

Workplace Discipline and Employee Performance at the Bangka Pratama Tax Service Office: The Influence of Work Competency, Commitment, and Motivation

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ABSTRACT

One of the key elements that determine whether a business succeeds in achieving its goals is employee performance. Technical issues are not the only factors that affect employee performance; competence, dedication, and motivation at work are also important. However, good discipline is required to support each of these qualities. Using a quantitative method and a sample of 94 employees of KPP Pratama (Bangka Primary Tax Service Office), this study aims to determine the extent to which competence, commitment, and work motivation affect employee performance, and discipline (Intervention variable). This study used Structural Equation Modeling technique with Partial Least Square (SEM-PLS) for data analysis. The findings of the analysis show that employee performance at Bangka Pratama MPA is positively and significantly influenced by discipline variables and competence, dedication, and work motivation have a positive and large impact on both variables.

Keywords : Competence; Commitment; Work Motivation; Discipline; Employee Performance

ABSTRAK

Salah satu elemen kunci yang menentukan apakah sebuah bisnis berhasil mencapai tujuannya adalah kinerja karyawan. Masalah teknis bukan satu-satunya faktor yang mempengaruhi kinerja karyawan; kompetensi, dedikasi, dan motivasi dalam bekerja juga menjadi faktor penting. Namun, disiplin yang baik diperlukan untuk mendukung setiap kualitas ini. Dengan menggunakan metode kuantitatif dan sampel 94 pegawai KPP Pratama (Kantor Pelayanan Pajak Pratama) Bangka, penelitian ini bertujuan untuk mengetahui sejauh mana kompetensi, komitmen, dan motivasi kerja mempengaruhi kinerja pegawai, dan disiplin (Variabel intervensi). Penelitian ini menggunakan teknik Structural Equation Modeling dengan Partial Least Square (SEM-PLS) untuk analisis data. Temuan analisis menunjukkan bahwa kinerja pegawai di KKP Bangka Pratama dipengaruhi secara positif dan signifikan oleh variabel disiplin dan kompetensi, dedikasi, dan motivasi kerja berdampak positif dan besar terhadap kedua variabel tersebut.

Kata Kunci : Kompetensi; Komitmen; Motivasi Kerja; Disiplin; Kinerja Pegawai

INTRODUCTION

Human resources (HR) are a key factor in determining the success of organizations in various sectors. HR is seen as an organizational asset and a key driver that influences the achievement of strategic organizational goals, both in the public and private sectors (Hamadamin & Atan, 2019). The quality of competent and high-performing HR is a major factor that creates added value for organizations through operational efficiency, service innovation, and the ability to compete in a dynamic market. According to Martinson and De Leon, vertical and horizontal alignment of HR management practices with the organization's strategic goals is critical to improving performance and strengthening competitiveness (Martinson & De Leon, 2018). In successful organizations, HR management is integral to the business strategy that ensures long-term sustainability and growth.

Employee performance, as a core component of HR, is central to achieving organizational success. In the public sector, employee performance directly impacts the quality of services provided to the public. Public organizations with optimal performance can provide better, faster, and more accurate services, increasing public satisfaction and trust in the institution (Kompaso & Sridevi, 2010). In contrast, in the private sector, employee performance maintains the company's competitiveness in an increasingly competitive global market. Effective private organizations require employees who can work with high productivity to meet dynamic market demands (Osabiya, 2015).

To achieve organizational efficiency, effectiveness, and productivity, optimal employee performance is necessary. Efficiency is achieved when employees can complete tasks with minimal resources yet produce maximum output. An efficient organization can keep operational costs low while increasing work output (Noe et al., 2021). Effectiveness refers to the ability of employees to achieve targets following the standards set by the organization. Effective employees will produce quality work that aligns with the organization's mission (Daft, 2021). Meanwhile, high productivity indicates that employees can increase the volume or quality of work within a certain period, allowing the organization to grow and develop faster (Jackson et al., 2021).

However, effective HR management remains a major challenge for organizations, especially amidst an increasingly competitive and rapidly changing work environment. Organizations need to ensure that they not only recruit competent employees but can also retain and motivate them to keep contributing to their full potential (Tej et al., 2021). Good HR management includes implementing integrated strategies in competency development, increasing commitment, and providing appropriate incentives. All these factors are important in keeping employee performance at the expected level. The inability to manage HR effectively can result in declining performance, low productivity, and reduced organizational competitiveness. Therefore, organizations should focus on continuous efforts to improve employee performance as a key factor for long-term success (Ghani et al., 2022).

In every organization, both the public and private sectors, employee performance plays a very important role in achieving the goals and targets that have been set. Optimal performance not only allows the organization to meet its operational standards but also increases the competitiveness and sustainability of the organization amidst changes in the dynamic business environment (Albrecht et al., 2015). In the public sector context, good

performance contributes directly to improving the quality of public services. In contrast, in the private sector, strong performance supports innovation and efficiency in meeting the demands of the global market (Otoo, 2019). Several key factors influence employee outcomes to achieve maximum performance, including competence, commitment and motivation. Competence relates to employees' skills and knowledge, while commitment involves loyalty to the organization and its long-term goals. Intrinsic and extrinsic motivation plays a role in maintaining employee morale and productivity, especially in a competitive work environment.

Competence is an employee's ability to master the skills, knowledge, and attitudes required to perform their duties. Competent employees deeply understand their work and can complete tasks efficiently and effectively (Potnuru et al., 2021). Competencies also include technical abilities and proficiency in communicating and collaborating with teams, which contribute to productivity and quality of work outcomes (Kim & Jung, 2022). Organizations that invest in employee competency development will be better equipped to face operational challenges and adopt innovations necessary for long-term growth. This competency development is important to deal with the changing business environment and evolving technological demands.

Apart from competence, employee commitment to the organization is another factor that is no less important. Employee commitment reflects how much individuals are willing to dedicate themselves to achieving organizational goals. Highly committed employees show loyalty and are willing to work harder, even under stressful conditions (Baritule & Enwin, 2021). This commitment plays a role in creating a stable work environment and improving work discipline so the organization can achieve higher efficiency and maintain output quality.

Motivation is also a significant determinant of performance. Motivation is an internal and external drive influencing employee behavior in achieving work targets. Motivated employees are highly enthusiastic about work and show initiative and creativity in carrying out tasks (Sen et al., 2023). Various things, such as financial rewards, recognition, or personal accomplishment, can trigger motivation. Well-motivated employees work more productively and are committed to improving their work output over time (Mohammed Abu Hussein et al., 2023).

Research on the effect of competence on employee performance has been widely conducted, both in the public and private sectors. Some studies show that technical competencies possessed by employees contribute significantly to improving work effectiveness and productivity. For example, research by Popa et al. found that increasing employee competencies in the public sector directly improves the efficiency of public services and encourages the adoption of a better organizational culture (Popa et al., 2023). In the private sector, research by Ensslin et al. showed a positive correlation between employee competencies and company innovation and competitiveness, which impacts overall organizational performance (Ensslin et al., 2022).

In addition to competence, employee commitment to the organization has been identified as a key factor influencing performance. Lee & Kim emphasized that high commitment can increase employee loyalty, which improves discipline and work productivity (Lee & Kim, 2023). Another study by Getnet & Shibiru revealed that employee commitment can create a more conducive and stable work culture, especially in organizations facing high turnover rates, thus helping to reduce the intention to leave the

job (Getnet & Shibiru, 2020).

Employee intrinsic and extrinsic motivation are significant determinants of performance. Manzoor et al. showed that motivated employees tend to work more productively and show initiative (Manzoor et al., 2021). This study also found that motivation has a major influence on job satisfaction and the long-term performance of employees, especially through intrinsic reward systems and recognition (Gagné & Deci, 2005). Intrinsic motivation derived from rewards such as skill development and recognition from management increases employee productivity and engagement (Kuvaas et al., 2017).

While previous research has extensively discussed the relationship between competence, commitment, and motivation to employee performance in various sectors, research specifically exploring the simultaneous influence of these three factors on work discipline and performance, especially in the context of the public service sector, such as tax, is limited. In organizations with unique characteristics, such as the Tax Office, work discipline plays an important role as a link between employees' factors and their performance. Therefore, there is still a gap in understanding how work discipline can mediate the influence of competence, commitment, and motivation on performance in this sector.

This study aims to fill this gap using a more comprehensive approach through Structural Equation Modeling - Partial Least Square (SEM-PLS). This approach is used to analyze the simultaneous relationship between variables, which has not been studied much before, and to make a new contribution to understanding how work discipline plays a role in mediating the influence of competence, commitment, and motivation on employee performance in the tax sector. The contribution of this research is expected to provide new insights into human resource management in the public service sector, especially in managing employee performance more effectively.

RESEARCH METHOD

This research used a quantitative approach to measure the influence of competence, commitment, and motivation variables on work discipline and employee performance at the Bangka Primary Tax Service Office (KPP). This quantitative method allows statistical measurement of the relationship between variables so that the results obtained have high validity.

Sample and Population

The population in this study were 123 tax employees at KPP Pratama Bangka, and the sample used was 94 respondents. This sample size was selected using Slovin's Formula, which helps determine the appropriate sample size with a margin of error of 5%. Slovin's Formula ensures that the sample size is representative enough to produce valid and generalizable data. The following is the Slovin's formula used. (See Formula 1)

$$n = \frac{N}{1+Ne^2} \quad (1)$$

$$n = \frac{123}{1+(123(0,05)^2)} = 94,07$$

Based on Formula 1, n represents the sample size and the number of respondents needed for the study. N is the total population size, referring to the overall group from which the sample is drawn, e is the error margin or the precision level desired in the results. It is usually set at 5% (0.05), meaning the results are expected to be accurate within a 5% range of the population parameters.

This study involved 94 randomly selected respondents to provide an accurate picture of the relationship between the research variables. Slovin's Formula is often described in the quantitative research methodology literature, underscoring the importance of proper sampling to avoid bias and achieve better validity.

Data Collection

Data collection in this study was carried out through a closed questionnaire distributed to respondents. This questionnaire uses a five-point Likert Scale, with answer options from Strongly Disagree (1) to Strongly Agree (5). The Likert scale was chosen because of its ability to measure respondents' attitudes and perceptions quantitatively. The variables measured through this questionnaire include competence, commitment, motivation, discipline, and employee performance.

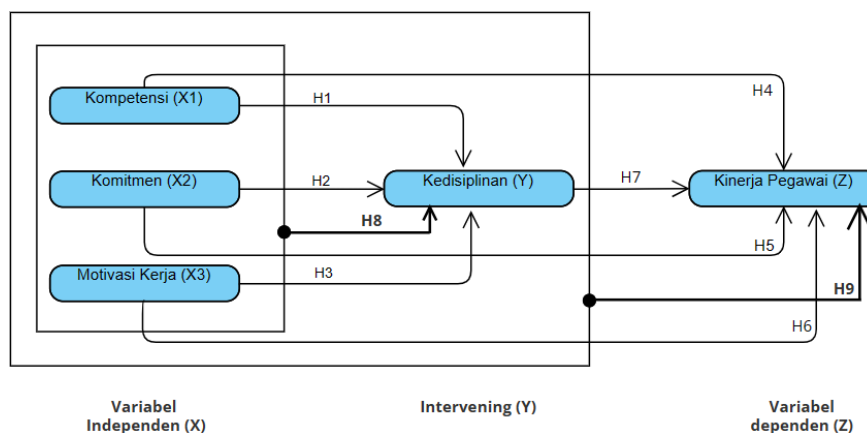
The data collected is divided into two types: Primary data, this data is obtained directly from the questionnaire results and is the main source of research analysis, and also secondary data, additional data was obtained from relevant literature, including books, scientific journals, and online articles. This secondary data strengthened the theoretical foundation and supported the research hypotheses.

Research Hypotheses

This study proposes nine hypotheses to explore the influence of competence, commitment, and motivation on work discipline and employee performance. These hypotheses include: H1: Competence has a positive and significant influence on employee work discipline; H2: Commitment has a positive and significant influence on employee work discipline; H3: Work motivation positively and significantly influences employee work discipline; H4: Competence has a positive and significant influence on employee performance; H5: Commitment has a positive and significant influence on employee performance; H6: Work motivation has a positive and significant influence on employee performance; H7: Work discipline has a positive and significant influence on employee performance; H8: Competence, commitment, and motivation together positively and significantly influence employee work discipline; H9: Competence, commitment, and motivation together positively and significantly influence employee performance.

Framework of Thinking

The research framework is illustrated in Figure 1, which outlines the relationships between the independent variables—competence (X1), commitment (X2), and motivation (X3)—and the dependent variables—work discipline (Y) and employee performance (Z1). This relationship is examined through a theoretical model that employs the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach. The model is designed to simultaneously test how the independent variables influence work discipline and employee performance (Sarstedt et al., 2022).



Source: processed by researchers, 2024

Figure 1. Framework of Thinking

As depicted in Figure 1, the framework explains: The influence of competence (X1), commitment (X2), and work motivation (X3) on work discipline (Y); The influence of competence (X1), commitment (X2), and work motivation (X3) on employee performance (Z1); Work discipline (Y) affects employee performance (Z1). This framework serves as the foundation for examining the hypotheses and testing the relationships between these critical variables in the context of employee behavior and performance.

Research Stages

This research was conducted in three main stages: Planning, this stage involved identifying respondents, developing questionnaire instruments, and developing observation guides. This step aimed to ensure that the data collected was relevant to the research hypothesis. Implementation, at this stage, questionnaires were distributed to respondents, and the data collected included respondents' profiles and responses to the research variables. And the last, reporting, once the data is collected, it is processed and analyzed using statistical software such as Microsoft Excel and SMART PLS version 4.0. This analysis aims to interpret the results, answer the research questions, and test the hypotheses that have been proposed.

Data Analysis

This research uses the Structural Equation Modeling (SEM) method based on Partial Least Squares (PLS) to analyze complex variables' relationships. SEM-PLS was chosen for its ability to analyze models with diverse independent variables and relationships with dependent variables. This technique also allows mediation and moderation analysis, which provides a deeper understanding of the relationship between the variables under study. The use of SEM-PLS in this study is very appropriate, especially considering the small sample size and the complexity of the relationship between variables (Hair et al., 2010).

RESULTS AND DISCUSSION**Results**

Researchers analyzing the influence of job placement and work environment on employee performance mediated by work motivation at KPP Pratama Bangka distributed questionnaires. The number of respondents asked to fill out the survey was 94 employees. Thus, the number of data to be processed was 94 questionnaire data.

Table 1. Respondent Characteristics.

Type of Measurement	Information	Result
Gender	Woman	54,3%
	Man	45,7%
Age	21-30 Years	45,7%
	31-40 Years	26,6%
	41-50 Years	24,5%
	>50 Years	3,2%
	Senior High School	3,19%
Level of Education	Diploma I	21,28%
	Diploma III	21,28%
	S1	38,30%
	S2	15,96%
Years of Service	>10 Years	35,11%
	5-10 Years	22,34%
	1-5 Years	31,91%
	< 1 Years	10,91%

Source: Processed by Researchers, 2024

Validity Test**Convergent Validity Test**

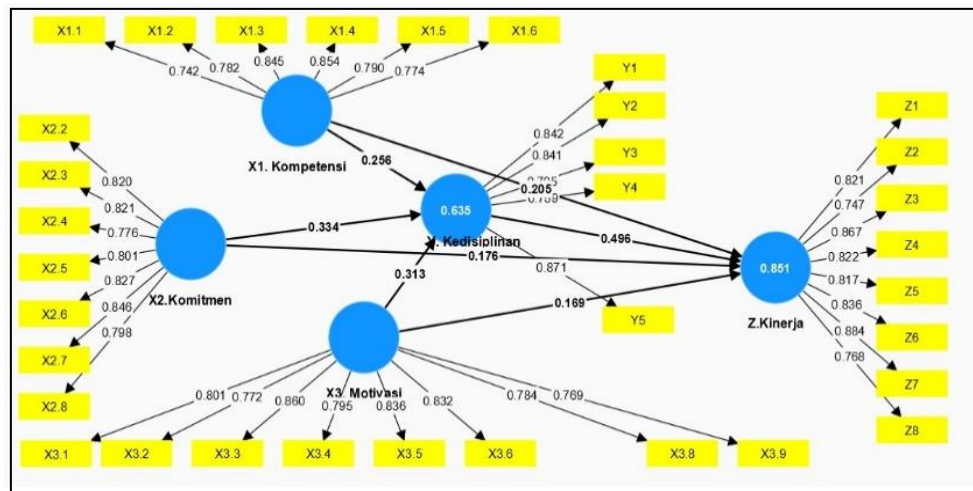
The standards used to assess convergent validity are “factor loading >0.7 , communality >0.5 and Average Variance Extracted (AVE) >0.5 ” (Hair et al., 2010).

Table 2. Results of Initial Analysis of Average Variance Extracted

Instrument	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
X1. Competence	0.886	0.891	0.914	0.638
X2. Commitment	0.914	0.917	0.932	0.661
X3. Motivation	0.923	0.926	0.937	0.651
Y. Discipline	0.864	0.873	0.902	0.650
Z. Performance	0.931	0.933	0.943	0.675

Source: SmartPLS Version 4 Output, 2024

Table 2 shows that all AVE values are above the standard because they have values above 0.5 (> 0.5), so it can be concluded that the instrument data used can be used to test the hypothesis. The final results of the outer research model are shown in Figure 2.



Source: SmartPLS Output Version 4, 2024

Figure 2. Research Model

Discriminant Validity

Discriminant validity can be seen from the cross-loading value of its construct. Each indicator in a construct differs from the indicators in other constructs, which a higher loading value can indicate than its construct (Gefen & Straub, 2005). (See Table 3)

Table 3. Cross Loading Between Indicators and Constructs

Instrument	X1. Competence	X2. Commitment	X3. Motivation	Y. Discipline	Z. Performance
Xx1.1	0.742	0.331	0.339	0.338	0.443
X1.2	0.782	0.475	0.350	0.535	0.550
X1.3	0.845	0.526	0.436	0.498	0.614
X1.4	0.854	0.472	0.464	0.468	0.587
X1.5	0.790	0.492	0.422	0.524	0.544
X1.6	0.774	0.429	0.420	0.516	0.557
X2.2	0.581	0.820	0.663	0.596	0.706
X2.3	0.544	0.821	0.785	0.670	0.717
X2.4	0.468	0.776	0.602	0.505	0.527
X2.5	0.419	0.801	0.736	0.591	0.643
X2.6	0.411	0.827	0.749	0.610	0.682
X2.7	0.434	0.846	0.691	0.642	0.697
X2.8	0.409	0.798	0.670	0.641	0.616
X3.1	0.357	0.602	0.801	0.491	0.542
X3.2	0.387	0.552	0.772	0.505	0.544
X3.3	0.406	0.720	0.860	0.634	0.640
X3.4	0.454	0.741	0.795	0.581	0.655
X3.5	0.386	0.760	0.836	0.629	0.662
X3.6	0.427	0.727	0.832	0.571	0.655
X3.8	0.362	0.719	0.784	0.566	0.617
X3.9	0.486	0.710	0.769	0.697	0.722
Y1	0.502	0.575	0.585	0.842	0.683
Y2	0.606	0.625	0.568	0.841	0.731
Y3	0.332	0.444	0.486	0.705	0.560
Y4	0.401	0.739	0.727	0.759	0.700
Y5	0.572	0.612	0.567	0.871	0.823
Z1	0.585	0.682	0.691	0.677	0.821
Z2	0.642	0.647	0.621	0.667	0.747

Z3	0.625	0.733	0.680	0.737	0.867
Z4	0.552	0.785	0.683	0.756	0.822
Z5	0.538	0.593	0.618	0.746	0.817
Z6	0.605	0.695	0.635	0.718	0.836
Z7	0.554	0.670	0.664	0.788	0.884
Z8	0.436	0.496	0.573	0.653	0.768

Source: SmartPLS Version 4 Output, 2024

Next, the Fornell-Larcker Criterion test compared the \sqrt{AVE} value with other latent variables.

Table 4. Fornell-Larket Criterion Value

Instrument	X1. Competence	X2. Commitment	X3. Motivation	Y. Discipline	Z. Performance
X1. Competence	0.799				
X2. Commitment	0.575	0.813			
X3. Motivation	0.510	0.864	0.807		
Y. Discipline	0.607	0.751	0.732	0.806	
Z. Performance	0.693	0.811	0.788	0.875	0.822

Source: SmartPLS Version 4 Output, 2024

Reliability Test

Reliability tests can also use the composite reliability value results. Composite reliability is used to determine the actual reliability value of a construct. The Composite Reliability value and the Cronbach alpha value of each construct must be greater than 0.7, although 0.6 is still acceptable (Hair et al., 2010).

Table 5. Cronbach’s Alpha and Composite Reliability Values

Instrument	Cronbach’s alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Status
X1. Competence	0.886	0.891	0.914	Reliable
X2. Commitment	0.914	0.917	0.932	Reliable
X3. Motivation	0.923	0.926	0.937	Reliable
Y. Discipline	0.864	0.873	0.902	Reliable
Z. Performance	0.931	0.933	0.943	Reliable

Source: SmartPLS Version 4 Output, 2024

Table 5 shows that each variable’s Cronbach’s Alpha and Composite Reliability values are above 0.60 (> 0.6), which means they have met the standards.

Classical Assumption Test

The classical assumption test used in SmartPls is the multicollinearity test, which is used to see whether or not each independent variable correlates with independent variables. The criteria in the multicollinearity test in SmartPls can be accepted if the VIF value is <5. The results of the multicollinearity test are presented as follows in Table 6.

Table 6. Results of Multicollinearity Analysis (VIF)

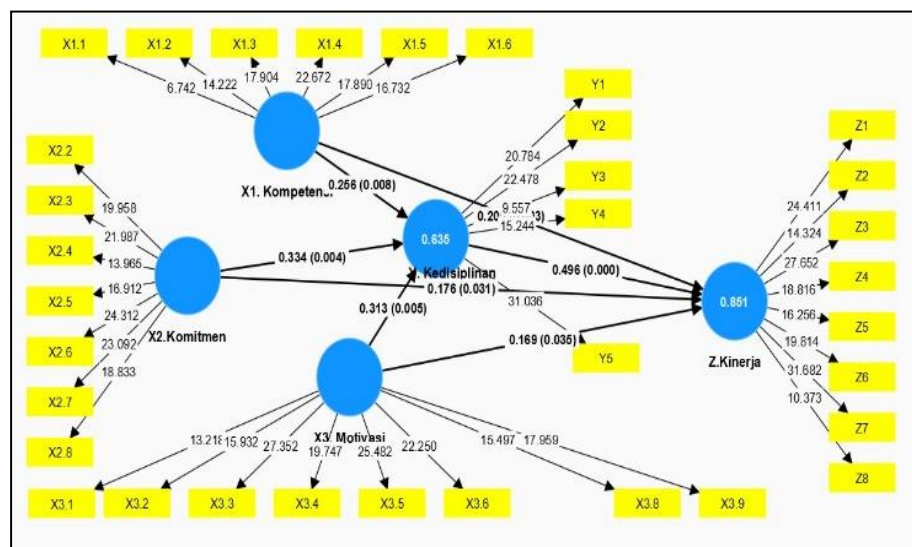
Instrument	Y. Discipline	Z. Performance
X1. Competence	1.494	1.674
X2. Commitment	4.355	4.661
X3. Motivation	3.941	4.209
Y. Discipline		2.743
Z. Performance		

Source: SmartPLS Version 4 Output, 2024

Based on Table 6, the results of the Collinearity Statistics (VIF) to see the multicollinearity test of each variable are known to be $VIF < 5$, then the results obtained are green, indicating that there is no correlation between variables, and it is stated that there is no multicollinearity.

Inner Model

The structural model (inner model) measures the strength of the estimate between variables towards the latent or construct. The inner model is measured using SmartPls bootstrapping. In this research section, the results of the path coefficient test and the goodness of fit test will be presented, where the inner model image is as follows in Figure 3.



Source: SmartPLS Output Version 4, 2024

Figure 3. Inner Research Model

Path Coefficient Test

The path coefficient test is used to show how strong the effect or influence of the independent variable is on the dependent variable, and the path coefficient results are as

per the Table 7.

Table 7. Path Coefficient

Variable	Path Coefficient	Direction of Relationship
X1. Competence -> Y. Discipline	0.256	Positive
X1. Competence-> Z. Performance	0.205	Positive
X2. Commitment -> Y. Discipline	0.334	Positive
X2. Commitment -> Z. Performance	0.176	Positive
X3. Motivation-> Y. Discipline	0.313	Positive
X3. Motivation -> Z. Performance	0.169	Positive
Y. Discipline -> Z. Performance	0.496	Positive

Source: SmartPLS Version 4 Output, 2024

Based on the description of the results, we can see that all variables in the research model have positive path coefficient values, which indicates that the greater the path coefficient value of the independent variable to the dependent variable, the stronger the influence between the variables.

Model Feasibility Test (Goodness of fit)

This test determines whether the model is suitable for further analysis by examining the R-Square (R^2) value from the SmartPLS output. The results of the R-Square (R^2) test are presented in the following Table 8.

Table 8. R-Square

Variable	R-Square	R-Square adjusted	Durbin-Watson Test
Y. Discipline	0.635	0.623	2.295
Z. Performance	0.851	0.844	1.988

Source: SmartPLS Version 4 Output, 2024

Based on the calculation, the GoF value of discipline is 0.636, and the GoF value of employee performance is 0.755, where all GoF values are greater than 0.5, so it can be concluded that the research model is stated to have good goodness of fit.

Discussion

The Influence of Competence on Discipline

The results of the analysis indicate that competence positively and significantly affects employee discipline at KPP Pratama Bangka. This conclusion is supported by a t-value of 2.661, greater than the critical value of 1.986, and a significance level of 0.008, below the threshold of 0.05. The regression equation $Y = 0.256X_1 + 0.880$ further confirms this finding, leading to rejecting the null hypothesis (H_0) and accepting the alternative hypothesis (H_a). This finding aligns with previous studies that found competence is critical in shaping employee behavior and discipline, particularly in structured environments like tax offices (Noe et al., 2021).

The Influence of Commitment on Discipline

Similarly, the analysis shows that commitment positively and significantly affects employee discipline, with a t-value of 2.880 and a significance level of 0.004. The regression equation $Y = 0.334X_2 + 0.93e$ supports this conclusion, leading to the acceptance of hypothesis 2 (Ha2). This is consistent with the findings of a previous study, which demonstrated that organizational commitment contributes to enhanced employee discipline, fostering a stronger adherence to organizational rules and guidelines (Meyer & Allen, 1991).

The Influence of Work Motivation on Discipline

The results also demonstrate that work motivation significantly influences employee discipline, with a t-value of 2.803 and a significance level of 0.005. The regression equation $Y = 0.313X_3 + 0.93e$ highlights the positive impact of motivation on discipline, resulting in the acceptance of hypothesis 3 (Ha3). Previous research by Deci & Ryan supports this finding, indicating that motivated employees exhibit higher discipline due to their intrinsic and extrinsic motivations to perform well and comply with organizational standards (Deci & Ryan, 2000).

The Effect of Competence on Performance

The relationship between competence and employee performance is also statistically significant, with a t-value of 2.939 and a significance level of 0.003. The regression equation $Z = 0.205X_1 + 0.83e$ shows that increased competence improves performance, supporting hypothesis 4 (Ha4). This aligns with studies by Noe et al., which found that competence enhances job performance by equipping employees with the necessary skills and knowledge to execute tasks effectively (Noe et al., 2021).

The Influence of Commitment on Performance

Commitment was found to have a positive and significant impact on employee performance, as evidenced by a t-value of 2.154 and a significance level of 0.031. The regression equation $Z = 0.176X_2 + 0.96e$ affirms this relationship, leading to the acceptance of hypothesis 5 (Ha5). These findings are supported by Meyer et al., who posited that committed employees are more likely to exert greater effort and perform at higher levels (Meyer et al., 2002).

The Influence of Work Motivation on Performance

The analysis reveals that work motivation has a positive and significant effect on employee performance, with a t-value of 2.803 and a significance level of 0.005. The regression equation $Z = 0.169X_3 + 0.96e$ underscores this impact, resulting in the acceptance of hypothesis 6 (Ha6). Vroom's Expectancy Theory (Vroom, 1964) and later study (Gagné & Deci, 2005) support this outcome, illustrating how motivated employees perform better due to heightened engagement and goal alignment.

The Effect of Discipline on Performance

The study also found that discipline significantly positively affects employee performance, with a t-value of 6.278 and a significance level of 0.000. The regression equation $Z = 0.496Y + 0.4e$ demonstrates the strong influence of discipline on

performance, leading to the acceptance of hypothesis 7 (Ha7). This result is consistent with the findings of Bachrach et al., who showed that disciplined employees tend to have more structured work behaviors, leading to enhanced performance outcomes (Bachrach et al., 2006).

The Influence of Competence, Commitment, and Work Motivation on Discipline

When considered together, the variables of competence, commitment, and work motivation collectively positively and significantly affect employee discipline. The *f*-value of 52.287 exceeds the critical value of 2.65, with a significance level 0.000, supporting this conclusion. The regression equation $Y = 0.256X_1 + 0.334X_2 + 0.313X_3 + 0.377E$ shows that these three factors jointly contribute to increased discipline, confirming the acceptance of hypothesis 8 (Ha8). This finding aligns with research by Wright & McMahan, who emphasized the interrelatedness of various personal and organizational factors in shaping workplace discipline (Wright & McMahan, 1992).

The Influence of Competence, Commitment, Work Motivation, and Discipline on Performance

The study found that competence, commitment, work motivation, and discipline significantly positively affect employee performance. The *f*-value of 127.181 with a significance level of 0.000 indicates a strong relationship, as reflected in the regression equation $Z = 0.205X_1 + 0.176X_2 + 0.169X_3 + 0.496Y + 0.156E$. This finding supports hypothesis 9 (Ha9). It is consistent with the integrative framework proposed by Boxall & Purcell, highlighting how multiple factors influence employee performance through direct and mediating pathways (Boxall & Purcell, 2003).

CONCLUSION

Based on the data collection and analysis results, this study concludes that competence, commitment, and work motivation each positively and significantly influence employee discipline and performance at the Bangka Pratama Tax Office. The findings suggest that employees who are more competent, committed to their work, and motivated are more likely to exhibit higher levels of discipline and, consequently, improve their performance. Additionally, employee discipline has been shown to play a crucial role in enhancing performance. This indicates that discipline is a direct and mediating factor in the relationship between competence, commitment, motivation, and employee performance.

The study also demonstrates that when considered collectively, competence, commitment, and work motivation have a significant cumulative impact on improving both employee discipline and performance. These three factors work together to create a more disciplined and high-performing workforce, emphasizing the need for organizations to focus on holistic development in these areas.

This research highlights the importance of developing and nurturing employee competence, commitment, and motivation as part of a broader strategy to enhance discipline and organizational performance. Future efforts should be directed towards targeted interventions that strengthen these variables, ensuring sustained performance improvements in similar organizational settings.

RECOMMENDATIONS

In collecting data using questionnaires, researchers cannot control respondents' answers that do not show the actual conditions. Questionnaires can also allow bias due to differences in perception between respondents and researchers, so further research should provide more detailed questionnaires and use different variables. Research findings show that other factors besides competence, commitment, and work motivation influence employee performance. Therefore, further research should look for factors other than the variables raised in this study.

Here are some recommendations from researchers that can be used as considerations for the relevant parties: For KPP Pratama Bangka: Pay attention to the level of expertise of each employee and improve it by providing training related to the current position. Please pay attention to the organizational commitment within the agency by ensuring that promotions within the organization are clear, open, and fair so that each employee will be loyal and responsible for their work; give attention to employees equally and without discrimination so that employees will continue to work well and always provide the best performance for the agency, for academics it is expected to be able to observe and explore further the problems at KPP Pratama Bangka by adding different variables that can affect employee performance.

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