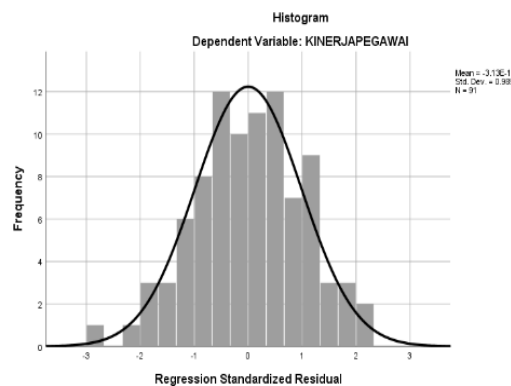*Source: Data processed with SPSS 25 (2025)*

Figure 3. Curve Normality Histogram
Source : Data processed with SPSS 25 (2025)

The histogram curve is convex in the middle, has a bell-shaped pattern, and is not skewed to the left or right (Andriansa, 2022). The PP Plot graph shows that 91 data points are spread around the diagonal line and Still follow direction line diagonal. No only follow line diagonal, but Also Lots data points Which touch diagonal lines .

The distribution of points describes data from respondents' answers that have been normally distributed, so that the regression model meets the normality assumption based on the PP Plot graph (Hadi, 2020).

Table 3. Normality Data with Test Kolmogorov- Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		91
Normal Parameters [a, b]	*Mean*	.0000000
	Std. Deviation	2.29314775
Test Statistics		0.050
Asymp. Sig. (2-tailed)		**0.200** [c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source : Data processed with SPSS 25 (2025)

Based on the results of the Kolmogorov-Smirnov test, the significance value obtained was 0.200. This value is more significant than 0.05. Thus, the Kolmogorov-Smirnov test indicates that the data are normally distributed. Therefore, it can be concluded that the data in this study are statistically normally distributed and meet the requirements of the classical assumption test (Bakti, 2020).

b. Test Multicollinearity

The following table summarizes the results of the Multicollinearity test for the collected research data:

Table 4. Results Test Multicollinearity

Coefficients ᵃ					
	Collinearity Statistics				
Model	Tolerance	Minimum Tolerance	VIF	VIF Maximum	Conclusion
1 (Constant)					
Discipline Work (X 1)	.798	0.10	1,253	10	No There is Multicollinearity Problem
Culture Organization (X 2)	.798	0.10	1,253	10	
a. *Dependent Variable* : Performance Employee (Y)					

Source : Data processed with SPSS 25 (2025)

The results of the Multicollinearity test show that work discipline (X1) and organizational culture (X2) have a *Tolerance value* of more than 0.10 and VIF (*Variance Inflation Factor*) not enough from 10. Matter This show that every

The variables do not show multicollinearity, so they pass the classical assumption test of Rianto & Aseandi, (2020).

c. Test Heteroscedasticity

In study This, heteroscedasticity determined with using the *Scatter plot graphic test* .
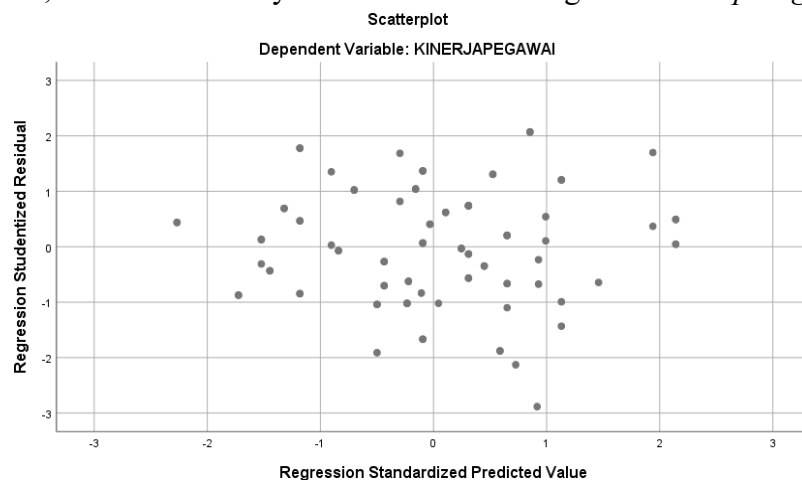

Figure 4. Scatterplot Heteroscedasticity
Source: Data processed with SPSS 25 (2025)

Chart *scatter the plot* shows that dot, dot, dot data, Which amount to 91, distributed in a way random, No follow pattern Which seen, No clustered in one location, and spread both above and below the zero Y-axis. This shows that the regression model does not have symptoms of heteroscedasticity (Sujarweni, 2016).

4.3 Analysis Regression Linear Multiple

The following table summarizes the results of multiple linear regression analysis performed on the data using the SPSS 26 application.

Table 5. Results Test Regression Linear Multiple

Coefficients ᵃ						
Model	Unstandardized Coefficients		Standardized Coefficients	Direction of Influence	Percentage of Influence	
	B	Std. Error	Beta			
1 (Constant)	7,917	1,744				
Discipline Work (X 1)	1,228	.147	.536	Positive	22.8%	
Culture Organization (X 2)	.728	.103	.454	Positive	72.8%	
a. Dependent Variable : Performance Employee (Y)						

Source : Data processed with SPSS 25 (2025)

Equality regression linear multiple following can produced from results regression test multiple linear:

Y = 7.917 + 1.228X 1 + 0.7287X 2 + e

Equality regression linear multiple in on own interpretation as following:

a. If each variables discipline work (X 2) and organizational culture (X 2), zero, then employee performance (Y) is equal to 7.917. This is equivalent to the level of visitor purchasing interest of 7.917 with no work discipline and organizational culture.

b. If work discipline (X 1) up one unit, then performance employee (Y) increased by 1,228 units. This indicates that work discipline has a positive directional influence on performance, implying that improving work discipline will result in improved employee performance.

c. If organizational culture (X2) increases by one unit, then employee performance (Y) increases by 0.728 units. This shows that work motivation has a positive directional influence on performance, implying that improving organizational culture will result in an increase in employee performance.

4.4 Test Hypothesis
a. **Test t (partial)**

Table 6. Results Test t (Partial)

Coefficients ᵃ						
	Model	T count	t table	Sig.	Condition Sig.	Conclusion of Influence
1	(Constant)	4,539		0,000		
	Discipline Work (X 1)	8,355	1,676	.000	< 0.05	Significant
	Culture Organization (X 2)	7,082	1,676	.000	< 0.05	Significant
a. Dependent Variable : Performance Employee (Y)						

Source : Data processed with SPSS 25 (2025)

In this study, it is shown through the t-test that work discipline (X1) and organizational culture (X2) have a significant value (sig) <0.05. This indicates that work discipline (X1) and organizational culture (X2) partially have a significant influence on Employee Performance

(Y). This is also in line with that Work Discipline (X1) and Organizational Culture (X2) each also have a calculated t value > t table . and the t table of this study is 1.676 which produced from mark df = n (Lots data) – k (amount variable) = 91 – 3 = 88 Which can seen on list table t. This shows that work discipline (X1) and organizational culture (X2) partially have a significant influence on employee performance (Y) or accept Ha and reject Ho. The t-test for partial influence shows that the variables that   The most dominant factor in influencing employee performance (Y) is work discipline (X1) because it has a calculated t value the largest compared to other variables, namely 8.355.

a. **Test F (simultaneous)**

F test results (simultaneous) can be seen on the following table :

Table 7. Results Test F (Simultaneous)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1166,557	2	583,278	108,456	**.000 b**
	Residual	473,267	88	5,378		
	Total	1639,824	90			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), discipline Work, culture organization						

Source : Data processed with SPSS 25 (2025)

In this study, it is shown through the F test that the significant value produced = 0.000, this significant value is much smaller than 0.05, so the decision was taken to accept Ha and reject Ho or work discipline (X 1) and organizational culture (X 2) in a way simultaneous own influence Which significant to performance employee (Y). Matter This Also in line with mark F count Which produced as big as calculated F value > F table or 108.456 > 3.10. F table produced from mark df1 = k – 1 = 3 – 1 = 2 And mark df2 = n – k = 91 – 3 = 88 Which can seen in the list of table F.

4.5 Test Determination

Table 8. Test Determination

Model Summary ^b				
Model	R	R Square	**Adjusted R Square**	Std. Error of the Estimate
1	.843 ^a	.711	**.705**	2,319
a. predictors: (constant), organizational culture, work discipline				
b. dependent variable: employee performance				

Source : Data processed with SPSS 25 (2025)

The Adjusted R square figure is 0.705, which is called the coefficient of determination, in this case 70.5% of employee performance can be explained and obtained by work discipline and organizational culture, the remainder is 100% - 70.5% = 29.5%. by other variables that were not studied.

Discussion

1. Influence Discipline Work to Performance Employee

Based on the results of previous research, the researcher has proposed the hypothesis H1 which states that: "Work discipline has a partial positive and significant effect on the performance of ASN employees of the North Sumatra Province Regional Asset Finance Agency (BKAD PROVSU)". The results of this study explain that Work Discipline has a positive and significant influence on the Performance of ASN Employees of the Regional Asset Finance Agency of North Sumatra Province (BKAD PROVSU). This is evident from the multiple linear regression analysis through the t-test which is positive at $8.355 > 1.676$ t table. and significant $(0.000) < (0.05)$. Therefore, it can be concluded that the first hypothesis proposed is accepted. The positive direction indicates that if work discipline increases, employee performance will increase.

2. Influence Culture Organization to Performance Employee

Based on the results of previous research, the researcher has proposed the hypothesis H2 which states that: " Organizational culture in general ... partial positive and significant effect on the performance of ASN employees of the Regional Asset Finance Agency of North Sumatra Province (BKAD PROVSU)". The results of this study explain that organizational culture has a positive and significant effect on the performance of ASN employees of the Regional Asset Finance Agency of North Sumatra Province (BKAD PROVSU). This can be seen from the multiple linear regression analysis through the t-test which is positive at $7.082 > 1.676$ t table and significant $(0.000) < (0.05)$. So can concluded that hypothesis First The proposed proposal was accepted. A positive trend indicates that if organizational culture improves, employee performance will improve.

3. Influence Work Discipline and Culture Organization to Performance Employee

Based on the results of previous research, the researcher has proposed the hypothesis H3 which states that: " Work Discipline and Organizational Culture are... "simultaneously has a positive and significant effect on the performance of ASN employees of the North Sumatra Province Regional Asset Finance Agency (BKAD PROVSU)". Matter This seen from analysis regression linear multiple through test F which is positive is F count 108.456 and (3.1 0) F table and significant $(0.000) < (0.05)$. Then can concluded that hypothesis First The proposed proposal was accepted. A positive trend indicates that work discipline and organizational culture are improving , thus employee performance will increase.

Conclusion

Work discipline and organizational culture have an influence in a positive direction. And significant Good in a way partial and simultaneous to performance ASN employees at the Regional Asset Finance Agency of North Sumatra Province (BKAD PROVSU). Work discipline is the most important variable in driving employee performance.

References

Afandi, P. (2018). Management Source Power Man. Zanafa Publishing.

Agustriani, R., Ratnasari, SL, & Zamora, Ramon . (2022). The influence of work discipline, communication, motivation Work, And environment Work to Employee performance. *Trias Politika Journal* , *6* (1), 104-122.

Buil, I., Martínez, E., & Matute, J. (2019). Transformational leadership and employee performance: The role of identification, engagement and proactive personality. *International journal of hospitality management* , *77* , 64-75.

Hadi, A., Werge, M., Kristiansen, KT, Pedersen, UG, Karstensen, JG, Novovic, S., & Gluud,

LL (2020). Coronavirus disease-19 (COVID-19) associated with severe acute pancreatitis: case report on three family members. *Pancreatology* , *20* (4), 665-667.

Herdiany, HD (2015). The Influence of Organizational Culture, Motivation, and Job Satisfaction on Employee Performance at PT Iskandar Indah Printing Textile Surakarta (*Doctoral dissertation* , Muhammadiyah University of Surakarta).

Leindarita, B., & Andriansa, R. (2022). The Influence of Store Atmosphere and Price on Repurchase Intention (A Study of Coco Coffee Consumers). *Mirai Management Journal* , *7* (2), 356-363.

MSDM, I. Sugiyono.(2019). Quantitative, Qualitative, and R&D Research Methods. Bandung: CV. Alfabeta. Sianipar, R., & Salim, V.(2019). Work Ethic and Work Environment Factors in Forming Employee "Work Loyalty" at PT Timur Raya Alam Damai. Anuar, S. 2019. *The Influence of Compensation on Employee Loyalty at PT. E-Journal of Management, Udayana University, 8(6), 3674.*

Rianto, H., & Aseandi, R. (2020). *Comparative Study of Lazismu And Act Promotion Methods In* Medan City. *Accounting and Business Journal* , *2* (2), 22-30.

Sari, FP, & Aziz, N. (2019). The influence of the work environment on performance mediated by employee work motivation at Rocky Plaza Hotel Padang.

Sedarmayanti, S., & Haryanto, H. (2017). The influence of work motivation on the performance of educational staff at the Faculty of Medicine, Padjadjaran University. *Journal of Administrative Science: Media for the Development of Administrative Science and Practice* , *14* (1), 96-112.

Shaari, N. (2019). Organization culture as the source of competitive advantage. *Asian Journal of Research in Education and Social Sciences* , *1* (1),

Sudja, I. N. , Novarini, N. N. A. , & Siswanto, I. (2017). The influence of non - financial motivation and physical work environment on employee work discipline at PT Sari Coffee Indonesia , Sanur branch . Journal *of Management Science (Juima)* , *7* (2).

Sujarweni, VW, & Utami, LR (2016). The *deciding factor is the timeliness of corporate internet reporting on manufacturing companies registered in* BEI. *(JRAMB) Mercu Buana Accounting Research Journal* , *2* (1), 119-137.

Suwanto, S., Nurjaya, N., Sunarsi, D., Rozi, A., & Affandi, A. (2021). The Influence of Internal Communication and Work Discipline on Employee Performance in the Production Department of PT Adicipta Boga Intiprima, Central Jakarta. *Journal of Civilization Administration* , *1* (3),222-229

Sugiyono.(2019). Quantitative, Qualitative, and R&D Research Methods. Bandung: CV. Alfabeta.

Sumadhinata, YE (2018). The influence of work discipline and motivation on the performance of non-educational employees at a private university in Bandung . *Proceedings of International Conference Sustainable Competitive Advantage* (Vol. 8, No. 1).

Siregar, R., & Widyawati, D. (2016). The influence of company characteristics on tax avoidance in manufacturing companies on the IDX. *Journal of Accounting Science and Research (JIRA)* , *5* (2).

Syafina, L. (2018). Guide Quantitative Research Accountancy . Medan: Febi Press.