The Effect of Organizational Commitment and Job Satisfaction on Work Discipline in Employees of the Regional Revenue Agency (BAPENDA) Donggala Regency

Nanang Qosim
Nanang Qosim, Universitas Alkhairaat, Indonesia

ABSTRACT

The test results above show, where the constant value of 3.277 is a fixed number which means that there is an influence of organizational commitment and job satisfaction on the discipline of employees of the Regional Revenue Agency (BAPENDA) Donggala Regency. Furthermore, the regression coefficient of the organizational commitment factor (X1) of 0.385 means that if there is a change in X1 by one unit, there will also be a change in employee discipline of the Regional Revenue Agency (BAPENDA) of Donggala Regency by 0.385 and assuming organizational commitment increases by one unit and other variables remain, employee discipline increases by 0.385. The coefficient regression of job satisfaction factors means that there is an influence of 0.342 on the discipline of employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency. Multiple or correlation coefficient (R) is the relationship between the two independent variables, namely organizational commitment and job satisfaction with employee discipline of 0.529, meaning that the relationship of the independent variable to the dependent variable is strong. R Square or coefficient of determination (R2) is to see the influence between the variables of organizational commitment and job satisfaction on employee discipline by 0.280 or 28%, meaning the influence of the independent variable (independent) on the dependent variable (dependent). While the remaining 72% is the influence of other variables that were not studied in this study.

Keywords:
Organizational Commitment
Job Satisfaction
Work Discipline

INTRODUCTION

Human Resources (HR) is one of the most important factors that cannot even be separated from an organization, both institutions and companies. Human Resources (HR) is also the key that determines the development of the company. In essence, Human Resources in the form of humans employed in an organization as movers, thinkers and planners to achieve the goals of an organization. One way that organizations can do in facing competition is by empowering and exploring all the potential of human resources (HR) owned to the maximum. In line with this, an organization needs to increase its attention to the quality of its employees, both attention in terms of the quality of knowledge of its employees, both attention in terms of the quality of knowledge and skills, career and welfare levels, so as to increase work discipline and employee commitment to give all their abilities in achieving organizational goals. (Baharuddin et al., 2015). Realizing the importance of human resource management (HR) in achieving organizational goals, companies and leaders need to increase their attention to their employees in an effort to increase organizational commitment. Organizational commitment largely determines the progress of an organization. It is the obligation of a leader to be able to create an atmosphere that can support the creation of high commitment from employees.

Organizational commitment as a condition in which an individual sides with the organization and the goals and desires to maintain its membership in the organization according to Robbins and Judge (2003: 115), a strong desire to remain as a member of a particular organization in convincing and accepting the values and goals of the organization, in other words it is an attitude that employee loyalty to each organization and an ongoing process in which members of the organization express his attention to the organization and its success and continuous progress (Sari & Wijtaksono, 2013). Efforts to increase employee job satisfaction cannot be separated from employee discipline. The aspects used in assessing work discipline are honesty in carrying out a task and responsibility, employee time accuracy in doing work determined by the company, attendance at working hours, following the way of working determined by the company, and accuracy in the use of materials and equipment (Afianto & Utami, 2017).
Job satisfaction is a positive feeling about a person's job that is the result of an evaluation of his characteristics. There are five dimensions of job satisfaction, namely: pay, promotion opportunities, supervisors, the job itself, and co-workers. The increased job satisfaction felt by employees affects employee behavior in daily working conditions. These changes in behavior show the characteristics contained in the components of organizational citizenship behavior. Job satisfaction is a happy emotional state or positive emotion that comes from judging one's job or work experience. Job satisfaction is the result of employees’ perceptions of how well their work provides important things (Putrana et al., 2016).

Discipline is an attitude and behavior that must be in accordance with existing regulations. By knowing about the attitudes, actions, and behaviors of employees, it can be used as a benchmark for the company in setting rules and regulations and coaching for these employees. If employees are not disciplined, it will disrupt the results of work and employee activities routinely, which should be work must be completed today, there is still a lot of work that is delayed and cannot be completed on time. This discipline is expected to have rules and regulations that can be implemented properly so as not to interfere with company activities, thus employee performance will be easier to improve (Afiando & Utami, 2017). Work discipline has an important role in increasing job satisfaction. Work discipline can influence various important behaviors so that the organization can grow if work expectations are met by the organization well. With the fulfillment of these job expectations will lead to job satisfaction.

The Regional Revenue Agency (BAPENDA) is a supporting element of government affairs in the financial sector led by a head of the agency who is subordinate to and responsible to the Regent through the District Secretary. From the observations and interviews that researchers conducted with employees of the Donggala Regency Regional Revenue Agency, researchers found several problems, including the possibility of employees failing to implement work standards determined by the organization due to inequality in various education levels, lack of enthusiasm and awareness of individuals in terms of equating perceptions for organizational interests, resulting in work standards that have not been maximized. The role of superiors in influencing employees in order to achieve organizational goals has not been fulfilled, due to lack of communication between superiors and subordinates. With this basis, the researcher took the title "The Effect of Organizational Commitment, Job Satisfaction on Work Discipline in Employees of the Regional Revenue Agency (BAPENDA) Donggala Regency".

RESEARCH METHOD

The form of research used in this study is a form of associative research with a quantitative approach. Associative research aims to analyze the problem of the relationship of one variable with other variables (Juliandi and Irflan, 2013: 90). In the implementation of this research, a type of descriptive research will be used, namely research that aims to describe, explain the situation that exists in the company based on facts and data collected then compiled systematically and to test the relationship between variables studied in the form of testing (Sugiyono, 2010).

This research is a type of causal associative research using a quantitative approach. Causal associative research is research that aims to examine the influence between two or more variables, namely looking for cause and effect between the independent variable and the dependent variable. The independent variables used in this study were organizational commitment and employee job satisfaction. While the dependent variable used in this study was Employee Work Isiplin. The quantitative approach is a method of processing data to describe the state of the company which is then analyzed based on existing data. This research is a study of something or events that have occurred without any direct manipulation of variables and without creating certain conditions.

The location of this research was conducted at the Regional Library Office of Parigi Moutong Regency. This research will be conducted in February – May 2023. In February – April the distribution of questionnaires until the collection of questionnaire data while in May the completion of the thesis. Research Schedule which includes preparation, implementation and reporting of results.

Quantitative Data, in the form of data in the form of numeric numbers or quantifiable information obtained from the Regional Revenue Agency (BAPENDA) of Donggala Regency or libraries related to the title studied. Qualitative data, is data that is not in the form of numbers, for example information about the number of employees and other information obtained from respondents.

Primary data, data obtained directly from respondents, namely selected, at the research location. Primary data was obtained by providing a questionnaire and conducting interviews through responses from employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency. Secondary data, namely data obtained from related agencies in the form of data and information from employee data of the Regional Revenue Agency (BAPENDA) of Donggala Regency to support the research.
Population is the totality of all elements in the research area (Juliandi and Irfan, 2013: 50). The population in this study is employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency which amounted to 116 people for the last 2 years.

The sample is a part of the population that will be studied and which is considered to be able to describe the population (Wirartha, 2006: 233). The form of sampling in this study is non-probability sampling, which is sampling where not all members / elements of the population have the same opportunity to be sampled (Juliandi and Irfan, 2013: 52). In this study samples will be taken through accidental sampling techniques, namely sampling by looking for objects to be studied. Objects that happen to meet during data collection and are suitable for research, then used as research samples (Kalton, 1983; Babbie, 2011 in Juliadi and Irfan, 2013:58). Researchers in this study did not take the entire population as a sample to be taken, so the Slovin formula was used (Umar, 2002 in Juliandi and Irfan, 2013: 59). The sampling technique is using purposive sampling. Where purposive sampling is a sampling technique of data sources with certain considerations, namely data sources are considered to know best about what is expected, making it easier for researchers to explore objects or social situations that are being studied that are of concern in research sampling. Qualitative is the completion of obtaining information with the diversity of variations that exist, not on the number of samples of data sources. (Sugiyono, 2009; 219) So, the number of samples in the study was 54 respondents.

Data Retrieval and Collection Techniques, Observation, Conduct direct reviews and make observations on research objects to define problems that occur in the field. Interview, Collect information by interviewing sources to obtain data on Organizational Commitment, Job Satisfaction with Work Discipline of Regional Revenue Agency (BAPENDA) Employees of Donggala Regency. Questionnaire, Distributing questionnaires to respondents to obtain data that provides information about the reality in the field. Documentation, Read and study theories that are closely related to this writing.

Research Scale, the research instrument used in this study uses the Likert scale. The Likert scale is also called the summated rating scale which means that the rating value of each answer or response is added together to reach the total value. This scale is widely used because it gives respondents the opportunity to express their feelings in the form of agreement or disagreement with a question (Simamora, 2006; 23). Consumer answers to several alternative choices in research instruments on the Likert scale are graded from very positive answers to very negative answers. The indicators of each variable are presented in the form of questionnaires designed in a number of questionnaires / statements to obtain responses from respondents. The form of data that provides information about the reality in the field. Documentation, Read and study theories that are closely related to this writing.

According to Suparmono (2005; 78), validity shows the accuracy and accuracy of answering questions that have been compiled really accurately, so as to be able to measure what should be measured. Validity is a measure that indicates the levels of validity and validity of an instrument (Arikunto, 2002; 144). A valid or valid instrument has high validity, while a less valid instrument has low validity. The high and low validity of the instrument indicates the extent to which the collected data does not deviate from the picture of the validity in question. Validity testing in this study is intended to determine whether each item in the instrument used can measure leadership, competence and performance factors. If \( r \) (correlation), with the item is valid. The amount \( r \) of each question item can be seen from SPSS in the Corrected Items Correlation column. The rule of thumb is 0.3. If the correlation is greater than 0.3, the questions made are categorized as valid (Setiaji, 2004; 61).

The results of the validity test on the question items are as follows:

<table>
<thead>
<tr>
<th>Question No.</th>
<th>Sig.2 tailed</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Commitment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grain 1</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 2</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 3</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 4</td>
<td>0.000</td>
<td>Sahih</td>
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<tr>
<td>Job Satisfaction</td>
<td></td>
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<tr>
<td>Grain 1</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 2</td>
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</tr>
<tr>
<td>Grain 3</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 4</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 5</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 6</td>
<td>0.000</td>
<td>Sahih</td>
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<tr>
<td>Work Discipline</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grain 1</td>
<td>0.000</td>
<td>Sahih</td>
</tr>
<tr>
<td>Grain 2</td>
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<td>Sahih</td>
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<td>Grain 3</td>
<td>0.000</td>
<td>Sahih</td>
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</table>
Reliability concerns the issue of trust in the accuracy or reliability of measuring instruments. It is expected that the measuring instruments used in this study can be of such value, because a steady measuring instrument by itself is reliable (dependability), the measurement results can be predicted (predictability) and can show the level of accuracy (Rangkuti, 2009). According to Arikunto (2002; 190), reliability indicates the understanding that the instrument is reliable enough to be used as a data collection tool. A good instrument will not tendentiously direct respondents to choose certain answers. A trustworthy instrument is a reliable one that will produce reliable data as well. Reliability testing is also an attempt to find out the extent to which a measurement result is relatively consistent if repeated several times. The reliability test used is interim consistency reliability to see the consistency of respondents’ answers to all question items, with statistical techniques used by Cronbach’s Alpha. A factor is considered reliable if the alpha coefficient is greater than 0.6 (Suparmono, 2005; 78-79).

To determine the accuracy of the regression model, it is necessary to test several classical assumptions underlying the regression model as follows:

This test is intended to determine whether the independent variables are not correlated with each other or there is no significant relationship between variables. The multicollinearity test aims to test whether the regression model found a correlation between independent or independent variables. A good regression model should not have correlations between independent variables (Ghozali, 2005; 105). The existence of multicollinearity can be seen from the tolerance value or Variance Inflation Factor (VIF). The cut-off value commonly used to indicate multicollinearity is a tolerance value of < 0.10 or VIF > 10 (Ghozali, 2005; 106).

Multicollinearity Test Results using Variance Inflation Factor (VIF) as shown in the following table:

<table>
<thead>
<tr>
<th>Variabel Independen</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>Organizational Commitment</td>
<td>0.801</td>
</tr>
<tr>
<td>Job Satisfaction</td>
<td>0.801</td>
</tr>
</tbody>
</table>

From the table above that the VIF value of the independent variables in the regression model used is less than 10 while the Tolerance value is greater than 0.10, so it can be concluded that the variable does not have symptoms of Multicollinearity.

The heterokedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another (Ghozali, 2005; 105). If the variance from the residual of one observation to another observation is fixed, then it is called homoscedasticity and if it is different it is called heteroscedasticity. The method used to detect the presence or absence of heteroscedasticity in this study, by looking at the plot graph between the predicted value of the dependent variable, namely ZPRED, and its residual, namely SRESID. The basis of the analysis used to detect heteroscedasticity is as follows;

a. If there is a certain pattern, such as the dots forming a certain regular pattern (wavy, widening then narrowing), then it indicates heteroscedasticity has occurred.

b. If there is no clear pattern, and the points spread above and below 0 on the Y-axis, heteroscedasticity does not occur.

A good regression model is one that does not occur heteroscedasticity. To test Heteroscedasticity is done by graph analysis. Through graphical analysis a regression model is considered not to occur heteroscedasticity if the points spread randomly and do not form a certain clear pattern and are spread above or below the zero on the Y axis.
Figure 1. Heterokedasticity Test

The figure above shows random spread points and not a certain clear pattern and either above or below zero on the Y axis. This means that heteroscedasticity does not occur in regression models, so regression models are feasible to use to predict employee performance based on the input of independent variables. (Sugiyono, 2010).

The normality test aims to test whether in regression models, confounding or residual variables have a normal distribution (Ghozali, 2005; 110). While the basis of decision making in the detection of normality:

a. If the data spreads around the diagonal line and follows the direction of the diagonal line, then the regression model satisfies the normality assumption.

b. If the data spreads far from the diagonal line and/or does not follow the direction of the diagonal line, then the regression model does not satisfy the normality assumption.

Figure 2. Normalitas Test

Normality test result in figure 3.2. The above shows that the points leaning on diagonal lines mean showing a positive influence so that this research instrument is feasible to do or in other words distributed normally. (Sugiyono, 2010)

In addition to satisfying multicollinearity and heterokedasticity, regression equations also need to satisfy the assumption of autocorrelation. The assumption of autocorrelation emphasizes data freedom. In the sense that data for a certain period is not influenced by previous data. Autocorrelation testing in this study was carried out with Durbin Watson (D-W) test through the help of SPSS application program. Santoso (2001; 182) gave guidelines, namely: Durbin Watson’s number below -2 means there is a positive correlation. Durbin Watson
numbers between -2 to +2 have no autocorrelation. Durbin Watson's number above +2 means that there is a negative correlation The calculation shown in the study as in the appendix, the Durbin–Watson value is 1.073. Based on the above provisions by looking at the Durbin-Watson results obtained, it can be concluded that there is no Autocorrelation.

RESULTS AND DISCUSSIONS

From the test results using multiple linear regression above, a multiple regression equation can be compiled from the influence of Organizational Climate and Work Motivation on the Organizational Commitment of Donggala Regency Regional Revenue Agency (BAPENDA) employees, namely:  

\[ Y = 332.083 + 0.385 X_1 + 0.342 X_2 \]

The test results above show, where the constant value of 3.277 is a fixed number which means that there is an influence of organizational commitment and job satisfaction on the discipline of employees of the Regional Revenue Agency (BAPENDA) Donggala Regency.

Furthermore, the regression coefficient of the organizational commitment factor (X₁) of 0.385 means that if there is a change in X₁ by one unit, there will also be a change in employee discipline of the Regional Revenue Agency (BAPENDA) of Donggala Regency by 0.385 and assuming organizational commitment increases by one unit and other variables remain, employee discipline increases by 0.385. The coefficient regression of job satisfaction factors means that there is an influence of 0.342 on the discipline of employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency.

Multiple or correlation coefficient (R) is the relationship between the two independent variables, namely organizational commitment and job satisfaction with employee discipline of 0.529, meaning that the relationship of the independent variable to the dependent variable is strong.

R Square or coefficient of determination (R²) is to see the influence between the variables of organizational commitment and job satisfaction on employee discipline by 0.280 or 28%, meaning the influence of the independent variable (independent) on the dependent variable (dependent). While the remaining 72% is the influence of other variables that were not studied in this study.

The results of proving the hypothesis in this study the influence of Organizational Climate and Work Motivation on the organizational commitment of employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency provide evidence that the two independent variables, namely Organizational Climate and Work Motivation have a significant influence on employee organizational commitment. Thus, it is stated that the hypothesis regarding the influence of Organizational Climate and Work Motivation on the commitment of employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency is acceptable.

If the higher the organizational commitment obtained, the higher the level of work discipline in employees. Vice versa, the lower the organizational commitment obtained, the lower the level of employee discipline at the Regional Revenue Agency (BAPENDA) of Donggala Regency. Commitment has proven to have a significant effect on work discipline. This is in accordance with the opinion of Mowday (1982) which states employees who have a high commitment to the organization will be more motivated to be present in the organization and strive to achieve organizational goals. The form of its presence in the organization and efforts to achieve goals is what will encourage employees to act disciplined.

This is supported by the results of research by Dewi and Bambang (2014) which found that commitment has a positive effect on work discipline. This research, although it proves that commitment has a positive effect on work discipline, its contribution is not significant. This is due to the stigma of employees of the Regional Revenue Agency (BAPENDA) of Donggala Regency, that even though employees have high commitment, it will not cause their salaries to decrease or increase. No matter how high the commitment of employees will not get more rewards (bonuses) so that employees are not motivated to have high commitment. As a result, employees work normally and are not encouraged to increase their commitment. That view causes employees to be less committed to work and act disciplined.

Work discipline is a condition in an organization in which employees behave in accordance with the rules and standards of acceptable behavior of the organization. In this discussion, the Islamic view related to work discipline means consistency and istiqomah in goodness and truth. Given the importance of discipline in life, we should become disciplined individuals who are manifested through obeying the rules, being consistent between words and deeds, and being good at taking advantage of opportunities and being on time.

CONCLUSION

Based on the results of the analysis that has been carried out, it can be concluded that: Organizational commitment and employee satisfaction affect the discipline of Donggala Regency Regional Revenue Agency (BAPENDA) employees Organizational commitment has a significant effect on the discipline of Donggala...
Regency Regional Revenue Agency (BAPENDA) employees Job Satisfaction has a significant effect on the discipline of Donggala Regency Regional Revenue Agency (BAPENDA) employees.

Berdasarkan kesimpulan yang di ambil, maka penulis memberikan saran sebagai berikut:

1. Methodological advice
   In the implementation of data collection in this study there are still various weaknesses, so the researcher suggests for future research that:
   a. It is expected that researchers are able to control research subjects when filling in the research scale so that it is expected that research subjects really fill in the scale according to their respective perceptions and opinions. Because in the implementation of this study, the research was not able to supervise the research subjects one by one at the time of filling the research scale.
   b. Researchers should be able to compile research items more carefully, especially for the scale of organizational commitment, so that an adequate number of research items are obtained that are expected to be able to reveal all aspects studied. Because in this study the number of research items between one dimension and another dimension used is not balanced.
   c. It is recommended that the study be conducted for the entire population, both contract employees and civil servants.

2. The results showed that the commitment of employees to the Regional Revenue Agency (BAPENDA) of Donggala Regency was mostly in the good category, therefore it was necessary to make various efforts to maintain and maybe even improve employee discipline.

ACKNOWLEDGEMENTS

Praise and gratitude to the presence of Allah SWT for all His mercy, hidayah, and grace, so that the author can publish this article with the title "The Effect of Organizational Commitment, Job Satisfaction on Work Discipline in Employees of the Regional Revenue Agency (BAPENDA) Donggala Regency", hopefully it will be a reference for the development of further research.

REFERENCES


