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Submission date: 06-Jun-2023 11:54PM (UTC+0700)

Submission ID: 2110416051

File name: rnal_Internasional_Influence_of_Additional_IncomeEmployees...pdf (2.09M)

Word count: 6856

Character count: 36228



TECHNIUM
SOCIAL SCIENCES JOURNAL

Vol. 38, 2022

**A new decade
for social changes**

www.techniumscience.com

ISSN 2668-7798



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Influence of Additional Income Employees and Discipline on The Performance of Employees of The Regional Forestry Service of North Sulawesi Province

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Abstract. To improve professional productivity and growth in the discipline of civil servants, then guidelines are set as a reference for measuring the performance and Discipline of civil servants in the North Sulawesi Provincial Government as part of the consideration of providing additional income for civil servants (North Sulawesi Governor Regulation Number 72 of 2017 concerning Accountability). The type of study used is descriptive research with a quantitative analysis approach where the. The results, especially those obtained from the questionnaire, are processed with statistical data and the percentage of respondents' answer modes in a single table. To collect data in this study, the following techniques were used: The following techniques were used to distribute questions to respondents, who were determined based on the number of samples. The data analysis technique used by the author in this study is a quantitative data analysis technique. In this study, using numbers and drawing conclusions from the research results were analyzed as a presentation through analysis. Based on research conducted on 30 employees of the Forestry Service of North Sulawesi Province, so could conclude that Incentive positively affects employee performance. Based on research conducted on 30 North Sulawesi Provincial Forestry Service employees, it can be concluded that Work Discipline positively affects employee performance. Based on research conducted on 30 employees of the Forestry Service of North Sulawesi Province, it can be concluded that incentives and Discipline work together significantly affect employee performance.

Keywords. discipline, civil servants, library, forestry service

1. Introduction

In order to increase professionalism and productivity and cultivate the discipline of civil servants, a guideline has been established which is used as a reference for measuring the performance and discipline of civil servants in the North Sulawesi Provincial Government as part of the consideration for the provision of additional civil servant income, (Sulawesi Governor Regulation Utara Number 72 of 2017 concerning Accountability for the Performance of Civil Servants through R-Performance in the North Sulawesi Provincial Government).

The position of civil servants is part of the state apparatus, state administrators, and civil servants, which are regulated in laws and regulations and other regulations relating to the standards and ethics of the Public Officials Code of Ethics. Furthermore, every official is bound by the Official Oath and Pledge as stated in Government Regulation 21 of 1975.

In carrying out their duties, every Civil Servant must understand and carry out their duties as well as possible, uphold impartiality towards all groups, society, and individuals, and be non-discriminatory in providing services. In addition, every Civil Servant must be accountable for all the implementation of the tasks assigned to him to the nation, the state, and society through his leadership or direct supervisor.

Additional Income is a). Allowances are given as incentives to CPNS and PNS based on the performance and discipline assessment results, b). The workload is an allowance given as an incentive for attendance and performance to CPNS and PNS for the workload considered to exceed normal workload limits during a service period, c). Place of Duty is an allowance given as an incentive for attendance and performance to CPNS and PNS at the place of duty who are deemed to have difficulties in terms of transportation, health facilities, education, and entertainment, as well as the level of expensive goods and services in their working area, d). Working Conditions are allowances given as incentives for attendance and performance to CPNS and PNS whose work environment is deemed to have a risk of harm, both physically and mentally, e). scarcity of professions are allowances given as incentives for attendance and performance to CPNS and PNS who, in carrying out their duties, have unique and rare skills, f). work performance is a benefit given as an incentive for attendance and performance to CPNS and PNS who, in carrying out their duties, are considered to have work performance, g). other objective considerations are allowances given as incentives for attendance and performance to CPNS and PNS to improve the general welfare.

The Regional Forestry Service of North Sulawesi Province integrated a public service bureaucratic institution. Certainly not spared from the demands to take part in characteristics. Execution of duties requires excellent human resources in the field of competence. Adequate knowledge, skills, and behavior indicate excellence as

As one of the institutions, the Regional Forestry Service of North Sulawesi Province has the task of assisting the Governor in carrying out government affairs which are the authority of the region and assistance tasks assigned to the Province in the field of forestry, while the function of the Service is to: a) formulate policies following the scope of their duties; b) preparation of planning, coordinating, fostering and controlling the implementation of tasks; c) implementation of evaluation and reporting following the scope of their duties; d) administration of government affairs and public services in the field of forestry; and e) implementation of other functions given by the Governor related to his duties and functions.

The Service Secretary must carry out general administration, staffing, legal services, planning, and finance. At the same time, its functions include coordinating, synchronizing, and integrating administrative services, preparing operational planning and activity reporting, implementing personnel and legal affairs, planning and financial affairs, general affairs, and reporting tasks by the leadership.

Based on staffing data, the number of State Civil Servants (ASN) at the Regional Forestry Service of North Sulawesi Province as of June 2022 was 284 people.

Discipline is a rule or norm that is agreed upon and must be obeyed in every organization. If it is not complied with, it will get sanctions for following rules/norms in every organization. Discipline is a condition created and formed through a series of behaviors that embody the values of obedience, submission, loyalty, calm, and order (Priyodarminto, 1992). Regarding work discipline, Siswanto (1989) argues that work discipline is an attitude of respect, respect, obedience, and obedience to applicable regulations, written and unwritten, as well as the ability of people to do and not avoid punishment if the task is violated and the power is given to him. Whereas Wyckoff and Unel (1990) define discipline as a work process that leads

to order and self-control, and in other parts, it is said that work discipline is awareness, willingness, and willingness to work for other people to be submissive, and compliance with all applicable rules and regulations. Work awareness is voluntary and calls for employees' obligations and responsibilities. At the same time must have principles and maximize the work potential of other employees to follow your awareness to create a spirit of discipline at work. Jackclass (1991) distinguishes discipline into two types: self-discipline and social discipline. Self-discipline is the personal discipline of employees (employees) expressed in their personality in carrying out daily work tasks that need to be done. In contrast, social discipline is the practice of discipline in the organization's attire.

According to (Davis and Newstrom (1985), there are two forms of management discipline: management action to uphold organizational standards, preventive action, and corrective action. Preventive disciplinary actions are actions taken to encourage employees to comply with standards and regulations so that violations do not occur. The main goal is to encourage employees to practice self-discipline so that employees try to enforce self-discipline rather than force management. A disciplined team ultimately creates pride in every organization/unit. Creating an organizational/unit environment within a disciplinary framework is a management responsibility. Preventive discipline is an interdependent system, so leaders must work with all parties/units to develop it.

One of the factors that influence work discipline is work motivation. Work motivation is a driving force that is owned or contained in everyone in carrying out an activity so that the individual wants to do, work and be active to use all his abilities and potential to achieve the desired goals, as previously determined.

Robbins (2007) argues that motivation drives or motivates people to perform a behavior and directs that behavior toward a specific goal. Motivation can be seen in how to work, willingness to do work, and trying to use the time to work as efficiently as possible with responsibilities based on high work motivation. Motivation is the result of several individual internal or external processes, which create an attitude of enthusiasm and persistence in carrying out certain activities. People with solid work motivation will have a sense of work and try to achieve the best results; working without motivation causes a lack of responsibility and sincerity in carrying out each official's official duties.

Many more have reported empirical evidence of low-quality civil servants. Many studies that try to explain the factors behind the low quality of civil servants in Indonesia have been conducted and made various recommendations regarding several critical issues, including regulatory changes, the minimum education level of civil servants, changes to the recruitment system, and many others.

There are several theories that low wages cause the low performance of civil servants. Therefore, it is interesting to study when TPP is applied to civil servants, especially the provincial government. Therefore, this study discusses how applying TPP can improve employee performance and discipline. We must understand that in development research, not only the concept of economic development but also the development of productivity and work discipline. Good performance development will be associated with work motivation and discipline. Effective development will have a positive impact on institutional development, regional development, and even national development.

Regulation of the Minister of Home Affairs Number 59 of 2007 concerning Regional Financial Management specifically stated in article 39, which states that regional governments can provide additional income to civil servants based on objective considerations by considering the regional financial capacity and obtaining approval from the DPRD. The additional income

is intended to increase the welfare of civil servants based on workload, place of duty, working conditions, scarcity of profession, or work performance. In addition, based on Government Regulation no. 58 of 2005 concerning regional financial management article 63 paragraph (2) and Minister of Home Affairs regulation no. 13 of 2006 concerning guidelines for managing regional finances, which have been amended by Minister of Home Affairs Regulation no. 59 of 2007 and Minister of Home Affairs Regulation No. 21 of 2011 concerning the 2nd amendment of Permendagri No. 13 of 2006, states that civil servants can be given additional income according to the regional financial capacity. The criteria used to increase welfare vary, where Kumorotomo's (2011) criteria for providing performance allowances (additional income) are the use of in-depth knowledge or expertise, special skills, the amount of risk that must be faced, and various matters that are technically directly related to the scope of work somebody.

2. Literature Review

Human Resources Humans are one of the essential resource factors that organizations must own. Management functions include planning, organizing, directing, controlling, procurement, development, compensation, integration, maintenance, Discipline, and termination—explanation of human resource management functions [1]. Companies must play a downtime role as actors and determine the realization of organizational or company goals.

Provisions for employee performance are one of the essential things to give enthusiasm in doing everything related to the wishes and needs of the agency. The primary purpose of providing incentives to employees is to motivate them to work better and to show good performance. This method is a very effective way to improve employee performance and motivate employees to work [2].

The income component of a civil servant consists of salary, allowances, and honorarium, which include overtime pay. However, further are currently other incentives in the form of Regional Performance/Welfare Allowances or with a new vocabulary, namely Additional Income for Regional in Government Regulation 58 of 2005 [3]. Performance appraisal is a system used to determine and determine whether an employee has carried out determinedly and under his duties [4].

3. Method

The type of study used is descriptive research with a quantitative analysis approach where the. The results, especially those obtained from the questionnaire, are processed with statistical data and the percentage of respondents' answer modes in a single table. These of the TPP applications. Moreover, its role in improving the performance and Discipline of employees at the Regional Forestry Service of North Sulawesi Province, coupled with the results of interviews with key informants [5].

The following techniques were used to distribute questions to respondents, who were determined based on the number of samples—next, interview (*interviews*). Interviews are addressed to critical informants who understand the conditions related to civil servants in the work units of the Government ranks in North Sulawesi Province. Documentation Study Data in the form of reports and publications available at the North Sulawesi Provincial Forestry Office related to research. The data analysis technique used by the author in this study is a quantitative data analysis technique. In this study, using numbers and drawing conclusions from the research results were analyzed as a presentation through table analysis. Single Table Analysis is the process of simplifying data into a form that is easier to simplify. Table analysis is used to divide

the indicators of the research variables into the number of frequencies and percentages of the results of research conducted in the field through the distribution of questionnaires.

4. Result and discussion

In the study, the author makes in to form a questionnaire consisting of 6 questions for variable X^1 , 5 questions for variable X^2 , and 6 questions for variable Y, where who became variable X^1 is Addition Income Employee (TTP), variable X^2 is Discipline Work and become variable Y is Performance. The questionnaire was distributed this given to 30 employees as sample research and with the use of the method of *Likert Summated Rating* (LSR).

Table 4. 1 Scale Likert

STATEMENT	WEIGHT
- Very Agree	5
- Agree	4
- Not enough Agree	3
- Not Agree	2
- Very Not Agree	1

Moreover, the provision above applies well inside covariates X^1 and X^2 (Incentive and Discipline work) nor variable bound (Performance).

(a)

1. Identity Respondent

The respondents in this study were all employees at the North Sulawesi Provincial Forestry Service, totaling 30 people, which consisted of several characteristics: age, gender, length of work, and level of education. [6]. From the distributed questionnaire, obtained data from an employee as follows:

Table 4. 2 Distribution Respondent Based on Gender

No	Type Sex	Amount	Percentage (%)
1	Man	20 person	66.67 %
2	Woman	Ten person	33.33 %
Amount		30 person	100%

Source: Forestry Service North Sulawesi Province

From the table above, most respondents were male, as many as 20 people (66.67%). This is because the Forestry Service requires much male staff, so when recruiting staff, the proportion is more male than female. [7].

Table 4. 3 Distribution of Respondents by Age

No	Age	Amount	Percentage (%)
1	17 - 25 years	Four-person	13, 33 %
2	26 - 35 years old	Ten person	3 3, 33 %
3	> 36 year	16 people	53, 34 %
Amount		30	100%

Source: Forestry Service North Sulawesi Province

From the table above is known that the majority age respondent that is aged 17 - 25 years old is as many as 27 people (13.33%), age between 26 – 35 years old, as many as 23 people (33.33%), and age > 36 years that are as many as eight people (53.34%).

Table 4. 4 Distribution Respondent Based on Education

No	Education	Amount	Percentage (%)
1	Senior High School	Three person	10, 00 %
2	D1 – D3	Five person	16, 67 %
3	S1	22 person	73, 33 %
Amount		30	100%

Source: Forestry Service North Sulawesi Province

From the table above is known that prof rt significant education respondent is, S1 which is as many as 22 people (73.33%).

2. Analysis Variable Study

For more help following this writer serve table results score answer respondent from the questionnaire writer spread it that is:

Table 4. 5 Score Questionnaire for Variable X₁ (Incentive)

No.	Alternative Answer											Amount	
	SS		S		KS		TS		STS				
	F	%	F	%	F	%	F	%	F	%			
1	16	27.59	38	65.52	4	6.90	0	0	0	0	58	100	
2	20	34.48	32	55.17	6	10.34	0	0	0	0	58	100	
3	27	46.55	25	43.10	6	10.34	0	0	0	0	58	100	
4	16	27.59	38	65.52	4	6.90	0	0	0	0	58	100	
5	21	36.21	30	51.72	7	12.07	0	0	0	0	58	100	

Source: Data Source: Research Data (processed)

- Respondents' answers regarding performance are a benchmark for increasing incentives; most respondents answered that they agreed with 65.52%.
- Respondents' answers regarding the incentives given were based on the employee's tenure in the company; most respondents answered that they strongly agreed at 46.55%.
- Respondents answered that Only seniors who have good experience and ability are given above-average incentives; most of the respondents answered that they agreed 65.52%.
- Respondents' answers regarding employee incentives are based on the level of decent living needs of employees; most of the respondents answered that they agreed at 63.79%.
- Respondents' answers regarding incentives are given and can be used to meet basic needs. Most of the respondents agreed with 46.55%.

Table 4. 6 Score Questionnaire for Variable X₂ (Discipline Work)

No.	Alternative Answer											
	SS		S		KS		TS		STS		Amount	
	F	%	F	%	F	%	F	%	F	%	F	%
1	20	34.48	32	55.17	6	10.34	0	0	0	0	58	100
2	19	32.76	35	60.34	4	6.90	0	0	0	0	58	100
3	17	29.31	33	56.90	8	13.79	0	0	0	0	58	100
4	25	43.10	23	39.66	10	17.24	0	0	0	0	58	100
5	18	31.03	36	62.07	4	6.90	0	0	0	0	58	100
6	21	36.21	29	50.00	8	13.79	0	0	0	0	58	100
7	21	36.21	33	56.90	4	6.90	1	0	0	0	58	100
8	20	34.48	33	56.90	5	8.62	0	0	0	0	58	100

- Respondents' answers about the goal will be achieved if there is good work discipline; most of the respondents answered that they agreed at 55.17%.
- Respondents answered that a discipline down would make employees more disciplined, and most respondents to greed t6.90%.
- Respondents' answers about welfare guarantees can improve employee work discipline, most of the respondents answered that they agreed 62.07%
- Respondents' answers about the Company are indiscriminate about employees who are not disciplined; most respondents agreed 56.90%.
- Respondents' answers regarding inherent supervision by the company increased employee work discipline; most respondents answered that they agreed with 55.17%.
- Respondents answered that strict punishment led to increased employee discipline, and most of the respondents answered that they agreed at 55.17%.
- Respondents' answers about punishment are appropriate to trigger an increase in employee discipline; most respondents answered that they agreed with 50%.
- Respondents' answers about the firmness of leaders to act affecting employee discipline, most of the respondents answered strongly agree, 53.45%.

Table 4. 7 Score

No.	Alternative Answer											
	SS		S		KS		TS		STS		Amount	
	F	%	F	%	F	%	F	%	F	%	F	%
1	20	34.48	32	55.17	6	10.34	0	0	0	0	58	100
2	19	32.76	35	60.34	4	6.90	0	0	0	0	58	100
3	17	29.31	33	56.90	8	13.79	0	0	0	0	58	100
3	17	29.31	33	56.90	8	13.79	0	0	0	0	58	100
4	25	43.10	23	39.66	10	17.24	0	0	0	0	58	100
5	18	31.03	36	62.07	4	6.90	0	0	0	0	58	100
6	21	36.21	29	50.00	8	13.79	0	0	0	0	58	100
7	17	29.31	33	56.90	8	13.79	0	0	0	0	58	100

- Respondents were about I work to support my family; the respondents answered that they

- agreed 55.1
- b. Respondents' answers regarding the work given, I can do it in a day, most of them answered that they agreed at 56.90%.
 - c. Respondents' answers about the company giving bonuses if its targets are met, most answered that they agreed by 50%.
 - d. Respondents' answers about the equipment used were very helpful in completing the work; most of the respondents agreed that 56.90%.
 - e. Respondents' answers about the facilities following work standards; most of the respondents answered that they agreed at 56.90%.
 - f. Respondents' answers about my work were neat and thorough; most of the respondents answered that they agreed at 55.17%.
 - g. In the respondents' answers about family being my driving force to work actively, most of the respondents answered that they agreed at 53.45%.
 - h. Respondents' answers about working well can open opportunities for promotion n; most of the respondents answered that they agreed at 60.3Agreegreesignificant significant 53.45%.
 - i. Ascendants about Working with well could open opportunities for promotion. Most of the respondents answered agree, 60.34%.

3. Assumption Test Classic

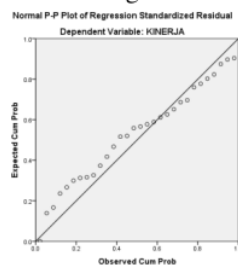
A classical assumption test was conducted to detect whether there is a deviation from the classical assumptions in multiple regression. The classic assumption tests are normality, multicollinearity, heteroscedasticity, and autocorrelation tests [8].

Test Normality

This test aims to test whether the regression is reliable (bound) and the independent variable (free) both have a normal distribution. The norm in the regression model test used in this study is the P-P Plot of the Regression Standardized Residual Normal Test. This test can determine whether the regression model is standard with conditions. That is, if it follows the diagonal line and spreads around the diagonal line.

- 1) Suppose the data spread around the diagonal line and follows the direction of the diagonal line, or the histogram shows a typical distribution pattern. In that case, the regression model meets the normality assumption.
- 2) Suppose the data spreads away from the diagonal and follows the direction of the diagonal line, or the histogram does not show a typical distribution pattern. In that case, the regression model does not meet the normality assumption.

Figure 4. 1 Results Test Normality P-Plot of Regression Standardized Residual



From the results of the P-Plot Regression test, the regression model is standard with the data following the diagonal line and spreading around the diagonal line point; it can be concluded that the regression model has fulfilled the assumption of normality.

Multicollinearity Test

This test aims to test whether the regression model found a correlation between independent (independent) variables. A good regression model should be free of multicollinearity, as seen from the tolerance value, its opponent, and the Variance Inflation Factor (VIF) if the tolerance value is more significant than. When the VIF value is less than 10, it can be concluded that there is no multicollinearity in the data to be processed.

4. 8 Results Test Multicollinearity Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	17.586	1.310		13.423	.000		
	TTP	.356	.080	.661	4.441	.000	.612	1.634
	DISIPLIN	.068	.053	.193	1.297	.206	.612	1.634

a. Dependent Variable: KINERJA

Based on the test results above, the two independent variables, namely Incentives and Work Discipline, have a Variance Inflation Factor (VIF) value, a predetermined tolerance value of 0.612 and $0.612 > 0.1$, and a Variance Inflation Factor (VIF) value of 1.634 and $1.634 < 10$, so that it was concluded that there were no symptoms of multicollinearity [9].

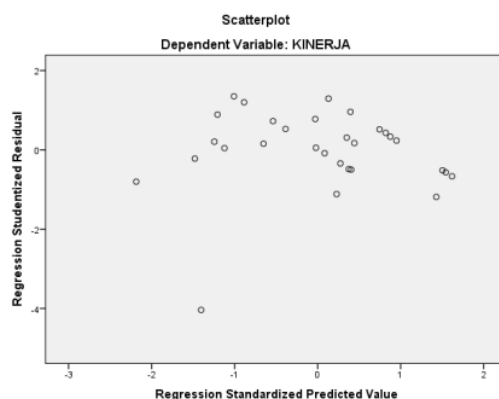
Test Heteroscedasticity

The heteroscedasticity test aims to test whether there is an inequality of variant the regression model e from one residual observation to another. Suppose the variance of the residuals from one observation to another remains. In that case, it is called homoscedasticity, and if it is different, it is called heteroscedasticity. A good has one that has homoscedasticity or does not have heteroscedasticity.

The way to detect the presence or absence of heteroscedasticity is by looking at the plot graph between the predicted value of the dependent variable, namely ZPRED, and the residual SDRESID. Detection of the presence or absence of heteroscedasticity can be done by looking at whether there is a specific scatterplot graph between SDRESID and ZPRED where the Y axis is predicted, and the X residual axis (Y predictor Y actually) has been standardized. Fundamental heteroscedasticity analysis, as follows:

1. Suppose a specific pattern, such as dots, forms a regular pattern. In that case, it indicates that heteroscedasticity has occurred.
2. If there is no clear pattern, and the dots spread above and below the number 0 on the Y axis, there is no heteroscedasticity.

Figure 4. 2 Results Test Heteroscedasticity



From the scatterplot graph, if there is no clear pattern and a dot, dot, or dot spread above and below 0 on the Y axis, then it indicates no heteroscedasticity occurs [10]. This could conclude that the record concludes that there is a noon model worthy of seeing Forestry Service Employee Performance Satisfies worthy of seeing Province by input variable independent, namely TTP and Discipline work [11].

a. Multiple Linear Regression

In analyzing data used, analysis regression linear double. Where is the analysis multiple helpful in knowing the influence from each variable free to variable bound? Following results data of processing using IBM SPSS Statistics version 20.00.

Table 4. 9 Results Test Regression Linear Double Coefficients ^a

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Betas		
(Constant)	17,586	1310		13,423	.000
1 TTP	.356	.080	.661	4,441	.000
DISCIPLINE	.068	053	.193	1.297	.206

a. Dependent Variable: PERFORMANCE

From t from the table above should is known values follows:

Constant (a) = 17.586

TTP (X₁) = 0.356

Discipline (X₂) = 0.680

From the results, the so could is known model equality regression linear is following:

$$Y = 17,586 + 0.356 X_1 + 0.680 X_2 +$$

Information:

1. Value = 17,586 indicates if the value of the Incentive and Discipline dimension Work is zero. Then the Performance of the Forestry Service North Sulawesi Province is 17,586, or it can be said that Performance is still worth 17,586 if not affected by Incentive and Discipline Work.
2. An incentive (X_1) of 0.356 with a positive relationship shows that every increase will follow every incentive increase and is considered constant.
3. Discipline Work (X_2) as big 0.6 80 with direction connection positive indicates that any increase in Discipline Work will be followed by a performance increase of 0.6 80 as independent variables others are held constant.

b. Test Hypothesis

The test hypothesis is the analysis of data conducted during the study. The study, during a study conducted in steady, is done tests and Test F with the user program IBM SPSS Statistics 20.00.

Test t (t-test).

The T-test is performed for variable free (X) by Partial have a significant relationship or no to around (Y). IBM SPSS Statistics 20.00 data processing results can be seen in table IV-11 as follows:

Table 4. 10 Results Test t

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Betas		
(Constant)	17,586	1,310		13,423	.000
1 TTP	.356	.080	.661	4.441	.000
DISCIPLINE	.068	.053	.193	1.297	.206

a. Dependent Variable: PERFORMANCE

c. Coefficients^a

For the t-test, criteria are carried out at the level of $\alpha = 5\%$ with two directions with the value of $n = 30 - 2 = 28$ is 2.048. Based on a table or could be concluded that host the hypothesis from each variable free to variable bound is the following:

1) Influence Incentive to performance

Test t is us to know if an Incentive in a manner individual has a significant relationship or not to the Performance of data processing IBM SPSS Statistics version 20.00. They could obtain results from the following:

- a) t-count = 4,441
- b) t-table = 2.048

From the criteria for making a decision:

H_0 received if $-2,048 \leq t \text{ count} \leq 2,048$

H_a received if $t \text{ count} > 2,048$ and $-t \text{ count} < -2,048$

Based on results testing in a manner individual influence Incentive on Performance obtained t - the value of $4.441 > t$ - table 2.048 and have the significance of $0.00 < 0.05$. Based on the criteria-taking decisions, it can be concluded that H_a is accepted (H_0 rejected). This shows a n influence that significantly marked positive Among Addition Income employees (TTP) to Performant in Forestry Service North Sulawesi Province.

The Effect of Work Discipline on Performant

The t-test is used to k is Discipline Work in the manner an individual has a significant relationship or not the performance of data processing IBM SPSS Statistics version 20.00 then could obtain results test as follows:

t-count = 1,297

t-table = 2.0 48

From the criteria for making a decision:

H_0 received if: $-.003 \leq t \text{ count} \leq 2.003$.

H_a received an f: t count of 2,003 and $-t \text{ count} \leq -2.003$.

Based on results testing individually influence Discipline Work to Performance obtained score t- count $1.297 > 2.048$ and has a number significant as big $0.000 \leq 0.05$. Based on the criteria for making a decision, it can be concluded that H_a is rejected (H_0 accepted). This shows no significant influence on the Discipline Work Performance of Forestry Service North Sulawesi Province [12].

b. F test (F- Test)

Test F also called test significant, simultaneously meant to see ability thorough from the variable fee that is Incentives and Discipline Work explaining Act in demand or Performance diversity [13]. The F test is also intended for knowing that all variables have a coefficient regather session same as following is the results of the test:

Table 4. 11 Test F

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	96.101	2	48,051	24,541	.000 ^b
1 Residual	52,866	27	1958		
Total	148,967	29			

a. Dependent Variable: Performance

b. Predictors: (Constant), Discipline, TTP

a. Predictors: (Constant), Discipline Work, Incentive

From the results processing using IBM SPSS Statistics version 20.00 could obtain results as follows:

1) F count = 24, 541

2) F table = 3.35

Criteria Test

- 1) Reject H_0 if $F \text{ count} < 3,35$ or $-F \text{ count} > -3,35$.
- 2) Accept H_a if $F \text{ count} > 3,35$ or $-F \text{ count} < -3,35$.

Based on F count test results in table IV-12 above could, the F grade count is 24.541, while table F values based on $dk = n - k - 1 = 55$ with a level significant 5% is 3.16. So, $F \text{ count } 24.541 > F \text{ table } 3.35$ then seen with results score probability significant $0.000 < 0.05$, then H_a is accepted and (H_0 rejected), From the results SPSS calculations in on the show, there is influence significant in a manner simultaneous Incentives and Discipline Work on Performance in the Forestry Service North Sulawesi Province.

a. Coefficient Test Determination

Destination from the coefficient test determination is for knowing the amount quantity percentage from the variable free variable bound score from coefficient determination. This bias is seen in the table below [14].

Table 4. 12 Test Coefficient Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.803 ^a	.645	.619	1.39928

a. Predictors: (Constant), DISCIPLINE, TTP

b. Dependent Variable: PERFORMANCE

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.829 ^a	.687	.676	2.11792

a. Predictors:

b. (Constant), Work Discipline, Incentive

c. Dependent Variables: Performance

In the table above, we can see results analysis regression in a manner whole show score R as big 0.803 showing that correlation or connection between Performance (variable dependent) with Incentive and Discipline Work (variable independent) have level amount:

$$D = R^2 \times 100\%$$

$$D = 0.803 \times 100\%$$

$$D = 64.45\%$$

Number this identifies that Performance (variable dependent) can be explained by Incentive and Discipline Work (variable independent) by 64.45%. In comparison, the rest of 35.55% is explained by factors other than not being researched [15].

Discussion

This discussion is an analysis of the findings of this research on the appropriateness of theories, opinions, and previous research that has been put forward by the results of previous research and the pattern of behavior that must be done to overcome this. In the following, there are 3 (three) main sections that will be discussed in the analysis of the findings of this study, namely as follows [16]:

5 Incentive to performance

Based on the test results individually, the effect of incentives on the performance obtained a t-count of $3.140 > t\text{-table of } 2.003$ and has a significant number of $0.000 < 0.05$. Based on the decision-making criteria, it can be concluded that H_a is accepted (H_0 is rejected); this indicates a significant positive sign between incentives on performance at the North Sulawesi Provincial Forestry Service. [17]. This research follows the theory put forward by Mangkunegara (2002, p. 89) that incentives are a form of motivation expressed in the form of money based on high performance and is also a sense of recognition from the organization for employee performance and contribution to the organization (company). The higher the Incentive will increase employee productivity [18]. Based on previous theory and research, there are similarities with the results of research conducted by the author regarding Incentives having a significant effect on Employee Performance. The equation can also be seen from the partial test results with a t count $> t$ table and a significant level of < 0.05 [19].

The Effect of Work Discipline on Performance

Based on the results of individual test of the effect of work discipline on performance, the t-count value is $7.970 > 2.003$. It has a significant number of $0.000 \leq 0.05$. Based on the decision-making criteria, it can be concluded that H_a is accepted (H_0 is rejected); this indicates no significant positive effect between Work Discipline on Performance at the North Sulawesi Provincial Forestry Service [20].

The Effect of Incentives and Work Discipline on Performance 3

Based on the F count test results, the calculated F value is 60.437, while the F table value based on $dk = n - k = 1 = 55$ with a significant level of 5% is 3.16. So, F count $60.437 > F$ table 3.16, then look at the results of a significant probability value of $0.000 < 0.05$, then H_a is accepted and (H_0 is rejected). North Sulawesi Province Forestry [21].

Study this in accordance with the theory put forward by Mangkunegara and Hasibuan. According to Mangkunegara (2002, p. 89), an incentive is something from stated motivation in top money from base high performance and a sense of recognition from party organization to performance employees and contributions to the organization (company) [22]. The higher the Incentive will increase employee productivity. Meanwhile, according to Hasibuan (2007, p. 194) [23], discipline must be upheld in a corporate organization. Without the support of good employee discipline, it is difficult for companies to realize their goals due to decreased employee performance or productivity. An attitude is filled with awareness to obey and obey the rules according to the rules that have been set, and the rules must be implemented. Because if these rules are not implemented, those who break them will be subject to sanctions. [24].

This is in line with research by Ratna Juli Wijayanti (2010), which states that F count $(80.346) > F$ table (2.78), which has a significance of $0.000 < 0.05$, so H_0 is rejected H_a is accepted. This means the variable Incentives and Work Discipline have a significant effect simultaneously on employee performance at PO. Holy Archipelago. This is in line with research

by Ratna Juli Wijayanti (2010), which states that F count (80.346) $>$ F table (2.78), which has a significance of $0.000 < 0.05$, so H_0 is rejected H_a is accepted. This means the variable Incentives and Work Discipline have a significant effect simultaneously on employee performance at PO. Nusantara Kudus. [25]. Based on previous theory and research, there are similarities with the results of research conducted by the author regarding Incentives and Work Discipline having a significant effect on Employee Performance. The equation can also be seen from the simultaneous test results with a calculated F value $>$ F table and a significant level of < 0.05 . [26].

Conclusion

Based on the results study and discussion put forward, so could conclude from the study about the Influence of Incentives and Discipline Work on Performance at the Forestry Service North Sulawesi Province. A sample of 58 people is as follows:

1. Based on research conducted on 30 employees of the Forestry Service of North Sulawesi Province, so could conclude that Incentive positively affects employee performance.
2. Based on research conducted on 30 North Sulawesi Provincial Forestry Service employees, it can be concluded that Work Discipline positively affects employee performance.
3. Based on research conducted on 30 employees of the Forestry Service of North Sulawesi Province, it can be concluded that incentives and Discipline work together significantly affect employee performance.

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