



The Effect of Performance Benefit Cuts Sanctions on the Performance of East Java Province Inspectorate Employees with Work Discipline as a Mediation Variable

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ABSTRACT

Employee performance plays an important role in strengthening the competitiveness of a company, creating a productive work environment, and contributing to the achievement of the organization's strategic goals. Employees will be rewarded according to their performance. Rewards if they excel, such as performance allowances, and sanctions if they violate predetermined rules, such as cutting allowances. Rewards and sanctions both have an impact on employee discipline. Therefore, this study aims to determine whether sanctions for cutting performance allowances and discipline affect employee performance at the East Java Inspectorate. The study population consisted of 112 employees and data testing was carried out using Hayes regression analysis. The results show that the sanction of cutting performance allowance and work discipline have a direct effect on the performance of employees of the Inspectorate of East Java Province.

Keywords: job performance, sanctions, discipline

1. Introduction

Human resources are the main asset for an organization. This is because an organization can run if it has sufficient and capable human resources to manage other resources with existing facilities and infrastructure. Current developments require organizations to be able to adapt to rapidly developing technological and scientific developments, for this reason quality human resources are needed. Human resources that have good quality will show optimal performance to achieve previously established organizational goals.

Performance is a process provided by employees to the organization where the employee works. Optimal employee performance is a necessity for organizations to be competitive in the current developing era. Performance is a work process in terms of quality and quantity carried out by someone in carrying out their duties or work, namely in accordance with the responsibilities that have been given to that individual. Performance is about what individuals do and how individuals carry out their work (Robbin & Judge, 2019). Performance focuses on the display process of a person's work regarding how the individual carries out work to achieve the desired goals (Wibowo, 2019). Performance can also be interpreted as the result of individual work in terms of quality and quantity achieved by someone in carrying out their duties and work, namely in accordance with the responsibilities that have been given to the individual with certain standards that have been determined. (Hidayah & Haryani, 2018).

Employees who are supervised by the East Java Provincial Inspectorate also provide their energy, thoughts and experience to the organization as a form of performance, and will be given rewards commensurate with their performance. East Java Province Inspectorate employees who excel will be given rewards in the form of performance allowances, awards, or other things (Bandiyono et al., 2021). Meanwhile, East Java Province Inspectorate employees who violate the established rules will receive punishment (Bandiyono et al., 2021). This is regulated in East Java Governor Regulation Number 12 of 2022, which explains that additional income or performance allowances are given to East Java Province Inspectorate employees who have achievements that are useful for improving employee performance, employee welfare, in order to create excellent service provision.

Rewards in the form of performance allowances will be given to employees who comply with the criteria determined by East Java Governor Regulation Number 12 of 2022, namely a performance assessment of 50% and a level of discipline based on an attendance rate of 50% and meeting other criteria. The amount of the performance allowance is also adjusted to the class of position the employee holds in the organization. However, employees will also receive punishment by cutting the amount of performance allowances based on their discipline and absence from work. This punishment can be referred to as a penalty for cutting performance allowances which are deducted according to minutes of late work or absence from work.

This sanction of cutting performance allowances certainly has an impact on the performance of East Java Province Inspectorate employees. According to Saputra & Rahayu (2023) explained that the sanction of cutting performance allowances for employees which is strictly applied will encourage employees to provide optimal quality performance, this is because the sanctions imposed are a threat and encourage motivation for employees to maintain the quality of their performance. Then research conducted by Main (2023) also explained that performance allowances are a source of employee enthusiasm for doing work, because performance allowances can contribute to employee hopes in improving economic welfare. If there is a cut in performance allowances, it will cause a reduction in employee income. In line with this, research conducted by Alfatih et al. (2020) explained that the application of sanctions withholding performance allowances caused All employees try to show a high level of discipline to achieve the best performance according to targets so that the performance allowance they receive is always intact without any deductions.

Different from previous research, research conducted by (Hanifa, 2019) shows that there is no significant influence between performance allowances on performance, this shows that there is inconsistency in the influence of performance allowances on performance. To show the effect of performance allowances on performance, there is a level of discipline and motivation possessed by employees as a result of regulation saction of cutting performance allowances. The application of strict sanctions for cutting performance allowances will lead to employee discipline. Discipline in an organization is an obligation so that in the future the institution will have competitiveness in the future. Disciplinary attitudes can of course be reflected in how much the employee is present at work and how much daily work is completed. If the employee is lazy in attending, the work that is their responsibility will automatically be neglected or piled up so that this can disrupt or hamper the performance of an organization.

Research conducted by (Fauziah & Putra, 2019) shows that 76% of performance allowances influence the level of discipline of employee performance. The performance allowance that will be given to employees is based on the criteria that have been formulated in the organization's regulations, and of course this encourages employees to fulfill these criteria in order to receive performance allowances that are in accordance with the achievements that the employee has achieved. Then research conducted by Novantana & Lestari, (2022) and research conducted by Prasetyo & Marlina (2019) also shows that the existence of performance allowances has a positive effect on the organization, where employees are encouraged to achieve predetermined goals. There is a main factor that can encourage employees to work better, namely the level of employee discipline. Discipline has an influence on employee performance. The success of this organizational achievement is influenced by the discipline of employees in carrying out their work (Liyas & Primadi, 2017), sin line with research conducted by (Syafriana, 2017) which explains that high work discipline shows high employee dedication which has an impact on increasing performance. Hasibuan & Silvya (2019) also added an explanation that Good employee discipline will accelerate organizational goals, while declining discipline will become an obstacle and slow down organizational achievements. From the explanation above, it can be concluded that the current research aims to examine sanctions for cutting performance allowances on employee performance with work discipline as mediation, so the hypothesis in this research is formulated as follows:

Hypothesis 1: There is an influence of sanctions for cutting work allowances on the performance of East Java Inspectorate employees

Hypothesis 2: There is an influence of sanctions for cutting work benefits on the discipline of East Java Inspectorate employees

Hypothesis 3: There is an influence of employee discipline on the performance of East Java Inspectorate employees

Hypothesis 4: Discipline mediates the effect of sanctions for cutting work benefits on the performance of East Java Inspectorate employees

2. Literature Review

2.1 Sanctions for Cutting Performance Allowances

Performance allowances are results other than salary given to active employees in accordance with job performance and competency. According to (Basyrie, Ahiruddin, & Junaidi, 2022) Benefits are associated with providing welfare by superiors to employees so as to create a work environment that makes employees feel comfortable and receive attention from superiors. Performance allowances are also one of the external factors that influence efforts to increase employee performance in the workplace. Allowances tend to make people more active in trying if remuneration is received in accordance with the wishes requested, or in other words performance allowance is an award in the form of additional income given to employees for all performance with the aim of increasing employee morale and work motivation (Najoan, Pangemanan, & Tangkere, 2018).

According to (Radjab, Hari, & Maryadi, 2019) performance allowances have a close relationship with employee performance, so the measurement of performance allowances is adjusted to performance indicators. The components that determine the value of performance allowances are: level of employee performance achievement, level of attendance according to working hours and days, and compliance with the employee's code of ethics and discipline. Minister of Home Affairs Regulation Number 41 of 2014 article 4 paragraph 3 states that performance allowances are given based on work discipline, performance achievements and position class.

In (Hamidun, Tampi, & Kiayi, 2021) Providing appropriate allowances provides work that matches the employee's abilities, enabling employee work performance to be improved. Every organization must design and provide an appropriate performance allowance system so that employees can maintain and increase work productivity in the field. One form of performance allowance is not only material, but can also be in terms of promotion. If the employee is able to work according to the assigned job duties and achieve the assigned tasks. Providing allowances for employees who are assessed as an effort to increase performance levels (Basyrie, Ahiruddin, & Junaidi, 2022).

Based on RI Presidential Decree No. 130 of 2017 concerning Employee Performance Allowances at the Ministry of Law and Human Rights, it contains an allowance that employees at the Ministry of Law and Human Rights will receive according to their respective grades. The purpose of this regulation is that performance allowances are given in full to employees who have completed their duties on time and in accordance with existing regulations, and cuts to performance allowances are caused by several specific factors, namely: arriving late during office hours, leaving before office hours, forgetting to fill out absenteeism, not being present at the office without explanation, subject to disciplinary punishment, leave, and dismissed from functional position (Saputra & Rahayu, 2023).

2.2 Job Performance

Performance is an achievement of the work carried out by employees on the work given. Referring to the word "performance" in English, it can be interpreted as performance, work results or achievements. According to (Mangkunegara, 2018) Performance is the result of work in terms of quality and quantity achieved by employees in carrying out the responsibilities of the work and tasks given to employees. Performance can also be measured from the employee's ability to solve and complete the tasks given, which means that performance contains elements of standards that must be achieved by employees, so that those who have achieved the set standards means that the employee has good performance or vice versa for those who have not. achieved can be categorized as having poor performance. Bernadine in (Akbar, 2018) states that the success or failure of a performance achieved by an organization is influenced by the level of performance of employees, both individually and as a group, with the assumption that the better the employee's performance, the better the organization's performance expectations will also be. There are six criteria for measuring the extent of individual employee performance, namely:

1. Work quality

Work quality can be measured from the employee's perspective regarding the quality of work produced as well as the employee's skills and abilities in achieving the assigned tasks.

2. Quantity

Quantity of performance can be measured from the employee's perspective regarding the number of activities assigned to him and the results.

3. Punctuality

Timeliness can be measured from the employee's perspective regarding an activity that is completed at the beginning until the end of time until it becomes an output.

4. Effectiveness of the level of use of organizational resources

The effectiveness of the level of resource use is maximized with the aim of increasing the results of each employee unit in the use of resources. Utilization of time in carrying out tasks, and effectiveness of completing tasks assigned to the organization.

5. Independence

Independence is the level of a person's ability to carry out their work duties without asking for help and guidance from other people or supervisors.

6. Work commitment

Work commitment is the level at which employees have a work commitment to the agency and work responsibilities towards the organization.

According to Davis in (Mangkunegara, 2018) There are several formulations of factors that influence performance, namely ability factors and motivation factors. 1) Ability Factor (ability), Employee abilities or abilities consist of potential IQ and reality abilities (knowledge + skills), which means that employees who have an IQ above average and with adequate education for their position and are skilled at carrying out daily tasks and obligations have the performance that can be expected. Therefore, employees need to be placed in positions and tasks that suit their skills. 2) Motivation Factors (Motivation), Motivation is an attitude that is formed by an employee in facing the environment and situations at work. An encouragement that arises from outside or within a person to become a driving factor towards the goal you want to achieve is also a motivation (Lufina, 2022). According to Timple quoted by (Mangkunegara, 2018) Performance factors consist of internal factors and external factors. Internal factors can be related to a person's nature or behavior, while external factors can be seen from the influencing environment, for example colleagues, subordinates or leaders, work facilities, and organizational situations. From the description above, it can be concluded that factors that influence performance can come from within an individual or from outside the individual himself. The organizational policy is expected to be able to harmonize these factors

2.3 Discipline

Discipline is the ability or action to follow established rules, regulations or norms. This involves obedience to regulations, planned actions, perseverance, and self-control, while discipline at work is the attitude and behavior of employees in terms of obedience, obedience, loyalty, regularity and orderliness to company regulations or applicable social norms (Setianingsih & Matinni, 2021). According to A. Mohyi in (Wattimury, Pentury, & Pentury, 2021) Hierarchy of needs theory is a theory about discipline and how to discipline humans or employees by paying attention to their needs factors, where these needs have hierarchies or levels. If cooperation is to be implemented in an organization which is followed by division of work, delegation of authority

and responsibility, then cooperation must have differences in accordance with the principle of division of work itself, without any interference from other parties. There are several indicators of work discipline, namely: Entering the office on time, leaving the office on time, Always being in the office during office hours, Always completing the work well, Always utilizing the ability to complete the work, Always providing good work results for the Institution, Always working in accordance with organizational provisions, behave according to applicable norms.

According to Rivai in (Dharmatilaar, 2021) Work discipline can be a tool that managers use to communicate with employees so that they are willing to change behavior and as an effort to increase employee awareness and willingness to comply with all company regulations and applicable social norms. Discipline can also mean a person's willingness and awareness to comply with all company regulations and applicable social norms. If employees understand the importance of work, we can be sure that employees will carry out their duties with full awareness of high loyalty and growing from themselves and will not feel forced to work. There are four perspectives regarding work discipline, namely: 1) Retributive discipline, namely trying to punish people who commit wrongdoing; 2) Corrective discipline, seeks to help employees correct inappropriate behavior 3) Individual rights perspective, which seeks to protect individual basic rights during disciplinary actions. 4) Utilitarian perspective, namely discipline that focuses on use when the consequences of disciplinary actions outweigh the negative impacts (Dharmatilaar, 2021).

Hasibuan in (Suwondo & Sutanto, 2015) states that good work discipline is if employees comply with regulations, namely employees arrive on time, orderly and orderly, dress neatly, are able to use work equipment carefully, follow work methods determined by the company, have a high level of responsibility

3. Research Methods

3.1 Types of research

This research uses a quantitative approach with a cross-sectional category, namely information from part of the population (sample respondents) is collected directly from the location empirically with the aim of finding out the opinions of part of the population regarding the object under study.

3.2 Research Sample

The population in this study was all 112 employees of the Inspectorate of East Java Province (Central Statistics Agency, 2023). In determining the number of samples to be used in the research, Roscoe's theory was used. According to Roscoe (Sugiyono, 2015), the appropriate sample size in research is 30 to 500, apart from that, if the research will carry out multivariate analysis (correlation or regression), then the number of sample members must be at least 10 times the variables studied. Based on these points, the minimum sample size in this study is 30 because it has 3 variables.

3.3 Data collection technique

The data collection method used in this research is by using a questionnaire. The questionnaire given is a sheet of questions that measures the variables of sanctions for cutting performance allowances, work discipline and performance. Data collection was carried out using Google Form to make it easier for researchers to obtain respondent data remotely

3.4 Data analysis technique

Data analysis was carried out descriptively and inferentially. Descriptive analysis aims to explain or describe a characteristic of each variable studied. For numeric data, the mean (average) and standard deviation values are used. Meanwhile, inference analysis is used to test the hypothesis of the effect of providing performance allowances on performance which is mediated by work motivation. The inference analysis was carried out using Hayes regression analysis

4. Results and discussion

4.1 Respondent Characteristics

The characteristics of respondents in this study can be determined based on gender, age and level of education. These characteristics can be analyzed descriptively to determine the number and percentage of each group.

1. Gender

Respondents consisted of male and female respondents. The number of respondents based on gender can be analyzed descriptively with the following results.

Table 1. Respondent's Gender

Gender	Number (n)	Percentage (%)
Man	32	80.0%
Woman	8	20.0%
Total	40	100.0%

Source: SPSS 27 output, processed (2023)

Based on Table 1, it is known that there were 32 male respondents (80.0%) and 8 female respondents (20.0%). This shows that the respondents were dominated by male employees.

2. Respondent's Age

Respondents' ages were divided into 3 groups, namely 31 to 40 years old, 41 to 50 years old, and over 50 years old. The number of respondents based on these age groups can be presented in Table 2 as follows.

Table 2. Respondent's Age

Age	Number (n)	Percentage (%)
31 - 40 Years	8	20.0%
41 - 50 Years	12	30.0%
> 50 Years	20	50.0%
Total	40	100.0%

Source: SPSS 27 output, processed (2023)

There were 8 respondents aged 31 to 40 years (20.0%), 12 people aged 41 to 50 years (30.0%), 20 people aged over 50 years (50.0%). This shows that half of the respondents are over 50 years old.

3. Respondent's Education

There are three levels of education of respondents, namely diploma, bachelor's, master's. The characteristics regarding the respondent's last education can be explained in Table 3 below.

Table 3. Respondent's Education

Education	Number (n)	Percentage (%)
Diploma	2	5.0%
Bachelor	20	50.0%
Masters	18	45.0%
Total	40	100.0%

Source: SPSS 27 output, processed (2023)

Based on Table 3, it shows that 2 people (5.0%) had diploma level education, 20 people had a bachelor's degree (50.0%), and 18 people had a master's degree (45.0%). This shows that more than half of the respondents have a bachelor's degree.

Descriptive Analysis of Research Variables

This research uses three variables which can be analyzed descriptively with the following results.

Table 4. Descriptive Analysis of Research Variables

Variable	No	Indicator	Mean	Standard Deviation	Information
Sanctions for Cutting Performance Allowances	1	Information on Sanctions for Cutting Performance Allowances	3,400	0.632	Good
	2	Purpose of Sanctions for Cutting Performance Allowances	3,550	0.749	Very good
	3	Amount of Performance Allowance Sanctions	3,575	0.500	Very good
		Sanctions for Cutting Performance Allowances	3,508	0.528	Very good
Work Discipline	1	Punctuality	3,775	0.423	Very good
	2	Regulatory Compliance	3,775	0.420	Very good
	3	Responsibility	3,575	0.500	Very good
		Work Discipline	3,708	0.386	Very good
Employee Performance	1	Quality	3,388	0.560	Very good
	2	Quantity	3,463	0.524	Very good
	3	Use of Time at work	3,638	0.408	Very good

4	Teamwork	3,650	0.456	Very good
Employee Performance		3,534	0.431	Very good

Source: SPSS 27 output, processed (2023)

The overall penalty for cutting performance allowances has an average of 3.508 with a standard deviation of 0.528. This shows that in general the sanctions for cutting performance allowances given to East Java Provincial Inspectorate employees have worked very well. The overall work discipline variable has an average of 3.708 with a standard deviation of 0.386. This shows that the East Java Province Inspectorate employees already have very good work discipline. The overall performance of respondents has an average of 3.534 which is included in the very good category. This shows that respondents who work at the East Java Province Inspectorate have very good performance.

4.2 Classic assumption test

Before carrying out regression analysis, it is necessary to test classical assumptions, namely the normality test, multicollinearity test, heteroscedasticity test and linearity test.

1. Normality test

The normality test in this study used the One-Sample Kolmogorov-Smirnov Test statistical test. The basis for making decisions in this research is if the asymp.sig value. (2-tailed) above the level of significance of 5% (0.05), it can be concluded that the variable is normally distributed.

Table 5.Normality test

	Kolmogorov Smirnov	p
Unstandardized Residuals	0.109	0.115

Source: Research Data (2024)

Based on Table 3 above, the results of the One Sample Kolmogorov-Smirnov (KS) Normality Test show that the Kolmogorov-Smirnov statistical test value is 0.109 and the sig value is 0.115 > 0.05, so it can be concluded that the data in this study is normally distributed.

2. Multicollinearity Test

The multicollinearity test is used to determine whether there is a relationship or correlation between the independent variables. Multicollinearity states the relationship between independent variables. A good regression model should have no correlation between independent variables. Regression is free from multicollinearity if the VIF value is <10 and the tolerance value is > 0.10.

Table 6.Multicollinearity Test

Variable	Tolerance	VIF	Information
Sanctions for Cutting Performance Allowances	0.888	1,126	No Multicollinearity
Work motivation	0.888	1,126	No Multicollinearity

Source: Research Data (2024)

It can be seen that the regression model in this study does not have multicollinearity in the independent variables because all VIF values are < 10 and tolerance is > 0.10.

3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there are deviations from the classic assumption of heteroscedasticity, namely the unequal variance of the residuals for all observations in the regression model. In this research, the heteroscedasticity test uses a scatterplot graph.

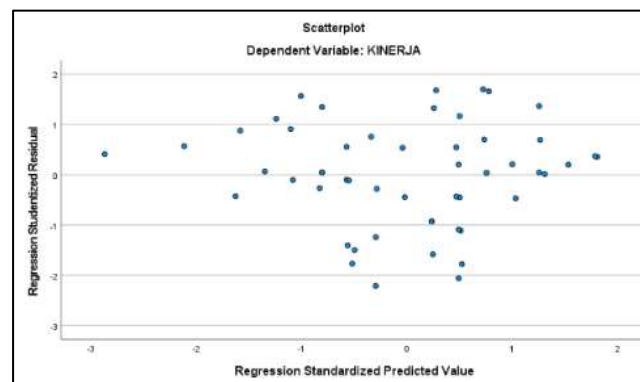


Figure 1. Scatterplots

In Figure 5.1 above, it can be seen that there is no clear pattern and the points are spread above and below the number 0 (zero) on the Y axis, thus indicating that the model in this study does not have heteroscedasticity.

4. Autocorrelation Test

Autocorrelation in a regression model means that there is a correlation between sample members who are ordered based on the time they are correlated with each other. To determine the presence of autocorrelation in a regression model, this is done by testing the Durbin Watson test value (DW Test). The Watson Durbin value in the regression model obtained a value of 2,056. The results of the autocorrelation test show that the Watson Durbin value of 2.179 is located between d_u (1.678) to d_{4-du} (2.321). So it can be concluded that there is no autocorrelation.

4.3 Hayes Regression Analysis

In this research, Hayes regression is used to test the hypothesis whether sanctions for cutting performance allowances have an effect on employee performance which is mediated by work discipline.

Table 7. Hayes Regression Results

Hypothesis	Variable	β	ρ
H1	Sanctions for Cutting Performance Allowances → Employee Performance	0.119	0.093
H2	Sanctions for Cutting Performance Allowances → Work Discipline	0.266	0.035*
H3	Work Discipline → Employee Performance	0.834	0.000*
H4	Sanctions for Cutting Performance Allowances → Work Discipline → Employee Performance	0.222	0.042*

Description: *Significant ($p < 0.05$)

1. The Effect of Sanctions for Cutting Performance Allowances on Employee Performance

Based on the results of the analysis, it can be seen that the first hypothesis regarding the effect of sanctions for cutting performance allowances directly on employee performance cannot be accepted. This is indicated by a significance value of 0.093 ($p > 0.05$). The regression coefficient value obtained on the effect of direct cuts in performance allowances on employee performance is 0.119. This shows that sanctions for cutting performance allowances can improve employee performance, but are not significant.

2. The Effect of Sanctions for Cutting Performance Allowances on Work Discipline

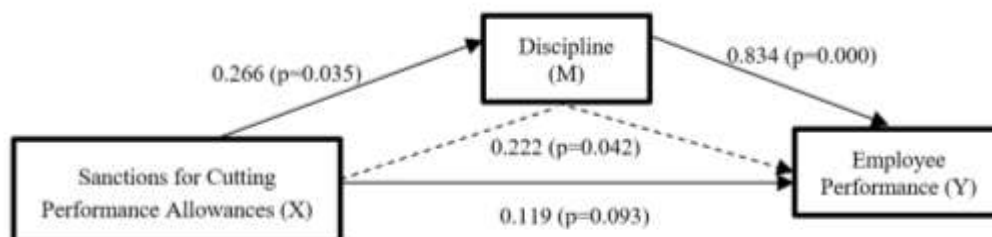
Based on the results of the analysis, it can be seen that the second hypothesis regarding the influence of sanctions for cutting performance allowances directly on work discipline can be accepted. This is indicated by a significance value of 0.035 ($p < 0.05$). The regression coefficient value obtained on the influence of sanctions for cutting performance allowances directly on work discipline is 0.834. This shows that the sanction of cutting performance allowances can significantly improve employee work discipline.

3. The Effect of Work Discipline on Performance

Based on the results of the analysis, it can be seen that the third hypothesis regarding the direct influence of work discipline on employee performance can be accepted. This is indicated by a significance value of 0.000 ($p < 0.05$). The regression coefficient value obtained on work discipline directly on performance is 0.834. This shows that work discipline can significantly improve employee performance.

4. The Effect of Sanctions for Cutting Performance Allowances on Employee Performance through Discipline as a Mediating Variable

Based on the results of the analysis, it can be seen that the fourth hypothesis regarding the indirect influence of sanctions for cutting performance allowances on employee performance through work discipline is acceptable. This is indicated by a significance value of 0.042 ($p < 0.05$). The regression coefficient value obtained on the indirect influence of performance allowance cuts on employee performance through work discipline is 0.222. This shows that work discipline can mediate the effect of sanctions for cutting performance allowances on employee performance.



5. Conclusion

The conclusions obtained based on the results of this research include the following: 1) Sanctions for cutting performance allowances have a direct effect on the work discipline of East Java Provincial Inspectorate employees 2) The sanction of cutting performance allowances does not directly affect the performance of East Java Provincial Inspectorate employees. 3) Work discipline has a direct influence on the performance of East Java Province Inspectorate employees 4) Work discipline can mediate the effect of sanctions withholding performance allowances on the performance of East Java Province Inspectorate employees. From this conclusion writer have a advice for further research, in order to conduct more in-depth research or by using other variables. So that research on sanctions for cutting performance allowances on employee performance can find out other factors as mediating variables

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