

THE INFLUENCE OF WORK ETHIC AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT THE OFFICE OF THE REGIONAL REVENUE AGENCY OF PESAWARAN DISTRICT

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Abstract. *Employee performance management is an important part of the success of an organization, so to optimize employee performance, organizations must pay attention to work standards and the work environment. Pre-research results show that employees still have not reached their best level. This study aims to determine how work ethic and work environment partially and simultaneously impact employee performance at the Pesawaran Regency Regional Revenue Agency.*

Quantitative research was used. In this study, there were 61 employees. Observation, documentation, and questionnaires are the data collection methods used. The analysis used is multiple linear regression, in which the t test and f test are used to test the hypothesis.

The results showed that $t_{count} = t_{table}$, $t_{table} = t_{count}$, and $t_{table} = t_{table}$. In addition, there is evidence that work ethic and work environment affect overall employee performance, as shown by the $F_{count} = F_{table}$ value. Work ethic and work environment contribute to employee performance at the Regional Revenue Agency of Pesawaran Regency by 91.9 percent, and other factors not examined in this study affect the rest.

Keywords: *Academic Competence, Work Dicipline, Employee Performance*

PENGARUH ETOS KERJA DAN LINGKUNGAN KERJA TERHADAP KINERJA PEGAWAI PADA KANTOR BADAN PENDAPATAN DAERAH KABUPATEN PESAWARAN

Abstrak. *Pengelolaan kinerja pegawai merupakan bagian penting dari keberhasilan suatu organisasi, sehingga untuk mengoptimalkan kinerja pegawai, organisasi harus memperhatikan standar kerja dan lingkungan kerja. Hasil prapenelitian menunjukkan bahwa karyawan masih belum mencapai tingkat terbaiknya. Penelitian ini bertujuan untuk mengetahui bagaimana etos kerja dan lingkungan kerja berdampak secara parsial dan simultan terhadap kinerja pegawai di Badan Pendapatan Daerah Kabupaten Pesawaran.*

Penelitian kuantitatif digunakan. Dalam penelitian ini, terdapat 61 karyawan. Observasi, dokumentasi, dan kuesioner adalah metode pengumpulan data yang digunakan. Analisis yang digunakan adalah regresi linier berganda, di mana uji t dan uji f digunakan untuk menguji hipotesis.

Hasil penelitian menunjukkan bahwa $t_{hitung} = t_{tabel}$, $t_{tabel} = t_{hitung}$, dan $t_{tabel} = t_{tabel}$. Selain itu, ada bukti bahwa etos kerja dan lingkungan kerja memengaruhi kinerja karyawan secara keseluruhan, seperti yang ditunjukkan oleh nilai $F_{hitung} = F_{tabel}$. Etos kerja dan lingkungan kerja berkontribusi pada kinerja pegawai pada Badan Pendapatan Daerah Kabupaten Pesawaran sebesar 91,9 persen, dan faktor lain yang tidak diteliti dalam penelitian ini memengaruhi sisanya.

Kata kunci: *Etos Kerja, Lingkungan Kerja, Kinerja Pegawai.*

INTRODUCTION

There are many factors affecting the performance of an employee in an organization. In an effort to encourage the achievement of employee performance in an organization, it can be driven by three factors, including individual, psychological, and organizational factors. These three factors, if managed with good management,

will result in the performance of an employee being in accordance with expectations. Thus, employee performance management is an important aspect of organizational success, so that optimal employee management is needed in order to get better performance for the organization. For this reason, organizations need to pay attention to the work ethic and work environment in the organization.

Work ethic is the spirit of work that characterizes the beliefs of a person or group. The work ethic of Civil Servants is also regulated in Government Regulation Number 53 of 2010 concerning Civil Servant Discipline which states that Civil Servant discipline is the ability of Civil Servants to obey obligations and avoid prohibitions specified in laws and regulations and / or official regulations which if disobeyed or violated are subject to disciplinary punishment.

Based on observations made by the author at the Pesawaran Regency Regional Revenue Agency office, it shows that the work ethic carried out by employees is still low. The low work ethic of employees can be seen from employees who do not respect working time such as relaxing during working hours, lack of discipline in working and still depend on other employees in completing the tasks they are responsible for.

Apart from work ethic, another factor that can affect employee performance is the work environment. The work environment can be said to be as expected if the environment is able to support employee operations. A person's environment at work has an important role in improving the work / productivity of employees. This is because the environment in which a person works is something that can motivate employees to work.

Based on observations made by the author at the Pesawaran Regency Regional Revenue Agency office, it shows that the current work environment is still not in accordance with employee expectations, this can be seen from employees feeling that the current work environment is still not comfortable, this can be seen from the fact that employees feel that the temperature of the work room is hot and cramped, the lack of complete work facilities and infrastructure that support employees in working, and the lack of harmonious working relationships between employees, thus making employees feel uncomfortable at work.

Based on Pesawaran Regent Regulation

Number 33 of 2022 concerning, Position, Organizational Structure, Duties and Functions and Work Procedures of the Pesawaran Regency Regional Revenue Agency, the Pesawaran Regency Regional Revenue Agency is one of the implementing elements of regional autonomy in the field of regional revenue. The Regional Revenue Agency of Pesawaran Regency has the task of carrying out regional government affairs and assistance tasks in the field of managing Regional Taxes and Levies which are the authority of the region, to assist the Regent in organizing the Regional Government. The Pesawaran Regency Revenue Agency sets the goal to be achieved is "The Realization of Regional Financial Independence", while the target set to achieve the Vision and Mission of the Pesawaran Regency Regional Revenue Agency for 2021-2026 is "Increased Regional Original Revenue (PAD) Tax and levy sector". Thus, to achieve the goals to be achieved by the Regional Revenue Agency of Pesawaran Regency, employees who have high performance are needed. But in reality, the realization of local taxes in Pesawaran Regency tends to decrease, as can be seen in the following table:

Table 1 Realization of Pesawaran Regency Local Taxes in 2019-2013

No	Tahun	Target	Realizatio	percentage
1	2019	Rp 29,950,015,650.00	Rp 28,574,590,491.54	95.41%
2	2020	Rp 28,835,700,000.00	Rp 29,123,833,409.50	101.00%
3	2021	Rp 31,390,000,000.00	Rp 28,179,870,661.00	89.77%
4	2022	Rp 65,740,000,000.00	Rp 36,760,093,377.24	55.92%
5	2023	Rp 74,222,000,000.00	Rp 40,861,960,015.08	55.05%

Source: Laki Bapenda Pesawaran Regency, 2023.

The data above shows that the realization of Pesawaran Regency local tax revenue during 2019 to 2023 was only in 2020 that the realization reached the expected target. This indicates that the performance of employees is still not optimal.

In addition, the results of research conducted by researchers at the Pesawaran Regency Regional Revenue Agency Office, found that the level of employee performance accountability during 2020-

2023 has not shown maximum results, which are shown in the following table :

Table 2 Data on Employee Performance Assessment at the Regional Revenue Agency of Pesawaran Regency in 2023

No	Components assessed	Weight	Year			
			2020	2021	2022	2023
1	Performance planning	30	18,87	19,26	21,41	21,99
2	Performance measurement	30	19,67	20,43	18,49	18,88
3	Performance reporting	15	9,16	9,34	9,38	9,57
4	Internal performance accountability evaluation	25	12,14	12,22	12,80	12,94
Evaluation result score		100	60,04	61,25	62,08	63,38
Performance accountability level			B	B	B	B

Source: AKIP of Pesawaran Regency Regional Revenue Agency, 2023.

Based on the table above, it is known that the level of employee performance accountability at the Pesawaran Regency Regional Revenue Agency has not achieved maximum results. In addition, from the results of observations, it is known that some employees during working hours do activities outside of work such as playing smartphones, entering the office late, often delaying work and not carrying out tasks or work in accordance with applicable regulations.

Based on the description above, the researchers formulated the research problem as follows: a. Is there an influence of work ethic on employee performance at the Regional Revenue Agency of Pesawaran Regency? b. Is there an influence of the work environment on employee performance at the Regional Revenue Agency of Pesawaran Regency? c. Is there an influence of work ethic and work environment together on employee performance at the Regional Revenue Agency of Pesawaran Regency?

The research that underlies this research is 1) Research with the title Effect of Work Ethic and Work Environment on Employee Performance at P.T. HENRY UNION with the following research results The purpose of the study was to determine the effect of work ethic and work environment on employee performance. The method in this study uses causal research with a quantitative approach using a questionnaire as a data collection tool. The population in this study were employees who worked at P.T. Henry Union in Jakarta. The sample size used in this study was 40 respondents. This research uses SmartPLS version

3.0.0. By using purposive sampling, the findings in this study indicate that work ethic and work environment on employee performance have a positive and significant effect (Nasution 2020), 2) Research with the title The Effect of Work Ethic and Work Environment on Employee Performance, with the results of this study aims to test and examine the effect of work ethic and work environment on employee performance at PT Pegadaian Sungguminasa Sub-Branch with a population of 32 people. Determination of the sample in this study uses the census method or uses the entire population as a sample. The data in the research that has been collected will be analyzed using multiple regression methods with several stages of analysis such as validity, reliability, linearity test, normality test. the hypothesis proposed in this study will be proven by looking at the results of the coefficient of determination test, simultaneous test (F test) and partial test (T test). The results of hypothesis testing show that the work ethic and work environment variables partially and simultaneously have a positive and significant effect on the performance of employees of PT Pegadaian (Persero) Sungguminasa Sub-Branch. This study suggests that employees are able to further strive for how leaders or superiors can apply encouragement so that employee work ethic increases and a good work environment that is more in line with existing conditions so as to increase productivity and performance For employees, they should always increase productivity for the achievement to be achieved for the benefit of the company and society in general as public servants. (Megawati and Ampauleng 2020).

THEORETICAL BASIS

Work Ethic

Mulyadi stated that work ethic is the soul and spirit of work that is influenced by the perspective on work (Anwar, Mulyadi, and Soleh 2022). This

perspective comes from the values that grow, develop, and are embraced by a society. Simano defines work ethic as a set of positive work behaviors, rooted in awareness, fundamental beliefs, and total commitment to an integral work paradigm (Fadli Agus Triansyah, Marwan Effendi et al. 2023).

Tasmara defines work ethic into 4 aspects, among others: 1) Appreciate time: A high work ethic is characterized by an attitude of respect for time. In this case time is seen as a very meaningful thing at the same time related to its productivity, 2) Resilient and unyielding: Individuals who have a high work ethic tend to like to work hard, be resilient and never give up in facing every challenge or pressure, 3) The desire to be independent: Work ethic is characterized by individual efforts to try to actualize all their abilities and try to get results from their own efforts without showing dependence on other parties, 4) Self-adjustment: Work ethic is characterized by the ability to make adjustments to the work environment, coworkers and with superiors or subordinates, without causing individual problems or problems for the environment. (Ramadhan and Hadi Ryandono 2015).

Work environment

The work environment includes working relationships formed between fellow employees and working relationships between subordinates and superiors and the physical environment in which employees work. According to Supardi in Subroto, “the work environment is the situation around the workplace both physically and non-physically which can give a pleasant impression, secure, calm, and feel at work” (Indasari et al. 2018). Furthermore, according to Nitisemito defines the work environment as “everything that is around the workers who can affect him in carrying out the tasks assigned” (Nasution 2020) Meanwhile, according to Zainuddin, “the work environment is related to spatial layout, natural light and sound influences

that affect the concentration of an employee while working” (Bhastary 2020). The facilities owned by the organization are part of the work environment that must be realized to support organizational activities. According to Sedarmayanti, the work environment is the overall tooling and materials faced, the surrounding environment in which a person works, his work methods, and his work arrangements both as an individual and as a group (Hermawan 2024). The work environment can be divided into two, namely the physical work environment and the non-physical work environment.

Employee performance

Performance is an ability or condition that must be known and informed to certain parties to determine the level of achievement of an agency's results in relation to the vision carried out by an organization and to determine the positive and negative impacts of a policy taken. Performance is a description of the level of achievement of the implementer of an activity / program / policy in realizing the goals, objectives, mission, and vision of the organization as stated in the formulation of strategic planning (strategic planning) of an organization.

Performance can also be interpreted as an achievement that can be achieved by the organization in a certain period. Organizational achievement is a display of the face of the organization in carrying out its activities. With performance, the organization can find out to what rank the achievement of success or maybe even failure in carrying out the mandate it receives. Performance is a description of the extent to which the success or failure of the implementation of the main tasks and functions of the agency.

According to Bernardian, John H. & Joice E. A. Russel, “Performance is defined as a record of the out came resulting from a particular activity, during a certain period of time” (Abdullah, Husain, and Bahari 2023). Nurlaila,

“Performance is the result or output of a process” (Felia Putri and Nurlaila 2022) Meanwhile, according to Luthans, “Performance is the quantity or quality of something produced or services provided by someone who does a job” (Hanafi and Albert 2015). Another opinion from Dessler, “Performance is work performance, which is a comparison between work results and established standards” (Ritonga and Prasetyo 2019).

RESEARCH METHODS

This research will be conducted at the Pesawaran Regency Regional Revenue Agency Office. According to Sugiyono, “population is a generalization area consisting of, objects or subjects that have certain quantities and characteristics set by researchers to study and then draw conclusions” (Sugiyono and Noeraini 2019) Meanwhile, according to Arikunto, population is “the whole object of research” (Rahawarin and Arikunto 2015).

Based on the above opinion, the population in this study were all employees at the Pesawaran Regency Regional Revenue Agency totaling 72 people. the sample of this study amounted to 61 people, while the remaining 11 employees were used as test samples.

The analytical tools used are validity test, reliability test, normality test, multiple linear regression test, F test, T test and determination coefficient test.

RESEARCH RESULTS

In theory, work ethic is an attitude or view and the way a person views things positively and meaningfully so that it is manifested in a maximum work behavior. A person's work ethic is formed from the motivation that emanates from his basic attitude towards work. Work ethic dynamically always gets influenced by various factors, both external and internal factors, in accordance with human nature as a social being.

From the data analysis shows that

there is an influence of work ethic on employee performance at the Pesawaran Regency Regional Revenue Agency, this can be proven by the tcount value of 18.698. This value is compared to the ttable value at 5% significance which is 1.671, so that the tcount> ttable, so the hypothesis “there is an influence of work ethic on employee performance at the Regional Revenue Agency of Pesawaran Regency” can be accepted.

While the Coefficient of Determination is 85.6%. So it can be concluded that the work ethic variable explains the variation in changes to the employee performance variable at the Pesawaran Regency Regional Revenue Agency by 85.6%, while the rest is explained by other factors not examined in this study.

The work environment is everything that is around employees at work, whether in the form of physical or non-physical, direct or indirect, which can affect him and his work while working. A work environment that supports work productivity will lead to job satisfaction for workers in an organization. Optimizing one's performance can also be influenced by the work environment. If the work environment is supportive, there will be a desire for employees to carry out their duties and responsibilities. This desire will then lead to employee perceptions and creativity which are realized in the form of actions. Employee perceptions are also influenced by incentive factors provided by the organization.

Based on the results of data analysis in this study, it is known that there is an influence of the work environment on employee performance at the Pesawaran Regency Regional Revenue Agency, this can be proven by obtaining a tcount value of 23.422. This value is compared to the t table value at a significance of 5% which is 1.671, so that the tcount> t table so that the hypothesis which states “there is an influence of the work environment on employee performance at the Pesawaran Regency Regional Revenue Agency” can

be accepted.

While the value of the Coefficient of Determination is 90.3%. In other words, the work environment variable contributes to the Employee Performance variable at the Pesawaran Regency Regional Revenue Agency by 90.3%, and the rest is influenced by other variables not analyzed in this study.

Performance is a record of the outcomes resulting from a particular activity, during a certain period of time that has been planned or targeted. In general, performance can be interpreted as the product or result of a person's work through a process / activity carried out with full awareness, seriousness and high accountability so as to achieve optimal results in the form of creativity as a result of his work performance. Thus, a person's performance at work, the process or activities carried out and the products or results achieved in accordance with a predetermined plan. Factors that can affect the performance of an employee are factors from within the employee and factors from the organizational environment where the employee works. In getting the expected performance of human resources, the management aspect of an organization is needed to achieve goals optimally.

Based on the results of data analysis in this study, it is known that there is an influence of work ethic and work environment together on employee performance at the Pesawaran Regency Regional Revenue Agency, this can be proven by the F test obtained Fcount 326.9 and Ftable 3.15 (Ftable for $df = 61$) so that $F_{count} > F_{table}$ with a significance level of 0.000, because the value of $F_{count} > F_{table}$ and the probability value < 0.05 , it can be concluded that the hypothesis which states "there is an influence of work ethic and work environment together on employee performance at the Pesawaran Regency Regional Revenue Agency" can be accepted.

While the Coefficient of

Determination is 91.9%. In other words, the contribution of work ethic and work environment simultaneously on Employee Performance at the Regional Revenue Agency of Pesawaran Regency is 91.9% and the remaining 8.1% can be explained or influenced by other factors not analyzed in this study.

CONCLUSION AND IMPLICATION

CONCLUSION

The conclusions in this study are as follows: a. there is an influence of work ethic on employee performance at the Pesawaran Regency Regional Revenue Agency, evidenced by $t_{count} 18.698 > t_{table} 1.671$. The work ethic variable contributes to the Employee Performance variable which is 85.6%, while the rest is explained by other factors not analyzed in this study, b. there is an influence of work environment on Employee Performance at the Regional Revenue Agency of Pesawaran Regency, proven by $t_{count} 23.422 > t_{table} 1.671$, the work environment variable contributes to the employee performance variable by 90.3%, while the rest is explained by other factors not analyzed in this study, c. there is an influence of work ethic and work environment together on employee performance at the Pesawaran Regency Regional Revenue Agency, this can be proven by the Fcount value of 326.9 $> F_{table} 3.15$. While the value of the Coefficient of Determination (R^2) is 91.9%, in other words that the contribution of work ethic and work environment to employee performance at the Pesawaran Regency Regional Revenue Agency is 91.9% and the rest can be explained or influenced by other factors not analyzed in this study.

Based on the conclusions obtained, the researchers provide the following implications: a. The results of the distribution of the questionnaire obtained the smallest value on the work ethic variable, namely item number 4, it is expected that the leadership of the

Pesawaran Regency Regional Revenue Agency to improve work ethic on the aspect of employees to view the task will be completed properly if done with hard work, b. The results of distributing the questionnaires obtained the smallest value on the work environment variable, namely on item numbers 4, 8, and 12, it is expected that the leadership of the Pesawaran Regency Regional Revenue Agency to improve the work environment in the aspect of office room temperature to provide comfort while working, the choice of room color to make employees comfortable and feel calm when doing work, c. The results of distributing the questionnaires obtained the smallest value on the employee performance variable, namely on item number 4, it is expected that the leaders of the Pesawaran Regency Regional Revenue Agency pay more attention to employee performance in order to increase the quantity of work produced.

IMPLICATION

Based on the conclusions obtained, the researchers provide the following implications: a. The results of the distribution of the questionnaire obtained the smallest value on the work ethic variable, namely item number 4, it is expected that the leadership of the Pesawaran Regency Regional Revenue Agency to improve work ethic on the aspect of employees to view the task will be completed properly if done with hard work, b. The results of distributing the questionnaires obtained the smallest value on the work environment variable, namely on item numbers 4, 8, and 12, it is expected that the leadership of the Pesawaran Regency Regional Revenue Agency to improve the work environment in the aspect of office room temperature to provide comfort while working, the choice of room color to make employees comfortable and feel calm when doing work, c. The results of distributing the questionnaires obtained the smallest value on the employee performance variable, namely on item number 4, it is expected that the leaders of the Pesawaran Regency Regional Revenue Agency pay more attention to employee performance in order to increase the quantity of work produced.

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