

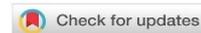
# Factors that Increase Work Productivity of Civil Servant at the Dinas Perdagangan Kota Makassar

Munawir Nasir✉, Muh. Haerdiansyah Syahnur

Department of Management, Universitas Muslim Indonesia, Makassar, Indonesia

✉ [munawirnasir.hamzah@umi.ac.id](mailto:munawirnasir.hamzah@umi.ac.id)

doi <https://DOI.10.31603/bisnisekonomi.v19i2.6235>



Submitted: 15/11/2021

Revised: 31/12/2021

Accepted: 14/01/2022

## Abstract

### Keywords:

Income  
Improvement  
Allowance; Work  
Discipline;  
Responsibility;  
Productivity

The effect of providing income improvement allowances, work discipline, and responsibility on increasing the work productivity of civil servants at the Dinas Perdagangan Kota Makassar is discussed in this study. This research approach uses quantitative data analysis. This study relied on primary data gathered through questionnaires. This study's sample consists of 61 people from the civil servants at the Dinas Perdagangan Kota Makassar. A questionnaire is used to collect data. Data analysis using the Structural Equation Model (SEM) or Partial Least Squares (PLS). The PLS evaluation model is carried out by evaluating both the outer and inner models. According to the findings of this study, the variable of income improvement allowance has a positive and significant effect on increasing work productivity, the variable of work discipline has no positive and significant effect on increasing work productivity, and responsibility has a positive and significant effect on increasing work productivity.

## Abstrak

### Kata kunci:

Tunjangan  
Peningkatan  
Pendapatan;  
Disiplin Kerja;  
Tanggung jawab;  
Produktifitas

Penelitian ini membahas pengaruh pemberian tunjangan perbaikan penghasilan, disiplin kerja, dan tanggung jawab terhadap peningkatan produktivitas kerja aparatur sipil negara pada kantor Dinas Perdagangan Kota Makassar. Pendekatan penelitian ini menggunakan penelitian kuantitatif. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh dari kuesioner. Sampel penelitian ini adalah aparatur sipil negara di Dinas Perdagangan Kota Makassar yang berjumlah 61 orang. Pengumpulan data dilakukan dengan menggunakan kuisisioner. Analisis data menggunakan Model Persamaan Struktural (SEM) berbasis varian atau Partial Least Square (PLS). Model evaluasi PLS dilakukan dengan menilai outer model dan inner model. Hasil penelitian ini menunjukkan bahwa variabel pemberian tunjangan perbaikan penghasilan berpengaruh positif dan signifikan terhadap peningkatan produktivitas kerja, variabel disiplin kerja tidak berpengaruh positif dan signifikan terhadap peningkatan produktivitas kerja, dan tanggung jawab berpengaruh positif dan signifikan terhadap peningkatan produktivitas kerja.

## 1. Introduction

Law Number (No.) 43 of 1999 on Amendments of the implementation of Law No. 8 of 1974 on Principles of Employment, the General Explanation section states that the management of Civil Servants is regulated as a whole, by establishing uniform norms, standards, and procedures in determining formation, procurement, development, salary determination, and welfare programs, as well as dismissals which are elements in the management of Civil Servants, both Central Civil Servants, and Regional Civil Servants. To improve the professionalism and welfare of Civil Servants, Civil Servants are entitled to a fair and proper salary following their workload and responsibilities; For this reason, the State and the Government are obliged to seek and provide fair salaries according to appropriate standards for Civil Servants.

Based on [Law Number \(No.\) 43 of 1999](#) and [Law Number \(No.\) 32 of 2004](#), and to implement of the [Minister of Home Affairs Regulation Number \(No.\) 59 of 2007](#) concerning to the Regulation of the [Minister of Home Affairs Number \(No.\) 13 of 2006](#) concerning Guidelines for Regional Financial Management, the City Government Makassar in the context of improving employee welfare in recent years has established a policy of providing income improvement allowances a.k.a TPP to Regional State Civil Servant within the Makassar City government, the costs of which are charged to the Makassar City Regional Revenue and Expenditure Budget through the Budget Implementation Document (DPA) in Makassar. This policy for granting TPP is stipulated by the Makassar Mayor Regulation, and what is currently in effect is the [Makassar Mayor Regulation Number \(No.\) 90 of 2019](#) concerning Additional Income for Civil Servants in the Makassar City Government.

The provision of income improvement allowances refers to several legal grounds. Like, [Law \(No.\) 5 of 2014](#) concerning ASN, [PP \(No.\) 12 of 2019](#) concerning Regional Financial Management, [Minister of Home Affairs \(No.\) 13 of 2006](#) concerning Guidelines for Regional Financial Management.

The policy of additional income for state civil servants within the Makassar City Government is expected to not only have an impact on improving the welfare of the state civil apparatus but also on increasing the work productivity of the state civil apparatus. The provision of additional income is routinely received by state civil servants every month, so that it gives enthusiasm or motivation to work even better, and has an impact on the resulting performance. On the other hand, the provision of additional income is directed so that all state civil servants within the Makassar City Government including employees of the Regional Secretariat can improve their performance and can provide quality services to the community according to satisfaction.

The provision of income improvement allowances certainly cannot be separated from a good discipline attitude that reflects a person's sense of responsibility towards the tasks assigned to him. With high work discipline, employees will be able to achieve maximum work effectiveness, be it time discipline, rules or regulations that have been set by the organization. Regulations are very necessary to provide guidance and counseling for employees in creating good order in companies/agencies where with good order, morale, work morale, efficiency and effectiveness of employees' work will increase.

Work discipline can be interpreted as a condition that is created and formed through the process of a series of behaviors that show the values of obedience, obedience, loyalty, order and order. In this case, such attitudes and behaviors are created through the process of being fostered by the family, education and experience from the example of the environment. Discipline is a mental attitude that consciously and consciously obeys the orders or prohibitions that exist on a matter because they understand very well the importance of these commands and prohibitions.

In addition to work discipline, good responsibilities are needed at work. Good responsibility can increase productivity at work. Being responsible is intended as a condition where all actions or actions or attitudes are the embodiment of moral values and moral values

as well as noble values of decency and or religion. It can also be said that being responsible means being within the order of norms, moral values, and religion.

Responsibility is a condition where one is obliged to bear everything so that the obligation to bear, bear responsibility, bear everything or give responsibility and bear the consequences. Responsibility by definition is human awareness of intentional or unintentional behavior or actions (Rochma, 2016).

Employee productivity in a company is an issue that is always hot and never ending to be discussed. Problems related to productivity are also strategic issues for companies that program human resource issues. Many internal and external aspects support the creation of effective and efficient work productivity in a company. Especially when it is associated with the problem of globalization that is hitting us today whose impact we can really feel.

Increasing human productivity in organizations is not only related to the problem of job scheduling and skills in completing work but also concerns the working conditions and atmosphere as well as the working relationships that exist among fellow members of the organization. Organizational productivity depends on individual work productivity, thus depending on each individual in carrying out his work. The success of the organization in achieving the goals that have been determined is very dependent on the leader how the leader directs and motivates employees to provide the best for the company.

When considering the allocation of income improvement allowances, research (HIRDAYA, 2019; S. Saleh & Darwis, 2016; Zuhri et al., 2021) indicate that income improvement allowances have a positive and significant effect on employee performance. However, although allowances for increasing employee income have been provided since 2006, employee performance does not appear to be optimal. The phenomenon of the Makassar City Trade Office applying discipline to its employees has not been maximized, as 63 employees did not report to work on time or with incorrect information between March 2019 and October 2020. Thus, this demonstrates a lack of discipline and results in delays in completing assigned tasks and responsibilities, which runs counter to the purpose of income improvement allowances.

(A. R. Saleh & Utomo, 2018) demonstrated that work discipline had a positive but non-significant effect on work productivity. However, (N. Yusuf, 2018) discovered that discipline has a positive and statistically significant effect on employee performance at the University of Gorontalo. Additionally, the uniqueness of this research is bolstered by pre-study searches conducted by researchers who have not previously encountered similar studies revealing research findings between the variables of providing income improvement allowances, work discipline, and accountability for performance, particularly those conducted at the Makassar City Trade Office. This is the researchers' default position to conduct additional research.

## 2. Literature Review

### 2.1. Allowance

The government provides maintenance in the form of allowances and services. This allowance in the form of indirect compensation is intended to meet the needs of the state

civil apparatus, thereby fostering a sense of security and comfort and increasing job satisfaction. Allowance is a form of compensation given to employees to show appreciation and motivate them to continue improving their quality and performance.

The allocation of TPP refers to several legal frameworks, including Law No. 5 of 2014 on ASN, PP No. 12 of 2019 on Regional Financial Management, and Minister of Home Affairs No. 13 of 2006 on Regional Financial Management Guidelines. According to South Sulawesi Governor Regulation No. 129 of 2017 on the Governor's Regulation (PERGUB) on the Guidelines for Employee Performance Management within the Government of South Sulawesi for civil servants (PNS) and CPNS within the Government of South Sulawesi, incentives in the form of additional income base are given to civil servants and CPNS in South Sulawesi Province to improve their performance and work productivity. Allowances, as defined by (Hasibuan, 2013) are indirect rewards given to an employee or group of employees as a condition of their employment with the company. Health insurance, life insurance, employer-paid vacations, pension plans, and other employee relations benefits are examples of benefits.

Allowances, as defined by (Kadarisman, 2012) are supplemental income provided by an organization to its employees. Typically, benefits are included in the monthly salary payments made to employees. According to Minister of Manpower Regulation No. 10 of 2017, performance allowances are payments made to employees based on their individual performance accomplishments that align with organizational performance accomplishments.

## 2.2. Allowance Function

Allowances given to employees greatly affect their performance. Where benefits can motivate employees to work hard in doing work and benefits can also provide high morale. In evaluating performance, you can be informed about the weaknesses and strengths of the assessed performance in relation to performance standards. Valuable performance information is used as a tool for employee performance management and human resource management decision making of organizations/agencies. The performance evaluation can assess the amount of allowances received. In the book "performance evaluation and human resources" it is stated that the provision of allowances has a detailed function.

According to (Handoko, 2001; Kadarisman, 2012), the purpose of benefits is essentially to increase employee motivation in trying to achieve organizational goals by offering financial incentives beyond basic wages and salaries. In order to improve quality, work performance and to achieve maximum usability and efficiency. So the Income Improvement Allowance needs to be given to the State Civil Apparatus in order to increase its effectiveness and work spirit so that the implementation of development is achieved properly. The income improvement allowance must be in accordance with the regulations issued by the government.

The Income Improvement Allowance (TPP) was legalized in the 1970s. However, the amount has not been assessed based on the IBK so that the amount of the Income

Improvement Allowance (TPP) is based on government regulations. Thus, if the performance is low or increasing, the amount of TPP is still the same.

Income Improvement Allowance is defined as the Government of Makassar City policy to provide additional income allowances to Government of Makassar City Civil Servant as stipulated in [Makassar Mayor Regulation No. 90 of 2019](#). The measurement is based on the provisions of [Mayor Regulation No. 90 of 2019](#) article 5 paragraph (1), namely indicators of workload, work performance, place of duty, working conditions, scarcity of professions, other objective considerations, and additional workloads.

### 2.3. Work Discipline

Discipline is an attitude or behavior that obeys, respects, and obeys the applicable rules, both written and unwritten. To achieve a good company/organizational goal, discipline is needed so that one's efficiency and effectiveness can increase in the company/organization. According to ([Sinambela, 2012](#)) discipline is every individual and group that ensures compliance with "orders" and takes the initiative to take necessary actions if there are no "orders".

According to ([Nasir, 2019](#)) Work discipline is the process of correcting or punishing a subordinate for violating a rule or procedure. From this point of view, it can be concluded that work discipline is a form of employee self-control and regular execution, showing the seriousness of teamwork in the organization. According to ([Zainal et al., 2014](#)) suggests that work discipline is a tool used by managers to communicate with employees so that they are willing to change a behavior as well as an effort to increase one's awareness and willingness to obey all company regulations and social norms. applicable. In addition, according to ([Sutrisno, 2010](#)) employee discipline is the behavior of a person in accordance with the regulations, existing work procedures or discipline is an attitude, behavior, and actions that are in accordance with the regulations of the organization both written and unwritten.

Work discipline is a person's behavior in obeying work rules and procedures in accordance with those set by the organization both written and unwritten so that each job can run smoothly and employees can achieve better work performance. The measurement according to ([Sutrisno, 2010](#)) is based on measurement indicators based on indicators of attendance, compliance with work regulations, adherence to work standards, and ethical work.

### 2.4. Responsibility

Responsibility is a condition where you are obliged to bear everything so that the obligation to bear, bear responsibility, bear everything or give responsibility and bear the consequences. Responsibility by definition is human awareness of intentional or unintentional behavior or actions ([Yuliani Rohmah, 2016](#)). The attitude and behavior of responsibility is very meaningful for the development of learners in getting a better learning experience. Through habituation and practice of moral and religious aspects that have developed since childhood, better behavior and responsibilities will be built. With regard to moral actions that are correlated with responsibility as Sjarkawi stated that those who have a significantly higher level of moral judgment have a significantly higher level of socialization

and responsibility, on the contrary, those who have a low level of moral judgment have a significantly higher level of socialization and responsibility low (Yuliani Rohmah, 2016).

Being responsible is intended as a condition where all actions or actions or attitudes are the embodiment of moral values and moral values as well as noble values of decency and or religion. It can also be said that being responsible means being within the order of norms, moral values, and religion, and not outside it. The characteristics of a responsible employee according to (Mayasari et al., 2019) include: (1) Respecting employee suggestions and opinions; (2) Provide positive or negative responses to employee suggestions and opinions; (3) Convince employees of trust; (4) Apply the principle of transparency to employees regarding the company and its conditions; (5) Providing good remuneration (salaries, wages, bonuses and other compensation) for employee performance. (6) Have a sense of confidence in the ability of employees. The indicators for measuring responsibility in this study are carrying out tasks, accepting risks, and making reports.

## 2.5. Work productivity

(Marwansyah et al., 2016) work productivity can be interpreted as a concrete result (product) produced by individuals or groups, especially in terms of quantity. In this case, the higher the product produced in a shorter time, it can be said that the level of productivity has a high value. Another definition according to (B. Yusuf & Al Arif, 2015) work productivity is a measure that shows consideration between the inputs and outputs issued by the company and the role of the workforce per unit of time, or in other words measuring efficiency requires identifying the results of performance.

On the other hand, according to (Nawawi, 1989) explains that work productivity is a comparison between the results obtained with the amount of resources used as input. Based on the definitions above, it can be concluded that work productivity is a comparison between output and input, namely a person's ability to use existing human resources to complete a job with a predetermined time. Productivity is very important for employees in a company. With work productivity, it is expected that work will be carried out efficiently and effectively so that this is ultimately very necessary in achieving the goals set. According to (Sutrisno, 2010) indicators to measure work productivity in this case are ability, increasing the results achieved, morale, self-development.

## 2.6. Framework Theory

The conceptual framework built in this study refers to the effect of providing income improvement allowances, work discipline, and responsibility on increasing the work productivity of state civil servants at the Makassar City Trade Office. In the variable of Provision of Repair Allowances refers to the Makassar City government policy to provide additional income allowances to Makassar City State Civil Apparatus as stipulated in [Makassar Mayor Regulation \(No.\) 90 of 2019](#). The Work Discipline variable refers to (Sutrisno, 2010) while the Responsibility variable refers to the research variable from (Yuliani Rohmah, 2016), and the Work Productivity variable used by research from (Sutrisno, 2010). Based on the above analysis, the conceptual framework of this research is shown in the following [Figure 1](#).

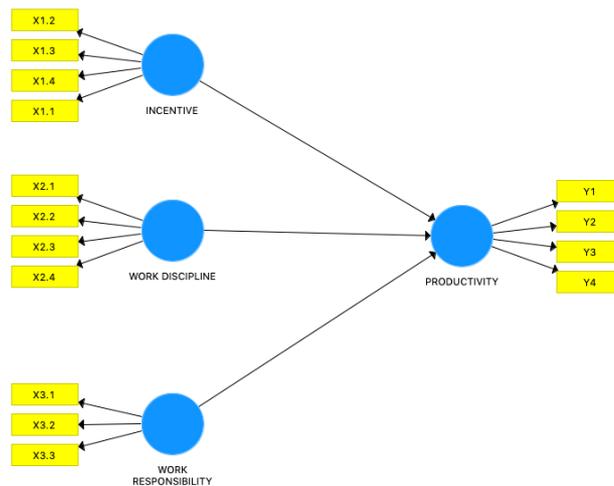


Figure 1. Framework of Thinking

### 3. Method

#### 3.1. Sample Criteria

This study used two research methods: exploratory research and descriptive research. Population according to (Sugiyono, 2014) is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the author to be studied and then drawn conclusions. The population in this paper is the entire State Civil Apparatus at the Makassar City Trade Office with a total of 61. This population is heterogeneous which can be seen from the diversity of age, gender, and education. While the sampling technique used in this research is census/saturated sampling. According to (Sugiyono, 2014) the saturated sampling technique is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors, another term for saturated samples is census, where all members of the population are sampled.

Because the population at the Makassar City Trade Office is relatively small, namely as many as 61 people, the census study is very feasible to use in this study. So, the author in this case takes the population as the research sample. Therefore, researchers will take all the population in this study to be the subject or respondent. The sampling method used was a survey with variable measurement coding using a Likert scale 1 – 5 (1 = Strongly Disagree until 5 = Strongly agree) with purposive random sampling mode.

#### 3.2. Measurement

Data testing in this study was carried out in several stages, namely:

1. Evaluation of the outer model, also known as the evaluation of the measurement model, was carried out to assess the validity and reliability of the model. The measurement model with reflexive indicators is evaluated by convergent and discriminant validity for indicators forming latent constructs, as well as through composite reliability and Cronbach alpha for the indicator items (Ghozali, 2011). These convergent validity test

of reflexive indicators can be seen from the loading factor value for each construct with the following criteria:

Loading Factor	> 0,70
AVE (Average variance extracted)	> 0,50

While, the reliability test of a construct can be done in two ways, namely; composite reliability and cronbach's alpha, with the following criteria:

Composite Reliability	> 0,60
Cronbach's Alpha	> 0,70

2. Normality test, is a test to determine whether the data is normally distributed (parametric) or not normally distributed (non-parametric). Normality test is an absolute requirement in linear regression analysis and person correlation, to see data normally distributed, specifically through the Kolmogorov-Smirnov test with Asymp.Sig value > 0.05
3. The PLS structural model can be seen from the R-Square value for each endogenous latent variable as the predictive ability of the structural model, the R-Square value is the goodness fit model test. Changes in the R-Square value are used to explain the effect of certain exogenous latent variables on endogenous variables, whether they have a substantive effect.

R-Square	$\geq 0,67$ indicates a strong model; $0,33$ indicates a moderate model; and $\leq 0,19$ indicates that a weak model.
----------	---

While the significance value of:

Significance	where it is expected $\geq 0,05$
--------------	----------------------------------

Three primary constructs, namely measure variable Allowance, Discipline, and Responsibility. Allowance measured by four items measurements, Discipline measured by four items, and Responsibility measured by three items, and four items measured Productivity.

Income Provision Allowance or variable X1 for each indicator and statement reveals the results of respondents' responses to the four indicators, with work performance being the most prevalent statement indicator, with an average value of 4.34. Then there's the workload indicator, which has an average value of 4.27. Furthermore, the additional workload indicator has an average of 4.24, and the professional scarcity indicator has an average of 4.06. According to the responses, the Work Discipline or X2 variable for each indicator reflects the respondents' responses. It is well known that the most common statement indicator, with an average value of 4.37, is about attendance. Then there's the indicator of ethical work, which has a 4.32 average. Furthermore, the indicator of work standards compliance averages 4.29, while the indicator of work regulations compliance averages 4.27. According to respondents' responses to the Responsibility or X3 variable for each indicator and statement, the most common statement indicator is about performing tasks, with an average value of 4.37. The indicator then accepts risk with a value of 4.18 on average and generates reports with a value of 4.13 on average. Meanwhile, based on the responses of

respondents to the four indicators listed above, it is clear that the most common indicators are indicators of ability and indicators of work spirit, both of which have an average value of 4.40. The indicator then raises the achieved results with an average value of 4.31, while the indicator of self-development raises the achieved results with an average value of 4.13.

Therefore, in investigating the symmetrical path configurations, the data analysis methods used are regression and correlation analysis. This study's testing phase is through three phases: first, the validity and reliability of the construct configuration for Allowance measured by four items measurements, Discipline measured by four items, and Responsibility measured by three items, and four items measured Productivity. Second, the relationship that explains the direct effects of Allowance, Discipline, and Responsibility, and Productivity; and third, the relationship that demonstrates the impact of all variables that measured.

## 4. Result and Discussion

### 4.1. Statistic Analysis

As we can see from [Figure 2](#) and [Table 1](#) below, statistical analysis testing shows that in testing the feasibility of the model, it is declared valid and reliable. The most dominant indicator of the Responsibility (X3) construct is formed by; (X3.1  $\alpha = 0.852$ ) Overall reliable Responsibility (X3) manifest items form a constructed variable of 0,854.

The 2<sup>nd</sup> dominant indicator of the Allowance (X1) construct is formed by; (X1.4  $\alpha = 0.824$ ) Overall reliable Allowance (X1) manifest items form a constructed variable of 0,869. The third dominant indicator of the Discipline (X2) construct is formed by; (X2.4  $\alpha = 0.863$ ) Overall reliable Discipline (X2) manifest items form a constructed variable of 0,870.

Furthermore, on hypothesis testing as described in [Table 1](#). From the three symmetrical paths, the direct relationship is found significant results. Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was conducted by looking at the value of T-Statistics and the value of P-Values. The research hypothesis can be declared accepted if the P-Values  $< 0.05$ .



Figure 2. Analysis Result

Table 1. Statistical Analysis Table

Measurement	Original Sample (O)	Average Variance Extracted (AVE)	Composite Reliability	Cronbach Alpha	Result	
1. Allowance (X1)						
○ X1.1	0,783					
○ X1.2	0,819	0,624	0,869	0,804	Valid & Reliable	
○ X1.3	0,728					
○ X1.4	0,824					
2. Discipline (X2)						
○ X2.1	0,753					
○ X2.2	0,746	0,626	0,870	0,801	Valid & Reliable	
○ X2.3	0,798					
○ X2.4	0,863					
3. Responsibility (X3)						
○ X3.1	0,852					
○ X3.2	0,734	0,661	0,854	0,745	Valid & Reliable	
○ X3.3	0,849					
4. Productivity (Y)						
○ Y.1	0,843					
○ Y.2	0,827	0,669	0,890	0,836	Valid & Reliable	
○ Y.3	0,806					
○ Y.4	0,796					
Hypothesis Test						
Direct Test	Original Sample (O)	Sample Mean (M)	STDEV	T Statistics ( O/STDEV )	P Values	Sign.
Allowance (X1) → Productivity (Y)	0,408	0,426	0,074	5,492	0,000	Significant
Discipline (X2) → Productivity (Y)	0,168	0,143	0,114	1,477	0,142	UnSignificant
Responsibility (X3) → Productivity (Y)	0,429	0,440	0,123	3,487	0,001	Significant
R Test						
Productivity (Y)			R Square			
			0,504			

Source: Primary Data (Processed, 2020).

#### 4.2. Discussion

In this case, income improvement allowances are being provided in an effort to boost quality, job performance, and overall efficiency and effectiveness. As a result, income enhancement allowances should be provided to state civil servants in order to increase their effectiveness and work spirit and thus ensure the proper implementation of development. The income improvement allowance must be in accordance with government regulations. The study's findings are based on research indicating that providing income improvement allowances has a positive and significant effect on increasing the work productivity of state civil servants at the Makassar City Trade Office. Variable income improvement allowance is based on four indicators, namely workload, work performance, other objective considerations, and additional workload, as specified in [Mayor Regulation No. 90 of 2019](#) article 5 paragraph (1). The state civil apparatus at the Makassar City Trade Service office was able to improve four indicators of work productivity, namely indicators of ability, increasing results achieved, morale, and self-development.

The findings of this study corroborate those of previous research ([Susilawati Angraeni Safari, 2010](#)) which discovered that assessing income improvement allowances had a significant effect on employee performance effectiveness. Additionally, the findings of this study corroborate those of previous research ([Zuhri et al., 2021](#)) which discovered that both

the income improvement allowance and the electronic performance appraisal system had a significant effect on employee performance.

Work discipline refers to an individual's behavior in adhering to work rules and procedures that are established by the organization, both written and unwritten, in order for each job to run smoothly and employees to achieve higher levels of productivity. The research data analysis revealed that the work discipline variable had no significant effect on increasing the work productivity of the Makassar City Trade Office's state civil apparatus. According to the analysis of the research data, the work discipline variable mentioned in (Sutrisno, 2010) has no significant effect on increasing the work productivity of state civil servants at the Makassar City Trade Office. The work discipline variable is composed of four indicators: attendance, adherence to workplace regulations, adherence to workplace standards, and ethical work. It is confirmed that the state civil apparatus at the Makassar City Trade Office has been unable to increase four indicators of work productivity, namely ability, increasing results achieved, morale, and self-development.

This explains why work discipline has a small but positive effect on job productivity. Thus, the state civil apparatus of the Makassar City Trade Office must continue to improve discipline in time management; this condition indicates that the state civil apparatus of the Makassar City Trade Office places a lower premium on discipline when it comes to increasing productivity because, according to this research, they have performed their duties well, which has a negligible effect on work productivity or work discipline. The findings of this study contradict previous research (N. Yusuf, 2018) which concluded that the factors of leadership, responsibility, discipline, and cooperation had a positive and significant effect on employee performance. Additionally, the findings of this study contradict those of previous research (Ekhsan, 2019) which indicated that both work motivation and work discipline had a significant effect on employee performance. The findings of this study corroborate those of previous research (A. R. Saleh & Utomo, 2018) which found that work discipline had a positive effect on work productivity but had no significant effect on work motivation, work motivation had a significant effect on work productivity, and work ethic had a positive effect on work productivity but had no effect. work environment variables have a negative effect on work productivity but no significant effect on work productivity, and work environment variables have a negative effect on work productivity but no significant effect on work productivity.

Responsibility is a state of being in which all actions or attitudes embody moral values and noble values of decency and or religion. Additionally, being responsible entails adhering to the established order of norms, moral values, and religion, rather than departing from it. The research data analysis revealed that the responsibility variable had a positive and significant effect on increasing the work productivity of the Makassar City Trade Office's state civil servant.

According to the research data analysis, the work discipline variable mentioned in (Sutrisno, 2010) has no statistically significant effect on increasing the work productivity of state civil servants at the Makassar City Trade Office. Four indicators comprise the work discipline variable: attendance, adherence to workplace regulations, adherence to workplace

standards, and ethical work. It is confirmed that the Makassar City Trade Office's state civil apparatus has been unable to increase four indicators of work productivity, namely ability, increasing results achieved, morale, and self-development.

The findings of this study corroborate those of previous research (Rahman, 2015) which discovered that the results of an analysis of the influence of employee responsibility and work ability on employee work performance were either concurrent or partially positive at BAPPEDA Banggai Regency. The findings of this study also corroborate previous research (N. Yusuf, 2018) which discovered that the factors of leadership, responsibility, discipline, and cooperation all had a positive and significant effect on employee performance.

## 5. Conclusion

Based on the findings of the testing and discussion, it can be concluded that: The provision of Income Improvement Allowances affects increasing work productivity at the Makassar City Trade Office, where the state civil apparatus evaluates the government's policy of providing income improvement allowances as being successful. Work Discipline affects increasing Work Productivity at the Makassar City Trade Office, where the Makassar City Trade Service's civil apparatus places a lower premium on discipline to increase work productivity. Responsibility affects increasing work productivity at the Makassar City Trade Office, where the civil apparatus is extremely accountable for the tasks assigned, accepts all risks, and always reports on activity.

## Research Limitation

This study is limited in scope and will be conducted at the Makassar City Trade Office during the 2021 research period. This study looks at the impact of three variables on employee performance: Income Improvement Allowance, Work Discipline, and Responsibility. As a result, if the research is conducted in different locations and periods, the results, conclusions, or recommendations provided do not reflect the overall effect of the research respondents. To obtain more reliable results, periodic and structured testing on each object or other research variable is required.

---

## Authors' Declaration

### Authors' contributions and responsibilities

Conceptualization: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur.

Data curation: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur

Formal analysis: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur.

Funding acquisition: Munawir Nasir Hamzah.

Investigation: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur.

Methodology: Muh. Haerdiansyah Syahnur.

Project administration: Munawir Nasir Hamzah.

Resources: Munawir Nasir Hamzah.

Software: Muh. Haerdiansyah Syahnur.

Supervision: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur.

Validation: Muh. Haerdiansyah Syahnur.

Visualization: Muh. Haerdiansyah Syahnur.

Writing – original draft: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur.

Writing – review & editing: Munawir Nasir Hamzah, Muh. Haerdiansyah Syahnur.

### Competing interests

Author(s) reported no conflict of interest.

### Additional information

Author(s) reported no additional information.

## References

- Ekhsan, M. (2019). Pengaruh Motivasi dan Disiplin Kerja terhadap Kinerja Karyawan. *Optimal: Jurnal Ekonomi Dan Kewirausahaan*, 13(1), 1–13.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Universitas Diponegoro.
- Handoko, T. H. (2001). *Manajemen Personalia dan Sumber Daya Manusia Edisi 2*. Yogyakarta: BPFE.
- Hasibuan, M. S. P. (2013). *Manajemen Sumber Daya Manusia (Tujuh Bela)*. Bumi Aksara.
- HIRDAYA, T. (2019). *PENGARUH TUNJANGAN PERBAIKAN PENGHASILAN (TPP) DAN MOTIVASI KERJA TERHADAP KINERJA KARYAWAN MELALUI DISIPLIN KERJA KARYAWAN BAPPEDA BONDOWOSO*. Universitas Muhammadiyah Jember.
- Kadarisman, M. (2012). Pengertian dan Filosofi Manajemen Kompensasi. *Manajemen Sumber Daya Manusia*.
- Marwansyah, (2016). *Manajemen Sumber Daya Manusia, Edisi Dua, Cetakan Keempat*. Bandung: CV. Alfabeta.
- Mayasari, V., Liliana, L., & Seto, A. A. (2019). Dampak Inkubator Bisnis Terhadap Minat Berwirausaha Mahasiswa di Universitas Tridianti Palembang. *Jkbm (Jurnal Konsep Bisnis Dan Manajemen)*, 6(1), 13–23.
- Nasir, M. (2019). An Analysis of Work Discipline, Work Environment and Employment Satisfaction Towards Performance. *Jurnal Manajemen Bisnis*, 11(1), 65–75.
- Nawawi, H. (1989). *Administrasi Pendidikan*. Gunung Agung.
- Peraturan Gubernur Sulawesi Selatan No. 129 Tahun 2017 tentang Peraturan Gubernur (PERGUB) tentang Pedoman Manajemen Kinerja Pegawai Dilingkungan Pemerintah Provinsi Sulawesi.
- Peraturan Menteri Dalam Negeri No. 13 Tahun 2006 tentang Pengelolaan Keuangan Daerah.
- Peraturan Menteri Dalam Negeri No. 59 Tahun 2007 Perubahan Atas 13 Tahun 2006 Tentang Pedoman Pengelolaan Keuangan Daerah.
- Peraturan Menteri Tenaga Kerja No. 10 Tahun 2017 tentang Pedoman Pemberian Tunjangan Kinerja bagi Pegawai Kementerian Ketenagakerjaan.
- PP No. 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah.
- Perwali Makassar No. 90 Tahun 2019 tentang Tambahan Penghasilan Pegawai Negeri Sipil Di Lingkup Kota Makassar.
- Rahman, W. (2015). Pengaruh Tanggung Jawab dan Kemampuan Pegawai terhadap Prestasi Kerja Pegawai Bappeda Kabupaten Banggai. *Assets: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 5(1), 142–149.

- Rochma, I. (2016). *Hubungan antara kebersyukuran dengan makna hidup pada pensiunan*.
- Saleh, A. R., & Utomo, H. (2018). Pengaruh Disiplin Kerja, Motivasi Kerja, Etos Kerja dan Lingkungan Kerja Terhadap Produktivitas Kerja Karyawan Bagian Produksi di PT. Inko Java Semarang. *Among Makarti*, 11(1).
- Saleh, S., & Darwis, M. (2016). Pengaruh tunjangan kinerja terhadap kinerja pegawai pada bauk universitas negeri Makassar. *Jurnal Ilmiah Ilmu Administrasi Publik*, 5(2), 121–130.
- Sinambela, L. P. (2012). *Kinerja Pegawai*. Graha Ilmu.
- Sugiyono. (2014). *Metode Penelitian Kombinasi*. CV Alfabeta.
- Susilawati Angraeni Safari, D. (2010). *Analisis Penilaian Tunjangan Perbaikan Penghasilan (TPP) Pengaruh Terhadap Tingkat Efektivitas Kinerja Pegawai Pada Dinas Perhubungan Provinsi Jawa Barat*.
- Sutrisno, E. (2010). *Manajemen Sumber Daya Manusia (Pertama)*. Prenada Media.
- Undang-Undang No. 32 Tahun 2004 tentang Pemerintah Daerah.
- Undang-Undang No. 43 Tahun 1999 tentang Pokok-pokok Kepegawaian.
- Undang-Undang Republik Indonesia No. 5 Tahun 2014 tentang Aparatut Sipil Negara.
- Yuliani Rohmah, E. (2016). Mengembangkan Karakter Tanggungjawab Pada Pembelajar. *STAIN Ponorogo*, 3(1).
- Yusuf, B., & Al Arif, M. N. R. (2015). *Manajemen sumber daya manusia di lembaga keuangan syariah*. Rajawali Pers.
- Yusuf, N. (2018). Pengaruh Kepemimpinan, Tanggung Jawab, Kedisiplinan Dan Kerjasama Terhadap Kinerja Pegawai di Universitas Gorontalo. *Gorontalo Development Review*, 1(1), 15–28.
- Zainal, V. R., Hadad, M. D., & Ramly, M. (2014). Kepemimpinan dan Perilaku Organisasi Edisi Keempat. *Jakarta: Rajawali Pers*.
- Zuhri, A. S., Arisyahidin, A., & Daroini, A. (2021). Pengaruh Tunjangan Perbaikan Penghasilan (Tpp) Dan Sistem Penilaian E-Kinerja Terhadap Kinerja Pegawai Pada Kantor Ppk Sungai Dan Pantai Ii Snvt Pjsa Bbws Brantas Kediri. *Commodities, Journal of Economic and Business*, 1(3), 189–200.



This work is licensed under a Creative Commons Attribution-NonCommercial 4.0 International License

---