THE EFFECT OF WORK DISCIPLINE AND MOTIVATION ON WORK SATISFACTION WITH EMPLOYEE PERFORMANCE AS INTERVENING VARIABLES

(A study Regional Revenue Agency of North Luwu Regency)

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ABSTRACT

This study aims to determine the effect of work discipline and motivation on job satisfaction by including employee performance as an intervening variable, while the result of the objectives of this research can contribute the development of the theory of behavioral accounting and practical contribution for organization of the North Luwu Regency Regional Revenue Agency.

The study used a quantitative approach. There were 150 population, they were employees of the Regional Revenue Agency, North Luwu Regency. And the data were collected through questionnaires, and then data analysed by SmartPLS 3.0.

The results indicate that seven hypotheses proposed are accepted. Work discipline and motivation variable have a positive and significant effect to improve employees’ performance and job satisfaction, and the employees’ performance has a positive and significant influence on work satisfaction. Discipline work and motivation have influence on job satisfaction through employee performance.

Keyword: Work discipline, Motivation, Employee performance, Work Satisfaction
INTRODUCTION

Background

The development of human resources in this case is the employee needs to be done to create regional organizations that are able to support the creation of regional development both physically and non-physically. The importance of coaching is intended so that every Human Resource (HR) that is owned can be the backbone of the region that is able to encourage the achievement of regional development, create a just and prosperous society as outlined in Pancasila and and the 1945 Constitution. who have an attitude that is full of honesty, responsibility, discipline, and broadest service to the region in order to provide services and carry out their duties properly. Employees are the main element of the company / organization that can be improved if the employee knows what is expected of the employee, when employees can participate, and how and when employees are assessed for their work based on work behavior.

The problem is whether employees in various fields have high competitive behavior to achieve better work performance will give birth to behaviors that are not quickly satisfied with the results (Handayani and Cahyono, 2008). The problem of job satisfaction that will be achieved is an important problem, one of the potential obstacles that will be faced is the fact that there are still many employees who lack the ability in accordance with the field they are engaged in. Here the role of a leader becomes decisive as the main prerequisite for the success of employee performance efforts that are supported and committed to these efforts consistently (Anwar, 2006). Aspects of satisfaction assessment of work results as employee performance so that work productivity can be improved can be assessed through work performance, sense of responsibility, loyalty and dedication, initiative, honesty, cooperation, and disciplinary behavior, motivation (Soeprihanto, 2001).

Soemarno (2006: 12) states that the discipline of improving work performance in brief can be mentioned that the source of discipline is the existence of awareness through behavior. Discipline behavior will make workers know and be able to distinguish what things should be done, which must be done, which can be done or that are not properly done. The attitude of workers' discipline influenced by the values of compliance has become part of the behavior in a person's life or work group. To create a result of the work that we have carried out namely effective and efficient job satisfaction is not easy, not only creating high work discipline but also motivating factors.

Achieving the results of a job for employees is to feel a satisfaction, this can be achieved with very high motivation, which is given and received by employees. Motivation
is a condition in a person who encourages the individual's desire to carry out certain activities in order to achieve a goal. Therefore, the government can encourage employees to have high motivation to achieve organizational goals. In this case the employee has the motivation to carry out their activities by giving rewards to employees who meet the target and even exceed the set targets. Not only rewards are used by companies in increasing motivation, but increases in benefits and work promotions that are still considered with the capabilities possessed by employees. Purba (2008) in his research stated that motivation arises from the sense of need for oneself and the urge of individual desires directed at the goal of obtaining satisfaction. One of the complex causes of this process is because each employee has different needs so that the work motivation of the employee is different. The higher the work motivation that employees have will affect employee job satisfaction.

The factor that has an important role to achieve satisfaction in work is employee performance. An employee who has a high and good performance (work results or work produced) can support the achievement of the goals and objectives that have been set. Performance has an important meaning for employees, the assessment of performance means that employees receive attention from superiors, besides that it will increase employee morale because with this performance appraisal it is possible that employees who excel are promoted, developed and given awards for achievement, whereas employees who are not achievers may be demoted. Employee performance is one of the main factors that can affect organizational progress. The higher or better the performance of employees, the goals that have been set will be more easily achieved, and vice versa, which occurs if the employee's performance is low or not good, the goal will be difficult to achieve and the results received will not be as desired.

Job satisfaction is the result of every employee's goal, so that the results are achieved with good employees must have very good performance as well, as the key, human resources can determine the success of the implementation of activities in an organization. Therefore the success or failure of an organization or institution will be determined by human factors or employees in achieving their goals. Satisfaction in work will lead to enthusiasm in the next work, so that employees feel happy and excited about work. Without the motivation to work someone will feel heavy in doing his job. There are so many obstacles faced by employees, both internal and external. Employees who have work motivation in their performance will try to overcome each obstacle in a disciplined way to achieve company goals so that job satisfaction can be obtained by employees.

The North Luwu District Government has a Regional Revenue Agency whose task is to obtain income in the area. To achieve regional development goals, the Regional
Revenue Agency must work in full discipline and motivate employees so that the performance given is good for achieving satisfaction from the goal of obtaining regional income and regional development in general.

LITERATURE REVIEW

Work Discipline (WD)

The word Discipline comes from the Latin discussion "discipline" which means training or modesty and spirituality education and character development. According to Singodimedjo (2002) in Rofi (2012) discipline is the attitude of willingness and willingness of someone to comply with and obey the norms of regulations that apply in the surrounding area. Discipline is a procedure that corrects or punishes subordinates for violating a regulation or procedure. (Sitohang, 2011) Discipline is a condition that is created and formed through a process of a series of behaviors that show the values of obedience, obedience, loyalty, order and order. Hasibuan (2004) argues that discipline is the awareness and willingness of someone to obey all applicable rules and social norms. According to Irfan Fahmi (2011) discipline is the process used to deal with performance problems or processes involving the leadership of an agency in identifying and communicating employee performance problems.

From a number of descriptions of the above research it can be concluded that work discipline is a rule or norms that have been established in an organization aimed at employees to be obeyed with full awareness and willingness which aims to improve attitudes and morals that are in the employee's responsibility in carrying out the task the tasks that have been given by an organization.

Motivation (M)

Motivation comes from Latin, i.e. movere, which means "move" (to move). Motivation is also interpreted as a power resource that moves and controls human behavior. Motive is an impulse to the needs of employees who need to be fulfilled so that employees can adjust to their environment, while motivation is a condition that moves employees to be able to achieve the goals of the motive (Mangkunegara, 2005). Malay S.P. Siagian (2007: 99) explains that there are two types of motivation, positive and negative motivation. Managers motivate subordinates by giving gifts to those who perform well. By providing positive motivation, subordinate work morale will increase because people in general are happy to receive good things. Negative motivation, managers motivate subordinates by giving punishment to those whose jobs are not good (low achievement). By providing negative motivation, subordinate work morale in the short
term will increase, but for the long term it can have adverse consequences.

From some of the meanings of motivation above, it can be concluded that motivation is both encouragement and stimulation both from self-employees and from the work environment such as from the leadership which has an impact on the development of quality performance, so that organizational goals can be achieved properly.

**Employee Performance (EP)**

Performance is the output of the work that an employee can provide compared to various standards such as specific targets, targets and criteria. Performance according to Simamora (2006: 339) is a condition of achieving work standards that can be provided by employees. This indicates that the performance of state apparatus is a very important factor in government organizations to achieve goals. Some experts have provided understanding related to performance. Dharma (2014: 30) gives an understanding that performance is the result of work or output in the form of products that can be produced by individuals or groups. Next Mangkunegara (2011: 67), explains that performance is an output of work that is able to be achieved by an apparatus capable of carrying out their duties and obligations to the leadership of the organization.

Based on some of these meanings, it can be concluded that performance is the success of work attitudes and results given by individuals in completing work tasks that have been given by the leadership. The success of individuals in completing work is an indication that the employee has succeeded in providing good performance.

**Job Satisfaction (JS)**

An employee will feel comfortable and high in loyalty to the company/organization when obtaining job satisfaction in accordance with what is desired. According to Dole and Schroeder (2001), job satisfaction can be defined as the feelings and reactions of individuals to their work environment. In Robbins (1996: 170) it is stated that job satisfaction is a general attitude towards one's work as a difference between the many rewards received by workers and the number of rewards believed to be accepted. According to Lawler (in Robbins, 1996), the measure of satisfaction is based on the reality faced and accepted as compensation for the effort and labor provided. Job satisfaction depends on conformity or balance between what is expected and reality.

From the description of some of the above studies it can be concluded that job satisfaction is the attitude of feeling and positive reaction from someone to the work environment on the results of the assessment of the work done.
CONCEPTUAL AND HYPOTHESIS FRAMEWORK

H1: Work Discipline Influences Employee Performance
H2: Motivation Influences Employee Performance.
H3: Employee Performance Influences Employee Performance.
H4: Work Discipline Influences Job Satisfaction
H5: Motivation Influences Job Satisfaction
H6: Work Discipline Influences Job Satisfaction through Employee Performance
H7: Motivation Influences Job Satisfaction through Employee Performance

RESEARCH METHOD

Research Approach
The approach in this study is a quantitative descriptive approach, which includes quantitative analysis in conducting testing between theory and data that first establishes a hypothesis and then tests with statistical analysis techniques. And this research when viewed from its purpose is explanatory research.

Location and Time of Research
This research was carried out at the Regional Revenue Agency of North Luwu Regency on Simpurusiang No. 27 in the North Luwu District Government Office Joint Office Complex. With the consideration that the Regional Revenue Agency has an important and strategic role to increase regional income, it is necessary to know the factors that encourage job satisfaction of the Regional Revenue Agency of North Luwu Regency. The estimated time of conducting this study is expected to last for 6 months starting from September 2018 to the time needed for research needs.

Population and Sample
The population in this study were employees of the Regional Revenue Agency of North Luwu Regency. The total population in this study was 150 people. In this study the sampling technique used was the total sampling technique.
Data Sources and Types

In general, research can be categorized as a process of collecting data and analyzing data and drawing conclusions made systematically and logically to achieve certain goals. Because this research is a quantitative approach, the data that will be used is in the form of numbers in the form of scores or scores on the answers given by respondents to previously designed questions / statements.

Data collected from this study used primary data types with stages through surveys with the procedure of distributing questionnaires to each respondent which was the observation in this study. Measurement of answers to questionnaires using a five-point Ordinal Likert Scale. The Ordinal Likert Scale is a statement where the respondent is asked to evaluate the level of agreement or disagreement. The higher the number, the better the respondent's judgment and vice versa, the lower the rating given, the worse the respondent's judgment.

Data Analysis

This study uses the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method using the SmartPLS 3.2.8 application. Partial Least Squares part of statistical analysis whose usefulness is similar to SEM in covariance analysis. PLS-SEM is a statistical technique based on variants designed to complete multiple regression on specific problems (Jogiyanto 2011: 62). Because it is similar to SEM, the basic framework of PLS used is based on linear regression.

RESULTS OF RESEARCH AND DISCUSSION

Outer Model

The Outer Model or measurement model defines how each block of an indicator corresponds to its latent variable. The initial model of structural equations built in this study consisted of five latent variables and 75 manifest variables. The design of the measurement model determines the indicator properties of each latent variable. Because in this study using intervening variables, while in the Partial Least Square (PLS) method the structural equations that are constructed are carried out simultaneously with the main effects (unlike the SPSS program which is done in stages). Then the arrangement of the intervening variables must be made (illustrated) in the SmartPLS program as follows.
Validity Testing

Test data quality includes testing validity and reliability. Validity Test (Test of Validity), which is to find out whether a measuring instrument that has been prepared really measures what needs to be measured. Convergent Validity, to evaluate convergent validity is used Average Variance Extracted (AVE) whose value must be more than 0.5 (Gozali 2006). The following table shows the value of Average Variance Extracted (AVE) obtained from the analysis.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Average Variance Extracted (AVE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discipline Work</td>
<td>0.513</td>
</tr>
<tr>
<td>Motivation</td>
<td>0.577</td>
</tr>
<tr>
<td>Employee Performance</td>
<td>0.502</td>
</tr>
<tr>
<td>Job Satisfaction</td>
<td>0.504</td>
</tr>
</tbody>
</table>

Reliability Testing

Reliability testing is a test of the measuring instrument (questionnaire) used. Reliability testing is done by looking at the composite reliability value above 0.70. Reliability test is also strengthened by Cronbach Alpha, the value is expected to be above 0.70 for all constructs to determine the reliability of the measuring instrument. The following table shows the value of reliability and composite reliability obtained from the results of the analysis.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach Alpha</th>
<th>Composite Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discipline Work</td>
<td>0.878</td>
<td>0.903</td>
</tr>
<tr>
<td>Motivation</td>
<td>0.898</td>
<td>0.916</td>
</tr>
<tr>
<td>Employee Performance</td>
<td>0.923</td>
<td>0.933</td>
</tr>
<tr>
<td>Job Satisfaction</td>
<td>0.976</td>
<td>0.977</td>
</tr>
</tbody>
</table>

Hypothesis Testing

The rule of thumbs from the support of a research hypothesis is if the coefficient or direction of the variable relationship (indicated by the original sample value) or the
Standardized Coefficient (CS) is in line with the hypothesized. Hypothesis testing is done by looking at the level of significance of the estimation results from the value of Critical Ratio (CR) and probability (p). This means that if the statistical t value is more than 1.960 (two-tailed) or the probability value (p-value) is less than 0.05, then the relationship between the variables is significant. Whereas to determine the direction of a positive or negative relationship, it is assessed from the results of the Standardized Coefficient (CS).

Testing of the effects of intervening variables can only be done if the main effects of the independent variables on the dependent variable are significant, referring to Baron and Kenney (1986). If this is not fulfilled, the testing of intervening effects does not need to be continued. Because in this study using intervening variables and using the SmartPLS program, they will be presented as a whole. The test results with the help of the SmartPLS 3.2.8 program can be seen in the following table.

**Table 3. Results of Model Estimates for Testing Total Effect Hypotheses**

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Independent Variable</th>
<th>Intervening Variable</th>
<th>Dependent Variable</th>
<th>CS</th>
<th>CR</th>
<th>P</th>
<th>aim</th>
<th>Inf.</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>DW (X1)</td>
<td>-</td>
<td>EP (Y1)</td>
<td>0.327</td>
<td>4.214</td>
<td>0.000</td>
<td>+</td>
<td>Sig.</td>
</tr>
<tr>
<td>H2</td>
<td>M (X2)</td>
<td>-</td>
<td>EP (Y1)</td>
<td>0.317</td>
<td>4.295</td>
<td>0.000</td>
<td>+</td>
<td>Sig.</td>
</tr>
<tr>
<td>H3</td>
<td>EP (Y1)</td>
<td>-</td>
<td>JS (Y2)</td>
<td>0.509</td>
<td>7.028</td>
<td>0.000</td>
<td>+</td>
<td>Sig.</td>
</tr>
<tr>
<td>H4</td>
<td>DW (X1)</td>
<td>-</td>
<td>JS (Y2)</td>
<td>0.169</td>
<td>2.871</td>
<td>0.004</td>
<td>+</td>
<td>Sig.</td>
</tr>
<tr>
<td>H5</td>
<td>M (X2)</td>
<td>-</td>
<td>JS (Y2)</td>
<td>0.242</td>
<td>3.382</td>
<td>0.001</td>
<td>+</td>
<td>Sig.</td>
</tr>
<tr>
<td>H6</td>
<td>DW (X1)</td>
<td>EP (Y1)</td>
<td>JS (Y2)</td>
<td>0.166</td>
<td>3.710</td>
<td>0.000</td>
<td>+</td>
<td>Sig.</td>
</tr>
<tr>
<td>H7</td>
<td>M (X2)</td>
<td>EP (Y1)</td>
<td>JS (Y2)</td>
<td>0.162</td>
<td>3.794</td>
<td>0.000</td>
<td>+</td>
<td>Sig.</td>
</tr>
</tbody>
</table>

**Work Discipline Has Positive and Significant Effects on Employee Performance**

Based on the results of testing hypothesis 1 (H1) shows that the test results of the probability value of 0.001, below the level of significant alpha (α) 5% (0.05). For critical test results the ratio of 4.214 exceeds t-table 1.960. So that it can be stated that it fulfills significant requirements. Whereas to find out the positive and negative direction can be seen from the value of coefficient standardized. The statistical results show that the standardized coefficient is 0.327 which shows a positive coefficient relationship. This shows that work discipline has a significant and direct relationship to employee performance. So that from this test can show that work discipline has a positive and significant effect on employee performance, with this it can be concluded that the proposed hypothesis is accepted.
This means that the work discipline in each indicator shows good value to improve the performance of an employee, where an employee must have the intention and starts from within to be disciplined, especially in the rules of time and organizational rules that have been made, so that the completed work can be carried out with full responsibility, and the desired performance of the employee is achieved especially in terms of completing work. Existing employees in the Regional Revenue Agency Kab. North Luwu can improve high employee performance, especially in completing work with full discipline and responsibility so that it has shown high performance, and vice versa if the work discipline of regional employees is low it will reduce employee performance.

**Motivation Has Positive and Significant Effects on Employee Performance**

Based on the results of testing hypothesis 2 (H2) shows that the test results of a probability value of 0.000, below the level of significant alpha (α) 5% (0.05). For critical test results the ratio of 4.295 exceeds t-table 1.960. So that it can be stated that fulfilling significant requirements, while to find out the positive and negative directions can be seen from the value of coefficient standardized. The statistical results show that standardized coefficient is 0.317 indicating a positive coefficient relationship. This shows that the motivation of both intrinsic factors and extrinsic factors has a significant and positive relationship to employee performance. This means that from these findings can illustrate that high motivation is good both indicators of motivation need to be maintained and improved, because the higher the motivation given will be more able to improve employee performance, especially in the accuracy of work completion, with this it can be concluded that the proposed hypothesis is accepted. This means that high motivation from employees in the Regional Revenue Agency District. North Luwu can improve employee performance high, and vice versa if the motivation of regional employees is low it will reduce employee performance at a significant level of 0.000. The assumptions of other variables that affect the high and low performance of employees are considered constant.

**Employee Performance Has Positive and Significant Effects on Job Satisfaction**

Based on the results of testing hypothesis 3 (H3) shows that the test results of a probability value of 0.000, below the level of significant alpha (α) 5% (0.05). For critical test results the ratio of 7.028 exceeds t-table 1.960. So that it can be stated that it fulfills significant requirements. Whereas to find out the positive and negative direction can be seen from the value of coefficient standardized. The statistical results show that the standardized coefficient of 0.509 shows a positive coefficient relationship. So that it can show that employee performance has a significant and positive relationship to job satisfaction, with this it can be concluded that the proposed hypothesis is accepted. So
that these findings illustrate that employee performance is high in completing work as targeted and has a positive effect on job satisfaction which is the goal of the organization. increasing a high job satisfaction as well as the opposite if the employee’s performance is low then reduce job satisfaction at a significant level of 0.000. The assumptions of other variables that influence the level of job satisfaction are considered constant.

**Work Discipline Has Positive and Significant Effects on Job Satisfaction**

Based on the results of testing hypothesis 4 (H4), it shows that the test results of the probability value are 0.004, below the significant level of alpha (α) 5% (0.05). For critical test results the ratio of 2.871 exceeds t-table 1.960. So that it can be stated that it fulfills significant requirements. Whereas to find out the positive and negative direction can be seen from the value of coefficient standardized. The statistic results show that the standardized coefficient is 0.169 which indicates a positive coefficient relationship. So that it can show that work discipline both in the rules of time and organizational rules that exist from employees must carry it out with full responsibility so that employees will feel that the work provided when carried out in full discipline will produce results which are expected especially in the satisfaction of receiving rewards and opportunities levels higher, with this it can be concluded that the proposed hypothesis is accepted. So that these findings illustrate that high work discipline increases a high job satisfaction as well as vice versa if the work discipline of employees is low, thereby reducing job satisfaction at a significant level of 0.004. The assumptions of other variables that influence the level of job satisfaction are considered constant.

**Motivation Influences Significant Positive on Job Satisfaction**

Based on the results of testing hypothesis 5 (H5), it shows that the test results of the probability value are 0.001, below the significant level of alpha (α) 5% (0.05). For critical test results the ratio of 3.382 exceeds t-table 1.960. So that it can be stated that it fulfills significant requirements. Whereas to find out the positive and negative direction can be seen from the value of coefficient standardized. The statistical results show that the standardized coefficient is 0.242 indicating a positive coefficient relationship. The theory of motivation is very appropriate for this problem, basically motivation is very important given to employees, because motivation is as an encouragement or give a race to employees so they can do the tasks given as well as possible. Motivation also has a big effect on job satisfaction because employees who are not given motivation or encouragement to work will not reach the predetermined target, in this case employees become dissatisfied with the work they have done. Torang (2012: 57) states that work motivation is a process of encouraging subordinates so that subordinates can work in line.
with the limits given to achieve optimal organizational goals.

Motivation is energy that moves individuals to try to achieve the expected goals (Sulistiyani and Rosidah, 2009: 76). So that it can show that motivation has a significant and positive relationship to job satisfaction, both intrinsic factor and extrinsic factors are very influential on employee job satisfaction so employees will be motivated to complete work with full responsibility, which will produce a satisfaction so that those who will achieved the goals of the organization, and employees will get satisfaction in accepting higher levels of rewards and opportunities, with this it can be concluded that the proposed hypothesis is accepted. So that these findings illustrate that high motivation increases a high job satisfaction as well as vice versa if employee motivation is low, thereby reducing job satisfaction.

**Work Discipline Has Positive and Significant Effects on Job Satisfaction through Employee Performance**

Based on the results of testing hypothesis 6 (H6) shows that the test results of a probability value of 0.000, below the level of significant alpha (α) 5% (0.05). For critical test results a ratio of 3.710 exceeds t-table 1.960. So that it can be stated that it fulfills significant requirements. Whereas to find out the positive and negative direction can be seen from the value of coefficient standardized. The statistical results show that the standardized coefficient is 0.242 indicating a positive coefficient relationship. So that it can show that good work discipline has a significant and positive relationship to job satisfaction through good performance too, because job satisfaction which is the dream of every employee can be achieved well if the work discipline is high and supported by high employee performance thus job satisfaction can also be produced well. With this it can be concluded that the proposed hypothesis is accepted. So that these findings illustrate that the right work discipline both time discipline and discipline towards the rules that exist in the organization will increase a job satisfaction that is completing work, getting rewarded, given opportunities in promotion when supported by the performance of employees who are in good work completion and full responsibility, as well as vice versa if the employee work discipline is low and employee performance is low so it reduces job satisfaction at a significant level of 0.000. The assumptions of other variables that influence the level of job satisfaction are considered constant.

**Motivation Has Positive and Significant Influence on Job Satisfaction through Employee Performance**

Based on the results of testing hypothesis 7 (H7), it shows that the test results of a probability value of 0.000, below the significant level of alpha (α) 5% (0.05). For critical
test results the ratio of 3,794 exceeds t-table 1,960. So that it can be stated that it fulfills significant requirements. Whereas to find out the positive and negative direction can be seen from the value of coefficient standardized. The statistical results show that the standardized coefficient of 0.162 shows a positive coefficient relationship. So that it can show that good motivation has a significant and positive relationship to job satisfaction through good employee performance, because job satisfaction which is the dream of every employee can be achieved well if the motivation given is high and supported by high employee performance thus job satisfaction can also be produced well. With this it can be concluded that the proposed hypothesis is accepted. So that these findings illustrate that the motivation that exists in the employee both intrapersonal factors and high extrinsic factors will increase a high job satisfaction if supported by high employee performance, as well as the opposite if low motivation reduces job satisfaction at a significant level of 0.000. The assumptions of other variables that influence the level of job satisfaction are considered constant.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

This study aims to determine the effect of work discipline and motivation on job satisfaction with employee performance as an intervening variable. The conclusions from the results of research, theory, and previous research can be described as follows:

1. Work discipline has a positive effect on employee performance. This shows that the discipline of work that is high in employees will produce and improve the performance of the employees themselves. This result is in accordance with the grand theory, namely the theory put forward by David McClelland's motivation theory. In this theory it is said that an employee can realize good performance must begin from the employee itself, especially starting from discipline, because by discipline one can account for the time, planning, process and results of work so that good performance is created. The results of this study indicate that in the district revenue agency district. North Luwu is the object of research, employees who have a high sense of work discipline can improve employee performance.

2. Motivation has a positive effect on employee performance. This shows that high employee motivation will produce and improve the performance of employees themselves. This result is in accordance with the theory that a desire stimulator and the driving force of one's willingness to work. So that it can be said that someone who has high motivation will be responsible for the authority given in
accordance with the interests of the organization. The results of this study indicate that in the district revenue agency district. North Luwu is the object of research, employees who have high motivation can improve employee performance.

3. **Employee Performance has a positive effect on job satisfaction**, it is in line with the theory of job satisfaction that employees who work well and full of responsibility will produce a satisfaction and will receive the results of effort and responsibility in completing a job, with other people will feel satisfied throughout they feel there is equity. Employees in the scope of Regional Revenue Agency Kab. North Luwu which is the object of research, if its low performance can encourage the occurrence of disability in work performance, and vice versa if the performance of the existing employees is high, it will create the desired job satisfaction.

4. **Work Discipline has a positive effect on job satisfaction.** This shows that high work discipline from employees will have a positive effect on employee job satisfaction itself. Likewise vice versa if the work discipline is low, it can also reduce job satisfaction from an employee. A person will have high discipline for high achievement in the organization, if he believes that from his achievements he can expect a satisfaction that is the desired goal and also to get greater rewards.

5. **Motivation has a positive effect on job satisfaction.** This shows that high motivation from employees will have a positive effect on employee job satisfaction itself. Likewise vice versa if low motivation can also reduce employee job satisfaction. Therefore the employee must have a strong driving force and drive to get an award or achievement, to get a good position in the organization, then someone will try and be motivated to like every job given and make every effort to finish the job properly. Thus if the desired needs can be created it will create job satisfaction as well.

6. **Employee performance is proven to have a positive effect as intervening because**
good work discipline will produce a job satisfaction desired by the organization if the performance provided by the employee shows high value. The North Luwu District Government Agency, which is the object of research, can implement work discipline on its employees so that the objectives of the organization, namely job satisfaction, can be achieved if the performance is given by high-ranking employees.

7. **Employee performance is proven to be influential as intervening because**
good motivation will produce a job satisfaction desired by the organization if the performance provided by the employee shows high value. The North Luwu
Regency Government Agency, which is the object of research, can provide motivation to its employees so that the goals of the organization, namely job satisfaction can be achieved if the performance is given by high-ranking employees. This shows that high motivation from employees can improve the expected performance, thus the purpose of what is done and done will get the desired job satisfaction.

**Recommendation**

Suggestions that can be given by researchers based on research results and limitations faced can be considered as follows:

1. The next researcher can find other factors that can affect job satisfaction including using other intervening variables such as competence, commitment, and other variables according to the theory.
2. Distribution of questionnaires can be through face-to-face communication to increase interaction so that each question from the respondent can be explained by the researcher and gain the trust of the respondents.
3. The next researcher can add interview techniques for data collection so that the phenomena studied can be explained more clearly.
4. The next researcher can calculate with certainty the number of job satisfaction.
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