WORK DISCIPLINE AND MOTIVATION: THEIR IMPACT ON EMPLOYEE PERFORMANCE AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE, SOUTH SULAWESI

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Keywords :	Abstrak
Work Discipline, Employee Motivation and Performance , Directorate General of Customs and Excise	This study aims to examine the significant impact of work discipline employee performance, analyze the influence of motivation performance, and evaluate the combined influence of work discipline motivation on employee performance at the Regional Office Directorate General of Customs and Excise, South Sulawesi. The r was conducted at the Regional Office with 93 respondents (full san Data were described descriptively, and quantitative data analy performed using Multiple Linear Regression. The results indic discipline plays a positive and significant role in enhancing er performance. This discipline is reflected in compliance with wor effective time management, creation of a conducive work envirce and timely task completion. However, employee motivation d significantly affect their performance. Motivational factors such nature of the work itself, lack of recognition, low mora responsibility, and compensation do not contribute significa employee performance. Collectively, work discipline and motivati a positive and significant influence on employee performance. In employee performance in terms of quantity, quality, work sta knowledge, and creativity is influenced by the level of work discipl motivation in carrying out tasks at the Regional Office of the Dir General of Customs and Excise, South Sulawesi. These findings valuable insights for management in developing strategies that productivity and employee performance in similar organizations.

INTRODUCTION

Employee performance is one of the key factors determining organizational success (Yekti, 2012). Good performance from employees can have positive impacts on organizational goal achievement, productivity improvement, and better service to the public (Fuadi, Razak, & Said, 2022; Bahasoan & Dwinanda, 2022). Therefore, many organizations, including the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, strive to understand and enhance their employees' performance.

In an effort to understand the factors influencing employee performance, numerous studies have been conducted across various fields and sectors, including in the context of

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public service. These studies have identified various factors that can affect employee performance, such as work discipline and motivation (Budung, Mas'ud, & Hamzah, 2022; Diantari & Yuniari, 2014; Firman et al., 2022). Work discipline encompasses employees' adherence to organizational rules and procedures, while motivation refers to internal or external drives that encourage individuals to perform well and achieve optimal results (Rosalina & Wati, 2020).

The Regional Office of the Directorate General of Customs and Excise, South Sulawesi, is an institution with a significant role in overseeing and managing export and import activities in the region. As a government institution responsible for state revenue, employee performance in this Regional Office directly impacts state revenue and the integrity of the customs system. Therefore, it is important to understand how work discipline and employee motivation in this Regional Office can affect their performance.

Although much research has been conducted on factors influencing employee performance in various sectors, research focusing on the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, is still limited. In this context, there are several gaps that need to be identified regarding organizational context, individual variability, and managerial implications.

Organizational context: The Directorate General of Customs and Excise Regional Office has unique characteristics and specific tasks. Therefore, research on the influence of work discipline and motivation on employee performance in this office can provide a deeper understanding of the dynamics of public service organizations.

Individual variability: Individuals in this Regional Office have diverse backgrounds, experiences, and motivations. Previous studies may not have adequately considered these individual differences. Therefore, it is necessary to identify how these factors can specifically affect employee performance.

Managerial implications: Research on the influence of work discipline and motivation can have significant managerial implications. This information can help Regional Office leadership develop more effective strategies to enhance their employees' performance.

Research on the influence of work discipline and motivation on employee performance has been a highly interesting topic in management and human resources literature. Several leading studies have provided valuable insights into the relationship between these factors. Robbins and Judge (2009) suggested that effective work discipline can increase employee productivity and help create a more professional work environment (Budung, Mas'ud, &

Hamzah, 2022). Additionally, Teixeira et al. (2012) found that employee motivation has a significant impact on their performance, especially in the context of public service organizations (Rosalina & Wati, 2020).

Research by Wardani (2017) showed that intrinsic motivation, originating from within the individual, can have a more positive impact on employee performance compared to extrinsic motivation, which stems from external factors such as financial incentives. However, it is important to note that organizational context and local culture can influence how work discipline and motivation operate (Haeranah, Muslim, & Haeruddin, 2022). Therefore, this research will attempt to fill gaps in the literature by exploring the influence of work discipline and motivation on employee performance in the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in a more in-depth and contextual manner.

The Influence of Work Discipline on Employee Performance

The implementation of discipline has an impact on employee performance, as supported by Bermend's Discipline Theory (2017:39). According to Ibrahim et al. (2022), employee discipline is determined by diligence, attendance, punctuality, organizational consensus compliance, and the imposition of sanctions. This discipline becomes a principle for employees as the key to achieving organizational goals. H1: Work discipline significantly affects employee performance.

The Influence of Motivation on Employee Performance

Work motivation is something that creates drive or enthusiasm for work, or in other words, it is the driving force of work enthusiasm (Martoyo, 1996:154). Without motivation, employees cannot fulfill their tasks according to standards or exceed them because what motivates them to work is not fulfilled. Even if an employee has high work capabilities but lacks motivation to complete their tasks, the results will not be satisfactory. This proves that motivation has an impact on employee performance.

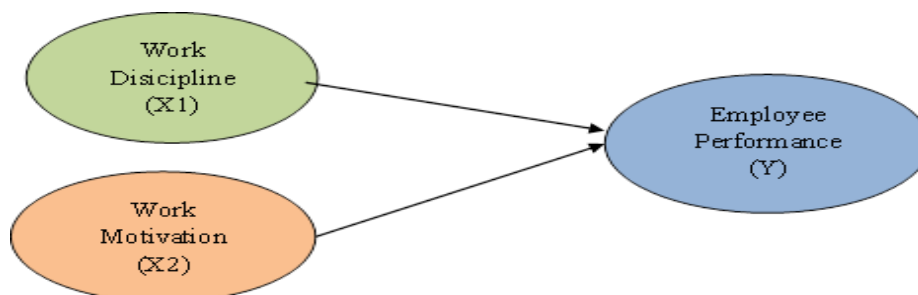H2: Work motivation significantly affects employee performance.

Figure 1 Framework of Thought

RESEARCH METHOD

Methodology

Research Design

This study employs a quantitative method to investigate the influence of work discipline and motivation on employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi. This method allows for the collection of statistically measurable data to analyze the relationships between the variables under investigation.

Population and Sample

The population of this research consists of all employees of the Directorate General of Customs and Excise in South Sulawesi Province, totaling 93 individuals. The research sample will be randomly selected from this population. The recommended sample size will depend on the desired level of confidence and margin of error for valid statistical analysis (Jamali Hisnol, Tahir Taufik, Ibrahim, Fajriah Yana, 2022).

Data Collection Techniques

Data will be collected through questionnaires distributed to the respondents. The questionnaire will be designed to measure the levels of work discipline, employee motivation, and employee performance based on scales that have been tested for validity and reliability.

Statistical Analysis

The statistical analysis to be used in this research includes:

1. Descriptive Analysis

   This will be used to summarize and describe the basic characteristics of the data, such as the mean, median, and standard deviation of the variables under study.

2. Correlation Analysis

   This analysis will be used to measure the strength and direction of the relationships between the variables of work discipline, employee motivation, and employee performance. One of the methods that can be used is the Pearson correlation coefficient.

3. Multiple Linear Regression Analysis

   This analysis will be used to test the influence of independent variables (work discipline and motivation) on the dependent variable (employee performance). The linear regression model will be used to identify whether there is a significant relationship between these variables.

4. Significance Testing

   Statistical tests such as t-tests or F-tests will be used to assess the significance of the

influence of independent variables on the dependent variable. The results of these statistical analyses will be used to test the research hypotheses and provide a deeper understanding of the relationship between work discipline, motivation, and employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi.

Operational Definitions and Measurements

To facilitate the understanding and measurement of each variable used in this study, the operational definitions and each variable in this research are as follows:

Table 1

Operational Definition of Research Variables

No	Variable	Draft	Indicator	Measurement
1	Work Discipline (X1)	Discipline is a form of obedience to rules, both written and unwritten, that are established (Moenir, 2006)	▪ comply with all regulations, ▪ effective use of time ▪ work atmosphere ▪ punctuality	Likert Scale 5,4,3,2,1
2	Work Motivation (X2)	Motivation is a process that explains the intensity, direction and persistence of an individual to achieve their goals (Robbins, 2012)	▪ the job itself ▪ confession ▪ spirit at work ▪ responsibility ▪ salary/benefits	Likert Scale 5,4,3,2,1
3	Employee Performance (Y)	The work results achieved by employees are a responsibility that they must carry out	▪ quantity ▪ quality ▪ work standards ▪ knowledge ▪ creativity	Likert Scale 5,4,3,2,1

Source: Secondary data (2023)

RESULTS AND DISCUSSION

Respondent Characteristics

Respondent characteristics provide an overview of the identities describing the gender, age, length of service, and education of the employee respondents at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar. Respondent characteristics serve as supporting data in the research on the influence of discipline and motivation on employee performance at the Regional Office of the Directorate General of

Customs and Excise, South Sulawesi, in Makassar.

Table 2

Characteristics of Research Respondents

		Frequency	Percent
Group	II	42	45.2
	III	41	44.1
	IV	10	10.8
	Total	93	100.0
Age	20 – 29 years old	23	24.7
	30 – 39 years old	41	44.1
	40 – 49 years old	21	22.6
	> 50 years	8	8.6
	Total	93	100.0
Gender	Man	69	74.2
	Woman	24	25.8
	Total	93	100.0
Education	S3	1	1.1
	S2	21	22.6
	DIV/S1	29	31.2
	DIII	13	14.0
	D1	25	26.9
	SENIOR HIGH SCHOOL	4	4.3
	Total	93	100.0
Length of work	0 – 5 years	16	17.2
	6 – 10 years	16	17.2
	11 – 15 years	12	12.9
	16 – 20 years	27	29.0
	> 20 years	22	23.7
	Total	93	100.0

Source: Data processed: 2023

Research Instrument Testing

Validity Testing

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Conducting validity testing of a questionnaire instrument can utilize the statistical method of SPSS. The data processing results indicate that, on average, the questionnaire instrument is highly valid. This is evidenced by the Pearson product-moment correlation coefficient (r) being greater than 0.3 (positive). The criterion for the validity of an instrument has been met with a minimum r value of 0.3, indicating a valid instrument. For further clarity, a summary of the validity testing results can be seen in the validity testing table.

Table 3

Validity Test Results

Research Instrument	Pearson Correlation	r *Product Moment* r table	Information
Comply with the Rules	0.824	0.30	Valid
Making Contributions	0.630	0.30	Valid
Work atmosphere	0.557	0.30	Valid
On time	0.666	0.30	Valid
Performance	0.587	0.30	Valid
Confession	0.736	0.30	Valid
Spirit at work	0.832	0.30	Valid
Responsibility	0.638	0.30	Valid
Salary/Benefits	0.680	0.30	Valid
Work Quantity	0.647	0.30	Valid
Work quality	0.608	0.30	Valid
Working Standards	0.748	0.30	Valid
Job Knowledge	0.818	0.30	Valid
Work Creativity	0.605	0.30	Valid

Source: Data after processing, 2023

Based on the output above, it is known that the calculated Pearson Correlation coefficient (r) values for each indicator of the research variables show that statements starting from indicator X11 to X14, X21 to X25, and Y1 to Y5 are valid because the calculated r values are greater than the r table value of 0.30. This indicates that the influence of discipline and motivation on employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar, can be included for further testing.

Reliability Testing

Reliability testing is conducted using the Reliability Coefficient (Cronbach's Alpha) with a minimum value of 0.6. The results of the questionnaire instrument's reliability testing, as found in the appendix, can be summarized in the following Table 3.

Table 4

Reliability Test Results

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	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
x11	57.02	22,000	0,695	0,755	0,820
x12	56.49	24,318	0,506	0,666	0,834
x13	56.54	25,164	0,440	0,753	0,838
x14	56.24	25,813	0,391	0,781	0,841
x21	56.14	26,295	0.408	0,763	0,840
x22	56.16	25,224	0,521	0,624	0,834
x23	57.01	22,489	0,657	0,757	0,823
x24	56.45	24,272	0,535	0,789	0,832
x25	56.55	25,120	0,450	0,742	0,837
y1	56.24	25,813	0,391	0,891	0,841
y2	55.97	27,162	0,338	0,838	0,844
y3	56.90	22,936	0,594	0,794	0,828
y4	57.04	22,911	0,651	0,685	0,824
y5	56.29	27,534	0,120	0,790	0,853

Source: Data after processing, 2023

Based on the reliability testing results above, it is noted that the Cronbach's Alpha coefficient for each instrument variable, namely the discipline variable (X1) with four indicators, ranged from 0.820 to 0.841. Furthermore, the motivation variable (X2) with five indicators ranged from 0.823 to 0.840. Similarly, the performance variable (Y) with five indicators ranged from 0.824 to 0.853. The overall Cronbach's Alpha values are greater than the nominal value of 0.6. Therefore, it is concluded that the research instrument on the influence of discipline and motivation on employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar, can be considered reliable or dependable.

Multiple Linear Regression Analysis

The overall analysis of variables aims to determine the partial and simultaneous influence of discipline and motivation on employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar. Before elaborating on the results of the multiple linear regression analysis, the classical assumptions used will be interpreted.

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Histogram

Dependent Variable: Kinerja (Y)
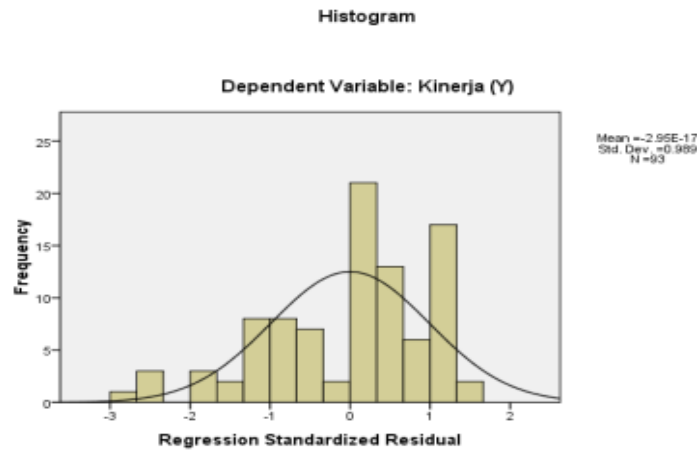
Mean =-2.95E-17
Std. Dev. =0.989
N =93

Figure 2. Histogram (P Plot Normality Test)

The histogram above illustrates the assumption of normality in multiple linear regression, which is normally distributed. This is indicated by the upward-facing histogram of employee performance, implying influence from both discipline and motivation. Additionally, a normal probability plot is shown.

Scatterplot
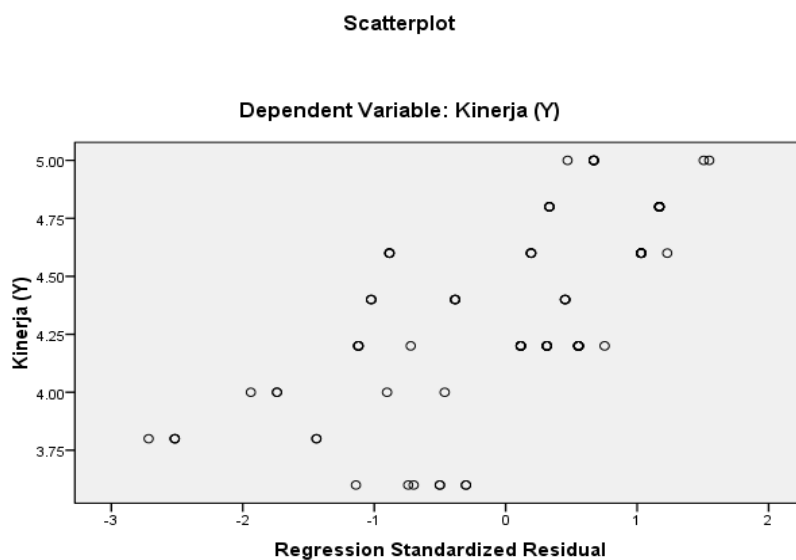
Dependent Variable: Kinerja (Y)

Figure 4 Residual Heteroscedasticity Test

The scatter plot above indicates heteroscedasticity symptoms as the scattered plot forms a certain pattern upwards, suggesting that the discipline and motivation variables have a positive influence on the employee performance variable at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar, which indicates that the classical assumptions for multiple linear regression analysis have been met. The

results of the Multiple Linear Regression Equation analysis based on data processing using SPSS 26 can be seen in the table below:

Table 5
Multiple Linear Regression Analysis

Coefficients [a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,799	,280		6,434	,000
Discipline (X1)	,862	.133	,994	6,491	,000
Motivation (X2)	-.256	,140	-.280	-1,827	.071
a. Dependent Variable: Employee Performance (Y)					

Source: Primary data after processing, 2023.

Based on the data analysis, the regression equation results are as follows:

$$Y = 1.799 + 0.862X1 - 0.256X2$$

The regression equation in Table 5 shows the relationship between the independent variables and the dependent variable partially. Thus, from the equation, the following conclusions can be drawn:

a) The constant value is 1.799, indicating that if there are no changes in the discipline and motivation independent variables (X1 and X2), the employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar, is 1.799 units.

b) The coefficient value of the discipline regression is 0.862, indicating that if the discipline variable (X1) is increased by 1% with the assumption that the motivation variable (X2) and the constant (a) are 0, then the employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar, increases by 0.862. This indicates that the discipline variable (X1) demonstrated by employees in their work contributes positively to employee performance, so the more disciplined employees are in their work, the higher their performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar.

c) The coefficient value of the motivation regression is -0.256, indicating that if the motivation variable (X2) decreases by 1% with the assumption that the discipline variable (X1) and the constant (a) are 0, then the employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar, decreases

by -0.256. This indicates that the motivation variable (X2) negatively contributes to employee performance, so the lower the motivation of employees in their work, the performance of employees does not increase at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar.

The results of the partial t-test analysis based on data processing using SPSS 26 can be seen in the table of t-test results below:

Table 6
t Test (Partial)

	Coefficients ᵃ				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model	B	Std. Error	Beta		
1 (Constant)	1,799	,280		6,434	,000
Discipline (X1)	,862	.133	,994	6,491	,000
Motivation (X2)	-.256	,140	-.280	-1,827	.071
a. Dependent Variable: Employee Performance (Y)					

Source: Primary data after processing, 2023.

Based on Table 6, by observing the rows and columns of t and Sig., it can be explained as follows:

a. The Influence of the Discipline Variable on Employee Performance (H1)

The discipline variable has a positive and significant influence on employee performance. This is evident from the significance of discipline (X1) 0.000 < 0.05, and the t-table value = 1.986. It means that the calculated t-value is greater than the t-table value (6.491 > 1.986), thus rejecting H0 and accepting H1. Therefore, the hypothesis stating "Discipline partially has a positive and significant influence on employee performance at the Regional Office of the Directorate General of Customs and Excise, South Sulawesi, in Makassar" is accepted.

b. The Influence of the Motivation Variable on Employee Performance (H2)

The motivation variable has a negative and insignificant influence on employee performance. This is evident from the significance of motivation (X2) 0.071 > 0.05, and the t-table value = 1.986. It means that the calculated t-value is smaller than the t-table value (-1.827 < 1.986), thus accepting H0 and rejecting H1. Therefore, the hypothesis stating "Motivation partially has a positive and significant influence on employee performance at the Regional Office of the Directorate General of Customs and Excise,

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South Sulawesi, in Makassar" is rejected. Furthermore, the results of the F-test analysis (simultaneous) by observing the Ftabel value = f(k; n-k), F = (2; 93-2), Ftabel = (2; 91) = 3.097 with a 5% error rate.

Table 7

F Test (Simultaneous)

ANOVA [b]						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7,899	2	3,950	59,631	,000 [a]
	Residual	5,961	90	,066		
	Total	13,861	92			
a. Predictors: (Constant), Motivation (X2), Discipline (X1)						
b. Dependent Variable: Performance (Y)						

Source: Primary data after processing, 2023.

Based on the test results in Table 7 above, it can be seen that the Fcount value is 59.631 with the Ftable value being 3.097 so that the Fcount > Ftable value or 59.631 > 3.097, and the significant level is 0.000 < 0.05, so H0 is rejected and H1 is accepted, so it can be concluded that the variable discipline and motivation simultaneously (simultaneously) have a significant effect on performance at the Regional Office of the Directorate General of Customs and Excise for Southern Sulawesi in Makassar. Thus, H0 is rejected and H1 is accepted, so that the hypothesis which reads "Discipline and motivation simultaneously have a positive and significant effect on employee performance at the Regional Office of the Directorate General of Customs and Excise for Southern Sulawesi in Makassar" is accepted.

The Coefficient of Determination measures the extent of the model's ability to explain variations in the dependent variable where the coefficient of determination value is zero and one. The determinant coefficient test carried out can be seen in the model summary table below:

Table 8
Determinant Coefficient

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,755 [a]	,570	,560	.25736
a. Predictors: (Constant), Motivation (X2), Discipline (X1)				
b. Dependent Variable: Performance (Y)				

Source: Primary data after processing, 2023.

The results of the Model Summary calculation are the R value or correlation coefficient to see the simultaneous influence and the R2 value or determinant coefficient to see the partial

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influence of the variables studied. The R value = 0.755 means that discipline and motivation have a simultaneous influence on employee performance, which is a percentage of 75.5 percent with the remaining 24.5 percent being influenced by other variables not studied.

The magnitude of the influence of the independent variable is known from the value of R2 = 0.570. This means that the independent variables discipline and motivation together influence the dependent variable performance by 57 percent, while the remaining 43 percent is influenced by other variables that cannot be explained in the model.

Discussion

The Influence of Work Discipline on Employee Performance The research findings indicate that work discipline significantly influences the performance of employees at the Directorate of Customs and Excise of South Sulawesi. This result is consistent with prior theories and research that link good work discipline with improved employee performance (Wardani, 2017), (Tsauri and Tjahyanti, 2022), (Pragiwani, Lestari, and Alexandri, 2021), (Aditya Trisna, 2021). Work discipline encompasses aspects of compliance with organizational rules and norms, as well as responsibility for assigned tasks. Disciplined employees tend to carry out their duties in accordance with organizational standards, avoid violations, and are committed to achieving good results. Therefore, research results showing a significant influence between work discipline and employee performance reflect the importance of this factor in the context of the Regional Office of the Directorate of Customs and Excise of South Sulawesi.

The Influence of Motivation on Employee Performance The research findings indicate that motivation does not significantly influence the performance of employees at the Directorate of Customs and Excise of South Sulawesi. This result may be surprising, considering motivation has been recognized as an important factor in influencing individual behavior and performance. This result can be interpreted in several ways. One interpretation is that in the context of the Regional Office of the Directorate of Customs and Excise of South Sulawesi, other factors such as incentive systems, work environment, or job pressure may have a more dominant influence on employee performance than motivation directly. These research findings are not consistent with some previous studies that found motivation to have a strong and significant influence on employee performance (Sherlie and Hikmah, 2020), (Daryanti, Rohanda, and Sukaesih, 2013).

Managerial Implications:

1. Development of Work Discipline: Organizational management needs to maintain and strengthen existing work discipline practices or develop strategies to enhance employee work discipline. This includes supervision and enforcement of rules and providing training on the importance of discipline in achieving organizational goals.

2. Motivation Management: Although motivation was not found to have a significant influence in this study, management needs to continue to pay attention to factors that can enhance employee motivation. This may include developing reward programs, recognition, or career development opportunities that can increase individual motivation.

This research provides useful insights into the factors influencing employee performance at the Regional Office of the Directorate of Customs and Excise of South Sulawesi. Although motivation was not found to have a significant influence in this study, further research may be needed to understand other factors that may affect employee motivation and performance.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the findings of this research, it can be concluded that work discipline has a significant influence on employee performance at the Regional Office of the Directorate General of Customs and Excise in South Sulawesi. This emphasizes the importance of compliance with organizational rules and norms, as well as responsibility for assigned tasks, in achieving good work results. However, employee motivation was not found to have a significant influence on employee performance in the same context.

Limitations of the Study:

1. Sample Size: This study used a possibly limited sample size. A larger sample size could provide stronger generalizations to the population.

2. Additional Variables: Some factors that may influence employee motivation and performance may not have been included in this study. These additional variables need to be considered in further research.

3. Organizational Context: The findings of this study may be limited to the specific context of the Regional Office of the Directorate General of Customs and Excise in South Sulawesi and may not be generalizable to other organizations.

Recommendations:

1. Further Research: To gain a deeper understanding of the relationship between motivation

and employee performance, it is recommended to conduct further research with a larger sample size and consider other factors that may influence motivation.

2. Development of Work Discipline Programs: Organizational management needs to continue developing programs and policies that promote good work discipline among employees. This may include more intensive training and supervision.

3. Motivation Management: Although motivation was not found to have a significant influence in this study, management needs to pay attention to factors that can increase employee motivation, such as reward and recognition programs.

4. Diversification of Research: Further research can involve additional variables that may affect employee performance, such as organizational culture, incentive systems, or aspects of the work environment.

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