

THE EFFECT OF INTERNAL CONTROL, WORK DISCIPLINE AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE IN THE TAX MANAGEMENT AGENCY AND REGIONAL RETURNS OF KENDARI CITY

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ABSTRACT

This study aims to determine and analyze the effect of internal control, work discipline and work motivation on employee performance in the Tax Management and Regional Retribution Agency of Kendari City, which is sufficient or not to improve employee performance. The data used in this study are quantitative data and qualitative data, the data sources used are primary data, namely data obtained directly from the study location in the form of raw data in the form of data on revenue and realization per quarter in 2016, as well as data on the amount of revenue incentives given to quarterly employees in 2016 through interviews. Data were analyzed using multiple linear regression analysis techniques, the purpose of which was to determine the effect of the relationship of independent variables with the dependent variable in this study. The results of the first hypothesis study show that internal control partially has a significant effect on employee performance at 0.282 with a significance of 0,000. the results of testing the second hypothesis indicate that work discipline partially has a significant effect on employee performance of 0.553 with a significance of 0,000. the results of testing the fourth hypothesis indicate that work motivation partially does not have a significant effect on employee performance by 0.133 with a significance of 0.124.

Keywords: Internal Control, Work Discipline, Work Motivation, Employee Performance

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Introduction

The success of the organization in terms of work motivation and employee discipline is of course the leadership realizes that an organization employee also has the willingness to work hard in the hope that he will be able to fulfill all his needs and desires from his work. The needs and desires of these employees can be achieved through additional income from performance results in the organization in the form of incentives provided for achievements that have been achieved based on Government Regulation No. 69 of 2010 concerning Procedures for Granting and Utilizing Incentives for Collection of Taxes and Levies.

Incentives provided for agencies collecting taxes and levies (Regional Tax and Retribution Management Agency) are additional income given as a form of appreciation for certain performance in carrying out collection of taxes and levies. Based on Article 4 of the Decree of the Regional Head on Regional Government Regulation in 2010, the target achievement that must be met for the disbursement of incentives is calculated based on a certain percentage of the target that can be realized quarterly. The percentage of achievement is the first quarter of 15%; Quarter II of 35%; Quarter III of 75%; Quarter IV is 100%. While the amount of incentives given to executors collecting taxes and levies is equal to 5% of the receipt of taxes and levies that are realized.

The implementation of this tax and retribution incentive is recognized as not always being able to be carried out on time (early quarterly) or the payment often experiences delays. The delay is carried out if the realization of tax revenues and levies is smaller than the target. This refers to Government Regulation Number 69 of 2010, the basis of consideration is because there is a rational assumption that the achievement of the revenue target is not influenced by the maximum performance of employees in collecting taxes and retributions in providing services to tax and community magic. Therefore, since the enactment of Government Regulation Number 69 of 2010, it still shows the results of the realization of fluctuating regional tax and retribution revenues.

The implementation of this tax and retribution incentive is recognized as not always being able to be carried out on time (early quarterly) or the payment often experiences delays. The delay is carried out if the realization of tax revenues and levies is smaller than the target. This refers to Government Regulation Number 69 of 2010, the basis of consideration is because there is a rational assumption that the achievement of the revenue target is not influenced by the maximum performance of employees in collecting taxes and retributions in providing services to tax and community magic. Therefore, since the enactment of Government Regulation Number 69 of 2010, it still shows the results of the realization of fluctuating regional tax and retribution revenues.

For this reason, the Regional Tax and Retribution Management Agency in Kendari City has a strong desire and serious effort to improve employee supervision, work motivation, work discipline and employee performance. However, is the use of an economic incentive system and the provision of penalties sufficient in order to increase work motivation, work discipline and employee performance? In other words, is work motivation, work discipline and employee performance only influenced by mere economic incentive factors? Or are there other factors that influence it so that the tendency of employees is still late for work among employees.

Based on the description above, a research problem was raised regarding whether internal control, work discipline and work motivation have a partial effect on employee performance? The purpose of this research is to find out and analyze the influence of internal control, work discipline and work motivation on employee performance in the Tax Management Agency and Regional Retribution of Kendari City. The novelty in this research is the addition of internal control variables or commonly

referred to as SPIP based on Government Regulation Number 60 of 2008 and adding two indicators in the form of (1) information and communication, (2) monitoring. This addition is done because the internal control system of government helps in monitoring / monitoring employees, reducing employee fraud that occurs, safeguarding the assets of the organization, and providing adequate confidence in financial statements that have been prepared in accordance with government accounting standards.

Literature Review

Employee Performance

According to Government Regulation No. 46 of 2011 concerning the Assessment of Civil Servants' Work Performance that the assessment of civil servants' work performance is a systematic process of assessment carried out by appraisal officials on employee work goals and work behavior of civil servants. While work performance is the work achieved by each civil servant in an organizational unit in accordance with the employee's work goals and work behavior. For this reason, the employee work target, hereinafter abbreviated as SKP, is a work plan and a target to be achieved by a civil servant. The target intended in Government Regulation is the workload that will be achieved from each job assignment accompanied by work behavior such as behavior, attitudes or actions taken by civil servants or not doing something that should be done in accordance with the provisions of the legislation.

Measurement of employee performance According to Masud (2004: 206-213) and Government Regulation Number 46 of 2011 concerning the Assessment of Civil Servants' Work Performance, aspects of employee performance standards consist of four indicators to measure employee performance, namely:

1. Quantity of Work Results
2. Quality of Work Results
3. Timeliness
4. Ability to Work

Internal Control

According to Government Regulation Number 60 of 2008 concerning the Government's Internal Control System that an internal control system is an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability financial reporting, securing State assets, and compliance with laws and regulations. The components in internal control at the same time become measurements in internal control according to Government Regulation Number 60 of 2008 and According to COSO 2013 namely;

1. Environmental Control
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

Work Discipline

According to Robbins, work discipline is an attitude of respect, respect, obedience and obedience to the rules that apply in the organization, both in writing and verbally, and are able to carry it out and do not avoid receiving sanctions given if they violate the rules set. The meaning of work discipline in this case is that employees always come and go home on time, do all the work properly, comply with all the rules

and social norms that apply in the organization. The measurement in work discipline according to Robbins is;

1. Timeliness
2. Obedience to Regulations
3. Responsibilities of Work
4. Implementing Duties and Obligations

Work Motivation

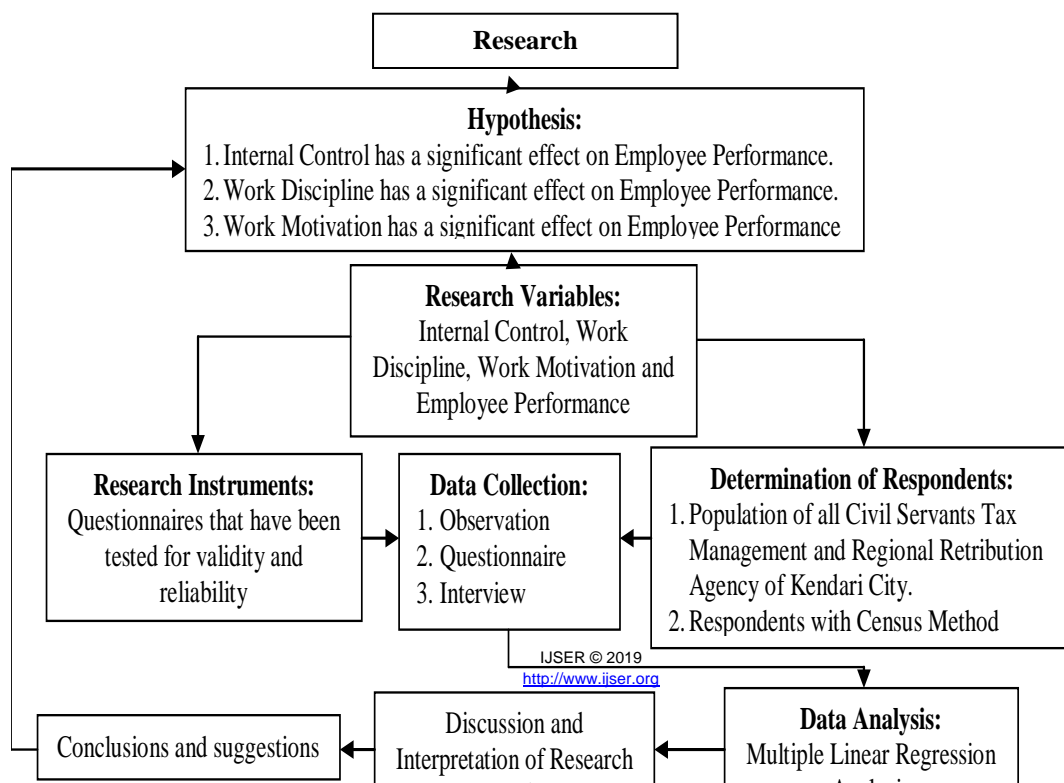
According to Herzberg's theory in Atalic et al. (2016; 92-93) work motivation focuses more on what and how employees actually work motivation, not as a measurement need for the motivation of people in general. For this reason, Herzberg's theory provided two important contributions to the leadership of government organizations in motivating employee performance. First satisfier; thrust that arises from within each person, both disatifier; the thrust that comes from outside someone, especially from the workplace organization. So employees who are motivated satisfierly will enjoy work that allows them to use their creativity and innovation, work with high operating targets and do not need strict supervision. While disability factors tend to look at what is given by the organization (incentives) to them. The measurement of work motivation according to Herzberg's theory in Atalic et al, namely;

1. Achievement
2. Recognition
3. Work It Self
4. Responsibility
5. Advancement

Thought and Hypothesis Framework

Thought Framework

The mindset begins with theoretical studies that test theories that are relevant to the study of this study, namely: employee performance, work motivation, work discipline and internal control. This study is based on studies based on theory, also discussed about previous research that is relevant to the study. Theoretically and the findings of researchers that have been stated previously. Based on several studies and empirical facts in this study it was designed using variable constructs namely employee performance, work motivation, work discipline and internal control. On the basis of these tests, the development of this research framework can be described as follows:



From the above framework can be made a research paradigm to describe the relationship between the independent variables, namely internal control, work discipline, work motivation and employee performance as the dependent variable, for that the research paradigm in this study can be illustrated in Figure 1 as follows:

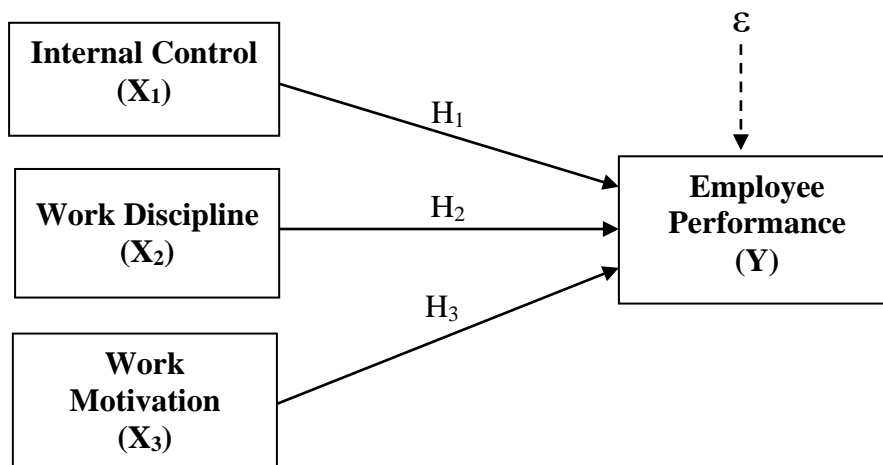


Figure 2 Research Conceptual Framework

Hypothesis

The hypothesis in the sense is an explanation of behavior, phenomena or certain conditions that have occurred or will occur, in the sense that the hypothesis is a temporary answer to the formulation of research problems, background problems, and the theoretical basis used, as well as findings from previous studies. For that we can conclude the hypothesis in this study, namely:

1. Internal Control Significant Influence on Employee Performance
2. Work Discipline Significantly Influences Employee Performance
3. Work Motivation Significantly influences Employee Performance

Research Methodology

This research is located on Jl. City Hall II, Pondambea, Kadia, Kendari City, Southeast Sulawesi Province, with the object of research on the Tax Management Agency and Regional Retribution of Kendari City. The population of this research is all employees of the Regional Tax and Retribution Management Kendari City status of Civil Servants totaling 106 people. Because the number of units of this population is limited, the entire population unit is also the respondent of this study. Therefore, determining the respondents of this study was carried out in a census using a saturated sampling technique.

The type of data used in this study is Quantitative Data, which is data unit data obtained from quantitative institutions. Qualitative data, namely data obtained in the form of information, such as data from interviews with agency leaders or financial supervision and a number of personnel who are related to the problem to be studied.

The source of the data in this study is Primary Data, which is data obtained directly from the location of the study in the form of raw data such as data from the results of interviews to parties who are authorized. Secondary Data, namely data obtained in the form of documents that have been made by agencies related to this research and other data that are directly related to the object under study.

The analysis technique used in this study to test the proposed hypothesis is using Multiple Linear Regression Analysis. Multiple Linear Regression Equations are used to test the relationship between the two independent and dependent variables, for which the regression equation in this study can see the following:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Where:

- Y = Employee Performance
- X1 = Internal Control
- X2 = Work Discipline
- X3 = Work Motivation
- α = Constant Number
- β_1 = Regression Coefficient X1
- β_2 = Regression Coefficient X2
- β_3 = Regression Coefficient X3
- ϵ = Error Factor (Assumption $\epsilon = 0$)

Research Result and Discussion

Research Result

The results of testing multiple linear regression analysis can be seen as follows:

Feasibility Test Model (F-Test)

The F test can be done by comparing f_{counts} with f_{table} with a significance level smaller than $\alpha = 0.05$. For the results of simultaneous testing F can be seen in the table as follows:

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.590	3	8.530	126.479	.000 ^b
	Residual	6.070	90	.067		
	Total	31.660	93			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Based on the results of testing the feasibility of the model (F) above, the calculation is 126,479 with a significance level of 0,000. Because the probability (0,000) is much smaller than $\alpha = 0.05$, it can be concluded that the model that forms all the independent variables namely internal control (X₁), work discipline (X₂) and work motivation (X₃) affects employee performance variables (Y) feasible to use in this study and can be used for subsequent analysis.

Partial Test (T-Test)

Hypothesis testing can be done by comparing t_{count} with t_{table} and t_{sig} value with $\alpha 0.05$. If $t_{count} > t_{table}$, $t_{sig} <$ from $\alpha 0.05$, then H₁, H₂ and H₃ can be accepted. Conversely, if $t_{count} < t_{table}$, $t_{sig} >$ from $\alpha 0.05$ then H₁, H₂ and H₃ can be rejected. For the results of partial testing (T) can be seen in the table as follows:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 ^a	.808	.802	.25969

a. Predictors: (Constant), X3, X1, X2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.025	.197		.127	.900
	Pengendalian Internal X1	.303	.078	.282	3.876	.000
	Disiplin Kerja X2	.583	.090	.553	6.512	.000
	Motivasi Kerja X3	.116	.075	.133	1.552	.124

a. Dependent Variable: Kinerja Pegawai Y

Based on the partial test table (T) above can be explained as follows:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$ so it becomes an equation:

$$Y = 0,025 + 0,282X_1 + 0,553X_2 + 0,133X_3 + 0,25969$$

Dimana :

Y = Employee Performance

X₁ = Internal Control

X₂ = Work Discipline

X₃ = Work Motivation

$\alpha = 0,025$ (Constant Number)

$\beta_1 = 0,282$ (Regression Coefficient X₁)

$\beta_2 = 0,553$ (Regression Coefficient X₂)

$\beta_3 = 0,133$ (Regression Coefficient X₃)

$\varepsilon = 0,25969$ (Error Factor)

1. The constant value is 0.025 with a significance value of 0.900 which means that it is greater than the value of $\alpha = 0.05$, so that it can be interpreted that statistically the constant value (α) is not significantly different from zero ($\alpha = 0$). Therefore, the constant value ($\alpha = 0.025$) cannot be included in the regression model.
2. The t_{count} for the regression coefficient (β_1) is 3.876 with $t_{sig} = 0,000$ which means that the value of $\beta_1 = 0.282$ is significantly different from zero ($\beta_1 \neq 0$). For that the significance of the effect of internal control (X₁) is obtained by t_{count} 3.876 with t_{sig} of 0.000 which means smaller than $\alpha = 0.05$. This indicates that the coefficient value of β_1 of 0.282 can be interpreted statistically the internal control variable (X₁) partially has a significant effect on employee performance (Y). on this basis that the internal control variable (X₁) can be included as one of the estimating variables for employee performance (Y) in the Tax Management and Retribution Agency of Kendari City so that the submission of hypothesis 1 (H₁) can be accepted.
3. The t_{count} for the regression coefficient (β_2) is 6.512 with $t_{sig} = 0,000$ which means that the value of $\beta_2 = 0.553$ is significantly different from zero ($\beta_2 \neq 0$). For that the significance of the effect of work discipline (X₂) is obtained by t_{count} of 6.512 with t_{sig} of 0.000 which means smaller than $\alpha = 0.05$. This indicates that the coefficient value of β_2 of 0.553 can be interpreted statistically the work discipline variable (X₂) partially has a significant effect on employee performance (Y). on this basis that the work discipline variable (X₂) can be included as one of the estimating variables for employee performance (Y) in the Tax Management and Retribution Agency of Kendari City so that the submission of hypothesis 2 (H₂) can be accepted.
4. The t_{count} for the regression coefficient (β_3) is 1.552 with $t_{sig} = 0.124$ which means that the value of $\beta_3 = 0.133$ is not significantly different from zero ($\beta_3 = 0$). For that the significance of the effect of work motivation (X₃) is obtained by t_{count} 1.552 with t_{sig} of 0.124 which means greater than $\alpha = 0.05$. This indicates that the coefficient value of β_3 of 0.133 can be interpreted statistically the work motivation variable (X₃) partially does not have a significant effect on employee performance (Y). on this basis that work motivation variable (X₃) cannot be included as one of the

estimating variables for employee performance (Y) in the Tax Management and Retribution Agency of Kendari City so that submission of hypothesis 3 (H₃) cannot be accepted.

5. The value of R₂ (R-Square) determination coefficient is 0.808 indicating that the amount of direct influence of internal control (X₁), work discipline (X₂) and work motivation (X₃) on employee performance (Y) is 80.8% so that the influence of other variables is not explained in the model by 19.2%.
6. The value of R (correlation coefficient number) is 0.899, this shows that the closeness of the direct relationship between internal control (X₁), work discipline (X₂) and work motivation (X₃) on employee performance (Y) is 89.9%. This relationship is classified as statistically very strong, as suggested by Sugiono (2009) that a relatively strong relationship is 0.60-0.79 while that which is classified as very strong is 0.80-1.00. Therefore, the resulting regression model can be said as a model that is "Fit" or can be a very good estimator model in explaining the influence of internal control, work discipline and work motivation on employee performance in the Tax Management and Regional Retribution of Kendari City.

Discussion

Effect of Internal Control on Employee Performance

The results of hypothesis testing indicate that internal control partially has a significant effect on employee performance. In this case, adequate internal control can improve employee performance performance targets well. according to the results of the analysis of respondents' answers to the performance of employees by looking at the average score of the answer score of 3.58 in the good category.

Achievement of employee performance achievements requires the existence of internal control so that the performance achievements of targeted employees can be achieved well, because without the support of adequate internal control, it cannot achieve the performance performance of the targeted employees. Internal control aims to achieve the reliability of financial statements in accordance with regulatory standards, effectiveness and efficiency of the organization's operational activities. In addition, internal control is intended to be able to regulate and control every activity carried out by organizational employees in carrying out their duties within the organization so as to minimize the occurrence of fraud and mistakes made by organizational employees. This is in line with Nurrohman's (2016), Mire (2016), Lasso (2016) research, which shows the results that internal control partially has a significant effect on employee performance.

Effect of work discipline on employee performance

The results of hypothesis testing indicate that work discipline partially has a significant effect on employee performance. In addition, it is also based on the results of testing the hypothesis that this work discipline is a variable that has so much influence on the performance of employees in the Tax Management Agency and Regional Retribution of Kendari City. In this case that upholds good discipline can improve the performance of employees well.

Work discipline is one factor in the success of an employee's performance. For this reason, the existence of employee work discipline so that the achievement of targeted employee performance can be achieved well, because without a good work discipline, it is difficult to achieve the performance achievements of targeted

employees. Work discipline is programmed by the Regional Tax and Retribution Management Office of Kendari City so that the achievement of a fair, fair evaluation system means that the employee's work target is not achieved, but the level of discipline is good so that incentives can be calculated. Based on the results of this study in line with Hersona et al (2017), Parmin (2016), Maryami (2016), Nurrohman (2016), Istiqomah (2015), Hendrawan et al (2015) Mangkunegara et al (2015) and Nurwati (2011) showed the results that work discipline partially have a significant effect on employee performance. On the contrary, based on Suwuh's research (2015), work discipline partially did not have a significant effect on employee performance.

Effect of Work Motivation on Employee Performance

The results of hypothesis testing show that work motivation partially has no significant effect on employee performance. In the sense that work motivation is not one of the factors that influence the performance of employees in the scope of the Tax Management Agency and Regional Retribution of Kendari City. In this case, it is a finding that needs to be considered by the Tax Management and Regional Retribution Board of Kendari City, the possible cause of work motivation that does not affect employee performance is the third component of work motivation used in this study, namely work it self.

Work motivation in his theory is one factor in the success of an employee's performance. However, within the scope of the Tax Management and Retribution Agency of the City of Kendari is inversely proportional, that work motivation is not a factor that influences the success of employee performance, as explained above that the results of this test are findings that need attention, so that previously proposed phenomena can be answered . For that reward / incentive system needs justice and suitability of the tasks done by an employee need to be re-evaluated to achieve the operational target of the organization scope of the Tax Management Agency and Regional Retribution Kendari City. Based on the results of this study in harmony with the study of Maryami (2016), which shows the results that work motivation partially has no significant effect on employee performance. In contrast, Hersona et al (2017), Parmin (2016), Istiqomah (2015), Hendrawan et al (2015), Mangkunegara et al (2015), Taghulihi (2015) and Suwuh (2015), showed results that work motivation partially had a significant effect on performance employee.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the analysis and discussion mentioned above, it can be concluded as follows:

1. Hypothesis test results obtained that internal control partially has a significant effect on the performance of employees of the Tax Management Agency and Regional Retribution Kendari City. This shows that adequate internal control can improve employee performance performance targets well. For this reason, employee performance achievement is needed for internal control so that the targeted performance of employee performance can be achieved properly, because without adequate internal control support, it cannot achieve the performance achievements of targeted employees.
2. Hypothesis test results obtained that work discipline partially has a significant effect on the performance of employees of the Tax Management and Regional Retribution of Kendari City. In addition, it is also based on the results of testing the hypothesis that this work discipline is a variable that has so much influence on the performance of employees in the Tax Management Agency and Regional Retribution of Kendari

City. In this case that upholds good discipline can improve employee work performance properly. For this reason, the existence of employee work discipline so that the achievement of targeted employee performance can be achieved well, because without a good work discipline, it is difficult to achieve the performance achievements of targeted employees.

3. Hypothesis test results obtained that work motivation partially does not have a significant effect on the performance of employees of the Tax Management Agency and Regional Retribution in Kendari City. In the sense that work motivation is not one of the factors that influence the performance of employees in the scope of the Tax Management Agency and Regional Retribution of Kendari City. In this case, it is a finding that needs to be considered by the Tax Management and Regional Retribution Board of Kendari City, the possible cause of work motivation that does not affect employee performance is the third component of work motivation used in this study, namely work it self.

Suggestions

The researcher conveyed some of the necessary suggestions related to the performance of employees in the Tax Management Agency and Regional Retribution of Kendari City.

1. For researchers who are interested in reviewing and conducting re-research, it is recommended to further deepen and broaden research and research variable indicators, or can add other variables that are thought to have a direct or indirect effect on employee performance, such as incentives, competencies human resources, leadership style, clarity of duties, organizational culture and job satisfaction.
2. The next researcher can develop this research by modifying variables to get better results, such as modification of internal controls as a mediating variable of the relationship between work motivation and work discipline on employee performance.
3. For Kendari City government, especially the Tax Management and Regional Retribution Agency of Kendari City, it should continue to improve the internal control supervision system, work discipline and work motivation of employees, besides the Tax Management and Regional Retribution of Kendari City need to pay attention to employee work motivation as the result of this work motivation does not affect employee performance, it may be caused by the third component of work motivation used in this study, which is work it self. The third component in this work motivation concerns the clarity of job descriptions, suitability of the load and task targets, suitability of rewards / incentives from the performance results produced by employees and leadership support in carrying out tasks. In accordance with the average employee answer shows that the third component is included in the fairly good category, seen in the first item the average answer of the dominant employee answers disagreeable in terms of employee workload in accordance with his ability and the second item the average respondent's answer is no agree in terms of the acquisition of benefits in the form of incentives that are appropriate from the results of employee performance. Therefore, for the performance appraisal officials, employees need to implement a justice system of performance appraisal, which will provide fair rewards / incentives, as discussed earlier in the work discipline. Fair in the sense that even if an employee's work target is not achieved, the level of discipline is good so that the incentives can also be calculated.

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