

## THE EFFECT OF WORK ETHICS AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT THE JAKARTA PRIMARY TAX SERVICE GAMBIR TIGA

Munir Azhari<sup>1</sup>, Harries Madiistriyatno<sup>2\*</sup>, Sukar Naibaho<sup>3</sup>

STIMA IMMI, Jakarta, Indonesia<sup>1,2,3</sup>

azharimunir27@gmail.com<sup>1</sup>, harries.madi@gmail.com<sup>2</sup>

---

### PAPER INFO

Received: 01-02-2023  
Revised: 25-02-2023  
Approved: 18-03-2023

### ABSTRACT

This research is quantitative, descriptive, and associative type. The population in this study was 70 employees at the Gambir Tiga Jakarta Primary Tax Service Office. The sampling technique in this study is total sampling. With the total sampling technique, a sample of 70 employees was taken at the Gambir Tiga Jakarta Primary Tax Service Office as respondents in this study. The results of this study indicate that: 1) There is an influence of work ethic on employee performance, as evidenced by the count for the X1 variable (Work Ethic) of 13,491, while the value of the t table for  $n = 70$  is 1,994. So  $t_{count} > t_{table}$  or  $13,491 > 1,994$ , it can be concluded that the Work Ethic variable influences partially the Job Performance of Employees. The coefficient regression value of the. The work ethic variable (X1) to the Employee Job Performance variable (Y) is 0.405. This means that if the Work Ethics variable (X1) rises by 1 unit it will increase the. Employee Job Performance (Y) variable by 0.405, assuming the Work Ethics variable (X1) is considered constant. 2) There is an influence of the work environment on employee work performance, as evidenced by the count for the X2 variable (Work Environment) of 16,862, while the value of the table for  $n = 70$  is 1,994. So  $t_{count} > t_{table}$  or  $16,862 > 1,994$ , it can be concluded that partial Work Environment variables affect Employee Work Performance. The value of the regression coefficient of the Work Environment variable (X2) to the Employee Job Performance variable (Y) is 0.605. This means that if the Work Environment variable (X2) increases by 1 unit, it will increase the Employee Job Performance (Y) variable by 0.605, assuming the Work Environment variable (X2) is considered constant. 3) There is an influence of work ethic and work environment together on employee work performance, as evidenced by the ANOVA or Ftest or Fcount test in the value of 302,319 which is greater than Ftable of 2.74 with a significant level of 0,000 because  $0,000 < 0,05$ , so it can be said that the Work Ethics variable (X1) and Work Environment variable (X2) together influence the Employee Performance variable (Y). While the Adjusted R. Square value of 0.900. This shows that 90% of the work ethic and work environment simultaneously (jointly) affect employee work performance, while the remaining 10% is influenced by other factors not examined in this study.

**Keywords:** Supervision; Discipline; Employee Work Effectiveness

---

### INTRODUCTION

Competition in various sectors makes the process of managing and maintaining organizational management increasingly receive serious attention from all elements of an organization. Based on Law Number 23 of 2014 concerning Regional Government, it has logical consequences for local governments, namely by developing and empowering apparatus to be more professional, responsive, and transparent. Given this fact, improving the quality of human resources is a must for every government apparatus. The improvement of employee performance (Undang-Undang, 2014).

For an organization, work performance is a very important and interesting part because it has proven to be of great benefit. Without good work performance from all employees, the success of government agencies in achieving goals will be difficult to achieve.

Discussing work performance cannot be separated from the factors that support these achievements. Among them are work ethic and employee work environment because both are an important part of an employee's work behavior.

Employee work performance can be used as a basis for job promotion (position promotion), compensation increases, transfers, and layoffs. To find out the work performance of employees, work performance appraisal is carried out, through the performance appraisal process it can be seen the results of employee performance every year, whether or not the goals of the organization are achieved. In general, people who are involved in human resource management evaluate employee performance, this is a very important part of the entire work process of the employee concerned.

The size of an organization's performance cannot be measured by service providers, but rather by service recipients. This is because performance is output and not input. Parties who can feel the output are not service providers (bureaucracy) but service users (community). Therefore, in measuring performance, inevitably must involve consumers who come from the service user community.

The Jakarta Gambir Tiga Pratama Tax Service Office in its work activities tries to always emphasize all of its employees to be able to achieve good work performance, where the benefits of this achievement are not only felt by individuals but also by the organization concerned. Achieving these achievements it is not as easy as imagined by all employees, the processes and obstacles in achieving these achievements are influenced by various factors. One of them is the individual factor where, the relationship between employees can be well established or not, cooperation among employees in one section, another section, or with superiors, and also providing good service to the community.

To get good performance, the human resources in the Jakarta Primary Tax Office Gambir Tiga must also have good quality. If the quality of human resources is not good, then their performance in carrying out their duties will not be as it should be. In this case, it is assumed that the work performance of the employees of the Jakarta Primary Tax Service Gambir Tiga is influenced by the work ethic and work environment factors.

A high work ethic should be owned by every employee because every organization needs the hard work and high commitment of every employee, otherwise, it will be difficult for the organization to develop. Every organization that always wants to move forward, will involve members for its performance, including every organization must have a work ethic.

The phenomenon of services performed by employees at the Jakarta Primary Tax Service Office Gambir Tiga to the community is still not good, it is related to the work ethic of employees at the Jakarta Primary Tax Service Office, Gambir Tiga, which is still not good. The work ethic of the employees is also still not high. Low work ethic can be seen from the fact that employees are often late for work, otherwise, they go home earlier from working hours. In addition, employees look relaxed in doing a job, as if there is no workload at all.

This opinion indicates the importance of organizational success which must be supported by several factors, including work ethic and work environment. Every employee needs to have a work ethic and work environment to ensure organizational life is safe, orderly, and smooth.

Good working environment conditions will achieve optimal results when humans can carry out work optimally, and supported by a conducive, healthy, safe, and comfortable work environment that will encourage the productivity of the institution so that the achievement of institutional goals becomes more effective. The work environment is everything that is around employees that can affect the implementation of work. The work environment is the overall work facilities and infrastructure around employees who are doing work that can affect the implementation of work including the workplace, facilities, cleanliness, lighting, calm, including the working relationship between the people in that place.

In principle, the state of the work environment must be appropriate and fair for the performance or services of employees of the organization in achieving a goal. The work environment can be used as an important thing for employees where every employee has the right to it. The work environment is one thing sensitive in the world of work because it can make

employees feel satisfied working in an organization that will have an impact on employees in improving employee performance.

#### **Formulation of the problem**

Based on the background of these problems, the core problems in this thesis research are:

1. Is there a significant influence between work ethic and employee performance at the Jakarta Primary Tax Office, Gambir Tiga?
2. Is there a significant influence on the work environment on employee performance at the Jakarta Primary Tax Office, Gambir Tiga?
3. Is there a significant influence between work ethic and work environment together on employee performance at the Jakarta Primary Tax Service Office, Gambir Tiga?

#### **Research purposes**

A study conducted by researchers will have a purpose. Therefore, this research has the following research objectives:

- 1) To determine the significant effect of work ethic on employee performance at the Jakarta Primary Tax Office, Gambir Tiga.
- 2) To determine the significant influence of the work environment on employee performance at the Tax Service Office Primary Jakarta Gambir Tiga.
- 3) To determine the significant influence between work ethic and work environment together on employee performance at the Jakarta Primary Tax Office Gambir Tiga

#### **Literature review**

##### **Work ethic**

According to Geertz ([Kumorotomo, 2005, p. 389](#)) defines ethos is "a fundamental attitude towards self and the world that is dating life".

Hany Mulyawati (2014: 56), work ethic is the spirit of work that characterizes and believes a person or a group. According to ([Sinamo, 2011, p. 26](#)), a work ethic is a set of positive behaviors that are rooted in fundamental beliefs accompanied by a total commitment to an integral work paradigm.

Furthermore, Sinamo in ([Arsad, 2017, pp. 136–137](#)) says that the work ethic is a set of positive behaviors rooted in fundamental beliefs accompanied by a total commitment to an integral work paradigm. According to him, if a person, an organization, or a community adheres to a work paradigm, believes, and is committed to that work paradigm, all of this will give birth to their unique work attitudes and behaviors. That will be the work ethic and culture.

From the definitions above, a synthesis can be taken that work ethic is a set of basic attitudes or views held by a group of people to assess work as something positive for improving the quality of life so that it affects work behavior.

##### **Dimensions of Work Ethics**

Several dimensions influence work ethic, Boatwright and Slate ([Lubis, 2017, pp. 11–12](#)), namely:

- a. Age
- b. Gender
- c. Educational background
- d. Length of work

##### **Nature of Work Ethic**

According to Weber in (Tebba, 2003, p. 1) it is necessary to pay attention to the ethical characteristics that must be developed in the work ethic process, namely:

- a. Responsible nature
- b. Thrift

##### **Characteristics of High and Low Work Ethics**

According to Darodjat, the characteristics of someone who has a high work ethic are: ([Darodjat, 2015](#)).

- a. Have work motivation, namely motivation within and from outside the individual
- b. Have a future orientation.
- c. Morality is an attitude of seriousness at work.

- d. Work hard and value time.
- e. Discipline in work, responsibility.
- f. Economical and simple.
- g. Diligent and tenacious.

#### **Work environment**

Nitisemito also argues that the work environment is everything that exists around workers who can influence themselves in carrying out assigned tasks (Nitisemito, 2011, p. 183). stated that the work environment is the whole of the tools and materials encountered, the surrounding environment in which a person works, his work methods, and work arrangements both as individuals and groups (Sedarmayanti, 2018, p. 21).

According to Sri Widodo (Soedarso, 2018, p. 95), The work environment is an environment where employees can carry out their daily tasks with all the work facilities and infrastructure needed to carry out these tasks. Meanwhile, according to Subagyo (Subagyo, 2014) the work environment can be said to be the conditions that exist in the workplace, both physical and non-physical, which affect employees in carrying out their work. Sedarmayanti argues that a place where there is a group where there are several supporting facilities to achieve company goals by the company's vision and mission (Sedarmayanti, 2018, p. 23).

From the definitions above, synthesis can be taken that the work environment is everything that is around the employee at work, both physical and non-physical, which can influence him in carrying out his tasks and daily work.

#### **Work Environment Dimensions**

According to Suwatno and Priansa in general the work environment is as follows (Suwatno & Priansa, 2011, p. 163).

- a. Work Space Plan b. Job Plan
- b. Working Environment Conditions
- c. Overwork
- d. Poor Surveillance System
- e. Disputes Between Personal And
- f. Group

#### **Work Environment Indicators**

According to Sri Widodo (Widodo, 2016, p. 96), indicators that influence the formation of a working environment condition include:

- a. On-site lighting Work
- b. Setting the air temperature in Place
- c. Work
- d. Humidity at Work d. Noise at Work
- e. Air Circulation in the Workplace
- f. Mechanical Vibration at Work
- g. Coloring at Work
- h. Decoration at Work
- i. Music at Work
- j. Safety and Convenience in Workplace

#### **Employee Performance**

Ivancevich and Matteson (Agustina, 2011), work performance is a result of employee work obtained from the resultant or a combination of employee and organizational behavior. Robbins in (Wijono, 2010, p. 79) explains that work performance is an employee's effort to achieve the objectives or goals of the company.

Meanwhile, Rivai (Rivai Zainal & Jauvani Sagala, 2011, p. 274), work performance (job performance) is the level of success of employees in completing their work. Work performance is the process through which organizations evaluate or assess employee performance.

From the definitions above it can be taken that synthesis work performance is the result of work in quality and quantity achieved by an employee during a certain period of time in carrying out his work duties in accordance with the responsibilities given to him.

### **Dimensions of Work Performance**

Jobs with high results should be achieved by employees. Nasution (Nasution, 2011, p. 99) states that measures that need to be considered in work performance include :

- a. quality of work
- b. Work quantity
- c. Work discipline
- d. initiative
- e. Cooperatio

### **Work Performance Assessment Factors**

According to Steers, in (Edy, 2011), people believe in individual work performance in the form of a combined function of three factors, namely:

- a. Ability and interest of a worker
- b. Clarity and acceptance of the explanation of the role of an employee
- c. Level of work motivation

### **Performance Assessment Elements Work**

According to (Hasibuan, 2016, p. 10) there are 11 elements of performance appraisal. Employees who have good work performance must have each of the following elements of work performance:

- a. Loyalty (loyalty)
- b. work performance c. Honesty
- c. Discipline e. Creative
- d. Cooperation
- e. Leadership h. Personality
- f. Initiative
- g. Proficiency
- h. Responsibility

### **Hypothesis**

Thus, the hypothesis in this study can be formulated as follows:

1. The Effect of Work Ethics on Employee Work Performance at the Gambir Tiga Jakarta Pratama Tax Service Office.
2. The Influence of the Work Environment on Employee Work Performance at the Gambir Tiga Jakarta Pratama Tax Service Office.
3. The Effect of Work Ethics and Work Environment on Employee Work Performance at the Jakarta Primary Tax Office, Gambir Tiga.

## **RESEARCH METHOD**

### **Population and Sample**

The population in this study were 70 employees at the Gambir Tiga Jakarta Pratama Tax Service Office. The sampling technique in this study is total sampling. The reason for taking total sampling is because according to Sugiyono (Dr Sugiyono, 2013) the total population is less than 100, the entire population is used as a research sample. With the total sampling technique, a sample of 70 employees was taken at the Jakarta Primary Tax Service Gambir Tiga as respondents in this study.

### **Data analysis technique**

The analysis technique used in this study is a quantitative analysis technique using statistics. Furthermore, to obtain and speed up data input, statistical software is used to support this research. The software used to support this research is the SPSS (Statistical Product and Service Solutions) version 20.

### **Hypothesis Testing Techniques**

The t-test and F-test were used to test the hypothesis. The hypothesis testing technique in this study used computer assistance, the Statistical Product and Service Solutions (SPSS) Version 20 for Windows program. The test statistics used are as follows:

a. t test

To test significance a correlation coefficient, then you can use the student's t-test statistics with the following formula:

$$t = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}}$$

Source: Sugiyono (2014)

Information:

t = t test value

r = Correlation coefficient

n = Number of samples

To find out whether the hypothesis is rejected or not, reveal the rules used in testing the research hypothesis as cited below: (Sunarto, 2013)

1) If  $t_{hitung} \geq t_{tabel}$ , then  $H_0$  rejected means significant.

2) If  $t_{hitung} \leq t_{tabel}$ , then  $H_0$  is accepted meaning it is not significant.

b. F test

The F test is used to find out whether there is an influence simultaneously between the independent variables on the dependent variable. The F test formula according to Sugiyono (2014) is as follows:

$$F = \frac{R^2/k}{(1-R^2)/(n-k-1)}$$

Information:

F = F value (F count)

R<sup>2</sup> = Multiple correlation coefficient

K = Number of independent variables n = Sample size

The basis for decision making is as follows:

1) If  $F_{hitung} < F_{tabel}$ , then  $H_0$  accepted.

2) If  $F_{hitung} > F_{tabel}$ , then  $H_0$  rejected.

### Coefficient of Determination (KD)

The coefficient of determination is used to determine the influence between the two variables ( $X_1$ ,  $X_2$ , and  $Y$ ), how much influence is between the two variables studied, then the coefficient of determination (Kd) is calculated with the assumption that other factors outside the variables are considered constant or fixed (*ceteris paribus*). The formula for the coefficient of determination (Kd) is:

$$KD = r^2 \times 100\%$$

Sumber: Sugiyono (Sugiyono, 2012)

Information:

K = Coefficient of determination

r = Pearson's correlation coefficient

## RESULTS AND DISCUSSION

### Hypothesis test

**Table 1**  
Coefficients<sup>a</sup>

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	3.167	1.835		1.726	.089
	Etos Kerja (X1)	.405	.051	.434	7.913	.000
	Lingkungan Kerja (X2)	.605	.056	.590	10.755	.000

a. Dependent Variable: Prestasi Kerja Pegawai (Y)

#### a. The Effect of Work Ethics (X<sub>1</sub>) on Employee Performance (Y)

If you pay attention to the results of the coefficients table above using SPSS analysis calculations version 20, the tcount value for variable X<sub>1</sub> (Work Ethics) is 13,491, while the ttable value for n = 70 of 1,994. So  $t_{hitung} > T_{tabel}$  or  $13,491 > 1,994$ , it can be concluded that by partial work ethic variables affect employee performance.

#### b. The Effect of the Work Environment (X<sub>2</sub>) on Employee Performance (Y)

If you pay attention to the results of the coefficient table above using SPSS analysis calculations version 20, then the tcount value for variable X<sub>2</sub> (Work Environment) is 16,862, while the ttable value for n = 70 is 1,994. So  $t_{hitung} > t_{tabel}$  or  $16,862 > 1,994$ , it can be concluded that partially the Work Environment variable has an effect on Employee Performance.

### F test

**Table 2**  
ANOVA<sup>a</sup>

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8211.302	2	4105.651	302.318	.000 <sup>b</sup>
	Residual	909.898	67	13.581		
	Total	9121.200	69			

a. Dependent Variable: Prestasi Kerja Pegawai (Y)

b. Predictors: (Constant), Lingkungan Kerja (X2), Etos Kerja (X1)

From the results of the table above, namely the ANOVA or Ftest or Fcount test, a value of 302,319 is obtained which is greater than the Ftable of 2.74 with a significant level of 0.000 because  $0.000 < 0.05$ , it can be said that the Work Ethic variable (X<sub>1</sub>) and the Work Environment variable (X<sub>2</sub>) together influence the Employee Performance variable (Y).

### Summary Models

**Table 3**  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.949 <sup>a</sup>	.900	.897	3.68518

a. Predictors: (Constant), Lingkungan Kerja (X2), etos Kerja (X1)

b. Dependent Variable: Prestasi Kerja Pegawai (Y)

Based on the Model Summary table, the Adjusted R Square value is 0.900. This shows that 90% of the work ethic and work environment simultaneously (together) affect employee performance, while the remainder is 10% is influenced by other factors not examined in this study.

## CONCLUSION

Based on the chapter on the results of the analysis and discussion of "The Influence of Work Ethics and Work Environment on Employee Performance at the Jakarta Primary Tax Service Gambir Tiga", the author will draw conclusions from the results of the research or writing of this thesis. The conclusions from the results of this study are as follows: 1) There is an effect of work ethic on employee work performance, as evidenced by the tcount value for variable X1 (Work Ethic) of 13,491, while the ttable value for  $n = 70$  is 1,994.  $S_{thitung} > t_{tabel}$  or  $13,491 > 1,994$ , it can be concluded that partially Variable Work Ethics influences Employee Work Performance. 2) There is an influence of the work environment on employee performance, it is proven that the tcount value for variable X<sub>2</sub> (Work Environment) is 16,862, while the ttable value for  $n = 70$  is 1,994. So  $t_{hitung} > t_{tabel}$  or  $16,862 > 1994$ , it can be concluded that partially the work environment variable has an effect on Employee Performance. 3) There is an influence of work ethic and work environment together on employee performance, as evidenced by the ANOVA test or Ftest or Fhitung, the value of 302,319 is greater than Ftable of 2.74 with a significant level of 0.000 because  $0.000 < 0.05$ , it can be said that the Work Ethics variable (X<sub>1</sub>) and the Work Environment variable (X<sub>2</sub>) simultaneously affect the Employee Performance variable (Y). Meanwhile, the Adjusted R Square value is 0.900. This shows that 90% of the work ethic and work environment simultaneously (together) affect employee performance, while the rest by 10% has an effect on other factors not examined in this study.

## REFERENCES

- Agustina, Putri. (2011). Psikologi perkembangan. *Surakarta: PGSD UMS*. [Google Scholar](#)
- Arsad, Muhammad. (2017). Pengaruh Etos Kerja Dan Lingkungan Kerja Terhadap Prestasi Kerja Di Kantor Kecamatan Anggana Kabupaten Kutai Kartanegara. *E Journal PIN: Pemerintahan Integratif*, 5(1), 135–147. [Google Scholar](#)
- Darodjat, Tubagus Achmad. (2015). Pentingnya budaya kerja tinggi dan kuat absolute. *Bandung: PT. Refika Aditama*. [Google Scholar](#)
- Edy, Sutrisno. (2011). *Manajemen sumber daya manusia, penerbit Jakarta Kencana*. [Google Scholar](#)
- Hasibuan, Malayu S. P. (2016). *Manajemen Sumber Daya Manusia*. Bumi Aksara. [Google Scholar](#)
- Kumorotomo, Wahyudi. (2005). *Akuntabilitas birokrasi publik: sketsa pada masa transisi*. MAP UGM & Pustaka Pelajar. [Google Scholar](#)
- Lubis, Siti Masytah. (2017). *Hubungan Motivasi Kerja Dengan Etos Kerja Karyawan di Mawar Bakery dan Cake Shop*. [Google Scholar](#)
- Nasution, S. (2011). *Metode Research (Penelitian Ilmiah)(Cetakan ke-4)*, Jakarta: PT. Bumi Aksara. [Google Scholar](#)



- Nitisemito, Alex S. (2011). *Manajemen Personalia (Manajemen Sumber Daya Manusia, Edisi Kelima, Cetakan Keempat Belas, Ghalia*. [Google Scholar](#)
- Sedarmayanti, Hj. (2018). *Manajemen Sumber Daya Manusia; Reformasi Birokrasi dan Manajemen Pegawai Negeri Sipil*. Reflika Aditama. [Google Scholar](#)
- Sinamo, Jansen. (2011). *Delapan etos kerja profesional*. Jakarta: Institut Mahardika. [Google Scholar](#)
- Soedarso, Sri Widodo. (2018). *Manajemen Sumber Daya Manusia: Teori, Perencanaan, Strategi, Isu-isu Utama dan Globalisasi*. Manggu Makmur Tanjung Lestari. [Google Scholar](#)
- Subagyo, Ahmad. (2014). *Manajemen Koperasi Simpan Pinjam*. Jakarta: Mitra Wacana Media. [Google Scholar](#)
- Sugiyono, Dr. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*. [Google Scholar](#)
- Sugiyono. (2012). *Memahami Metode Penelitian Kuantitatif, Kualitatif, dan Kombinasi*. Bandung: Alfabeta. [Google Scholar](#)
- Sunarto, Ridwan. (2013). *Pengantar statistika*. Bandung, Alfabeta. [Google Scholar](#)
- Suwatno, H. d, & Priansa, Donni Juni. (2011). *Manajemen SDM dalam organisasi Publik dan Bisnis*. Bandung: Alfabeta. [Google Scholar](#)
- Tebba, Sudirman. (2003). *Membangun Etos Kerja dalam Perspektif Tasawuf (1st ed.)*. Bandung: Pustaka Nusantara. [Google Scholar](#)
- Undang-Undang, R. I. (2014). *Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah*. Jakarta. [Google Scholar](#)
- Rivai Zainal, Veithzal, & Jauvani Sagala, Ella. (2011). *Manajemen sumber daya manusia untuk perusahaan: Dari Teori ke Praktek*. [Google Scholar](#)
- Widodo, Sri. (2016). *Manajemen Sumber Daya Manusia: Teori, Perencanaan Strategi, Isu-isu Utama dan Globalisasi*. Bandung: Manggu Media. [Google Scholar](#)
- Wijono, Sutarto. (2010). *Psikologi industri dan organisasi dalam suatu bidang gerak psikologi sumber daya manusia*. [Google Scholar](#)