

## The Role in Improving Motivation and work Environment to Organizational Performance of Tax Service Office Pratama West Bekasi with Job Satisfaction as Mediation Variable

Johan Elvin Saragih\*, Abdul Rivai, Suharto

Master of Management Universitas Krisnadwipayana Jakarta Campus UNKRIS Jatiwaringin PO Box 7774 / Jat CM. Jakarta 13077, Indonesia

**\*Corresponding author**

Johan Elvin Saragih

**Article History**

Received: 13.10.2018

Accepted: 23.10.2018

Published: 30.10.2018

**DOI:**

10.36347/sjebm.2018.v05i10.006



**Abstract:** This study aims to determine the role of motivation and work environment in improving organizational performance through job satisfaction on the Tax Office Pratama West Bekasi. The samples in this study were all employees at the Tax Office Pratama West Bekasi as much as 73 employees. The technical samples used in this study is the probability sampling and simple random sampling and analysis using path analysis. The results showed that their job satisfaction does not affect the role of motivation and work environment in improving organizational performance on the Tax Office Pratama West Bekasi. **Keywords:** Motivation, work environment, job satisfaction, and organizational performance.

### INTRODUCTION

The establishment of an organization based on the objectives that have been formulated in its formation. Mooney stated that the Organization is the form of every human association for the Attainment of a common purpose [1]. To ensure the achievement of goals or targets stakeholder organizations should ensure that each program and available resources should be oriented to the goals of the organization. Bernardian & Russel [2] in Keban [3] Performance is defined as the record of the outcomes produced on a specified job function or activity during a specified time period.

Organizational performance illustrates the extent to which the organization is achieving results when compared to the performance previous, compared to other organizations (benchmarking), and to what extent the achievement of goals and targets set [4] in Keban [3]. Thus the main focus of the organization is achieving the goal of establishing and maintaining the continuity of the organization. The importance of organizational performance measurement is performed to determine the level of success of the organization and evaluation of the strategy adopted in achieving the objectives. Intense competition forced the stakeholders or the leader to determine the method of evaluation and performance measurement of appropriate organizations.

To determine the actual need for the size of the target that can be used as a measure of organizational performance assessment. According to Dwiyanto [5] in Uha [6] that the success of an organization in achieving its objectives can be measured through indicators productivity, quality of service, responsiveness, responsibility, and accountability. Optimization strategies target achievement shall be evaluated taking into account factors that affect the performance of the organization. The organization's performance is influenced by internal factors and external variable motivation, work environment, job satisfaction, training, and other factors. It is known based on research conducted by Mumbi [7] that the motivation positive and significant impact on organizational performance. While based on research Latif [8] states that there is a significant effect of job satisfaction on organizational performance.

Tax Office Pratama West Bekasi under the organizational structure of the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia [30] is one of the public organizations/agencies are burdened with a target of revenues from taxation [29]. Evaluation and measurement of organizational performance are absolutely necessary as a guarantee of the availability of the budget for the government's needs. The achievement of national tax receipts reflected the realization of the tax revenue target on KPP West Bekasi that within a period of three (3) years have not been able to achieve the targets that have been mandated. Among some of the indicators used as a reference to the

successful performance of the organization, tax revenue and tax compliance is an indicator that has a high enough weight is used as a measure of organizational performance.

As stated in the Budget 2017, that the main source of funding comes from the state budget in taxes. The sector is a mainstay of government to support all efforts to run the government and development programs. Under these conditions, the government should make improvements and efforts to improve the performance of the taxation sector.

Realization of tax year 2015 tax revenue of Rp. 978 488 034 762, - or 84.99% of the revenue target of Rp. 1,151,336,283,998, -. While the tax year 2016 tax revenue of Rp. 970 991 950 776, - or 71.54% of the target of Rp. 1,357,185,002,000, - with the growth of - 0.77% compared with the realization of the tax year 2015 and in the 2017 tax year in which the tax revenues only reached 94.96% or Rp. 1,110,541,074.156, - from the target of Rp. 1,169,435,499,000, - with growth of 14.27%.

While the level of tax compliance are also experiencing the same thing that the annual tax return submission compliance rate of the tax year 2015 amounted to 50.49% or 40.126 Taxpayers of Tax Payer SPT as many as 79 467 registered taxpayers. In 2016 tax year for SPT submission compliance rate of 56.29% or 45.886 Taxpayer Registered Payer SPT as much as 81 506 taxpayers. The same thing happened in the 2017 tax year in which the tax return submission compliance rate of only reaches 69.31% or 46 905 Taxpayer Registered Payer SPT as much as 67.666 taxpayers.

To achieve the vision, mission and targets society together leaders of the organization must provide direction and evaluation of the achievement of the stages of each individual, unit, or organization. Human Resources as an important element in the organization should receive good attention and management should be comprehensive and continuous so has the quality of work in accordance with the needs of organizations that in turn can reach work or expected performance.

## **LITERATURE REVIEW**

### **Motivation**

Motivation is an important variable that cannot be removed when discussing the performance of the organization, this can be seen from the encouragement and effort as well as employee morale in the task given. Mangkunagara [9] defines motivation as conditions that affect evoke, direct, and maintain behaviors related to the work environment. With the high motivation of the employees are expected to have a positive impact on employees in achieving the set targets of the organization.

According to Robbins and Judge [10] that motivation as a process that explains the strength, direction, and persistence of a person in an effort to achieve the goal. Meanwhile, according to Gibson [11], theorized that motivation is a concept that we use when we describe the forces that work against or lies within the individual to initiate and direct behavior. While the motivation according to Hasibuan [12] is "giving momentum that creates the excitement of someone working to get them to cooperate, to work effectively and integrated with all of its efforts to achieve customer satisfaction".

In the motivation, the organization has an important role due to the direct concerns on the human element. In accordance with the nature of motivation that motivation is a stimulus for the action pattern, and then those who lead (management) should be able to create the motivation that can foster motives of those that want to act in accordance with the will of the organization. In accordance with the statement Gomes [13] that the motivation is defined as behavior that is aimed at the target. Motivation deals with the level of effort that a person in pursuit of a goal, motivation is closely related to job satisfaction and performance.

Besides, employees working one's motivation is usually indicated by a continuous activity, and goal-oriented. A so-called motivated employee is an employee whose behavior is directed at the organization's goals and activities are not easily disturbed by small annoyances. While employees are not motivated are those that may fall into one of three things [13]:

- Behavior-oriented employees did not show interest;
- Employee behavior is not directed at the goal of value to the organization;
- Work is not a commitment to purpose, and therefore easily distracted and requires a high surveillance.

There are factors that influence motivation, ie individual factors, and organizational factors. Factors that belong to the individual is the needs, goals, attitudes, abilities. While belonging to the factors that come from organizations include payments or salary, job security, a fellow employee, supervision, praise, and the work itself.

### **Work Environment**

The environment within the organization, in general, can be defined as something that is not infinite (*infinite*) and includes all the elements that are outside of an organization. According Nitisemito [14] states that the environment is everything that is outside the object of talks so that it can be said that the environment of the organization/institution is everything that is around the workers and that could affect him in carrying out the tasks assigned. The environment can also be interpreted as a condition, a situation that made an impact on someone, either mentally or physically, as long as he lives [15].

In effect among numerous experts who discuss the importance of the role of the working environment, yan judged to be able to support the productivity of an organization, which in turn is closely linked to the performance of the organization, namely that humans can work well so as to achieve optimum results when supported by good environmental conditions and conducive , Many factors influence the formation of a working environment also affect the man's ability as a worker or an employee in performing their duties.

Mariani [16] states that: "The working environment is factors beyond human physical and non-physical in an organization. Physical factors include work equipment, the temperature in the workplace, tightness and density, noise, spacious workspace while the non-physical cover labor relations in the company formed between superiors and subordinates and among employees ". The work environment includes a working relationship formed between fellow employees and working relationships between subordinates and superiors and the environment-physical place of employment. The working environment is one of the conditions that can support or not each individual directly or indirectly in carrying out the work or produce a given organization. In addition, a good work environment has a direct impact on employees and eventually will give effect to the work of employees. But on the contrary, is not conducive working environment will give a negative impact on employees and in turn will impact on the achievement of the employment.

The above condition is reinforced by the theories related to the working environment in which simple work environment is defined as an environment or where employees perform daily activities. So whether or not a conducive working environment will affect employees in implementing the task/work is given and will ultimately have an impact on the work achieved by each individual employee.

### **Job Satisfaction**

A discussion of job satisfaction cannot be separated from the fact that the job satisfaction can be achieved when all hopes can be fulfilled in performing job duties. Job satisfaction is a reflection of the feelings and attitudes of individuals towards work, which is concerned with the interaction between the work environments. Individuals with job satisfaction are expected to pull out all the capacity and energy that has to complete the work so that it can produce an optimal performance for the company. This shows that job satisfaction than as independent variables can also be as a dependent variable (affected).

Luthans [17] stated that there are five factors that influence job satisfaction, namely: income, work colleagues, growth opportunities, the work itself and supervision. There are aspects of job satisfaction values that are able to meet the expectations of employees, so that employees and members of the organization to get the job satisfaction in their work, these aspects can be tangible innovation is highly valued in the culture of the company, the award will be equality among all employees who adhered to by all employees, or also values the relationship between leaders and subordinates are not discriminatory.

Job satisfaction is a set of unpleasant feeling whether or not an employee of the work they do. Keith [5] gives the definition of job satisfaction is a feeling of support or not support experienced by employees at work. From the very helpful attitude of the leaders in understanding the reactions of employees towards their work and estimate their impact on the behavior in the future.

Herzberg with his theory of job satisfaction states that job satisfaction is related to factors Motivator-Hygiene [18, 28]. Motivational factors related to the job offer achievement, recognition, challenging work, responsibility and advancement prospects. While hygiene factors related company policies, supervision, salary, labor relations, and working conditions. Concluded hygiene factors can only eliminate dissatisfaction, not able to increase job satisfaction while motivating factors will be able to increase job satisfaction if these factors exist.

According to Yulk [19] in Keban [3], job satisfaction is one's feelings towards work. Tiffin [20] argues that job satisfaction is related to employee attitudes towards work, work situations, and cooperation between leaders and co-workers/employees.

The level of job satisfaction can be seen from several aspects such as the level of productivity, absenteeism, and the level of resignation from employment. Besides job dissatisfaction in many ways often manifested in destructive acts of active and passive, such as complaining, be obedient to the rules, do not try to keep the assets of the company, letting bad things keep happening, and shy away from its responsibilities.

### **Organizational Performance**

According to Simanjuntak [21], the performance of the company or organization is the degree of achievement of target or goals to be achieved by the company within a certain time. Keban [3] performance is the translation of "performances" Which is often interpreted as appearance, demonstration or performance. Performance is the level of achievement of objectives on an ongoing basis. In general, performance is defined as the result of the quality and quantity of work achieved by an employee or an organization in carrying out their duties or goals of the organization in accordance with responsibilities given to him.

Understanding this performance illustrates in particular to one element in the overall assessment of an organization. Kinerja not solely judged on the personal side or an employee only, but the performance, in general, should be interpreted also as an achievement level or degree of accomplishment. In this context, the performance must describe the results, not the ability, means or behavior. Perhaps the ability, means or behavior determine or influence the outcome or level of achievement, but not be part of the result. Achievement of the results can be assessed by the actors, the results achieved by the individual (individual performance), by group (group performance), institutions (organizational performance), and by a program or policy (the performance of programs and policies), as described [3] below this:

- Individual performance illustrates how far a person has carried out its duties so as to give the results set by the group or institution;
- Performance group illustrates how far the group has carried out activities principally so as to achieve the results as determined by the institution;
- The performance of institutions (organizations), with regard to the extent to which an institution has been carrying out all basic activities so as to achieve the mission or vision of the institution;
- The performance of programs/policies, with regard to how far the activities in the program or policy has been implemented so as to achieve the purpose of the program or policy.

Performance of the organization or the company's performance is an indicator of achievement levels that can be achieved and reflects the success of the manager/entrepreneur. Performance is the results achieved from the behavior of members of the organization [11]. So the performance of the organization is the desired outcome of the organizational behavior of the people in it.

### **RESEARCH METHODOLOGY**

The research methodology that I use is a quantitative method cross-sectional using Linkert Scale and Multiple Linear Regression. Research conducted at the Tax Office Pratama West Bekasi.

#### **Research Design**

As described before, in this study using this type of research because the researchers are trying to develop explanations of concepts, gather the facts, and explain the causal relationship between the variables of research by testing the hypothesis [22].

Research is a process of systematically looking for something for a long time by using scientific methods and rules that apply to produce a good research, the design needed to support research and provide a systematic research. The study design is all that is needed in the planning process that helps researchers in collecting and analyzing the issues rose as a topic of discussion.

In analyzing the problems are formulated and tested the hypothesis, in general, will be analyzed through statistical approaches. To analyze and examine the relationship and influence between the independent variable on the dependent variable will be used models such causality through correlation and regression parameters. Then to observe each significance level model will be carried out using test probe T.

#### **Population and Sample**

According to Umar [23] population is defined as a collection of elements that have certain characteristics in common and have an equal opportunity to be elected as members of the sample. The population in this study were all employees at the Tax Office Pratama West Bekasi as much as 73 employees. Suharsimi [24] defined as a partial or a representative sample population studied. In order to obtain a representative sample of the population attempted to have

the same opportunities to be sampled. Technical samples used in this study are the probability sampling and simple random sampling.

According to Sugiyono [25] is a probability sampling is a sampling technique to provide equal opportunities to each member of the population to be elected as members of the sample. While that is a simple random sampling (random sampling) is a way of taking samples from members of the population using random without regard to strata (levels) in members of the population. Total sampling as much as 73 employees at the Tax Office Pratama West Bekasi.

**Data Processing Techniques**

Data processing was performed to test the validity and reliability of research instruments. This is done to ensure that the data used are of good data. The next data management is testing the assumptions "Best Linear Unbiased Estimator" (BLUE). This method is used to test the feasibility of a model or equation generated.

**Validity and Reliability**

To obtain good research results then supported by good data anyway. As for whether or not the data is dependent on whether or not the data collection instruments used. The good instrument must meet two important its term that is valid and reliable.

Validity is a trusted truth of data corresponds with reality. According to Sugiyono [25] that a valid means the instrument can be used to measure what should be measured. Valid indicate the degree of accuracy of the data actually happened on the object with data that can be collected by researchers.

**RESULTS AND DISCUSSION**

**Test Validity**

The test used to test the validity of each study variable, where all the variables contain 32 questions answered by 73 respondents. The criteria used in determining whether or not valid statement used in this study are as follows: = 95% confidence level (or probability of  $\alpha = 5\%$ ), degrees of freedom (df) =  $n-2 = 73-2 = 72$ , obtained r table = 0.223. If r is bigger than r table and the value of r is positive, then the questions considered valid [26]. Based on the analysis performed using SPSS, then the validity of the test results can be shown as follows:

**Variable motivation (X1)**

**Table-1: Variable Motivation Validity Test Instruments**

variables	Statement	R Count	R Table	Information
Motivation (X1)	Question 1	0.552	0.223	valid
	Question 2	0.791	0.223	valid
	Question 3	0.774	0.223	valid
	Question 4	0.820	0.223	valid
	Question 5	0,751	0.223	valid
	Question 6	0.707	0.223	valid
Sources: Primary data, processed in 2018				

According to the Table 1, all the indicators or the questionnaires used by motivational variable has a significance value  $< 0.05$ , which means indicators X1 variable declared valid questionnaire to be used as a measurement variable.

**Working Environment Variables (X2)**

**Table-2: Validity Test Instruments Working Environment**

variables	Statement	R Count	R Table	Information
Work Environment (X2)	Question 1	0,781	0.223	valid
	Question 2	0.673	0.223	valid
	Question 3	0.699	0.223	valid
	Question 4	0.618	0.223	valid
	Question 5	0.514	0.223	valid
	Question 6	0.374	0.223	valid
	Question 7	0.688	0.223	valid
Sources: Primary data, processed in 2018				

Based on Table 2, all the indicators or the questionnaires used by the work environment has a significance value < 0.05, which means that the indicators questionnaire X2 is valid to be used as a measurement variable.

**Variable Job Satisfaction (X3)**

**Table-3: Validity Test Instruments Job Satisfaction**

variables	Statement	R Count	R Table	Information
Job Satisfaction (X3)	Question 1	.818	0.223	valid
	Question 2	0.756	0.223	valid
	Question 3	0,656	0.223	valid
	Question 4	0.608	0.223	valid
	Question 5	.790	0.223	valid
	Question 6	.730	0.223	valid
	Question 7	.864	0.223	valid
Sources: Primary data, processed in 2018				

According to the Table 3, all the indicators or the questionnaires used by the variable job satisfaction has a significance value <0.05, which means that the indicators questionnaire X3 is valid to be used as a measurement variable.

**Variable Organizational Performance (Y)**

**Table-4: Results Validity Test Instruments Organizational Performance**

variables	Statement	R Count	R Table	Information
Organizational Performance (Y)	Question 1	0.758	0.223	valid
	Question 2	0.605	0.223	valid
	Question 3	.869	0.223	valid
	Question 4	0.841	0.223	valid
	Question 5	.750	0.223	valid
	Question 6	0.691	0.223	valid
	Question 7	.846	0.223	valid
	Question 8	.807	0.223	valid
Sources: Primary data, processed in 2018				

Based on Table 4, all the indicators or the questionnaires used by the variable performance of the organization has a significance value <0.05, which means indicators Y variables declared valid questionnaire to be used as a measurement variable.

**Test Reliability**

Instrument reliability test conducted to determine the reliability of the overall level of the instrument items, so the result is deemed to represent the aspects measured. Reliability test used is the formula *Cronbach Alpha* because the reliability of the instrument used to test the question the answer scale, Cronbach alpha reliability was also used to test the reliability of essay questions.

Reliability is an index indicating the extent to which a measuring device can be trusted or reliable or show a consistency of a gauge in measuring the same symptoms. The reliability test performed using SPSS, the reliability test results can be shown as follows:

**Table-5: Reliability Test Results Instrument**

variable	Cronbach's Alpha	N of Items
Motivation (X1)	0,813	6
Working Environment (X2)	.748	7
Job Satisfaction (X <sub>3</sub> )	0.891	8
Organizational Performance (Y)	0.937	11

According to Table 5, the variables used have a very high-reliability figures because according to Nunnaly [27] index used in social research, if the figure Cronbach Alpha ( $\alpha$ ) above 0.70 indicate that variables are reliable and variable has a value Corrected Item- total Correlation> 0.30, which indicates that all valid indicators to measure construct.

**Hypothesis Testing**

**Role of Motivation on Organizational Performance**

R square value in the partial effect of motivation variables on organizational performance that is equal to 0.637. This value means that the variation change of organizational performance variable (Y) can be explained by the variation changes the motivation variable (X1) that is equal to 63.7% while the remaining 36.3% is influenced by other variables outside motivation such as work environment, leadership style, placement and other variables that make up the level of organizational performance.

Results obtained t arithmetic amounted to 11.154. When compared with t table (alpha = 0.05 DF = 2; 71), then the value of t table of 1.994. From the result of t arithmetic and t table obtained when compared it can be concluded that the value of t is greater than t table. The value of the partial effect of motivation on the performance of the organization can be seen in the Table 6.

**Table-6: Effect of Partial Model Summary Motivation on Organizational Performance**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	, 798a	, 637	, 632	3.12460

a. Predictors: (Constant), Motivation

The partial effect of motivation variables on organizational performance can be seen from the equation compiled is  $Y = 0,798X_1$

**Table-7: Analysis of Effect of Partial Motivation on Organizational Performance**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	4.977	3.790		1,313	, 193
Motivation	1,610	, 144	, 798	11.154	, 000

a. Dependent Variable: Organizational Performance

In Table 7, it can be seen that in partial motivation positive effect on organizational performance. Values coefficients standardized regression coefficient variable motivation is a motivation that gives meaning if motivation is high then the performance of the organization will follow the increase of 0.798. The results of increased motivation can be seen from the achievement of work targets given by the leadership through the assessment of work.

From the analysis described in the analysis of partial motivation variable influence on organizational performance can be concluded that the hypothesis "instrumental motivation to improve organizational performance on the Tax Office Pratama West Bekasi" hypothesis is proven and accepted.

**Role of Work Environment on Organization Performance**

Rated R square partial effect on the work environment variables on organizational performance that is equal to 0,532 this value means that the variation of the variable changes in the organization's performance can be explained by the work environment variables by 53.2% while the remaining 46.8% is influenced by other variables outside environment eg keep working models of motivation, leadership, giving both financial and non-financial compensation.

Results obtained t arithmetic amounted to 8.981. When compared with t table (alpha = 0.05 DF = 2; 71), then the value of t table of 1.994. From the result of t arithmetic and t table obtained when compared it can be concluded that the value of t is greater than t table. The value of the partial effect of motivation on organizational performance can be seen in the table8.

**Table-8: Model Summary Partial Work Environment Effect of Organizational Performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 729a	, 532	, 525	3.54666

a. Predictors: (Constant), Work Environment

The partial effect of motivation variables on organizational performance can be seen from the stacking equation is  $Y = 0,729 X_2$

**Table-9: Analysis of Effect of Partial Work Environment Organization Performance Against**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	10.882	4.049		2.688	.009
	Work Environment	1,243	, 138	, 729	8.981	, 000

a. Dependent Variable: Organizational Performance

In Table 9, it can be seen that in a partial work environment has a positive effect on organizational performance. Standardized value coefficients motivation is the coefficient regression work environment that gives meaning if considered a work environment then the performance of the organization increased by 0,729. This reflects that a conducive working environment will improve organizational performance.

From the analysis described in the analysis of partial motivation variable influence on the performance of the organization can be concluded that the hypothesis that "work environment contribute to improving organizational performance on the Tax Office Pratama West Bekasi" hypothesis is proven and accepted.

**Role of Motivation on Job Satisfaction**

R square value in the partial effect on job satisfaction motivation variable that is equal to 0.638. This value means that the variation change of job satisfaction variables explained by variations in motivation variable change 63.8% while the remaining 36,2% influenced by other variables outside motivation such as work environment, compensating both financial and nonfinancial also establish the level of job satisfaction.

The results of the t which can be amounted to 11.184 compared with t table (alpha = 0.05 DF = 2; 71), then the value of t table of 1.994. From the result of t arithmetic and t table obtained when compared it can be concluded that the value of t is greater than t table.

The value of the partial effect of integrity on job satisfaction can be seen in Table 10.

**Table-10: Effect of Partial Model Summary Motivation on Job Satisfaction**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 799a	, 638	, 633	2.26628

a. Predictors: (Constant), Motivation

The partial effect of motivation variables on job satisfaction can be seen from the equation arranged that  $X_3 = 0,799X_1$

**Table-11: Analysis of the Effect of Partial Motivation on Job Satisfaction**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	3.632	2,749		1,321	, 191
	Motivation	1.171	, 105	, 799	11.184	, 000

a. Dependent Variable: Job Satisfaction

Based on Table 11, it can be seen that in partial motivation positive effect on job satisfaction. Values coefficients standardized regression coefficient variable motivation is the satisfaction that gives the sense that the high motivation will have an impact on job satisfaction at 0.799.

From the analysis of which is described in the analysis of partial influence motivation variables on job satisfaction can be concluded that the hypothesis that "served to increase motivation and job satisfaction of the Tax Office Pratama West Bekasi" hypothesis is proven and accepted.

**Role of Work Environment on Job Satisfaction**

R square value in the partial effect on job satisfaction motivation variable that is equal to 0.546 This value means that the variation of the variable changes in job satisfaction can be explained by variations in changes in the working environment variable can be explained by variations in the working environment variable change of 54.6%



while the remainder is equal to 45 , 4% is influenced by other variables outside the work environment such as motivation, financial and non financial compensation also other variables that make up the level of job satisfaction.

Results obtained t arithmetic amounted to 9.242 when compared with t table (alpha = 0.05 DF = 2; 71), then the value of t table of 1.994. From the result of t arithmetic and t table obtained when compared it can be concluded that the value of t is greater than t table. The value of the partial effect of the work environment to the job satisfaction can be seen in Table 12.

**Table-12: Model Summary Partial Work Environment Influence on Job Satisfaction**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 739a	, 546	, 540	2.53738

a. Predictors: (Constant), Work Environment

Partial effect work environment variables on job satisfaction can be seen from the equation compiled namely  $X_3 = 0,739X_2$

**Table-13: Effect of Partial Analysis on Job Satisfaction Work Environment**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	beta		
1 (Constant)	7.603	2,897		2.625	.011
Work environment	, 915	, 099	, 739	9.242	, 000

a. Dependent Variable: Job Satisfaction

In Table 13, it can be seen that in a partial work environment has a positive effect on job satisfaction. Coefficients standardized value of the work environment is a work environment variable regression coefficient that gives the sense that if the work environment more conducive then the job satisfaction increased by 0.739.

From the analysis described in the analysis of the working environment variable partial effect on job satisfaction can be concluded that the hypothesis that "work environment served to increase job satisfaction on the Tax Office Pratama West Bekasi" hypothesis is proven and accepted.

**Role of Job Satisfaction on Organizational Performance**

Rated R square at the variable partial effect of job satisfaction on organizational performance that is equal to 0,794. This value means that the variation of the variable changes in the organization's work performance can be explained by variations in job satisfaction variables change by 79.4% while the remaining 20.6% is influenced by other variables outside job satisfaction as both financial and non-financial compensation.

Results obtained t arithmetic amounted to 16.541 compared with t table (alpha = 0.05 DF = 2; 71), then the value of t table of 1.994. From the result of t arithmetic and t table obtained when compared it can be concluded that the value of t is greater than t table. The value of the partial effect of job satisfaction on organizational performance can be seen in the table14.

**Table-14: Effect of Partial Model Summary Of Job Satisfaction Organizational Performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 891a	, 794	, 791	2.35286

a. Predictors: (Constant), Job Satisfaction

Variable partial effect of job satisfaction on organizational performance can be seen from the stacking equation:  $Y = 0,891X_3,$

**Table-15: Effect of Partial Satisfaction Analysis on Performance Work Organization**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	beta		
1 (Constant)	5.070	2,553		1,986	, 051
Job Satisfaction	1.226	, 074	, 891	16.541	, 000

a. Dependent Variable: Organizational Performance

In Table 15, it can be seen that in partial job satisfaction has a positive influence on employee performance. Coefficients standardized value job satisfaction is job satisfaction variable regression coefficient that gives meaning to the continued attention to job satisfaction, organizational performance will follow the increase of 0.891.

From the analysis of which is described in the analysis of the variable partial effect of job satisfaction on organizational performance can be concluded that the hypothesis that "job satisfaction served to increase organizational performance on the Tax Office Pratama West Bekasi" hypothesis is proven and accepted.

**Role of Motivation and Organizational Performance on Work Environment**

Rated R square at the variable partial effect of job satisfaction on organizational performance that is equal to 0.694. This value means that the variation of the variable changes in the organization's work performance can be explained by variations in motivation variable and variable changes in the work environment by 69.4% while the remaining 20.6% is influenced by other variables outside motivation and a good working environment such as financial compensation and non-financial.

**Table-16: Effect of Simultaneous Model Summary Motivation and Working Environment on Organizational Performance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,833a	,694	,685	2.89012
a. Predictors: (Constant), Work Environment, Motivation				

Job satisfaction variables simultaneously influence on organizational performance can be seen from the stacking equation:  $Y = 0,564X_1 + 0,334X_2$ .

**Table-17: Effect of Simultaneous Analysis of Motivation and Working Environment on Organizational Performance**

Model		Coefficients unstandardized		standardized	T	Sig.
		B	Std. Error	beta		
1	(Constant)	,751	3.697		,203	,840
	Motivation	1,137	,187	,564	6.076	,000
	Work environment	570	,158	,334	3.604	,001
a. Dependent Variable: Organizational Performance						

In Table 17, it can be seen that the variables simultaneously motivation and work environment and significant positive effect on organizational performance.

**Table-18: Calculation Results Effect of Simultaneous Motivation and Working Environment on Organizational Performance**

Model	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	1323.085	2	661.542	79.200	,000b
	residual	584.696	70	8.353		
	Total	1907.781	72			
a. Dependent Variable: Organizational Performance						
b. Predictors: (Constant), Work Environment, Motivation						

Based on calculations known frequency F value of 79.200 with a significance level of 0.00, it can be concluded motivation variable and simultaneously work environment has a positive effect on organizational performance.

From the analysis of which is described in the analysis of the influence of motivation and work environment variables simultaneously affect the organization's performance can be concluded that the hypothesis that "motivation and work environment contribute to improving organizational performance on the Tax Office Pratama West Bekasi" hypothesis is proven and accepted.

### Role Indirect Motivation on Organizational Performance though Job Satisfaction

From the data processing has been done it can be described equations that can be prepared on the variables discussed as follows.

equation I  $Y = f(X_1) = B1x1$   
 $Y = 0,798X1$

equations III  $X_3 = F(X1) = b3X1$   
 $X_3 = 0,799X1$

equation V  $Y = f(X_3) = B5X3$   
 $Y = 0,891X_3$

The direct effect which can be obtained, namely  $Y = 0,798X_1$   
The indirect effect which can be obtained, namely  $(0.799)(0.891) = 0.71181$

Of direct and indirect influence that is described above, it can be concluded that the result of the direct effect that is equal to 0.798 and indirect influence that is equal to 0.71181, so that it can be concluded that job satisfaction is not intervening variable where variable job satisfaction cannot memaffect the relationship between the independent variables (motivation) with the dependent variable (performance of the organization) became an indirect relationship but job satisfaction may mediate the relationship between independent variables and the dependent variable.

### The Role of Indirect Work Environments on Organizational Performance though Job Satisfaction

From the data processing has been done it can be described equations that can be prepared on the variables discussed as follows.

equation II  $Y = f(X_2) = B2X2$   
 $Y = 0,729X_2$

equation IV  $X_3 = F(X2) = b4X2$   
 $X_3 = 0,739X2$

equation V  $Y = f(X_3) = B5X3$   
 $Y = 0,891X_3$

The direct effect which can be obtained, namely  $Y = 0,792X_2$   
The indirect effect which can be obtained, namely  $(0.739)(0.891) = 0.6584$

Of direct and indirect influence that is described above, it can be concluded that the result of the direct effect that is equal to 0.792 and the indirect influence that is equal to 0.6584, so it can be concluded that job satisfaction is not intervening variable where variable job satisfaction cannot memaffect the relationship between the independent variables (motivation) with the dependent variable (performance of the organization) became an indirect relationship but job satisfaction may mediate the relationship between independent variables and the dependent variable.

## DISCUSSION

### Role of Motivation on Organizational Performance

Motivation variable significance probability value was 0.00. This means that the motivation variable positive and significant effect on the performance of the organization. The magnitude of the effect of this motivation can be seen from R square value in the partial effect of motivation variables on organizational performance that is equal to 0.637 or 63.7% (impact value is high enough). That is the motivation affect organizational performance amounted to 63.7% and the remaining 36.3% is influenced by other variables outside motivation.

This illustrates that increase organizational performance is largely determined by employee motivation. This means that if the employee motivation is getting better, then the effect on increasing the performance of the organization. Thus, when the leader or the parties who have authority in the STO West Bekasi wants to improve the performance of the organization, then they can do so through increased employee motivation because it has been proven that a good motivation to work positively related to organizational performance.

It is clear that providing motivation to employees in the form of financial or non-financial were affecting the performance of the organization. When compared with environmental crimes, motivation provides greater influence.

Increased organizational performance because employees have a good motivation. The employee has earned a good income so that it can meet its needs, the existence of a good relationship between superiors and subordinates are not the rigid and active participation of employees in the organization who have been accommodated.

Providing incentives to employees made on the basis of the achievement of organizational performance so that the amount of the amount received by the employee is equally adapted to rank/grade and grade of each employee. In contrast to the provision of benefits where the performance of each employee high brackish allowance based on the weighted performance of an organizational and individual performance. Thus between each employee a large gain different benefits despite having rank/grade and the same grade.

These conditions require the leadership to strive to increase the motivation of employees so concerned with their performance and get out of your comfort zone so that the motivation is not improving, meaning that the achievement of the organization to be blocked. Thus we can say that this motivation plays a very important organization to encourage someone to get better performance, which in turn will improve the performance of the organization.

### **Role of Work Environment on Organizational Performance**

Values of significance probability work environment variable are 0.00. This means that the work environment positive and significant effect on the performance of the organization. The amount of influence the work environment can be seen from the value of R square partial effect on the work environment variables on organizational performance that is equal to 0,532 or 53.2% (impact value is high enough). This means that the work environment affects organizational performance by 53.2% and the remaining 46.8% is influenced by other variables outside the work environment.

This illustrates that increase organizational performance is largely determined by the work environment. This means that if the work environment is getting better, it will affect the increasing performance of the organization. Thus, when the leader or the parties who have authority in the STO West Bekasi wants to improve the performance of the organization, then they can do so through improving the quality of the working environment because it has been proven that a good working environment is positively related to organizational performance.

It is clear that the availability of the facilities owned by the organization, the availability of work equipment, their suitability working hours to the workload, coworkers and leadership interaction and the creation of a safe working atmosphere and comfortable turns affects organizational performance. Increased organizational performance because employees get support in the execution of their duties. These conditions require the leadership to pursue the provision of infrastructure work and maintaining a conducive working atmosphere in the work that led to the achievement of organizational goals is not constrained.

Thus it can be said that the working environment is a very important role in the organization to encourage someone to get better performance, which in turn will improve the performance of the organization.

### **Role of Motivation on Job Satisfaction**

Motivation variable significance probability value was 0.00. This means that the motivation variable positive and significant effect on job satisfaction. The magnitude of the effect of this motivation can be seen from R square value in the partial effect on job satisfaction motivation variable that is equal to 0.638 or 63.8% (impact value is high enough). That is the motivation affect job satisfaction 63.8% and the remaining 36, 2% is influenced by other variables outside motivation.

This illustrates that an increase in job satisfaction is largely determined by employee motivation. This means that if the employee motivation is getting better, then the effect on increasing job satisfaction. Thus, when the leader or the parties who have authority in the STO West Bekasi wants to increase job satisfaction, then they can do so through increased employee motivation because it has been proven that a good motivation to work positively related to job satisfaction. It is clear that providing motivation to employees in the form of financial or non-financial were affecting job satisfaction.

Job satisfaction increased because employees have a good motivation. The employee has earned a good income so that it can meet its needs, the existence of a good relationship between superiors and subordinates are not the rigid and active participation of employees in the organization who have been accommodated.

Providing incentives to employees made on the basis of the achievement of organizational performance so that the amount of the amount received by the employee is equally adapted to rank/grade and grade of each employee. In contrast to the provision of benefits where the performance of each employee high brackish allowance based on the weighted performance of an organizational and individual performance. Thus between each employee a large gain different benefits despite having rank/grade and the same grade.

These conditions require the leadership to strive to increase the motivation of employees so concerned with their performance as well as out of the comfort zone so that the improved motivation which led to increased job satisfaction. Thus we can say that this motivation plays a very important organization to encourage someone to get better performance, which in turn will increase job satisfaction.

### **Role of Work Environment on Job Satisfaction**

Values of significance probability work environment variable are 0.00. This means that the work environment positive and significant effect on job satisfaction. The amount of influence the work environment can be seen from the value of R square on the working environment variable partial effect on job satisfaction that is equal to 0.546 or 54.6% (impact value is high enough). This means that the work environment influence job satisfaction amounted to 54.6% and the remainder is equal to 45.4% is influenced by other variables outside the work environment.

This illustrates that an increase in job satisfaction is determined by the work environment. This means that if the work environment is getting better, it will affect the increase in job satisfaction. Thus, when the leader or the parties who have authority in the STO West Bekasi wants to increase job satisfaction, then they can do so through the enhancing the quality of the working environment because it has been proven that a good working environment positively related to job satisfaction.

It is clear that the availability of the facilities owned by the organization, the availability of work equipment, their suitability working hours to the workload, coworkers and leadership interaction and the creation of a safe working atmosphere and comfortable were affecting job satisfaction.

Job satisfaction increases because employees get support in the execution of their duties. These conditions require the leadership to pursue the provision of infrastructure work and maintaining a conducive working atmosphere in the work that led to increased job satisfaction. Thus it can be said that the working environment is a very important role within the organization to improve job satisfaction for someone to get better performance, which in turn will improve the performance of the organization.

### **Role of Job Satisfaction on Organizational Performance**

Values of significance probability variable job satisfaction were 0.00. This means that the variable job satisfaction and significant positive effect on organizational performance. The amount of influence job satisfaction can be seen from R square value of the variable partial effect of job satisfaction on organizational performance that is equal to 0.794 or 79.4% (impact value is high enough). This means that work affects organizational performance by 79.4% and the remaining 20.6% is influenced by other variables outside job satisfaction.

This illustrates that increase organizational performance is largely determined by job satisfaction. This means that if job satisfaction increases, it will affect the increasing performance of the organization. Thus, when the leader or the parties who have authority in the STO West Bekasi wants to improve the performance of the organization, then they can do so through increased job satisfaction because it has been proven that a good job satisfaction is positively related to organizational performance.

It is clear that their expectations of employees can perform their jobs well, the suitability of salary to the workload, criteria, and levels of promotion are clear, quietness and comfort of employees in the work, the attention is given leadership to subordinates and a good working relationship between leaders and subordinates were affecting organizational performance.

These conditions require the leadership to strive to increase job satisfaction will encourage efforts to achieve the organization is not hindered. Thus we can say that job satisfaction is a very important role within the organization to encourage people to improve organizational performance.

### **Role Motivation and Work Environment on Organizational Performance**

F test results were known that the significant value of 0.00 because the two variables are less than 0.05 means that the variable motivation and work environment together significant effect on organizational performance variables. The magnitude of the effect of these two variables is known from the value of R square of 0.694. This value can be interpreted that the influence of motivation and work environment variables on the performance of the organization amounted to 69.4% while the remaining 30.6% is influenced by other variables outside motivation and work environment.

This illustrates that increase organizational performance is largely determined by motivation and work environment together. This means that if the motivation increases and better working environment, together it will affect the organization's performance improvement. Thus, when the leader or the parties who have authority in the STO West Bekasi wants to improve the performance of the organization, then they can do so through increased motivation and work environment because it has been proven that simultaneous these two variables are positively related to organizational performance.

It is clear that providing motivation to employees in the form of financial or non-financial, availability of facilities owned by the organization, the availability of work equipment, their suitability working hours to the workload, interaction coworkers and leaders as well as the creation of a work environment that is safe and comfortable were affecting the performance of the organization.

Thus it can be said that motivation and working environment both partially and simultaneously plays a very important within organizations to encourage people to improve organizational performance.

#### **Role Indirect Motivation on Organizational Performance through Job Satisfaction**

Of direct and indirect influence that is described above, it can be concluded that the result of the direct effect that is equal to 0.798 and the indirect influence that is equal to 0.71181, which means that the role of direct motivation is greater than the role of motivation through job satisfaction on organizational performance.

#### **Role Indirect Working Environment on Organizational Performance through Job Satisfaction**

From the influence of direct and indirect which is described above, it can be concluded that the result of the direct effect that is equal to 0.792 and the indirect influence that is equal to 0.658, which means that the role of the working environment directly greater than the role of the workplace through job satisfaction on organizational performance.

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **Conclusion**

This study was conducted to examine the role of the variables that affect the performance of the organization on STO West Bekasi is motivation, work environment, and job satisfaction.

Based on the analysis of the research results can be concluded that the variables:

- Motivation ( $X_1$ ) Positive and significant role to improve the organization's performance (Y) on KPP West Bekasi.
- Work environment ( $X_2$ ) Positive and significant role to improve the organization's performance (Y) on KPP West Bekasi.
- Motivation ( $X_1$ ) Positive and significant role on job satisfaction ( $X_3$ ) at the KPP West Bekasi.
- Work environment ( $X_2$ ) Positive and significant role on job satisfaction ( $X_3$ ) on KPP West Bekasi.
- Job satisfaction ( $X_3$ ) Positive and significant role to improve the organization's performance (Y) on KPP West Bekasi.
- Motivation ( $X_1$ ) and the Working Environment ( $X_2$ ) are jointly significant and positive role in improving organizational performance (Y) within the KPP West Bekasi.
- Motivation ( $X_1$ ) has a larger role compared to the role of motivation ( $X_1$ ) via a variable Satisfaction ( $X_3$ ) in improving the Organizational Performance (Y).
- Working Environment ( $X_2$ ) has a larger role compared to the role of the Working Environment ( $X_2$ ) through a Satisfaction ( $X_3$ ) in improving the Organizational Performance (Y).

#### **Suggestion**

Based on the analysis and discussion that has been done before, then in order to improve organizational performance and development of science, the authors propose the following suggestions:

- Leaders and stakeholders need to give attention to improving motivation through strategies and encouragement about the achievement of organizational goals and connect with career development and improve the welfare of employees and in turn, employees can be motivated to continue to work and achieve the target job that is given will indirectly support the achievement of the target organizational performance.
- The role of the working environment organizational performance improvement, it is expected that the leadership and all parts of the organization should strive to increase the quality of the physical environment as well as relations among employees.
- Job satisfaction is conformity with the desires and expectations of the results obtained. This statement can be seen on the suitability of talent and skills with work that is given provide encouragement for employees to strive for the

achievement of employee expectations, employee involvement in decision-making and resolve the problems that exist in the work.

- For subsequent researchers who want to raise the variable performance of the organization, should be able to associate other variables that are assumed to affect performance improvement organization (productivity, quality of service, responsiveness, responsibility and accountability) outside motivation, environment and job satisfaction so as to further enrich the research in the field of resource management humans especially with regard to organizational performance variables.

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