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by Tito Himamora

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The Effect of Workload and Compensation on Employee Performance Through Motivation of Functional Tax Auditor Employees at the Bekasi Middle Tax Service Office

Tito Himamora¹, Ismail Razak², Fajar Cahyo Utomo³

University of Krisnadipayana Jakarta

Email: chellohimamora84@gmail.com

Indonesia

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ABSTRACT

The purposes of this study are 1) to analyze the effect of workload and compensation on employee motivation, 2) to analyze the effect of workload and compensation on employee performance, 3) to analyze the effect of motivation on employee performance, 4) to analyze the effect of workload and compensation on performance through employee motivation. The research was conducted on functional employees of tax auditors at the Bekasi Middle Tax Service Office. The number of samples taken in this study was 58 employees with data analysis using path analysis. The results of the study are 1) there is an effect of workload and compensation on employee motivation, 2) there is an effect of workload and compensation on employee performance, 3) there is an effect of motivation on employee performance, 4) there is an effect of workload and compensation on performance through employee motivation.

KEYWORDS: Workload, Compensation, Motivation, Employee Performance

Introduction

The performance of an organization can be seen from the extent to which the organization can achieve goals based on predetermined goals. Organizations can be interpreted as two or more people who are in the same container and have one goal. These goals will be achieved together with the members of the organization through the cooperation of the parties concerned. The achievement of organizational goals and the survival of the organization is influenced by how an employee completes the tasks and responsibilities assigned to him. In today's era where competition is getting higher, employees are required to do their job perfectly. The good or bad performance of an employee depends on how satisfied the person is with his job. An employee can show good performance when he is satisfied with his job.

The performance itself is the result of work in quality and quantity achieved by an employee in carrying out his duties following the responsibilities given to him (Mangkunegara, 2017). Employee performance is the result or performance of employees assessed in terms of quality and quantity based on work standards determined by the organization. Good performance is optimal performance, namely performance that is following organizational standards and supports the achievement of organizational goals.

One of the factors that influence employee performance is workload. The workload is a worker's demands when receiving requests, orders, or demands that will produce a form and level of job satisfaction. A person's workload has been determined in the form of organizational work standards according to the type of work. To achieve organizational goals, every employee certainly has duties and responsibilities at work. The number of duties and responsibilities depends on the position held. Workload refers to the amount of work assigned to employees,

either individually or in groups, and these tasks must be carried out in a certain period.

Employee performance is affected by workload because if someone carries a workload that is too heavy and feels pressured, then it is likely that the person will not enjoy his work and reduce motivation to excel so he will feel dissatisfied with his job. Therefore, the portion of the distribution of workload must be adjusted to the ability or capacity of a person to complete the work. A workload that is too heavy can make a person not optimal in completing his duties and has the potential to feel dissatisfied with his work.

Compensation is also closely related to employee job satisfaction because compensation is a reward or feedback given to employees as a measurement system for job satisfaction and employee performance. Employees of course expect reciprocity in the form of appreciation for the contributions made by employees to the organization. The form of appreciation expected by the employee is in the form of an appropriate compensation program, for example directly in the form of wages, salaries, commissions, and bonuses and indirectly in the form of insurance, pensions, leave, education, and so on. A compensation policy, in addition to rewarding employees for the work done by employees, is also an effective way to retain potential employees. Therefore, the provision of compensation needs special attention and is carried out based on the interests of the organization and the needs of employees, to produce maximum benefits.

Satisfying employee needs through compensation can provide job satisfaction for employees. Therefore, the organization needs to pay attention to the balance between the amount of compensation and the level of contribution contributed by the workforce to the organization. Thus, the job satisfaction of its employees will be fulfilled by what has been



done by the organization in providing compensation. The existence of a positive attitude from the employee himself will be able to make the job easier and faster to complete.

The performance of the Bekasi Middle Tax Service Office employees, especially the tax examiner functional employees at this time needs to be a concern because there is still a phenomenon of employee performance that is not optimal, one of the employee performance indicators is timeliness related to the time needed to produce products and timeliness to complete a job, there is a performance indicator for completing the inspection on time, based on the inspection policy SE-15/PJ/2018 it is stated that one of the indicators for evaluating the effectiveness of the implementation of the inspection is measured from the Inspection Order (SP2) that has been completed and an Inspection Result Report (LHP) has been prepared.

In 2020 the ratio of completion of on-time inspections was almost the same as in 2019. Even though the number of LHP completed in 2020 was 391 more or a 700% increase from the total LHP in 2019. The increase in the number of LHP was not followed by an increase in the ratio of on-time inspection completion, so employee performance is not yet optimal and this is related to the increased workload at the Bekasi Middle KPP for the 2020 Fiscal Year.

The functional workload of the tax examiner at the Bekasi Middle Tax Service Office also needs attention, because there is still a phenomenon of employee performance that is not optimal, one of the employee performance indicators is arrears for completing an Audit Order (SP2), there is a performance indicator for arrears for completing a letter Check Command (SP2).

There are still Audit Warrants (SP2) that are in arrears and have not been completed, whereas based on the inspection procedures, SP2 issued from 2018 to 2020 should have been completed because the period for testing and final discussion of audit results has exceeded 10 months.

Apart from the salary and allowance standards at the Directorate General of Taxes which are higher than other ministries, tax collectors and auditors should not be applied to the same salary model every month, regardless of the progress of the performance concerned. The approach that should be taken is to apply rewards based on performance. Where the more taxes collected, the more rewards they will receive. This performance-based reward will encourage tax collectors and auditors to change their tendencies from being passionate about fulfilling their interests to being passionate about fulfilling organizational goals.

Literature Review

Employee Performance

Wibowo (2007) explains that performance is the result of work that has a strong relationship with organizational strategic goals, and customer satisfaction, and contributes to the economy. Thus, performance is about doing the job and the results achieved from the job. Performance is about what to do and how to do it. Suntoro (Tika 2006) suggests that performance is the result of work that can be achieved by a person or group of

people in an organization to achieve organizational goals within a certain period.

Tika (2006), provides limitations regarding performance as a process by which organizations evaluate or assess employee performance. Robbins (2016) defines performance as a result achieved by employees in their work according to certain criteria that apply to a job. Schermerhorn (Rivai and Basri, 2005) explains that performance is the quality and quantity of achieving good tasks carried out by individuals, groups, and organizations. Meanwhile, according to Gibson (2013), employee performance is a measure that can be used to determine comparisons of the results of carrying out tasks, and responsibilities given by the organization in certain periods and relatively can be used to measure work performance or organizational performance.

According to Robbins (2016), indicators of employee performance variables are as follows:

1. Quality of Work. Quality of work is measured by employee perceptions of the quality of work produced and the perfection of tasks on the skills and abilities of employees.
2. Working Quantity. This is the amount generated expressed in terms such as the number of units, and the number of activity cycles completed.
3. Working Time. Implementation of time at work, namely how capable the employee is in carrying out his work promptly without any delays.
4. Cooperation. Collaboration with other people means how compact an employee is in carrying out the work that has been given by the company.
5. Supervision. Supervision is important in carrying out a plan. With supervision, the planning expected by management can be fulfilled and run well. Without supervision from the manager/superior, the plans that have been set will be difficult for subordinates to implement properly. So that the goals expected by the company will be difficult to materialize.

Workload

The workload is an aspect that must be considered by every organization because workload can improve the performance of Sitepu employees (2013). According to Munandar (2011), the workload is the tasks given to the workforce or employees to be completed at a certain time by using the skills and potential of the workforce.

According to Sunyoto (2012), workload is too much which can cause tension in a person, causing stress. This can be caused by the level of expertise required being too high, the speed of work may be too high, the volume of work may be too much, and so on. The workload is sometimes defined operationally on factors such as the demands of the task or the effort put into doing the job.

According to Munandar (2010), indicators in workload are:

1. Targets that must be achieved. Individual views regarding the size of the work target given to complete the work within a certain time. If an employee thinks his

work target is high, then he will feel that he has a heavy or high workload, and vice versa.

2. Working conditions. Views held by individuals regarding work conditions, as well as overcoming the problem of unexpected events such as doing extra work beyond the specified time. In this case, the employee is faced with work that requires solving or completion, if the employee thinks the work is difficult to solve, then the employee feels there is a problem and the workload becomes heavy or high, and vice versa.
3. Work Standards. The impression that an individual has about work, for example, the feelings that arise regarding the workload that must be completed within a certain period. The work standards set by the company sometimes burden the employee, because he is unable or unable to do it, and vice versa, if the work standard is understandable and the employee feels he can do it, then the workload is not heavy or high.

Compensation

Hasibuan (2004) states that compensation is what a worker receives in return for the work he provides. Both hourly wages and periodic salaries are designed and managed by the personnel department. According to Simamora (2015), compensation is financial rewards and intangible services and benefits received by employees as part of an employment relationship. According to Hasibuan (2012), compensation is all income in the form of money, direct or indirect goods received by employees in return for what is given to the company.

For employees, compensation is important because the amount of compensation reflects the size of their work among employees, their families, and society. For the community, compensation is seen as fairness in which the company makes qualifications the basis for determining salary. For stockholders, how employees are paid using shares so that employees improve their performance becomes something of interest. Meanwhile, for managers, compensation is the biggest expense and is a tool to influence workers so they can improve their performance. And for employees, compensation is proof of membership in the company and prizes for completing a good job (Milkovich, 2008)

According to Herningsih and Purwanti (2020), compensation is all awards given by the company to employees, both material and non-material as compensation for employee services that have been given to the company. Widodo cites Yani (2012) compensation is a form of payment in the form of benefits and incentives to motivate employees to increase work productivity. And according to Widodo (2015), compensation is an award or reward received by employees given by the company based on contributions and productive performance in an organization.

According to Simamora (2015) compensation indicators are

1. Wages and Salaries. Wages are the most frequently used payment for production and maintenance workers. Wages are generally linked to hourly wage rates and wages are usually applied to annual, monthly, or weekly pay rates.

2. Incentives. Incentives are additional compensation above or beyond the salary or wages provided by the company.
3. Allowances. Allowances are health and life insurance, pension plans, vacations paid by the company, and other benefits related to employment.
4. Facilities. Amenities are generally associated with amenities such as company cars or access to company aircraft that employees obtain.

Motivation

The process by which behavior is energized and directed is usually the definition of motivation. Behavior is the simplest reflection of their basic motivation. Sedarmayanti (2011) cites Terry's opinion that motivation is a desire that exists in an individual that stimulates him to take action. According to Widodo (2015), motivation is the power that exists within a person, which encourages his behavior to take action. The extent to which a person's level of motivation can be seen from the magnitude of the intensity of power within a person to perform a task or achieve a goal. A person's success is influenced by his motivation.

Sutrisno (2011) defines motivation as a factor that encourages a person to carry out a certain activity, therefore motivation is often also interpreted as a driving factor for one's behavior. Motivation can go up and down, so it is not a guarantee that one's motivation is always at a high level. For this reason, motivation must always be maintained and fostered so that someone does not lose enthusiasm and motivation.

Daft (2014) states that motivation can be interpreted as a force that arises from within or from outside a person and arouses enthusiasm and perseverance to achieve something desired. Several opinions about motivation exist that emphasize the discussion of human needs and how these needs are met in the workplace. According to this opinion, it is the need that motivates a person. A person in his life has many types of needs. These needs become internal drives that motivate certain behaviors to fulfill these needs.

According to Sutrisno (2011), The indicators of motivational variables are as follows:

1. Compensation provided. Compensation is just compensation or remuneration provided by the company to workers because these workers have contributed their energy and thoughts to the progress of the company to achieve the set goals.
2. Employees have the opportunity to advance. The desire of employees to get fair wages according to work.
3. Harmonious relations with all employees. The creation of a close relationship, full of kinship and mutual support both among fellow employees or between employees and superiors. Humans as social beings will always need relationships with other people, both at work and outside the work environment.

Research Methods

Population and Sample

The population is the whole or the totality of all objects or individuals who have certain characteristics, clear and

complete to be studied. According to Sugiyono (2013), a Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics that researchers hope to study and then draw conclusions. The population is all employees of the Middle Bekasi Tax Office, totaling 141 employees.

Sampling in this study uses a simple random sampling technique by taking samples that represent employees per section. This study drew samples using a simple random sampling method or technique with the number of samples determined using the formula from Taro Yamane in Akdon (2011). Based on calculations, the sample in this study amounted to 58 employees.

Data Collection Techniques

The data collection used was in the form of distributing questionnaires, by asking several questions to respondents in the form of a list of questions that had been prepared related to the research problem to be answered and assessed according to the actual situation experienced by the respondent.

Analysis Models

Descriptive analysis is used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations and knowing the description of each respondent's statement based on each indicator on each variable studied. This study uses path analysis because it can confirm the dimensions or indicators of a concept from latent variables, as well as be able to measure the relationship between variables that have been supported by theory and empirical research. According to Gujarati (2003), Path analysis is an analysis to determine the magnitude of the contribution of each variable X to Y using regression with standardized variables (standardized). Before testing whether there is an influence, each path is tested for significance first. If there is a path that is not significant, then the trimming theory is applied, namely by eliminating or removing the path that is not significant. Then from the results of the new structure, each path coefficient is recalculated.

Result

Hypothesis Test Results

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Table 1. Hypothesis Test Results

No	Hip	Variable			Regression Coefficient		
		Exogenous	Mediation	Endogenous	Direct	In-direct	Total
1	H1	Workload	Motivation	-	0.395	-	-
	H2	Workload	-	Employee Performance	0.245	0.395 x 0.361 = 0.142	-
	H3	-	Motivation	Employee Performance	0.361	-	-
	H4	Workload	Motivation	Employee Performance	-	-	0.245+ 0.142 = 0.387
2	H1	Compensation	Motivation	-	0.261	-	-
	H2	Compensation	-	Employee Performance	0.399	0.261 x 0.361 = 0.094	-
	H3	-	Motivation	Employee Performance	0.361	-	-
	H4	Compensation	Motivation	Employee Performance	-	-	0.399+ 0.094 = 0.493

Source: primary data, processed, 2023

The structural equation model used as a whole consists of two exogenous variables, one mediating variable, and one endogenous variable. Table 1, shows the estimation of the direct effect, indirect effect, and total effect. The results showed that all paths, both direct, indirect, and total in the structural equation model had a positive and significant effect. The estimated standard total coefficient of compensation (X2) on employee performance (Y2) through motivation (Y1), which is 0.493 is greater than the estimated standard total workload coefficient (X1) on employee performance (Y2) through motivation (Y1), namely of 0.387.

Based on the estimated standard total compensation coefficient on employee performance through motivation, it turns out that the estimated coefficient of the indirect effect of

compensation on employee performance through motivation is 0.493 greater than the estimated coefficient of the direct effect of compensation on employee performance, which is equal to 0.245. Thus, the estimation of the indirect effect of compensation on employee performance through motivation is better when compared to the estimation of the direct effect of compensation on employee performance.

a. Calculation of Path Coefficient on Substructure 1

The causal relationship between variables in sub-structure 1 consists of two endogenous variables, namely Y1 and Y2 with two exogenous variables, namely X1 and X2. The structural equation for sub-structural 1 is as follows: $Y_1 = 0,395X_1 + 0,261X_2$

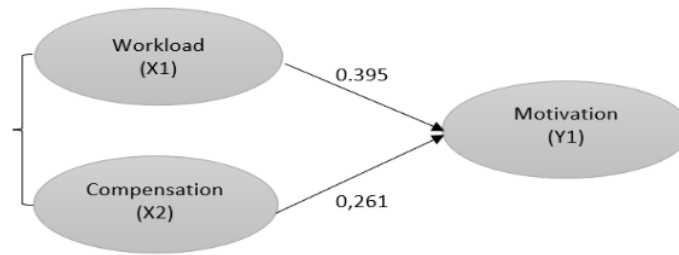


Fig 1. Model 1

b. Calculation of Path Coefficient on Substructure 2 endogenous variable, namely Y1, and two exogenous variables, namely X1 and X2. The structural equation for sub-structure 2 is as follows: $Y_2 = 0.245 X_1 + 0.399 X_2$

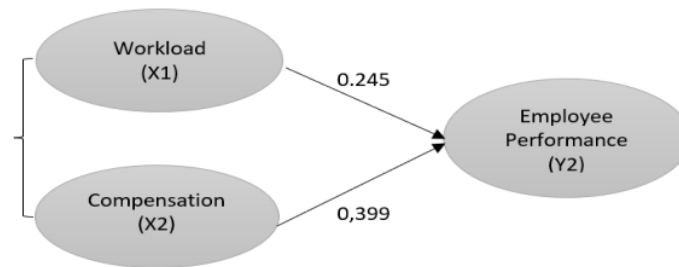


Fig 2. Model 2

c. Calculation of Path Coefficient on Substructure 3 variables, namely Y1 and Y2. The structural equation for sub-structure 3 is as follows: $Y_2 = 0.361 Y_1$

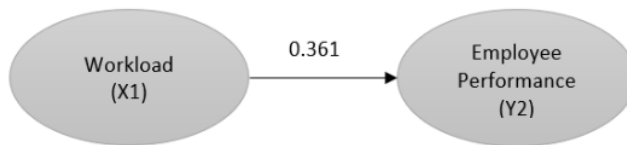


Fig 3. Model 3

d. Calculation of Path Coefficient on Substructure 4 variables, namely X1 and X2. The structural equation for sub-structure IV is as follows: $Y_2 = 0.245 X_1 + 0.399 X_2 + 0.361 Y_1 + 0.046$

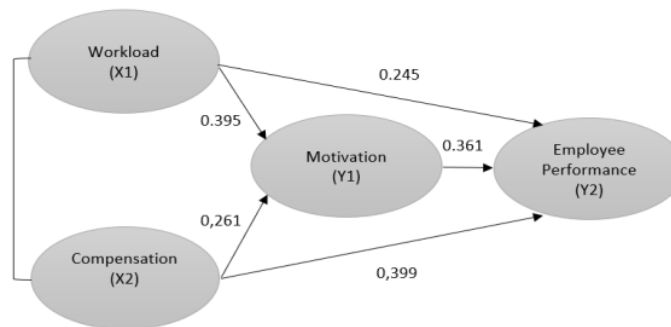


Fig 4. Model 4

Significance Test Results

Table 2. Significance Test Results

No	Variable			Hypothesis testing	
	Exogenous	Mediation	Endogenous	t-Test	F-Test
1	Workload	-	Motivation	0.002	0.000
	Compensation	-	Motivation	0.040	
2	Workload	-	Employee Performance	0.015	0.000
	Compensation	-	Employee Performance	0.000	
	-	Motivation	Employee Performance	0.001	

Source: primary data, processed, 2023

Based on the test results above, it can be seen that overall, the significance test using the F test and t-test can be said that all variables have a significant influence.

Discussion

1. Effect of Workload and Compensation on Employee Motivation

The findings of the research results indicate that workload and compensation support increased motivation of Middle Bekasi Tax Service Office employees. This means if the workload and compensation increase, then the motivation of the Middle Bekasi Tax Office employees increases.

The workload supports increasing the motivation of Middle Bekasi Tax Service Office employees. Working conditions shape workload, where employees get and complete work with a high degree of difficulty, so that it can increase employee motivation which reflects employees having opportunities for advancement, where employees feel that many new things can be learned while working in this place. If an employee carries an increased workload, the employee should not feel pressured, but make it a challenge considering there are many new things that can be learned at work.

Compensation supports increasing the motivation of Middle Bekasi Tax Service Office employees. Wages and salaries that makeup compensation, where the salary received is in line with expectations so that it can increase motivation which reflects employees having the opportunity to advance, where employees feel that many new things can be learned while working in this place. The results of this study support the results of research conducted by Putri (2016), Diansyah (2017), Herlambang (2021), and Yuliani (2021) which show that workload and compensation support employee motivation.

2. Effect of Workload and Compensation on Employee Performance

The findings of the research show that workload and compensation support the increase in the performance of Middle Bekasi Tax Service Office employees. This means, if the workload and compensation increase, then the performance of the Middle Bekasi Tax Office employees increases.

Workload supports improving the performance of Middle Bekasi Tax Service Office employees. Working

conditions shape workload, where employees get and complete work with a high level of difficulty, to improve employee performance which reflects work time, where the employee concerned can complete work on time. If an employee carries an increased workload, it is better if an employee does not feel pressured, but makes it a challenge considering that the employee concerned can complete the work on time.

Compensation supports improving the performance of Middle Bekasi Tax Service Office employees. Wages and salaries that make up compensation, where the salary received is under expectations so that it can improve employee performance which reflects the working time, where the employee concerned can complete the job on time.

The results of this study support the results of research conducted by Putri (2016), Husin (2021), Herlambang (2021), and Yuliani (2021). which shows that workload and compensation support employee performance.

3. Effect of Motivation on Employee Performance

The findings of the research results indicate that motivation supports the increase in the performance of Middle Bekasi Tax Service Office employees. This means, if employee motivation increases, then the performance of the Middle Bekasi Tax Office employees increases.

Motivation supports improving the performance of Middle Bekasi Tax Service Office employees. Employees have advancement opportunities that shape motivation, where employees feel that many new things can be learned while working in this place so that they can improve employee performance which reflects the working time, where the employee concerned can complete work on time.

The results of this study support the results of research conducted by Putri (2016), Diansyah (2017), Herlambang (2021), and Yuliani (2021) which show that motivation supports employee performance.

4. Effect of Workload and Compensation on Performance Through Employee Motivation

The findings of the research show that workload and compensation support increased performance through the motivation of Middle Bekasi Tax Service Office employees. Workload supports improving the performance of Middle Bekasi



Tax Service Office employees. Working conditions that shape workload, where employees get and complete work with a high level of difficulty, to improve employee performance which reflects the working time, where the employee concerned can complete work on time through employees having opportunities for advancement which shape motivation, in where employees feel that many new things can be learned while working in this place.

Compensation supports improving the performance of Middle Bekasi Tax Service Office employees. Wages and salaries that form compensation, where the salary received is as expected, to improve employee performance which reflects the working time, where the employee concerned can complete the job on time through employees having advanced opportunities that shape motivation, where employees feel a lot of new things that can be learned in working in this place.

The results of this study support the results of research conducted by Putri (2016), Diansyah (2017), Herlambang (2021), and Yuliani (2021) which show that workload and compensation support performance through employee motivation.

Conclusion

Based on the results of research on the effect of workload and compensation on performance through employee motivation at the Middle Bekasi Tax Service Office, the following conclusions can be drawn:

1. Based on the results of the descriptive analysis, it is found that:

- a. Target indicators that must be achieved, working conditions, and company standards contribute to the workload of Middle Bekasi Tax Office employees. The highest contribution to workload is an indicator of working conditions, where employees get and complete work with a high degree of difficulty. The lowest contribution to workload is the target that must be achieved, where the target that must be achieved by employees at work is too high.
- b. Indicators of wages and salaries, incentives, benefits, and facilities contribute to the workload of Middle Bekasi Tax Office employees. The highest contribution to compensation is the wage and salary indicator, where the salary received is as expected. The lowest contribution to workload is facilities, where office facilities, such as work uniforms, parking lots, canteens, places of worship, and work equipment are complete and adequate.
- c. Indicators of compensation given, employees have the opportunity to advance, and harmonious relations with all employees contribute to the motivation of Middle Bekasi Tax Office employees. The highest contribution to motivation is an indicator that employees have the opportunity to advance, where employees feel that many new things can be learned while working in this place. The lowest contribution to motivation is a harmonious relationship with all employees, where co-workers provide good teamwork.

d. Indicators of quality of work, the quantity of work, working time, cooperation, and supervision contribute to the performance of Middle Bekasi Tax Office employees. The highest contribution to employee performance is the working time indicator, in which the employee concerned can complete work on time. The lowest contribution to employee performance is work quality, where employees can complete each job carefully and neatly.

2. Based on the results of path analysis, it is found that:

- a. Workload and compensation support increasing the motivation of the Middle Bekasi Tax Service Office employees.
- b. Workload and compensation support the increase in the performance of Middle Bekasi Tax Service Office employees.
- c. Motivation supports improving the performance of Middle Bekasi Tax Service Office employees.
- d. Workload and compensation support increased performance through the motivation of the Middle Bekasi Tax Service Office employees.
- e. The path that dominates all the pathways studied; it turns out that compensation supports increased performance through the motivation of Middle Bekasi Tax Service Office employees.

Recommendation

Based on the conclusions that have been stated above, the researcher tries to provide suggestions that might be used as input for related parties or interested parties so that they can be considered, suggestions that the researcher can convey, namely:

- a. The target indicator that must be achieved gives the lowest value for the formation of the workload variable, so leaders must also pay more attention to the gap between the level of ability expected and the level of capacity possessed by employees. Leaders must put the right workforce on the right job. The exact degree of placement includes suitability, experience, skills, motivation, and so on.
- b. The facility indicator gives a fairly low value for the formation of the compensation variable, so the company must provide adequate facilities and infrastructure for employees to improve their performance.
- c. The indicator of a harmonious relationship with all employees gives the lowest score for the formation of motivational variables, where the company must pay attention to the environment of its employees to create close, family-friendly, and mutually supportive relationships, both between fellow employees and between employees and leaders.
- d. The quality of work indicator gives the lowest value to the formation of employee performance variables, where to improve the performance of leaders, they should focus more on the workload on employees. Efforts that can be made are to evaluate the targets given to employees.



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