PERCIPIENCE JOURNAL
Social, Administration, and Entrepreneurship Journal
Vol. 1, No. 1 (2021), pp. 26-38
DOI: 10.33474/PERCIPIENCE.v1i1.11863

PERFORMANCE FACTORS OF REGIONAL OFFICE EMPLOYEES OF THE DIRECTORATE GENERAL OF TAXES CENTRAL JAVA II

Rahmat Tri Hidayat[1]
1 Fakultas Ekonomi Program Pascasarjana Manajemen,
Universitas Islam Batik Surakarta , Indonesia
E-mail: brother.rahmat@gmail.com

Supawi Pawenang[2]
2 Fakultas Ekonomi Program Pascasarjana Manajemen,
Universitas Islam Batik Surakarta, Indonesia
E-mail: pawipawenang@gmail.com

Istiatin[3]
3 Fakultas Ekonomi Program Pascasarjana Manajemen,
Universitas Islam Batik Surakarta, Indonesia
E-mail: istiatinumi@gmail.com

Article History:
Received:
03 September 2021
Revised:
30 September 2021
Accepted:
10 October 2021

Abstract: *The goal of this study Is to: (1) Analyze the development of human resources on the performance of employees of the Regional Office of DJP Central Java II, (2) Analyze the influence of personal competence on the performance of employees of the Regional Office of DJP CentralJava II, (3) Analyze the influence of work professionalism on the performance of employees of the Regional Office of DJP Central Java II, (4) Analyze the effect of remuneration on the performance of employees office Directorate General of Taxes of Central Java II, and (5) To analyze the influence of integrity on the performance of employees of the Regional Office of DJP Central Java II. This type of quantitative research. The population in this study was all employees in The Central Java II Regional Office of the Directorate General of Taxes, which amounted to 152 with a sample of 76 people. The sampling approach used in this studyis random sampling. Data retrieval techniques using questionnaires. Data analysis techniques are traditional assumption tests and multiple linear regressions. The results showed that (1) Hr development variables have no significant effect on employee performance, (2) Personal competency variables have a positive and significant influence on employee performance, (3) Occupational professionalism variables have a positive and significant influence on employee performance (4) Remuneration variables have a positive and significant influence on employee performance, (5) Integrity variables have a positive and significant influence on performance official.*

Keywords: *performance, human resources. remuneration*

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

INTRODUCTION

The condition of the Covid-19 pandemic requires the state civil apparatus (ASN) to adapt tothe new habit of completing work by working from home or work from home (WFH). However, its implementation causes employee performance to be not optimal; performance is influenced by several factors such as human resources development, personal competence, work professionalism, integrity, and remuneration).

Research by Karina and Tjou (2018), Permatasari and Hardiyan (2018) stated that human resources development has a positive and widespread effect on employee performance. Karo Karo and Tamami's research (2016) stated that human resources development does not have a positive and significant influence on employee performance. Human resources in the field of taxation must have good competence in the ability, understanding, and knowledge in taxation.

The performance or performance of employees can measure the potential and quality of employees. Employee performance can be measured by assessing the ability of employees to accept job objectives, the level of achievement of goals, and the interaction between the goals and capabilities of employees (Karina and Tjou, 2018).

Kartika and Sugiarto Research (2014), Kurniawan et al. (2018), Murgianto (2016), Nurjihan et al. (2020), and Suprianto et al. (2019) states that competence has a positive effect on employee performance. Tsani's research (2013) stated that competence does not affect employee performance.

Research conducted by Basri et al. (2019) shows that work professionalism has a positive and significant effect on employee performance. Avianda research (2014) stated that the professionalism of the work has no significant effect on the performance of employees.

Research by Calvin (2017), Retnoningtyas (2014), Suprianto et al. (2019), and Zulkarnaen (2016) showed that remuneration had a positive and significant impact on employee performance. Hanifah research (2017) stated that remuneration does not affect employee performance.

Integrity requires an employee to be honest and persistent without sacrificing the secretsof the beneficiaries in this study to be taxpayers. The principle of integrity requires every practitioner to be firm, honest, and fair in his professional relations and business relationships (Sujiyanto, 2017).

Research Febrina and Syamsir (2020), Sujiyanto (2017), Yolanda and Syamsir (2020) statedthat integrity has positive and significant affects, Yulianti and Wuryati's research (2015) stated that integrity hasn't significant effect on employee performance.

Some research outcome on employee performance still show gap research where one researcher and another researcher showed different results. Many factors can cause differences in the results of the study. So, researchers want to try to examine the influence of the performance of employees of the Regional Office of the Directorate General of Taxation of Central Java II on the variables of human resources development, personal competence, work professionalism, integrity, and remuneration. Based on the background stated above, the author is curious about taking the title of the thesis Performance Factors of Regional Office Employees of The Directorate General of Taxes Central Java II.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

METHOD

Based on the objectives to be achieved, this research is categorized in quantitative research, which analyzes data by focusing on symptoms that have specific characteristics inhuman life called variables. This research will be conducted at The Central Java II Regional Office of the Directorate General of Taxes. The research time is in March-May 2021.

In this study, the data was obtained from the spread of questionnaires or questionnaires with the number of research objects based on the number of populations and samples. The population during this study was all personnel in The Central Java II Regional Office of the Directorate General of Taxes, which amounted to 152 people, with the number of samples calculated 50% of the population of 76 people. This study uses random sampling techniques in sampling.

Dependent variables are employee performance variables and independent variables during this study, human resources development, personal competence, work professionalism, integrity and remuneration. All variables are processed using multiple Linear Regression analysis tools that were previously performed classic assumption tests first.

FINDINGS AND DISCUSSION

FINDINGS

Classic Assumption Test

1. Multicollinearity Test

Table 1. Multicollinearity Test

No	Variable	Tolerance	VIF
	human resources development	0,961	1,040
	personal competence	0,757	1,320
	work professionalism	0,891	1,122
	remuneration	0,839	1,192
5	integrity	0,780	1,281

The results showed that the tolerance value of each variable is close to 1 and the VIF value is less than 10. This means that the overall independent/free variables in this study can be said to be free of the symptoms of Multicollinearity.

2. Autocorrelation Test

Table 2. Autocorrelation Test

	Score
Asymp. Sig. (2-tailed)	0,484

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

Autocorrelation test calculation indicates a significance value of 0.484 greater than 0.05 (5%), subsequently it may be stated free autocorrelation.

3. *Normality Test*

Table 3. Normality Test

	Score
Asymp. Sig. (2-tailed)	,200

Kolmogorov-Smirnov test results (K-S) showed that all six variables were normal due to Unstandardized d Residual Asymp. Sig (2 tailed) indicates a value of 0.200 more than 0.05.

4. *Heteroskedasticity Test*

Table 4. Heteroskedasticity Test

No	Variable	Sig.
1	human resources	0,892
2	development personal competence	0,536
3	work professionalism	0,076
4	remuneration	0,178
5	integrity	0,401

The results showed the value of human resources development variable significance of 0.892, personal competence of 0.536, professionalism of work of 0.076, variable remuneration of 0.178, and variable integrity of 0.401. The whole variable has a significance value above 0.05, or it is said that there is no heteroskedasticity.

Multiple Linear Regressions

Table 5. Multiple Linear Regressions

Variable	Coefficient	t Statistic	Sig. t
human resources	-24,130	-4,071	0,000
development personal competence	-0,094	-0,740	0,462
work	0,520	5,326	0,000
professionalismremuneration	0,626	3,921	0,000
integrity	0,734	6,461	0,000
human resourcesdevelopment R square	0,641 0,723	5,133	0,000
F stat	36,593		
	0,000		

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

So that obtained multiple linear regression equations are:

$$\mathbf{Y = -24{,}130 - 0{,}094X_1 + 0{,}520X_2 + 0{,}626X_3 + 0{,}734X_4 + 0{,}641X_5 + e}$$

From the equation above can be described as follows.

a_0 = -24,130 is a constant that describes the average value of employee performance if the variables of human resources development, personal competence, work professionalism, remuneration, and integrity, are zero,

b_1 = -0,094. If the hr development variable decreases by 1 score, then the performance will increase by 0.094 scores. The sign of parameter b1 in the above study is negative. This means that human resources development has a negative relationship(not in the direction), so if the development of the less human resources given to employees, then the performance of employees will be better.

b_2 = 0,520. If the personal competency variable will increase with the aid of using 1 score, then the employee's performance will growth with the aid of using 0.520 scores. The sign of parameter b1 in the above study is positive. It means that personal competence has a positive relationship (in the direction), so if employees give better personal competence, then the performance of employees will also be better.

b_3 = 0,626. If the variable of work professionalism will increase with the aid of using 1 score, then the employee's overall performance will growth with the aid of using 0.626 score. The sign of parameter b1 in the above study is positive. It means that the professionalism of the work has a positive relationship (in the direction), so ifthe better the professionalism of the work provided by employees, then the performance of employees will also be better.

b_4 = 0,734. If the remuneration variable will increase with the aid of using 1 score, thenthe employee's performance will growth with the aid of using 0.734. The sign of parameter b1 in the above study is positive. This means that remuneration has a positive relationship (in the direction), so if the better the remuneration is given by employees, then the performance of employees will also be better.

b_5 = 0,641 If the integrity variable will increase with the aid of using 1 score, then the employee's performance will growth with the aid of using 0.641 scores. The sign of parameter b1 in the above study is positive. It means that integrity has a positive relationship (in the direction), so if the better the integrity provided by employees, then the performance of employees will also be better.

Hypothesis Testing

a. T Test

From the results of the regression test shows:

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

1) Hr development variable has a value of -0.740. The calculated t score < table tor -0.740 is less than the table t (1,992), while the significance value of theHR development variable is 0.462 or more than 0.05. So, Ho accepted that human resources development variables do not have a significant influence on employee performance.

2) Personal competency variable has a t score of 5,326. The t score of 5,326 is greater than the table t (1,992), with a significance value of 0.000 or much less than 0.05. So, H_0 is rejected meaning that personal competency variables have a significant influence on employee performance.

3) 3) Variable work professionalism has a value of t of 3,921. The t score of 3,921 is greater than the table t (1,992), with a significance value of 0.000 or much less than 0.05. So, Ho was rejected, meaning the variable professionalism of the work had a significant influence on the performance ofemployees.

4) The remuneration variable has a t score of 6,461. The calculated t score of 6,461 is greater than the table t (1,992), with a significance value of 0.000 or much less than 0.05. So, H_0 was rejected, meaning there was a significant impact of variable remuneration on employee performance.

5) The integrity variable has a t score of 5,133. The calculated t score of 5,133 is greater than the table t (1,992), with a significance score of 0.000 or much less than 0.05. So, Ho was rejected, which means there was a significant influence of integrity variables on employee performance.

b. F Test

The end result of the output calculation of test F test, with the help of IBM SPSS Statistic 26 obtained F count of 36,593 at the level of significant = 0.05 while the significance value of the SPSS result was obtained by 0.000. The value of F count >F table, or (36,593>2.33), So Ho was rejected and Ha accepted, which means the development of human resources, personal competence, professionalism of work, remuneration, and integrity simultaneously influence employee performance.

c. Determination Coefficient Test (R2)

The printout results of calculating the coefficient of determination (R2) with the help of IBM SPSS Statistic 26 program shows the value R2 = 0.723. This means that 72.3% of the variables selected /entered into the model are correct, namely the variance of human resources development variables, personal competence, work professionalism, remuneration, and integrity can explain the variables of employeeperformance. The remaining 27.7% is influenced by factors outside of the model.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

DISCUSSION

1. The influence of human resources development on the performance of employeesin the Regional Office of DJP Central Java II.

The SPSS calculation result shows a calculated t score of -0.740 smaller than table tof 1,992 with a significance of 0.462 greater than 0.05. This shows that human resourcesdevelopment does not have a significant influence on employee performance.

This study is consistent with studies carried out via way of means of by Karo-Karo and Tamami (2016) stated that human resources development does not have a positive and significant influence on employee performance. The development of human resources in the Regional Office of DJP Central Java II negatively and insignificantly affects the performance of employees. Human resources development is closely related to the promotion and mutation of employees carried out in the body of DJP. Human resources that are considered qualified will get a promotion of positions that do not close the possibility of being mutated away from the employee's home base. Employees already home base will likely not use the development of human resources to the maximum for fear if they get a promotion of office outside the island of Java

2. The influence of personal competence on the performance of employees in the Regional Office of DJP Central Java II.

The SPSS calculation result shows a calculated t score of 5,326 greater than table t of 1,992 with a significance of 0.000 less than 0.05. This indicates that personal competency variables have a positive and significant influence on employee performance.

The results of the study are in line with those conducted by Kartika and Sugiarto (2014), Kurniawan et al. (2018), Murgianto (2016), Nurjihan et al. (2020), and Suprianto et al. (2019) states that competence has a positive and significant effect on employee performance. Various motives influence employees in work in work. In addition to the needs of life, employees work because of the belief that working in this organization will provide work professionalism. Intrinsic factors related to work recognition of the ability and creativity to achieve goals, the quality of good working relationships encourage employees to work to achieve common goals.

Employees of the Directorate General of Taxation, especially the Regional Office of CENTRAL Java DJP II as civil servants, have a higher amount of remuneration when compared to other civil servants. This is by the regulation of the minister of finance. The high remuneration received by each employee is expected to meet the daily needs of employees so that with the fulfillment of requirements, employees are expected to have high personal competence so that performance will also be achieved.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

3. *The effect of work professionalism on the performance of employees in the Regional Office of DJP Central Java II.*

The SPSS calculation result shows a calculated t score of 3,921 greater than table t of 1,992 with a significance of 0.000 less than 0.05. This indicates that the variable professionalism of work has a positive and significant influence on employee performance.

This study is consistent with studies carried out via way of means with Basri et al. (2019), which shows that the professionalism of the work has a positive and significant effect on the performance of employees. This study is not in line with Avianda (2014) stated that the professionalism of the work has no significant impact on employee performance.

Improving the professionalism of tax officials is the main requirement in building this profession, to remain existing in carrying out the duties of the state generally and more especially the Directorate General of Taxation in raising the necessary funds in the nation's development and the country. Employees who have high professionalism are expected to make a significant contribution in achieving the organization's goals. In particular, increased professionalism is expected to have an impact on improving performance and satisfaction for employees, this is one of the goals that every employee who works in an organization wants to achieve. Thus, increased professionalism will be able to help align the achievement of organizational goals and personal goals.

4. *The effect of remuneration on the performance of employees in the Regional Office of DJP Central Java II.*

The SPSS calculation result shows a calculated t score of 6,461 greater than table t of 1,992 with a significance of 0.000 less than 0.05. This indicates that variable remuneration has a positive and significant influence on employee performance.

Variable remuneration has a positive and significant influence on employee performance. The results are by the research of Calvin (2017), Retnoningtyas (2014), Suprianto et al. (2019), and Zulkarnaen (2016) showed that positive and significant remuneration of employee performance. research of Hanifah (2017) stated that remuneration does not affect employee performance.

Remuneration in the body of the Ministry of Finance is a reorganization of the provision of employee benefits in the form of benefits known as Special Allowance for State Financial Development based on of responsibility and risk of position/work administered. Remuneration applied to the Ministry of Finance, especially the Directorate General of Taxation, is part of improving bureaucratic performance.

The high low remuneration provided by the organization can affect the level of work motivation of employees of the Regional Office of DJP Central Java II Rewards in the form of remuneration received by employees can motivate employee performance to improve their performance.

5. *The influence of integrity on the performance of employees in the*

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

Regional Office of DJP Central Java II.

The SPSS calculation result shows a calculated t score of 5,133 greater than table t of 1,992 with a significance of 0.000 less than 0.05. This indicates that integrity variables have a positive and significant influence on employee performance.

The results are by the research of Febrina and Syamsir (2020), Sujiyanto (2017), Yolanda and Syamsir (2020) stated that positive and significant integrity affects employee performance. to enhance the standard of goodness of personnel of The Central Java II Regional Office of the Directorate General Of Taxes, it's necessary to make breakthroughs through honesty, consistency, upholding ethics, and a sense of responsibility. The more quality the honesty value that hr has, the ability to work on time, work according to procedures, complete tasks well, and meet qualification standards can improve human resources performance.

Conclusion

Human resources development in the Regional Office of DJP Central Java II does not have a significant influence on Employee Performance. Competence has a positive and significant effect on the performance of employees of the Regional Office of DJP Central Java II. Professionalism of work has a positive and significant influence on the performance of officers Regional Office of DJP Central Java II. Remuneration has a positive and significant influence on the performance of officers of the Regional Office of DJP Central Java II. Positive and significant integrity affects the performance of the regional office of DJP Central Java II. Further research should add other variables that would have an affect employee performance, because the higher the performance of employees may also have a terrific impact for the organization (Directorate General of Taxation).

Acknowledgements

At last, I would like to thank everyone who played an important role in the successof this undergraduate thesis. This undergraduate thesis is way from perfect, but we hope it will be of use not only to the researcher but also to the reader, but also for the readers. For this reason, we welcome constructive suggestions and criticism.

Reference

Antonius. (2012). Manajemen sumber daya manusia: Strategi dan perubahan dalam rangka meningkatkan kinerja pegawai dan organisasi. Alfabeta.

Arikunto, S. (2019). Prosedur penelitian suatu pendekatan praktek. Rineka Cipta.

Avianda, K. (2014). Pengaruh profesionalisme pemeriksa pajak, kepuasan kerja,

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

komitmen organisasi dan motivasi kerja terhadap kinerja karyawan. Media Riset Akuntansi, Auditing & Informasi, 14(3), 1–20.

Basri, T. H., Muda, I., & Lumbanraja, P. (2019). The effect of professionalism, organizational culture, leadership style, independence auditors on auditor performance with intelligence spiritual as a variable moderating on office public accountants in Medan. International Journal of Research & Review, 6(6), 1–15.

Darmadji, T. (2012). Pasar modal di Indonesia (3rd ed.). Salemba Empat.

De Pora, A. (2011). Remunerasi (kompensasi & benefit). Rana Pustaka.

Edison, E., Anwar, Y., & Komariyah, I. (2016). Manajemen sumber daya manusia. Alfabeta.

Febrina, D., & Syamsir. (2020). The influence of integrity and commitment organizational on employee performance. International Journal of Research and Analytical Reviews, 7(1), 1–10.

Ghozali, I. (2013). Aplikasi analisis multivariat dengan program IBM SPSS (7th ed.). Universitas Diponegoro.

Gujarati, D. (2010). Dasar-dasar ekonometrika (5th ed.). Salemba Empat.

Hanifah, Y. (2017). Pengaruh tunjangan kinerja terhadap motivasi kerja, disiplin kerja dan kinerja pegawai Balai Pengelolaan Daerah Aliran Sungai di Jawa Timur. Bisma: Jurnal Bisnis dan Manajemen, 11(2), 187–193.

Harefa, A. (2014). Membangkitkan etos profesionalisme. Gramedia Pustaka Utama.

Hendarjanto & Rahardija, B. (2010). Manajemen dan evaluasi kinerja karyawan. Aswaja Pressindo.

Karina, A., & Tjou, C. B. (2018). Pengaruh efektivitas pengendalian internal, pengembangan sumber daya manusia, dan pemanfaatan teknologi informasi terhadap peningkatan kinerja pegawai. Jurnal Ilmu Akuntansi, 16(2), 1–20.

Karo-Karo, S., & Tamami, S. (2016). Pengaruh pengembangan sumber daya manusia dan gaya kepemimpinan terhadap kinerja pegawai pada Rumah Sakit BP. Batam. Bening, 3(1), 87–98.

Kartika, L. N., & Sugiarto, A. (2014). Pengaruh tingkat kompetensi terhadap kinerja pegawai administrasi perkantoran. Jurnal Ekonomi dan Bisnis, 17(1), 1–15.

Kuncoro, M. (2013). Metode riset untuk bisnis dan ekonomi (4th ed.). Erlangga.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

Kurniawan, D. A., Guswandi, & Sodikin, A. (2018). The effect of competence and motivation on employee performance through employees capabilities on PT. Binasinar Amity. International Journal of Research Science & Management, 5(5), 1–10.

Kurniawan, A. (2015). Transformasi pelayanan publik. Penerbit Pembaharuan.

Kristin, Y. S. (2013). Hubungan profesionalisme, komitmen organisasi, iklim organisasi, dan stres kerja terhadap kinerja pegawai account representative di KPP Pratama Surabaya Rungkut. Tax & Accounting Review, 3(2), 1–15.

Manullang, M. (2011). Manajemen sumber daya manusia. BPFE.

Martina, K. (2013). Pengaruh independensi, profesionalisme, dan etika profesi terhadap kinerja auditor pada kantor akuntan publik di Bali. E-Jurnal Akuntansi Universitas Udayana, 4(1), 1–15.

Marwansyah. (2010). Manajemen sumber daya manusia (2nd ed.). Alfabeta.

Mathis, R. L., & Jackson, J. H. (2012). Manajemen sumber daya manusia. Salemba Empat.

Mulyadi. (2016). Sistem akuntansi. Salemba Empat.

Murgiyanto, Sulasmi, S., & Suhermin. (2016). The effects of commitment, competence, work satisfaction on motivation, and performance of employees at integrated service office of East Java. International Journal of Advanced Research, 3, 378–396.

Nugraha, R. (2016). Pengaruh pengembangan sumber daya manusia, disiplin kerja dan lingkungan kerja terhadap kinerja pegawai pada Inspektorat Kabupaten Morowali. E-Jurnal Katalogis, 4(10), 176–183.

Nurjihan, Kamase, J., & Arifin, Z. (2020). Pengaruh kompetensi, lingkungan kerja dan pengembangan SDM terhadap kinerja pegawai dalam pelayanan peralihan hak sertipikat. Center of Economic Student Journal, 3(2), 238–257.

Permatasari, I., & Hardiyan. (2018). Pengaruh e-learning sebagai media pelatihan dan pengembangan terhadap kinerja karyawan BCA KCU Tangerang. Jurnal SISFOKOM, 7(1), 1–10.

Retnoningtyas, D. I. (2014). Analisis pengaruh remunerasi dan employee engagement terhadap kinerja pegawai Lembaga Sandi Negara. Jurnal MIX, 4(1), 1–15.

Riani, L. A. (2013). Manajemen SDM masa kini. Graha Ilmu.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

Robbins, S. P. (2015). Perilaku organisasi. Salemba.

Ruky, A. S. (2016). Sumber daya manusia berkualitas. Gramedia Pustaka Utama.

Sastradipoera, K. (2012). Manajemen sumber daya manusia. Kappasigma.

Sinambela, L. P. (2016). Reformasi pelayanan publik. Bumi Aksara.

Sugiyono. (2019). Statistika untuk penelitian. Alfabeta.

Sunarto. (2013). Manajemen sumber daya manusia. BPFE.

Sujiyanto. (2017). Pengaruh integritas dan loyalitas pegawai terhadap kebijakan pimpinan dan dampaknya terhadap kinerja di lingkungan Dinas Komunikasi dan Informatika Kota Batu. JIMMU: Jurnal Ilmu Manajemen, 2(2), 1–15.

Supangat, A. (2013). Statistik dalam kajian deskriptif, inferensi, dan nonparametrik. Kencana Prenada Media Group.

Suprihanto, J. (2011). Penilaian kinerja dan pengembangan pegawai. BPFE.

Suprianto, Basalamah, S., & Arifin, Z. (2019). Pengaruh remunerasi, budaya kerja, dan kompetensi terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Makassar Utara. Paradoks: Jurnal Ilmu Ekonomi, 2(3), 1–15.

Sutrisno, E. (2011). Manajemen sumber daya manusia. Kencana.

Tsani, A. (2013). Pengaruh kompetensi, penempatan kerja dan motivasi terhadap kinerja pegawai Sekretariat Jenderal Kementerian Luar Negeri. Jurnal MIX, 3(1), 1–15.

Thoha, M. (2010). Kepemimpinan dalam manajemen. Raja Grafindo Persada.

Wibowo. (2014). Manajemen kinerja (4th ed.). Rajawali Pers.

Wurangian. (2012). Organisasi dan manajemen: Perilaku, struktur, budaya, dan perubahan organisasi. Alfabeta.

Yolanda, N. M., & Syamsir. (2020). Pengaruh integritas terhadap kinerja pegawai negeri sipil (PNS) di lingkungan organisasi perangkat daerah (OPD) Dinas Kota Padang. Jurnal Perspektif: Jurnal Kajian Sosiologi dan Pendidikan, 3(1), 1–15.

Yulianti & Wuryanti. (2015). Pengaruh kepemimpinan transformasional, integritas perilaku dan kepercayaan terhadap pimpinan dalam peningkatan kinerja SDM. Conference in Business, Accounting, and Management, 2(1), 1–15.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.

Zahra. (2011). Manajemen sumber daya manusia. Kencana.

Zulkarnain, M. I. (2016). Pengaruh kepemimpinan, motivasi kerja dan remunerasi terhadap kinerja pegawai pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Timur I. Jurnal Administrasi Publik, 14(2), 165–178.

Ciptaan disebarluaskan di bawah Lisensi
Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional.