

# **ANALYSIS WORK DISCIPLINE AND WORK SPIRIT TOWARD PERFORMANCE OF EMPLOYEES (Case Study Tax Office Pratama Two Padang)**

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***Abstract:** The purpose of the study to determine the indicators and the dominant influence of labor discipline and morale to employee performance Tax Office Pratama Two Padang, either partially or simultaneously. The study population numbered 59 people and a sample of 36 respondents. The analysis used is multiple linear regression analysis, hypothesis testing partial and simultaneous with the alpha (0.05). The results showed the dominant indicator of labor discipline at the level of interest of employees (11.6%), the dominant indicator of morale on the damage (20.29%), and performance on indicators of quality of work is more dominant with the contribution (36.23%). The results of multiple linear regression analysis showed the performance of employees affected work discipline and morale 1,491 points 1,350 points. While the results of the partial test between the discipline of work on performance is very strong (0.937) and the morale of the performance (0.723). Work discipline and morale significant effect on performance either partially or simultaneously.*

***Keywords:** Work Discipline, Work Spirit, Performance*

## **1. INTRODUCTION**

Target charged to the Directorate General of Taxes of the Republic of Indonesia is quite high every year, because the government has committed to reduce borrowing from abroad, the government has no other choice but to use the tax sector as a source of development financing. Each year, the tax revenue target is quite high due to the need to finance the construction of the biggest country as outlined in the State Budget (APBN) of the Republic of Indonesia received from the tax sector, where more than 75% of those revenues come from taxes paid by the public.

Tax Office Primary Two Padang is a government service agencies, of course, required to always provide the best service to the public, in particular services in the field of taxation. The main element that supports the ministry's taxation is human

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resources. Human resources is a part of science, technology and development, each organization is required utilize the human resources professional and have the ability and skills high on their functions and roles for both individual and organizational goals.

Ability and skills possessed by each employee, both civil servants and private sector employees in carrying out various jobs, including working environment Tax Office (KPP) Pratama Two Padang. Abilities and skills of employees at the Tax Office (KPP) PratamaTwoPadang can still be considered to be less even if it is associated with the execution of work. This, due to decreased employee morale, so there are still employees who perform the activities of non-productive during working hours.

In achieving the targets set by the Directorate General of Taxation, personnel management Tax Office (KPP) PratamaPadangTwocan take advantage of an employee who has the ability and skills to support the operation of the organization. In an effort to realize these objectives, it is expected that employees must have integrity, work discipline, motivation and morale in the work according to the abilities and skills in their respective fields.

Discipline is the most important function in the implementation of employee work force, because of the higher labor discipline of employees, the higher the performance that can be achieved, without the discipline of a good employee, it is difficult for organizations to achieve results that have been planned optimally. High work discipline reflects a person's sense of responsibility towards the tasks assigned to him. This is encouraging work in realizing the objectives of the organization. Therefore, each leader always see to it that employees have and implement a high work discipline.

Servants referred to as an element of the State apparatus which has the task of organizing the general duties of tax services particularly in the Tax Office (KPP) Pratama TwoPadangand the role of the State to be very important and decisive. It is generally defined in the Act 8 of 1974 jo Law No. 43 Year 1999 on amendment of Law No. 8 Year 1974 On the Principles of Employment Article 1 paragraph 1 which contains essentially civil servants have a role and main functions include:

- 1) PNS as implementing legislation that has been set by the Government.
- 2) PNS perform the function of public service management.
- 3) Civil service and administration manager.

In Article 17, paragraph 2 of Law No. 43 embodied such that the state apparatus, the government made efforts to enforce labor discipline among civil servants. This can be evidenced by the establishment of Government Regulation No. 53 of 2010 regarding the amendment of Government Regulation No. 30 Year 1980 About the Disciplinary Regulations of Civil Servants (PNS), which include:

- 1) Things that the obligation must be performed by a Civil Servant
- 2) Things that a ban should not be done by a Civil Servant.

- 3) Penalties that can be imposed on the Civil Service which does not meet the obligations of the law (disciplinary)
- 4) Procedures for inspection and delivery decisions imposing disciplinary punishment.

In carrying out the duties and functions of employees and increased workloads and technological advances that are run by the Tax Office PratamaTwo Padang, it takes a discipline against each task in a professional manner. To support the work of professionals, each employee must have the skills, knowledge and abilities are optimal. In addition to the high work discipline, employee morale is needed in order to influence the performance of employees Tax Office PratamaTwo Padang. Fosters morale high performance is the direction of the desired human resource development in governance, both at regional and at the center.

One way to boost employee morale, the leader needs to be encouraged in order to foster pride and encouragement for employees to work harder in order to realize better performance in achieving organizational goals. Performance of employees must comply with the standards set by the organization, for the performance of employees is very important in achieving organizational goals. (Hariandja, 2009). Thus, the performance demands in the tasks and functions of the organization needs to be inculcated in every employee Tax Office Pratama Two Padang.

Relevance to the implementation of employee duties Tax Office PratamaTwo Padang, according to the observations while author, enforcement of labor discipline and morale is not maximized implemented so that not affect in improving employee performance Tax Office Pratama Two Padang. As a result, employees of the Tax Office Primary Padang Two less to contribute positively to achieving the tax revenue target set by the Directorate General of Taxes of the Republic of Indonesia.

Based on the above, the problem can be formulated as follows: 1) Indicators are dominant on employee discipline Tax Office Pratama Two Padang; 2) Indicators are dominant on employee morale Tax Office Pratama Two Padang; 3) Indicators are dominant in employee performance Tax Office Pratama Padang Two; 4) Is the work discipline and morale influence on employee performance Tax Office Pratama Two Padang, either partially or simultaneously.

The purpose of this study was to determine:

- 1) Indicators dominant on employee of discipline, employee morale, and employee performance Tax Office PratamaTwo Padang;
- 2) The effect of work discipline and morale to employee performance Tax Office Pratama Two Padang, either partially or simultaneously.

The benefit is to provide information and feedback to the Tax Office Pratama Two Padang in formulating policies related to work discipline and morale in order to improve the performance of employees in the Tax Office Primary Two Padang.

## **2. THEORITICAL REVIEW**

Performance is the result of an employee in carrying out the tasks assigned to him. Performance by (Prawonosentono, 2002) is the work achieved by a person or group of people within an organization in accordance with the authority and responsibilities of each organization in achieving the objectives in question legally, does not violate the law in accordance with moral and ethical. According Hasibuan (2005) performance is a result of work achieved in executing the tasks assigned to them based on skills, experience, and determination as well as time. According to Handoko (2001) stated that the performance is a picture of a person's success in doing something.

Of those limits it is clear that what is meant by performance result is achieved by a person under the measure applies to the work concerned. Performance is the result of the implementation of the level of achievement of certain tasks. Performance is a strategic concept that in order to establish a cooperative relationship between management and employees to achieve good performance. Thus, although the plan has been structured and neat but where a person is not qualified personnel performing with not having high morale, the plan that has been prepared will be in vain.

To see how far the performance done by someone, hence the need for a measurement. Implementation of the work as a whole does not mean that only viewed/ rated results of his physical but includes a variety of things, such as the ability of employees, discipline, labor relations, initiative, leadership and special things in accordance with fields and levels of jobs he held. Labor discipline can be interpreted also as an employee who always come and leave work on time, do all the work properly, comply with all the rules of organization and discipline prevailing norms. Keith Davis in (Hasibuan, 2001) suggested that "Discipline is the management's action to enforce organizational standards ". Or discipline may be defined as the implementation of management to strengthen regulatory organizations.

According to Barker (2001) that the work discipline is awareness and willingness of a person to obey all the rules of organization and social norms that apply. According Sinungan (2003) defined the discipline of work as a mental attitude that is reflected in the action levels or behavior such as compliance and obedience the regulations and provisions set either by the government or ethics, norms, and rules which apply in environmental or organization for a particular purpose.

According to Handoko (2000) defines employment as an activity management discipline to live the standards organizations. Regulations are needed to provide guidance and counseling for employees in creating good order within the organization. With a good order, morale, efficiency and effectiveness of employees will increase. This will support the achievement of organizational goals, employees and society. Clearly the organization is difficult to reach the goal, if the employee does not comply with the rules of the organization. Labor discipline an organization said to be good, if the majority of employees comply with existing regulations.

Morale will affect the performance of employees, it is as stated by (Hasibuan, 2000) that “morale is the desire and determination one has done a good job and disciplined to achieve maximum performance. The spirit of this work will stimulate a person to work and creativity in his work”. Meanwhile, according to (Alwi, 2001), that morale is a behavior in doing work vigorously so that the work would be expected to be faster and better.

Further stated (Alwi, 2001), that the morale and the morale is difficult to be separated even though morale has considerable influence on the morale. With increasing morale and morale, then the job will be quickly resolved and all the adverse effects of declining morale such as absenteeism and will be minimized and further raise the morale and passion meaningful work is also expected to increase the productivity of employees.

Results of research conducted by (Kencanawati, 2013) about the influence of leadership, work ethic, motivation and discipline to employee performance Tax Office Madya Denpasar found a positive and significant impact on employee performance Tax Office Madya Denpasar. From the study of theory and previous research results above, the framework of this study as Figure 1 below:

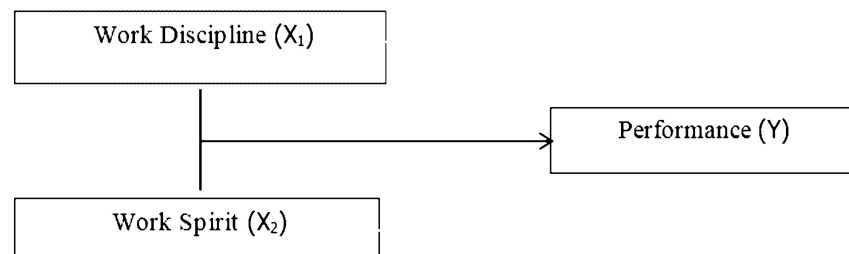


Figure 1: Framework

Based on the framework, the hypotheses are “Allegedly, that the Work Discipline and Morale significant influence on employee performance on the Tax Office PratamaTwo Padang, either partially or simultaneously”.

This research was conducted in the Tax Office Primary Two Padang. The population in this study were all employees of the Tax Office Pratama (KPP) Two Padang as object of research. In this study population is differentiated on the target population (target population) and the population is affordable (accessible population). The target population intended as a total group of respondents were targeted for the study, while the population affordable interpreted as population existing at the time the research is done and allow to be used as a sample. (Manguluang, 2010). In this study the authors use the target population, as many as 59 people. All 59 employees of the Tax Office Primary Two Padang distinguished by position, as follows:

**Table 1**  
**Employees Tax Office Primary Two Padang**  
**According to Section/Position Year 2015**

No	Section/Position	Amount(people)
1	Leaders (Echelon III & IV)	10
2	Account Representative (AR)	22
3	Implementer	21
4	Functional Examiner and Assessor	6
	<b>Total</b>	<b>59</b>

Source: Tax Office PratamaTwo Padang

To determine the sample in this research is to use the formula Slovin with sample number 36 respondents. The technique used in determining the sample parts is a combination of purposive sampling and stratified random sampling. The number of samples in proportion of each part can be seen in Table 2 below.

**Table 2**  
**Employees Tax Office Primary Two Padang**  
**According to Section/Position**

No	Section/Position	Amount (people)
1	Leaders (Echelon III & IV)	6
2	Account Representative (AR)	13
3	Implementer	13
4	Functional Examiner and Assessor	4
	<b>Total</b>	<b>36</b>

Source: Adapted researchers

The analytical method used in this research is the Qualitative Analysis and Quantitative Analysis. Qualitative analysis is used to address the first problem, the problems the second and third problems by knowing the percentage of respondents' answers to the three variables analyzed. This analysis uses statistical frequency distribution (Sudjana, 1988). Quantitative analysis is used to answer the fourth issue by using multiple linear regression analysis), correlation and analysis of the coefficient of determination (Manguluang, 2015). The tools of data analysis using SPSS program version 21. The shape of the multiple linear regression equation is:  $Y = a + b_1X_1 + b_2X_2 + e$ , where Y is the performance, b1 and b2 are coefficients Work Discipline variable ( $X_1$ ) and Morale ( $X_2$ ).

Hypothesis testing is done by t test (partial) and F test (simultaneous) with an error tolerance of 5%. Before the process of multiple linear regression first tested the research instrument (questionnaire with validity and reliability as well as the classical assumption).

### 3. METHODS

To determine the level of employee performance Tax Office (KPP) Pratama Two Padang, then used the ratio between the total score as many as 12 items to research

statement answers to the, that in 1805 with the highest total score is  $5 \times 36 \times 12 = 2160$ . The result of the comparison is the  $1805: 2160 = 0.835$  or  $0.835 \times 100\% = 83.56$ . If adjusted to the assessment criteria, the value  $83.56 =$  rounded to  $84\%$  in the interval range between  $84$  to  $100$ percentage. This means that the employees perceived Employee Performance Tax Office (KPP) PratamaTwo Padang included into the category very high. As for determining the most dominant indicator can be found by summing the total score from each of these indicators, as listed in Table 3 below.

**Table 3**  
**Percentage of Performance Assessment by Indicator Research**

No	Indicators	Total score	Presentase (%)
1	Work quality	654	36,23
2	Quantity of Work	598	33,13
3	Punctuality	553	30,64
	Total	1805	100

Source: The results of data processing

Based on Table 3, shows that the results of research on the most dominant indicator on employee performance variables, namely the Quality of Work with the largest contribution, is  $36.23\%$ .

To determine the level of Discipline Working Tax Office (KPP) PratamaTwo Padang, then used the ratio between the total score of 27 items to research answers to the statement, namely 4193 with the highest total score is  $5 \times 36 \times 27 = 4860$ . The result of the comparison is the  $4193: 4860 = 0.86$  or  $0.86 \times 100\% = 86\%$ . If adjusted to the assessment criteria, the values are in the range  $86$  percentage interval between  $84$  up to  $100$ . This means that the perceived Discipline Working Tax office employees (KPP) PratamaTwo Padang included into the category very disciplined. As for determining the most dominant indicator can be found by summing the total score from each of these indicators, as listed in Table 4 below.

**Table 4**  
**Percentage Rate Work Discipline based Indicators Research**

No	Indikator	Total score	Percentage (%)
1	Interest Employees	488	11,6
2	Work capability	466	11,1
3	exemplary leadership	451	10,8
4	Remuneration	458	10,9
5	Justice	478	11,4
6	Waskat	447	10,7
7	legal sanctions	467	11,1
8	Firmness	462	11,0
9	Human relations	476	11,4
	Total	4193	100

Source: The results of data processing

Based on Table 4, shows that the results of research on indicators of the most dominant variable Work Discipline, that employee goals with the largest contribution at 11.6%, followed by indicators of justice and human relationships equally by 11.4%, followed indicator of the ability labor and legal sanctions equally by 11.1%, followed indicator of specificity of 11.0%, followed indicator of the remuneration of 10.9%, followed indicator of exemplary leadership by 10.8%, and the last indicator that was at 10,7%.

To determine the level of morale Tax Office (KPP) PratamaTwo Padang, then used the ratio between the total score as many as 21 items to research statement answers to the, that in 2449 with the highest total score is  $5 \times 36 \times 21 = 3780$ . The result of the comparison is  $2449 : 780 = 0.65$  or  $0.65 \times 100\% = 65\%$ . If adjusted to the assessment criteria, the values are in the range 65 percentage interval between 52 up to 67. This means that the perceived Employee Morale Tax Office (KPP) PratamaTwo Padang included into the category of being. As for determining the most dominant indicator can be found by summing the total score from each of these indicators, as listed in Table 5 below.

**Table 5**  
**Percentage Rate Morale based Indicators Research**

No	Indikator	Jumlah Skor	Presentase (%)
1	Work productivity	481	19,64
2	Absenteeism	386	15,76
3	The level of labor turnover	246	10,04
4	Extent of damage	497	20,29
5	anxiety employee	302	12,33
6	demands employee	339	13,84
7	Strikes	198	8,08
	Total	2449	100

Source: The results of data processing

Based on Table 5 shows that the results of research on indicators of the most dominant variable is the level of damage morale with the largest contribution of 20.29%.

Multiple linear analysis is used to determine the effect of independent variables on the dependent variable, namely the influence of work discipline and morale of the employee's performance. By using SPSS version 21, the results of multiple linear regression analysis are shown in Table 6 below.

**Table 6**  
**Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	0,441	7,115		1,889	,068
Work discipline_X <sub>1</sub>	1,941	,194	,095	2,214	,832
Work Spirit_X <sub>2</sub>	1,350	,267	,583	2,122	,199

a. Dependent Variable: Performance\_Y

Source: The results of data processing



Based on the results of multiple linear regression analysis contained in the table above, it can be stated multiple linear equations as follows:  $Y = 0,441 + 1.941 X_1 + 1.350 X_2 + e$ .

Based on the above equation can be interpreted: 1) variable Work Discipline and Morale has coefficients marked positive direction the Employee Performance; 2) The constant value shows the influence of the variables X and Y (Discipline and Encouragement). That is, if the Work Discipline and Morale equal to zero, then the Employee Performance Tax Office (KPP) PratamaTwo Padang at 0441 points; 3) The value of the regression coefficient of work discipline by 1941. That is, if the Work Discipline rose 1 point, the employee Tax Office (KPP) PratamaTwo Padang will be increased by 1,941 units. The coefficient is positive, it means Work Discipline positive effect on employee performance; 4) Value morale regression coefficient of 1.350. That is, if Morale increases one unit, it will cause an increase in Employee Performance Tax Office (KPP) PratamaTwo Padang amounted to 1,350 units. The coefficient is positive, it means Morale positive influence on employee performance.

Correlation Analysis simultaneously used to determine the relationship between Work Discipline and Morale with Employee Performance Tax Office (KPP) PratamaTwo Padang. Analysis results can be seen in Table 7 below.

**Table 7**  
**Simultaneous Correlation Analysis Results**

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,875(a)	,766	,722	3,439

a. Predictors: (Constant), Work discipline\_X<sub>1</sub>, Work Spirit\_X<sub>2</sub>

b. Dependent Variable: Performance\_Y

Source: The results of data processing

Based on Table 7 above, shows that the simultaneous relationship between Work Discipline and Morale able to explain Employee Performance Tax Office (KPP) Pratama Padang Two very strong, which is equal to  $R_y: X_1, X_2 = 0.875$ .

Partial correlation analysis is used to determine the relationship between Discipline Work on employee performance as well as the relationship between Morale on employee performance.

Rated R Square 0776, that the independent variable Discipline Kerja\_X<sub>1</sub> dab spirit Kerja\_X<sub>2</sub> able to explain the dependent variable performance of 77.6 percent, while 32.4 percent is influenced by other variables.

Other variables that influence the variable employee performance based on the analysis of this determination are: Innovation Leadership, Service Employee Satisfaction, Motivation, Organizational Culture, Work Environment, Competence, Performance, Career Certainty, Compensation and others.

Furthermore, performance is based on the analysis of determination of this are: Innovation Leaders, Satisfaction Service Employees, Motivation, Organizational Culture, Work Environment, Competence, Performance, Assurance Career and Compensation influenced or built also by a number of factors or independent variables other examples of the results of other studies related and support the results of this study are:

Transformational Leadership and Organizational Culture positive and significant impact on the Innovation Leaders. That Transformative Leadership and Cultural Organization to develop properly in an institution or organization will provide a positive effect also for Innovation Leaders (Mukhtar, Risnita, MohamadMuspawi, Hapzi Ali, 2016).

Knowledge Management and Work Commitment positive and significant impact on the Service Employee Satisfaction either partially simultaneously. Employee satisfaction can be increased through the Service Knowledge Management and Work Commitment. The better the Knowledge Management and Work Commitment, it can also increase the satisfaction of service employees were expected (Mukhtar, Risnita, M. Shoffa Saifillah, Hapzi Ali, 2016).

Organizational Culture, Organizational Climate and Leadership Style positive and significant impact on Organizational Commitment, either partially or simultaneously and have a positive impact also on Employee Performance (Nanda Limakrisna, ZulkiZulkifli, Hapzi Ali, 2016).

**Table 8**  
**Partial Correlation Analysis Results**

Model	Standardized Coefficients		Correlations		
	Beta	Zero-order	Partial	Part	
(Constant)					
Work discipline_X <sub>1</sub>	,095	,653	,937		,027
Work Spirit_X <sub>2</sub>	,583	,674	,723		,169

a. Dependent Variable: Performance\_Y

Source: The results of data processing

Based on Table 8 above, shows that the relationship partially between the discipline of work to employee performance Tax Office (KPP) PratamaTwo Padang is very strong, which is equal to  $R_y: X_1 = 0.937$ , while the relationship is partially the morale of the employee's performance Tax Office (KPP) Pratama Two Padang is strong, which is equal to  $R_y: X_1 = 0.723$ .

The coefficient of determination used to see how much the independent variables explain the dependent variable. As a measure seen the value of the coefficient of determination is Adjusted R-Square. Based on the results of determination coefficient analysis contained in Table 7 shows that the value of Adjusted R-Square is at 0722, or 72.2%. That is, the simultaneous influence of labor discipline and morale to employee performance Tax Office (KPP) PratamaTwo Padang is 72.2% while the remaining 27.8% is influenced by other variables that are not described in this study.

### Partial results Hypothesis Testing (t test) and Simultaneous Test (F test)

Assessment of the effect of partial aims to examine whether each of the independent variables significantly influence the dependent variable with  $\alpha = 0.05$  and also the acceptance or rejection of the hypothesis. Partial test (t test) is used to see if the independent variables, namely working Discipline (X1) and Morale (X2) partially affect the dependent variable, namely the employee performance (Y).

Based on the results of data processing using SPSS, the obtained partial test results as follows:

**Table 9**  
Test results are Partial (t test)

Model	t	Sig.
(Constant)	1,889	,068
Work Discipline_X <sub>1</sub>	2,214	,832
Work Spirit_X <sub>2</sub>	2,122	,199

a. Dependent Variable: Performance\_Y

Source: The results of data processing

Based on Table 9 above, some conclusions can be drawn as follows:

1. Variable Work Discipline obtained tcount at 2.214 and 0.832 significance value. Significant value  $<\alpha = 0.05$  and  $t_{hitung} > t_{table}$  namely  $2.214 > 2.042$  then H0 and H1 accepted, meaning a significant difference between the performance of employees Discipline Working Tax Office (KPP) Pratama Padang Dua, **the first hypothesis is accepted.**
2. For variable Morale values obtained thitung 2122 and the significant value of 0.199. Significant value  $<\alpha = 0.05$  and  $t_{hitung} > t_{table}$  namely  $2.122 > 2.042$ , then H0 H2 is accepted, meaning that a significant difference between the Morale on Employee Performance Tax Office (KPP) Pratama Padang Dua, **the second hypothesis is accepted.**

To answer the third hypothesis conducted simultaneous test (F test). F-test was used to see whether the independent variables namely job Discipline (X1) and morale (X2) with the same the dependent variable is employee performance (Y). F test statistic calculation results by using SPSS can be seen in Table 10 below:

**Tabel 10**  
Test Results are Simultaneous (t test)

Model	Sum of Squares	Dr	Mean Square	F	Sig.
Regression	326,123	2	163,062	13,791	,000(a)
Residual	390,182	33	11,824		
Total	716,306	35			

a. Predictors: (Constant), Work Discipline\_X<sub>1</sub>, Work Spirit\_X<sub>2</sub>

b. Dependent Variable: Performance\_Y

Source: The results of data processing

3. From Table 10 above, the value  $F_{hitung}$  13 791 and a significance value of 0.0000. Significant value  $<\alpha = 0.05$  and  $F_{hitung} > F_{table}$  is  $13\ 791 > 3:32$ , then the null hypothesis ( $H_0$ ) is rejected and  $H_3$  is accepted, meaning that the variable Work Discipline and Morale simultaneously significant effect on employee performance Tax Office (KPP) Pratama Padang two, **the third hypothesis is accepted.**

## DISCUSSION

1. **Effect of Work Discipline on Employee Performance:** Based on t test results, it is known that the work discipline variable positive and significant effect on employee performance Tax Office (KPP) Pratama Padang Dua. This means that if the higher labor discipline committed employees Tax Office (KPP) Pratama Padang Dua, the higher the performance of employees of the Tax Office (KPP) Pratama Padang Dua, on the contrary that if the lower the discipline of work done on the staff of Services Taxes (KPP) Pratama Padang Dua, it will lower the performance of employees of the tax Office (KPP) Pratama Padang Dua.

Conceptually, the results of this study support the theory of employee performance which among the factors that affect the performance of employees is the discipline of work, empirically, the results of this study are consistent with the findings of previous studies, the study conducted by Kencanawati (2013) about the influence of leadership, work ethic, motivation and discipline to employee performance Tax Office Madya Denpasar. Among the research results found that motivation and significant positive effect on employee performance Tax Office Madya Denpasar.

2. **Effect Morale on Employee Performance:** Based on t test results, it is known that variable morale positive and significant effect on employee performance Tax Office (KPP) Pratama Padang Dua. This means that if the higher Morale conducted Employee Tax Office (KPP) Pratama Padang Dua, it will be the High Performance Officer Tax Office (KPP) Pratama Padang Dua, on the contrary that if the lower the spirit of the work done on the staff of Services Taxes (KPP) Pratama Padang Dua, it will lower the Employee performance tax Office (KPP) Pratama Padang Dua.

Conceptually, the results of this study support the theory in which the employee's performance among the factors that affect the performance of an employee is working discipline, empirically, the result is in line with the findings of previous studies (Soegihartono, 2012; Handayani and Hariyanti, 2011; Liana, 2012). Research conducted by Soegihartono (2012) on the influence of leadership and job satisfaction on the performance of the mediation commitment. Among the results of his research found that job satisfaction is positive and significant effect on employee performance.

Research conducted by (Handayani and Hariyanti, 2011) about organizational commitment an intervening variable between job satisfaction influence on employee performance. Among the results of his research found that job satisfaction is positive and significant effect on employee performance. Research conducted by (Liana, 2012) about the organizational climate and achievement motivation on job satisfaction and teacher performance. Among the results of his research found that the motivation positive and significant impact on teacher performance.

3. **Effect of Work Discipline and Morale on Employee Performance:** Based on the test results F, it is known that the variable Work Discipline and Morale positive and significant impact on employee performance Tax Office (KPP) Pratama Padang Dua. This means that if the higher Morale conducted Employee Tax Office (KPP) Pratama Padang Dua, it will be the High Performance Officer Tax Office (KPP) Pratama Padang Dua, on the contrary that if the lower the spirit of the work done on the staff of Services Taxes (KPP) Pratama Padang Dua, it will lower the Employee performance tax Office (KPP) Pratama Padang Dua.

## 5. CONCLUSION AND SUGGESTION

The conclusion of this study were:

- 1) Work Discipline has a positive influence on employee performance Tax Office (KPP) Pratama Padang Dua, it can be concluded that the higher labor discipline committed employees Tax Office (KPP) Pratama Padang Dua, the higher the performance of employees Tax Office (KPP) Pratama Padang Dua, on the contrary that if the lower discipline employees work done Tax Office (KPP) Pratama Padang Dua, it will lower the performance of employees of the Tax Office (KPP) Pratama Padang Dua.
- 2) Morale has a positive influence on employee performance Tax Office (KPP) Pratama Padang Dua is pasial. It can be concluded that the higher the morale committed employees Tax Office (KPP) Pratama Padang Dua, the higher the performance of employees of the Tax Office (KPP) Pratama Padang Dua, on the contrary that if the lower the morale committed employees Tax Office (KPP) Pratama Padang Dua, it will lower the performance of employees of the Tax Office (KPP) Pratama Padang Dua. There is a significant relationship between work discipline and morale to employee performance Tax Office (KPP) Pratama Padang Dua simultaneously or in unison. It concluded that if two variables with the same enhanced, then the performance of employees will also increase.
- 3) Work Discipline and Morale has a positive influence on employee performance Tax Office (KPP) Pratama Padang Dua, it can be concluded that the higher the Work Discipline and Morale committed employees Tax Office (KPP) Pratama Padang Dua, the higher employee performance Tax Office

(KPP) Pratama Padang Dua, on the contrary that if the lower discipline employees work done Tax Office (KPP) Pratama Padang Dua, it will lower the performance of employees of the Tax Office (KPP) Pratama Padang Dua.

### **Suggestion**

#### *Technical advice*

- 1) To produce high performance in work, it is recommended that the indicators supervision attached (waskat) in the discipline of work needs to be improved while indicators strike and morale needs serious attention to the management of the Tax Office Primary Padang can be further improved. In assessing the performance of employees need to be indicators of punctuality need to be maintained, which means that the performance will be maintained if the employee Tax Office Primary Padang obeys the accuracy that has been set by management;
- 2) Tax Office (KPP) PratamaTwo Padang to always provide opportunities in the form of a salary increase, develop skills, and the ability for employees to further improve employee performance and it is profitable for the company or office;
- 3) For companies or offices in order to always pay attention to their employees, improve the delivery of training, maintaining good welfare, put through periodic motivation, and provide greater opportunities for promotion on its employees from clerks to improve its performance and it is profitable for the company or office.

#### *Academic advice*

- 1) Researchers can then replicate the model of this study and presented in other organizations as well as try to use a different number of respondents;
- 2) The next researcher can add other independent variables as determinants of employee performance, such as compensation, organizational culture, leadership, and others.

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