Al-Kharaj: Journal of Islamic Economics and Business
Volume 8 (3), 2026
P-ISSN: 2686-262X; E-ISSN: 2685-9300

The Effect of Disciplinary Training and Workload on the Performance of Civil Servants (PNS) in the Assessment and Service Division of the Regional Revenue Agency of XYZ Regency

Nafa Raudatul Jannah[1] , Dian Lestari[2]
[1,2]Jenderal Achmad Yani University, Indonesia
Email: nafaraudatul_22p193@mn.unjani.ac.id, dianlestari@mn.unjani.ac.id

Keywords:
Discipline Training, Workload, Employee Performance

Abstract
This investigation seeks to determine the impact of disciplinary training also workload on the performance of civil servants (PNS) in the Assessment and Services Division of the Regional Revenue Agency of XYZ Regency, both simultaneously also partially. Multiple linear regression analysis also the coefficient of determination using SPSS 23 were employed in the quantitative investigation technique. Data collection was conducted via questionnaires, interviews, also documentation, involving 34 employees in the Assessment and Services Division and 1 division head of the Assessment and Services Division. The findings of the investigation show disciplinary training has a positive influenceon employee performance, and workload has a positive influenceon on employee performance; simultaneously, disciplinary training also workload together influence employee performance. This suggests that the better the disciplinary training and workload management, the more optimal the employees' performance will be.

INTRODUCTION

Government agencies are organizations established by the state to carry out governmental functions, provide public services, and promote national development; they are tasked with exercising the authority granted to them by law to achieve effective and efficient governance. Government agencies require the development of high-quality human resources, as human resources are a vital component for the state, the caliber of an organization's human resources determines how far it can go. Human resource management involves the utilization of personnel in performing their duties to achieve maximum effectiveness and efficiency in realizing the goals set for the organization, individual employees, and society (Bintoro, 2019).

The XYZ Regency Regional Revenue Agency is a regional government agency formerly known as the Regional Financial Management Agency (BPKD) and the Office of Regional Revenue, Financial Management, and Assets (DPPKAD) (Bapenda, 2025). The Assessment and Services Division is a work unit that supports the administration of regional taxes and fees. Based on Law No. 23 of 2014, regional autonomy aims to enhance communal well-being through the management of local potential and resources. Regional own-source revenue (PAD) is revenue obtained through taxes or redistribution as determined by regional regulations in accordance with applicable laws (DJPK Kemenkeu RI, 2025).

To assess employee performance, the writer held an interview with the Head of the General and Personnel Subdivision, who stated that some employees had exceeded the performance standards set by the agency, but there were still several employees who had not yet met the established performance standards due to certain factors. Employee performance data is evaluated based on several aspects, such as attendance rates, work discipline, and performance achievements as measured through the e-kinerja system and *SMART* indicators.

The research results are then adjusted for deductions due to violations or absences, resulting in an overall performance rating for each employee. The performance evaluation of civil servants is based on Government Regulation No. 30 of 2019, which consists of 60% SKP and 40% work behavior. Performance is the outcome of a procedure that is evaluated also measured over a defined amount of time in accordance with agreements or laws (Sedarmayati, 2017: 143).

Data from the archives of the XYZ Regency Regional Revenue Agency show a fairly significant change: from January through May, employee performance was in the "satisfactory" (C) category, indicating that performance at the beginning of the year was not yet optimal; from June through October, there was an improvement to the "very good" (SB) category. However, toward the end of the year—particularly in November and December—performance declined again, marked by a decrease in the "very good" (SB) classification also an increase in the "satisfactory" (C) classification. Thus, performance at the XYZ Regency Regional Revenue Agency has not yet reached an optimal level and requires attention.

One of the influencing factors is discipline training, which is a crucial aspect for achieving maximum work results within an organization (Jufrizen, 2021). Research conducted by Safitri & Romi (2025) shows that disciplinary measures have a positive significant influenceon on employee performance, because enforcing discipline through reprimands, supervision, and fair sanctions can improve a feeling of accountability also diligence, ultimately leading to improved employee performance. However, based on archived data from the XYZ Regency Regional Revenue Agency, there were still many employees who were undisciplined during January–December 2024; a total of 269 employees were late or left early, citing reasons such as transportation issues, long commutes, and poor time management in the morning. There were 90 instances of employees being absent without explanation, indicating that employee discipline levels remain low. Additionally, other violations were identified, such as failing to wear the required uniform on workdays, failing to attend roll call or official duties, and smoking on office premises. This situation is believed to be caused by a lack of awareness among some employees as well as suboptimal supervision and enforcement of discipline.

Workload describes the quantity of tasks that employees must perform according to their capacity and complete within a specified timeframe (Marhaendra, 2022). A high workload can lead to a decline in morale (Purwati & Maricy, 2021). According to a study conducted by Nabila & Prabowo (2025), employee performance is significantly positively influenced by workload in other words a resonable workload can improve employee effectiveness and productivity. Based on archived data from the XYZ Regency Regional Revenue Agency, several revenue categories have not met their established targets. For the entertainment revenue category, the target was achieved at only 96%. A similar situation occurred in the parking revenue category, where actual revenue reached only 7.93%, indicating a very low achievement compared to the set target. Furthermore, for the non-metallic minerals and rocks revenue category, actual revenue was only 58.69%, indicating that the target had not been met.

This study was conducted to obtain data related to discipline enforcement and workload, as well as to ascertain the degree to which these two variables influence the performance of civil servants (PNS) in the Assessment and Services Division of the XYZ Regency Regional Revenue Agency. The objectives of this study include: (1) to determine respondents' perceptions of the implementation of disciplinary measures for civil servants (PNS) in the Assessment and Services

Division of the XYZ Regency Regional Revenue Agency; (2) to determine the workload of civil servants (PNS) in the Assessment and Services Division of the XYZ Regency Regional Revenue Agency; (3) to determine the performance of civil servants (PNS) in the Assessment and Service Division at the XYZ Regency Regional Revenue Agency; (4) to determine the simultaneous also partial impact of disciplinary training also workload on civil servants (PNS) in the Assessment and Service Division at the XYZ Regency Regional Revenue Agency.

Considering the phenomena described, the hypotheses in this investigation are:

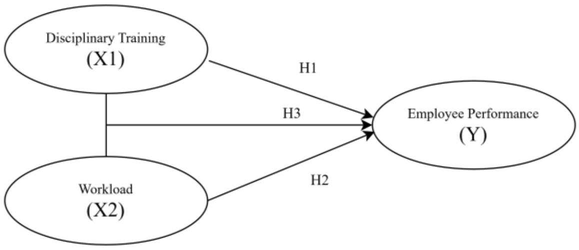

Figure 1.1 Conceptual Framework

H1: Discipline training has a positive effect on the performance of civil servants (PNS) in the Assessment and Services Division of the XYZ Regency Regional Revenue Agency.

H2: Workload has a positive effect on the performance of civil servants (PNS) in the Assessment and Services Division of the XYZ Regency Regional Revenue Agency.

H3: Discipline training and workload have an effect on the performance of civil servants (PNS) in the Assessment and Services Division of the XYZ Regency Regional Revenue Agency.

METHOD

This study employs a quantitative method, which was chosen to ascertain the effects of disciplinary training also workload on the performance of civil servants (PNS) in the Assessment and Services Division of the Regional Revenue Agency of XYZ Regency. The data collection techniques used include a literature review to gather secondary data and field research, such as interviews with the Head of the General and Personnel Subdivision, questionnaires, and documentation (Sugiyono, 2023: 304).

The population in this investigation consisted of 34 civil servants (PNS) in the Assessment and Services Division with at least one year of service, as well as one head of the Assessment and Services Division. The data obtained through the distribution of questionnaires will then be processed using a semantic differential scale to produce interval data; interval data is continuous data with equal intervals but no absolute zero value (Sugiyono, 2023: 11). The data is then processed through the stages of editing, coding, tabulating, and verification.

Using SPSS version 23, validity, reliability, and classical assumption tests, such as those for heteroscedasticity, multicollinearity, and normality were used to analyze the data. Additionally, multiple linear regression analysis also the coefficient of determination (R^2) were performed to ascertain the effects of disciplinary training also workload on employee performance.

The data analysis used to address the investigation questions employed quantitative descriptive methods to provide a quantitative overview of the influence of each variable, as well as quantitative associative methods to examine how independent variables influence the dependent. The t-test was employed in partial hypothesis testing to ascertain how each independent variable affected the dependent. The combined impact of the independent factors on the dependent was ascertained utilizing simultaneous testing (F-test).

Table 1. Research Variables and Subvariables

No	Variable	Subvariable
1	Discipline Training Variable (X1)	According to Nursanti (2017: 9) 1. Establishing rules and regulations that must be followed by employees 2. Establishing and enforcing disciplinary measures 3. Conducting disciplinary training through discipline training
2	Workload Variable (X2)	According to Budiasa (2021: 35) 1. Mental effort load 2. Time load 3. Physical load
3	Employee Performance Variable (Y)	According to Pangestu & Silalahi (2024) 1. Quality 2. Quantity 3. Time spent working

Source: Operationalization of Variables, Compiled in 2026

RESULTS AND DISCUSSION

Validity Test

Considering the table below, indicate the value of $r_{calculated}> r_{table}(0.3388)$; therefore, it can be concluded each item in the questionnaire is valid.

Table 2. Validity Test

VARIABLE	STATEMENT ITEM	CALCULATED R	R TABLE	NOTES
Discipline Training (X1)	X1.1	0.352	0.3388	Valid
	X1.2	0.626	0.3388	Valid
	X1.3	0.357	0.3388	Valid
	X1.4	0.604	0.3388	Valid
	X1.5	0.550	0.3388	Valid
	X1.6	0.598	0.3388	Valid
	X1.7	0.455	0.3388	Valid
	X1.8	0.431	0.3388	Valid
	X1.9	0.412	0.3388	Valid
	X1.10	0.623	0.3388	Valid
Workload (X2)	X2.1	0.541	0.3388	Valid
	X2.2	0.714	0.3388	Valid
	X2.3	0.506	0.3388	Valid
	X2.4	0.577	0.3388	Valid
	X2.5	0.595	0.3388	Valid
	X2.6	0.650	0.3388	Valid
	Y1	0.676	0.3388	Valid
	Y2	0.439	0.3388	Valid

Employee Performance (Y)	Y3	0.714	0.3388	Valid
	Y4	0.617	0.3388	Valid
	Y5	0.689	0.3388	Valid
	Y6	0.458	0.3388	Valid

Reliability Test

Considering the table below, it is evident Cronbach's alpha values for all variables are > 0.60; therefore, the data can be considered reliable and may proceed to the next stage of testing.

Table 3. Reliability Test

VARIABLE	CRONBACH'S ALPHA	DESCRIPTION
Discipline Training (X1)	0.671	Reliable
Workload (X2)	0.637	Reliable
Employee Performance (Y)	0.626	Reliable

Respondents' Responses to Disciplinary Training in the Areas of Assessment and Service at the XYZ Regency Revenue Agency

Considering the findings of the validity also reliability tests, all items related to discipline training were found to be valid also reliable; therefore, the data can be employed to analyze the effects and relationships among the variables under study. Analysis of the sub-variable regarding the creation of rules and regulations that must be followed by employees shows that the alignment of regulations with the objectives of disciplinary training obtained a 4 on average, and the alignment of disciplinary regulations with regulatory needs obtained a mean score of 3.73. Overall, these sub-variables received an average score of 3.86, which falls within the "good" classification, indicating that employee rules and regulations are consistent with the objectives of disciplinary training and the company's needs.

The subvariable on establishing and imposing sanctions for disciplinary violations shows that the accuracy of issuing warnings received an average score of 3.88, the speed of imposing sanctions 3.61, the consistency of imposing sanctions 3.97, and the objectivity of imposing sanctions 3.55. The distribution of these scores demonstrates that respondents generally perceived the disciplinary enforcement process as being implemented in a structured and systematic manner across its principal dimensions. Overall, this subvariable received an average score of 3.75, which falls within the "good" classification, indicating that warnings and sanctions have been administered appropriately, consistently, and fairly, thereby supporting the development of a disciplined workforce.

The sub-variable "fostering discipline through discipline training" shows that the consistency of holding roll calls every Monday received an average score of 4.20; the consistency of implementing the "Clean Friday" program once a week received a score of 3.97; the consistency of observing major religious holidays received a score of 4.20; and the consistency of organizing religious lectures on religious holidays with an average score of 4.02. Overall, this subvariable received a score of 4.09, which falls within the "good" criteria, indicating that discipline promotion through various disciplinary activities has been implemented consistently and effectively in improving employee discipline. Based on the overall results, the total average for all subvariables of discipline development received a score of 3.9, which falls within the "good" criteria.

Respondents' Perceptions of Workload in the Assessment and Service Divisions of the XYZ Regency Regional Revenue Agency

Considering the findings of the validity and reliability tests, it was found every item related to workload was valid also reliable, allowing the data to be used to analyze the effects and relationships among the variables under study. Analysis of the mental effort load sub-variable shows that the level of difficulty of the work to be performed obtained an average score of 3.52, and the level of responsibility required to carry out the work received a score of 3.5. Overall, these sub-variables received an average score of 3.51, which meets the criteria indicating that the mental effort load perceived by employees is commensurate with their capabilities and responsibilities, allowing them to perform their jobs effectively.

The "time load" subvariable indicates that the amount of time allotted to complete tasks obtained a mean score of 3.64, and the adequacy of rest breaks during work received a score of 3.41. Overall, this subvariable received an average score of 3.52, which meets the criteria. This indicates that the working hours and rest periods provided are in line with job requirements, allowing employees to perform at their best.

The "physical load" subvariable indicates that the physical load involved in completing work during working hours obtained a mean score of 3.5, and the physical activities performed to complete the work received a score of 3.64. Overall, these two subvariables received an average score of 3.57, which falls within the "acceptable" criteria. This indicates that the physical load experienced is appropriate for the working conditions, allowing employees to perform their jobs effectively.

Based on the overall results, the sub-variables of mental load, time load, and physical load received an average score of 3.53, which falls within the "acceptable" criteria.

Respondents' Feedback on the Performance of Employees in the Assessment and Service Division at the XYZ Regency Regional Revenue Agency

Considering the findings of the validity and reliability tests, it was found every item related to employee performance was valid also reliable; therefore, the data can be employed to analyze the effects and relationships among the variables under study. Analysis of the quality sub-variable shows that the ability to meet established work standards obtained a mean score of 3.67, and the ability to provide services in accordance with standards received a score of 3.58. Overall, this sub-variable received an average score of 3.62, which falls within the "good" classification. This indicates that employee work quality is performing well in accordance with established standards, allowing tasks and responsibilities to be carried out optimally.

The "quantity" subvariable indicates that the ability to meet established work targets obtained a mean score of 3.88, while the completion of tasks handled within a specific period received a score of 3.44. Overall, the combined average score for these two subvariables was 3.66, which falls within the "good" category. This indicates that employees' work output is proceeding well, allowing work targets to be met and tasks to be completed productively.

The sub-variable on time management at work shows that punctuality in completing tasks obtained a mean score of 3.82, and the ability to manage time in completing tasks received a score of 3.85, both falling within the "good" category. This indicates that employees' time management is effective, allowing tasks to be completed on time, efficiently, and in line with established targets.

Based on the overall results, the sub-variables of quality, quantity, and time management at work received an average score of 3.71, which falls within the "good" category.

The Effect of Disciplinary Training and Workload on the Performance of Civil Servants (PNS) in the Assessment and Service Division of the Regional Revenue Agency of XYZ Regency

To address the fourth investigation question regarding the influence of disciplinary training also workload on the performance of civil servants (PNS) in the assessment and service sectors at the Regional Revenue Agency of XYZ Regency, this study employs multiple regression analysis. This analysis aims to demonstrate a valid relationship that satisfies the properties of the BLUE (Best Linear Unbiased Estimator). Therefore, the regression model must satisfy the classical assumptions of OLS (Ordinary Least Squares). The testing of classical assumptions refers to (Ghazali 2021: 196) as follows:

Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		34
Normal Parameters [a, b]	Mean	.0000000
	Standard Deviation	1.74967300
Most Extreme Differences	Absolute	.069
	Positive	.069
	Negative	-.055
Test Statistic		.069
Asymptotic Significance (2-tailed)		.200[c,d]

Source: SPSS 23 Output Results (Data Processed in 2026)

Considering the outcomes of the normality test, it was found the variables of disciplinary training also workload on employee performance had a significance value of 0.200 > 0.05, indicating the data used in this investigation are normally distributed

Multicollinearity Test

Table 5. Multicollinearity Test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.150	3.449		-.623	.538		
	X1	.213	.078	.269	2,728	.010	.976	1,025
	X2	.759	.099	.755	7,654	.000	.976	1,025
a. Dependent Variable: Y								

Source: SPSS 23 Output (Data Processed in 2026)

Considering the findings of the multicollinearity test of the data on the variables of disciplinary training and workload on the performance of PNS in the assessment and service sectors at the Regional Revenue Agency of XYZ Regency, the VIF value of 1.025 < 10.00, the tolerance value of 0.976 > 0.10 indicate the investigation data is free from multicollinearity, no connection among the independent variables in the regression model.

Heteroscedasticity Test

Table 6. Heteroscedasticity Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.209	1.855		.652	.519
	X1	-.036	.042	-.150	-.857	.398
	X²	.077	.053	.252	1,442	.159
a. Dependent Variable: Abs_RES						

Source: SPSS 23 Output Results (Data Processed in 2026)

Considering the findings of the heteroscedasticity test, the significance value for disciplinary training was 0.398 > 0.05 and for workload was 0.159 > 0.05, meaning there was no evidence of heteroscedasticity.

Multiple Linear Regression Test

Table 7. Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.150	3.449		-.623	.538
	X1	.213	.078	.269	2.728	.010
	X2	.759	.099	.755	7.654	.000
a. Dependent Variable: Y						

Source: SPSS 23 Output Results (Data Processed in 2026)

$$Y = -2.150 + 0.213\ X1 + 0.759\ X2$$

The multiple regression equation can be explained as follows:

a) the partial regression coefficient for the disciplinary training variable is positive and has a direct effect, meaning that as the disciplinary training variable increases employee performance also increases.
b) The partial regression coefficient for the workload variable is positive and has a direct effect, meaning that as the workload variable increases employee performance also increases.

Coefficient of Determination

Table 8. Coefficient of Determination

Model Summary				
Model	R	R-Square	Adjusted R-Square	Standard Error of the Estimate
1	.840[a]	.706	.687	1.805
a. Predictors: (Constant), X2, X1				

Source: SPSS 23 Output Results (Data Processed in 2026)

Considering the findings of data analysis using SPSS 23, the R-squared or coefficient of determination (R^2) was found to be 0.706. This means that 70.6% of employee performance can be clarified by the variables of disciplinary training also workload, whilst other aspects not covered in this investigation have an impact on the remaining 29.4%.

Hypothesis Testing

Partial Test (t-Test)

Table 9. Partial Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.150	3.449		-.623	.538
	X1	.213	.078	.269	2,728	.010
	X2	.759	.099	.755	7,654	.000
a. Dependent Variable: Y						

Source: SPSS 23 Output Results (Data Processed in 2026)

Variable	$t_{calculated}$	t_{table}	Sig.	Prob.	Notes
X1	2.728	2.039	0.010	0.05	Significant
X^2	7.654	2.039	0.000	0.05	significant

The Effect of Discipline Training on Employee Performance

It is known the significance value of 0.010 < 0.005, the $t_{calculated}$ of 2.728 > 2.039 ($t_{(table)}$, Thus, it may be said that H_1 is accepted, H_0 is rejected, meaning discipline training (X_1) has a significant positive impact on the performance of PNS in the assessment and service sectors at the Regional Revenue Agency of XYZ Regency.

a study by Lestari & Afifah (2020), showed employee performance is significantly influenced by work discipline. This is consistent with a study by Ullafiati & Romi (2025), wich fund that performance is significantly positively influenced by cultivating discipline.

The Effect of Workload on Employee Performance

The significance level is known to be 0.000 < 0.005, the value $t_{(calculated)\ is}$ 7.654 > 2.039 $t_{(table)}$, thus, it may be said that H_1 is accepted, H_0 is rejected, meaning workload (X_2) has a significant positive influence on the performance of civil servants (PNS) in the assessment and service divisions of the Regional Revenue Agency of XYZ Regency.

This aligns with the investigation conducted by Tinambunan et al. (2022), employee performance is positively significantly impacted by workload.

Simultaneous Test (F-Test)

Table 10. Simultaneous Test

ANOVA[a]					
Model	Sum of Squares	df	Mean Square	F	Sig.

1	Regression	242.034	2	121.017	37,135	.000[b]
	Residual	101,025	31	3,259		
	Total	343,059	33			
a. Dependent Variable: Y						
b. Predictors: (Constant), X2, X1						

Source: SPSS 23 Output (Data Processed in 2026)

Variable	$F_{calculated}$	F_{table}	Sig.	Prob.	Notes
The Effects of Discipline and Workload on Employee Performance	37.135	3.29	0.000	0.05	significant

Considering the findings of the analysis using SPSS, the $F_{calculated}$ value of 37.135 is greater than F_{table} of 3.29, meaning that discipline training and workload simultaneously influence the performance of PNS in the assessment and service sectors at the Regional Revenue Agency of XYZ Regency.

CONCLUSION

Considering the findings of the research also discussion regarding the influence of disciplinary training also workload on employee performance, it may be said the respondents' feedback on disciplinary training for civil servants (PNS) in the assessment and service divisions of the XYZ Regency Regional Revenue Agency falls within the "good" category. This is evident from all the sub-variables measured, such as establishing rules and regulations that employees must follow, creating and imposing sanctions for disciplinary violations, and conducting disciplinary training through discipline training. This indicates that employees have a good level of awareness and compliance with applicable rules and regulations, so that the disciplinary training implemented is able to support more orderly and responsible work performance.

Furthermore, respondents' feedback regarding the workload of civil servants (PNS) in the assessment and service divisions of the XYZ Regency Regional Revenue Agency falls within the "acceptable" criteria. This is evidenced by all measured sub-variables, such as mental effort load, time load, and physical load. This indicates that employees possess appropriate levels of awareness, compliance, and responsibility in adhering to applicable regulations and provisions.

In addition, respondents' evaluations of the performance of PNS in the areas of assessment and service delivery at the XYZ Regency Regional Revenue Agency fell within the "good" category, as evidenced by all sub-variables, such as quality, quantity, and time management. The consistently favorable ratings across these performance dimensions indicate that employees have demonstrated a relatively stable level of effectiveness in carrying out their assigned responsibilities. The absence of substantial disparities among the assessed sub-variables further suggests that performance has been maintained in a balanced manner rather than being concentrated in only one particular aspect. This indicates that the employees possess strong abilities in completing their work.

A partial analysis indicate discipline training has a positive influence on the performance of PNS in the assessment and service divisions of the XYZ Regency Regional Revenue Agency.

This results indicate improvements in disciplinary training are associated with enhanced employee performance, reflecting the importance of structured behavioral development in supporting organizational effectiveness. The positive relationship also indicates that disciplinary training contributes to strengthening employees' adherence to organizational procedures and professional responsibilities. Additionally, workload has a positive influence on the performance of PNS in the assessment also service divisions of the XYZ Regency Regional Revenue Agency. This result implies that an appropriately managed workload can encourage employees to maintain productivity while effectively utilizing their competencies and available resources. The observed association further demonstrates that workload, when aligned with employees' capacities and organizational demands, may serve as a motivating factor rather than an impediment to performance. Simultaneous analysis indicates that discipline training and workload together have an effect on the performance of PNS in the assessment and service divisions of the XYZ Regency Regional Revenue Agency. Collectively, these findings underscore that employee performance is influenced by the combined contribution of behavioral development and work-related demands, emphasizing the necessity of integrating both aspects within organizational management practices. Accordingly, efforts to improve civil servant performance should encompass not only the reinforcement of disciplinary competencies but also the implementation of balanced workload management to achieve sustainable organizational outcomes.

Considering the conclusions outlined above, the following recommendations are proposed: (1) Regarding the discipline-building variable, it is recommended to maintain consistency in discipline-building by rewarding disciplined employees. Additionally, the enforcement of sanctions for disciplinary violations needs to be strengthened through consistent enforcement and more effective supervision. (2) Regarding the workload variable, it is recommended to maintain appropriate workload management and reduce mental strain through clear task allocation, increased motivation and teamwork, and effective management of work-related stress. (3) Regarding employee performance, it is recommended to maintain performance through competency development and periodic evaluations, as well as to improve work quality through coaching and supervision to enhance accuracy, thereby ensuring more optimal and consistent performance.

REFERENCES

Bapenda. (2025). Sejarah Bapenda. https://bapenda.bandungbaratkab.go.id/halaman/sejarah-bapenda

Bintoro. (2019). Manajemen Sumber Daya Manusia. Jurnal Manajemen Pendidikan, 9(2), 952-962.

Budiasa, I. K. (2021). Beban Kerja dan Kinerja Sumber Daya Manusia. Jawa Tengah: In CV. Pena Persada (Vol. 5, Issue 3).

Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (10th ed.). Semarang: Badan Penerbit Universitas Diponegoro.

Jufrizen. (2021). *Komitmen Organisasi Dan Kinerja Karyawan Dengan Etika Kerja Sebagai Variabel Moderating*. https://www.google.co.id/books?id=R2RaEAAAQBAJ

Keuangan, D. J. P., Keuangan, K., & Indonesia, R. (2025). *Pendapatan Asli Daerah*. https://djpk.kemenkeu.go.id/?ufaq=apa-saja-sumber-sumber-pendapatan-daerah dikutip pada tanggal 12 November 2025.

Lestari, S., & Afifah, D. (2020). Pengaruh Disiplin Kerja dan Pelatihan Kerja Terhadap Kinerja Karyawan (Studi Kasus pada PT Ardena Artha Mulia Bagian Produksi). *KINERJA Jurnal Ekonomi Dan Bisnis*, *3*(1), 93–110. https://uia.e-journal.id/Kinerja/article/view/1279/737

Marhaendra, T. B. Pu. (2022). Ergonomi Dinamika Beban Kerja (E. S. Mulyanta (Ed.)). Yogyakarta: Penerbit Andy.

Nabila, S., & Prabowo, R. M. J. (2025). Pengaruh Beban Kerja Dan Kompensasi Finansial Terhadap Kinerja Karyawan Bagian Produksi Pada Pt. Nuansa Metta Abadi (Nma) Kabupaten Purwakarta. Jurnal Maneksi (Management Ekonomi Dan Akuntansi), 14(03), 1066–1076. https://doi.org/10.31959/jm.v14ix.2983

Nursanti. (2017). Manajemen Sumber Daya Manusia. Jakarta: Djambaran.

Pangestu, S., & Silalahi, E. E. (2024). Pengaruh Motivasi Kerja Dan Disiplin Kerja Terhadap Kinerja Karyawan PT. Indofarma TBK. Jurnal Ekonomi, Manajemen Dan Akuntansi, 1(3), 1–17. http://jurnal.kolibi.org/index.php/neraca

Purwati, A. A., & Maricy, S. (2021). Pengaruh Beban Kerja, Lingkungan Kerja dan Job Insecuriy Terhadap Turnover Intention Karyawan PT. Bumi Raya Mestika Pekanbaru. Management Studies and Entrepreneurship Journal, 2(1), 77–91. https://www.google.co.id/books?id=R2RaEAAAQBAJ

Republik Indonesia (2014). *Undang-undang Nomor 23 tahun 2014 Tentang Pemerintahan Daerah. Jakarta.*

Republik Indonesia (2019). *Peraturan Pemerintah Nomor 30 tahun 2019 Tentang Penilaian Kinerja Pegawai Negeri Sipil. Jakarta.*

Safitri, R. D., & Romi, M. V. (2025). Pengaruh Lingkungan Kerja Fisik dan Pembinaan Disiplin Terhadap Kinerja Karyawan Pada Bagian Administrasi Rumah Sakit XYZ di Karawang. PERMANA: Jurnal Perpajakan, Manajemen, Dan Akuntansi, 17(3), 1992–2001.

Sedarmayanti. (2017). Manajemen Sumber Daya Manusia. Bandung: Refika Aditama.

Sugiyono. (2023). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: ALFABETA.

Tinambunan, A. P., Sipahutar, R., & Manik, S. M. (2022). Pengaruh Beban Kerja Dan Stres Kerja Terhadap Kinerja Karyawan Pada Pt. Perkebunan Nusantara Iii (Persero) Medan Anitha. *Jrak*, *8*(1), 24–33.

Ullafiati, R., & Romi, M. V. (2025). The Influence of Work Discipline and Compensation on the Performance of Soldiers at the Central Finance Unit I of the Army Finance Directorate (DITKUAD). Komando (Kompetensi Manajemen dan Organisasi): Bisnis dan Pertahanan, 2(2), 45-64.