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The Influence of Employee Empowerment and Public Service Motivation on Employee Performance Mediated by Work Discipline among the Employees of the City of Samarinda's Tax and Revenue Agency

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Abstract

The study aims to investigate the influence of employee empowerment and public service motivation on employee performance, mediated by work discipline, within the Regional Revenue Office (BAPENDA) of Samarinda City. The research follows a quantitative approach, utilizing Partial Least Squares (PLS) analysis as the statistical method and Structural Equation Modeling (SEM) as the conceptual framework. The research sample consisted of 120 employees from BAPENDA Samarinda. The results of this study indicate that employee empowerment and public service motivation have a positive impact on employee performance. Additionally, work discipline plays a significant mediating role in connecting employee empowerment and public service motivation to employee performance. These findings offer a valuable contribution to the understanding of human resource management in the public service sector, specifically within the context of the Regional Revenue Office. The implications of this research can assist organizations in enhancing employee performance through strategies that focus on employee empowerment and public service motivation, while recognizing the crucial role of maintaining work discipline as an effective mediating factor. This research also provides guidance for researchers and practitioners in developing more effective management models within the public service sector.

Index Terms: employee empowerment, public service motivation, employee performance, work discipline

1. INTRODUCTION

The phenomenon of employee performance within the Samarinda City Regional Revenue Agency demonstrates a complex relationship between motivation, empowerment,

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and work discipline. Human resource performance within the city's revenue agency is influenced by motivation, which serves as an intrinsic driving force for employees to complete tasks with enthusiasm and dedication. Low work motivation, reflected in a lack of enthusiasm and reluctance in task execution, appears to be a primary factor affecting employee performance here. This is directly related to empowerment, which plays a crucial role in facilitating employee creativity, motivation, and innovation. Employees who feel supported and empowered tend to have higher work motivation, which in turn contributes to their performance.

However, low motivation is also associated with a lack of support and motivation from leadership. Leaders who are unable to effectively motivate employees tend to result in a lack of work enthusiasm and responsibility in task execution. Work discipline also emerges as a crucial element, wherein higher levels of discipline demonstrate strong responsibility and adherence to organizational procedures. This discipline also shapes an orderly and productive work environment. This research aims to delve deeper into the complex relationship between empowerment, motivation, and work discipline, as well as how these variables interact to influence the performance of employees within the Samarinda City Regional Revenue Agency. Through empirical testing, the study aims to comprehend these dynamics and explain the role of discipline as a mediating variable in the influence of motivation and empowerment on employee performance. It is anticipated that this research will provide deeper insights to the Samarinda City Regional Revenue Agency in understanding the factors affecting employee performance and lay the groundwork for the development of more effective strategies to enhance their human resource performance.

2. LITERATURE REVIEW

2.1 Employee Empowerment

Empowerment, fundamentally, refers to the strengthening of individuals to act and possess adequate capabilities within specific situations. This concept highlights the ongoing relationship between management and employees, built on a foundation of trust. Empowerment is realized through delegating responsibilities, granting autonomy, and active involvement in organizational decision-making processes (Maudoma, 2017) and (Khan, 2021). Furthermore, employee empowerment delineates a future trend in human resource management where employees have opportunities to develop skills, share ideas, and engage in organizational planning (Ahmad & Manzoor, 2017).

A democratic approach to employee empowerment emphasizes the pivotal role of leadership in encouraging employee participation in decision-making that impacts their work. This allows space for employees to have greater autonomy and freedom in managing human resources within the organization (Ismail et al., 2019) and (Tewal et al., 2017).

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Empowerment indicators, as identified by (Lestari & Horia Siregar, 2021), encompass a work environment that acknowledges high-performing employees, upholds loyalty as a key to organizational success, fosters individual awareness of company objectives, and strengthens personal responsibility in achieving the company's success.

Through the implementation of this concept, empowerment not only benefits employees but also becomes a crucial key to overall organizational growth and success. With the establishment of trust through empowerment, a collaborative work environment is fostered, motivating employees to provide optimal contributions (Lestari & Horia Siregar, 2021).

2.2 Public Service Motivation

Public service motivation, as elucidated by (Robbins & Judge, 2022) and (Haris, 2018), refers to an individual's internal drive to exert maximum effort in achieving organizational goals. This motivation is influenced by individual needs and a sense of duty in providing service. This perspective asserts that the higher an individual's public service motivation, the greater the sense of responsibility and sacrifice they possess in delivering beneficial services for the welfare of the community. Understanding this motivation is crucial due to its role as a determinant of employee success in service delivery, particularly within the public sector.

According to (Siagian, 2019) and (Zhang et al., 2022), public service motivation can be measured through several indicators. Interest in public policymaking, responsibility towards public interests, empathy, and a spirit of dedication are factors that signify an individual's level of public service motivation. This reflects an individual's drive to achieve, a sense of responsibility towards social interests, a desire to assist others, and enthusiasm in contributing to both the community and the organization. From this, it can be inferred that public service motivation is a motive that propels individuals within public institutions to provide the best service to the community, based on an internal impetus to fulfill others' needs and contribute to collective well-being.

2.3. Work Discipline

Work discipline, as viewed by several experts such as (Hasibuan, 2019) and (Mangkunegara, 2017), , refers to the attitude and behavior of employees encompassing compliance and respect for both written and unwritten rules within the work environment. This also includes awareness and acknowledgment of company regulations and practices. Within the organizational context, work discipline strongly correlates with efficiency, productivity, and job quality. This disciplined approach reflects commitment, responsibility,

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and allegiance to the norms established by the company, which in turn impacts the success of the organization (Sinambela, 2017b), and (Sutrisno, 2016)

2.4. Employee Performance

Employee performance, as elucidated by (Robbins & Judge, 2022), encompasses the tangible work outcomes that serve as a concrete measure of an individual or group's contribution to the progress of the company. This involves the employees' ability to complete their tasks and responsibilities competently, in accordance with the standards set by the company. A similar perspective is conveyed by (As'ad & Fridiyanto, 2021), emphasizing that employee performance is reflected in the individual or group's work outcomes in carrying out assigned tasks during a specified period. In this context, employees are deemed to have good performance if they can meet or even exceed the standards established by the company.

Additionally, (Sinambela, 2017a) adds that employee performance can be observed tangibly, especially when employees achieve targets and fulfill their responsibilities effectively and efficiently. Such achievements play a pivotal role in the company's success in attaining goals and competing in the market. (Nawawi, 2018) highlights that performance refers to the execution outcomes of work, whether physical or non-physical. In the context of employees, this pertains to their ability to carry out tasks measured by predetermined success indicators. Employee performance plays a key role in achieving company objectives, and the evaluation of work outcomes determines the level of individual performance within the organization.

3. RESEARCH METHOD

This research design aims to investigate the relationship between the independent variables—Employee Empowerment (X1), Public Service Motivation (X2), and Work Discipline (Z)—with the dependent variable, namely Employee Performance (Y) within the BAPENDA (Regional Revenue Service) environment in the city of Samarinda. The research population encompasses all BAPENDA employees in that area, with a sample size of 120 employees selected through Total Sampling technique. This study adopts a quantitative approach with primary data collection via questionnaires. Employee attitudes and perceptions are measured using Likert scales. The data analysis method employs Partial Least Squares (PLS) to assess instrument validity, reliability, the measurement model (outer model), and the structural model (inner model).



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4. **RESULT**

- 4.1 **Outer Model Measurement:**
- **4.1.1.** Convergence Validity Test

Table 1. Convergence Validity Test

Variable	Indicator	Outer Weight	Loading Factor	Remarks
	PP1	0,192	0,726	Valid
	PP2	0,229	0,852	Valid
	PP3	0,169	0,780	Valid
Employee Empowerment	PP4	0,185	0,709	Valid
	PP5	0,221	0,789	Valid
	PP6	0,264	0,862	Valid
	MPP1	0,153	0,783	Valid
	MPP2	0,151	0,782	Valid
	MPP3	0,130	0,787	Valid
Public Service Motivation	MPP4	0,157	0,856	Valid
Fublic Service Motivation	MPP5	0,153	0,853	Valid
	MPP6	0,157	0,900	Valid
	MPP7	0,153	0,861	Valid
	MPP8	0,144	0,843	Valid
	DK1	0,159	0,794	Valid
	DK2	0,167	0,894	Valid
	DK3	0,164	0,885	Valid
Work Discipline	DK4	0,156	0,905	Valid
	DK5	0,169	0,911	Valid
	DK6	0,168	0,926	Valid
	DK7	0,151	0,852	Valid
	KP1	0,149	0,856	Valid
Employee Performance	KP2	0,151	0,858	Valid
	KP3	0,157	0,876	Valid
	KP4	0,132	0,752	Valid
	KP5	0,168	0,898	Valid
	KP6	0,159	0,804	Valid
	KP7	0,150	0,834	Valid
	KP8	0,139	0,736	Valid



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From the data analysis results presented in Table 1, it can be inferred that each indicator within the examined variable exhibits a loading factor exceeding 0.7. This suggests that indicators with loading factors surpassing 0.7 have successfully passed the test for convergent validity, demonstrating a significantly valid level of validity.

4.1.2. Discriminant Validity Test

Table 2. Discriminant Validity Test

Indicators	Employee	Public Service Work		Employee	
	Empowerment	Motivation	Discipline	Performance	
PP1	0,726	0,159	0,425	0,509	
PP2	0,852	0,359	0,491	0,625	
PP3	0,780	0,263	0,323	0,491	
PP4	0,709	0,209	0,403	0,499	
PP5	0,789	0,501	0,443	0,625	
PP6	0,862	0,493	0,597	0,693	
MPP1	0,383	0,783	0,479	0,600	
MPP2	0,334	0,782	0,502	0,569	
MPP3	0,299	0,787	0,390	0,527	
MPP4	0,370	0,856	0,515	0,601	
MPP5	0,371	0,853	0,465	0,614	
MPP6	0,387	0,900	0,495	0,611	
MPP7	0,379	0,861	0,452	0,621	
MPP8	0,383	0,843	0,408	0,599	
DK1	0,468	0,483	0,794	0,684	
DK2	0,495	0,557	0,894	0,692	
DK3	0,499	0,511	0,885	0,685	
DK4	0,522	0,446	0,905	0,647	
DK5	0,547	0,518	0,911	0,696	
DK6	0,528	0,503	0,926	0,709	
DK7	0,513	0,412	0,852	0,630	
KP1	0,603	0,562	0,648	0,856	
KP2	0,607	0,550	0,683	0,858	
KP3	0,670	0,552	0,680	0,876	

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Indicators	Employee	Public Service	Work	Employee
	Empowerment	Motivation	Discipline	Performance
KP4	0,510	0,545	0,553	0,752
KP5	0,697	0,587	0,763	0,898
KP6	0,693	0,664	0,579	0,804
KP7	0,608	0,617	0,598	0,834
KP8	0,469	0,647	0,578	0,736

From the data analysis presented in Table 2, it can be observed that the cross-loading values indicate a higher level of correlation between constructs and their respective indicators compared to the correlation between these constructs and other constructs. This outcome suggests that the construct exhibits strong discriminant validity, as the indicators within the construct's indicator group are more closely related to that particular construct than to indicators within other construct groups.

4.1.3 Composite Reliability and Average Variance Extracted (AVE) Reliability Test

Table 3. Composite Reliability

Variable	Composite Reliability	Average Variance Extracted (AVE)	Information	
Employee	0,961	0,778	Reliable	
Empowerment	0,901	0,778	Kellable	
Public Service	0,946	0,686	Reliable	
Motivation	0,940	0,000	Reliable	
Work Discipline	0,948	0,696	Reliable	
Employee	0.007	0.622	Reliable	
Performance	0,907	0,622	Renable	

From the data analysis presented in Table 3, it is demonstrated that each construct exhibits a composite reliability value exceeding 0.70. These results indicate that all constructs possess a reliable level of reliability. Additionally, the table reveals Average Variance Extracted (AVE) values, all surpassing 0.50, signifying the validity of all examined constructs.

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4.2 Inner Model Structural Analysis:

4.2. 1 R2 (R-square)

Table 4. R-square

Variable	R-square
Work Discipline	0,450
Employee	0.001
Performance	0,801

From the data analysis presented in Table 4 above, it is demonstrated that the Work Discipline variable has an R-square value of 0.450 or 45%. This value indicates that approximately 45% of the variation in the work discipline variable can be explained by the employee empowerment and public service motivation variables. Meanwhile, the remaining 55% is influenced by other factors not included in this study.

Furthermore, the R-square value for the employee performance variable stands at 0.801 or 80.1%. This signifies that around 80.1% of the variation in the employee performance variable can be explained by the employee empowerment and public service motivation variables. The remaining approximately 19.9% is influenced by other factors not included in this research.

4.2.2 Q2 (Q-square)

$$Q^{2} = 1 - (1 - R^{2})(1 - R^{2})$$

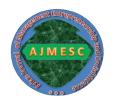
$$Q^{2} = 1 - (1 - 0.450)(1 - 0.801)$$

$$Q^{2} = 1 - (0.55)(0.199)$$

$$Q^{2} = 1 - 0.109$$

$$Q^{2} = 0.891 \text{ or } 89.1\%$$

The test results indicate a Q2 value of 0.891 or 89.1%, signifying the suitability of the model under study for analysis. This value suggests that the model can explain 89.1% of the various data variations present. Meanwhile, the remaining 10.9% can be attributed to other factors beyond the variables under investigation or caused by errors in this research.



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4.3 Hypothesis Testing

Table 5. Hypothesis Testing

Variabel	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PP (X1) -> DK (Z)	0,415	0,421	0,090	4,600	0,00
MPP (X2) -> DK (Z)	0,376	0,368	0,102	3,698	0,00
DK (Z) -> KP (Y)	0,356	0,351	0,091	3,893	0,00
PP (X1) -> KP (Y)	0,379	0,378	0,080	4,735	0,00
MPP (X2) -> KP (Y)	0,348	0,350	0,081	4,308	0,00
PP (X1) -> DK (Z) -> KP (Y)	0,15	0,15	0,05	3,24	0,001
MPP (X2) -> DK (Z) -> KP (Y)	0,13	0,13	0,06	2,26	0,024

- 1. The Influence of Employee Empowerment on Work Discipline. The hypothesis testing results in Table 5 indicate that employee empowerment has a significant and positive influence on work discipline, with a T-statistics value of 4.60, exceeding 1.96, and a P-value of 0.00, smaller than 0.05. This affirms that this research supports the first hypothesis, asserting that employee empowerment significantly and positively affects work discipline. Thus, hypothesis 1 is accepted.
- 2. The Impact of Public Service Motivation on Work Discipline. The hypothesis testing results in Table 5 reveal that public service motivation significantly and positively influences work discipline, with a T-statistics value of 3.69, surpassing 1.96, and a P-value of 0.00, less than 0.05. This substantiates the findings, supporting the second hypothesis, which states that public service motivation has a positive and significant impact on work discipline. Therefore, hypothesis 2 is accepted.
- 3. The Influence of Work Discipline on Employee Performance. The hypothesis testing results in Table 5 demonstrate that work discipline significantly and positively affects employee performance, with a T-statistics value of 3.89, exceeding 1.96, and a P-value of 0.00, smaller than 0.05. This confirms that this study upholds the third hypothesis, indicating that work discipline positively and significantly impacts employee performance. Consequently, hypothesis 3 is accepted.
- 4. Employee Empowerment on Employee Performance. The hypothesis testing results in Table 5 show that employee empowerment has a significant and positive influence on employee performance, with a T-statistics value of 4.73, surpassing 1.96, and a P-value of 0.00, less than 0.05. This validates the research's support for the fourth hypothesis, affirming that employee empowerment significantly and positively affects employee performance. Thus, hypothesis 4 is accepted.

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- 5. Public Service Motivation on Employee Performance. The hypothesis testing results in Table 5 indicate that public service motivation significantly and positively influences employee performance, with a T-statistics value of 4.30, exceeding 1.96, and a P-value of 0.00, smaller than 0.05. This also confirms that work discipline can mediate the relationship between employee empowerment and employee performance. The mediation of work discipline in this relationship implies that work discipline acts as a link between employee empowerment and their performance. Hence, to achieve optimal performance, it is crucial for organizations to optimize employee work discipline.
- 6. Employee Empowerment on Employee Performance through Work Discipline. The hypothesis testing results in Table 5 demonstrate that employee empowerment through work discipline has an indirect, significant, and positive influence on employee performance, with a T-statistics value of 3.24, exceeding 1.96, and a P-value of 0.00, less than 0.05. This confirms the research's support for the sixth hypothesis, stating that work discipline can mediate the relationship between employee empowerment and employee performance. Therefore, hypothesis 6 is accepted.

Public Service Motivation on Employee Performance through Job Satisfaction. The hypothesis testing results in Table 5 show that public service motivation through work discipline has an indirect, significant, and positive influence on employee performance, with a T-statistics value of 2.26, surpassing 1.96, and a P-value of 0.00, less than 0.05. This validates the findings supporting the seventh hypothesis, indicating that work discipline can mediate the relationship between public service motivation and employee performance. Consequently, hypothesis 7 is accepted.

5. DISCUSSION

5.1 The Relationship between Employee Empowerment and Work Discipline.

The significantly positive influence of employee empowerment on work discipline indicates that when employees feel supported and empowered by the organization, they are inclined to be more compliant and adherent to work rules and procedures. This aligns with prior research (Suwanto, 2020) and (Rukhan, 2020), which elucidated the significant and positive impact of employee empowerment. Employee empowerment also enhances intrinsic motivation as they perceive an active role in achieving organizational goals and feel valued for their contributions.

The findings also resonate with the study by (Sulaiman, 2020) indicating that enhancing employee empowerment improves discipline among them, providing empirical support for the Samarinda City Local Revenue Agency's management to implement employee empowerment strategies more extensively to enhance work discipline within the organization. Similarly, in line with the research by (Mahendra & Sadiartha, 2021), enhancing employee empowerment can be key in fostering a disciplined work culture for

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enhanced productivity and professionalism, consequently positively impacting organizational target achievements.

While this research indicates a significant positive relationship between employee empowerment and work discipline, other factors can also influence employee work discipline. For instance, factors such as the work environment, leadership, and incentives play crucial roles in influencing work discipline. Hence, management needs to consider these factors when devising strategies to enhance employee work discipline.

Overall, this research asserts that employee empowerment at the Samarinda City Local Revenue Agency significantly influences work discipline. Employee empowerment stands as a crucial factor in improving organizational performance and success by elevating employees' adherence and accountability to their tasks. Therefore, it is imperative for management to focus on empowering employees as a strategy to enhance work discipline and effectively achieve organizational goals.

5.2 The Relationship between Public Service Motivation and Work Discipline

The research reveals that the higher the level of public service motivation among employees, the higher their work discipline. This aligns with prior studies (Mahendra & Sadiartha, 2021) and (Gattang, 2022), indicating that better employee empowerment correlates with improved employee discipline. Employees exhibiting higher levels of public service motivation typically possess awareness of the significance of serving the community well and providing the best service. In pursuit of this objective, they tend to dedicate themselves more responsibly and with discipline to their tasks.

This is also supported by (Rukhan, 2020), suggesting that employees with high public service motivation feel more compelled to make positive contributions to society and their environment. The sense of responsibility to provide quality and dignified services drives them to maintain consistent work discipline, consequently leading to improved performance in delivering public services.

In summary, this research significantly contributes to understanding the factors influencing employee work discipline at the Samarinda City Local Revenue Agency. Public service motivation has proven to impact work discipline significantly and positively, serving as a basis for strategic personnel planning within the institution. Thus, there is a need for special attention to reinforce public service motivation, ensuring that employees are more motivated and disciplined in their task execution to provide the best services to the community."



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5.3 The Relationship between Work Discipline and Employee Performance

The research demonstrates that the higher the work discipline possessed by employees, the higher their performance levels. This is supported by previous studies (Suwanto, 2020), indicating that better work discipline practiced by employees results in improved performance. High work discipline might encompass adherence to work schedules, timeliness in completing tasks, and a responsible attitude towards their job.

This aligns with the research by (Rukhan, 2020), suggesting that good work discipline can enhance employee productivity, reduce absenteeism rates, and improve the quality of public service. Therefore, the Samarinda City Local Revenue Agency management needs to pay special attention to developing policies or programs that can enhance work discipline within their workspace.

Overall, the interpretation of the hypothesis testing results provides strong evidence that work discipline significantly and positively influences employee performance at the Samarinda City Local Revenue Agency. Therefore, enhancing and improving work discipline among employees could be a relevant and effective effort to improve the quality of the agency's services and efficiency while achieving organizational goals overall."

5.4 The Relationship between Employee Empowerment and Employee Performance

These results demonstrate that employee empowerment has a positive influence on employee performance. This positive influence indicates that the higher the level of employee empowerment at the Samarinda City Local Revenue Agency, the higher the level of employee performance. This is supported by previous research (Putri & Ardana, 2016) and (Sulaiman, 2020), stating that employee empowerment positively affects employee performance. Employee empowerment involves the process of granting authority, responsibility, and autonomy to employees in decision-making and managing their tasks. In the context of the Samarinda City Local Revenue Agency, this means providing opportunities for employees to actively participate in decision-making regarding their tasks and having control over their work.

The implications of this finding suggest that the implementation of employee empowerment strategies can be an effective effort to enhance employee performance at the Samarinda City Local Revenue Agency. By providing autonomy in decision-making and offering appropriate training, employees will be more motivated to achieve better results in their tasks.

In conclusion, employee empowerment significantly and positively influences employee performance at the Samarinda City Local Revenue Agency. This finding holds crucial implications for organizational management in designing more effective policies and



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strategies to enhance employee performance. By increasing the level of employee empowerment, it is expected that the agency can achieve organizational goals more efficiently and effectively.

5.5 The Relationship between Public Service Motivation and Employee Performance

These findings indicate that the higher the level of public service motivation possessed by employees of the Regional Revenue Agency of Samarinda City, the higher their performance in carrying out their tasks and responsibilities. This is supported by previous research (Suwanto, 2020) and (Rukhan, 2020) in their studies indicating that motivation has a positive and significant influence on employee performance. The variable of public service motivation has a tangible impact on influencing service quality and work productivity. High motivation can act as a driver for employees to strive for better task execution, achieve work targets, and innovate in providing better services to the community.

The implication of these findings is that management in the Regional Revenue Agency of Samarinda City needs to pay greater attention to the aspect of public service motivation to enhance employee performance. Training and human resource development focused on strengthening public service motivation could be one of the efforts to improve employee performance and the quality of public services rendered.

5.7 The Relationship between Employee Empowerment and Employee Performance through Work Discipline

The hypothesis testing results indicate that employee empowerment through work discipline has an indirect positive and significant influence on employee performance. This means that as employee empowerment increases, the work discipline of employees also increases, ultimately positively impacting their performance.

This is supported by previous research (Sulaiman, 2020) and (Yuniarto et al., 2022), indicating that work discipline can mediate the relationship between empowerment and performance. In the context of empowerment and employee performance in the Regional Revenue Agency of Samarinda City, work discipline plays a crucial role. When employees feel empowered with adequate authority and responsibilities, they are more motivated and enthusiastic to carry out their tasks effectively. However, without good work discipline, the potential of this empowerment may not be effectively realized.

With good work discipline, employee empowerment in the Regional Revenue Agency of Samarinda City can positively influence their performance. Work discipline will help ensure that employees work in accordance with the responsibilities and targets set. As a result, their performance in collecting local revenue can improve.

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5.8 The Relationship between Service Motivation and Employee Performance through Work Discipline

The hypothesis testing results indicate that public service motivation through work discipline has an indirect positive and significant influence on employee performance. This means that as public service motivation increases, the work discipline of employees also increases, ultimately positively impacting their performance.

This is supported by previous research (Mahendra & Sadiartha, 2021) and Gattang, 2022), explaining that work discipline plays a role as a mediating variable between public service motivation and employee performance. When public service motivation increases, the work discipline of employees also increases, ultimately positively impacting their performance.

In the context of the Regional Revenue Agency of Samarinda City, these findings hold important implications. First, work discipline becomes a key factor that can influence employee performance. The importance of work discipline becomes a concern for governmental institutions in achieving optimal goals and performance. As an institution responsible for managing local revenue, good employee performance will have a positive impact on achieving tax and local levy revenue targets.

Second, the results of this research also emphasize the importance of public service motivation in enhancing employee performance. High motivation will drive employees to provide better and more effective services to the community. As a public service body, the commitment to delivering quality service becomes crucial in enhancing public trust in governance.

Therefore, the results of hypothesis testing contribute significantly to understanding the factors influencing employee performance in the Regional Revenue Agency of Samarinda City. By understanding the relationship between public service motivation, work discipline, and employee performance, governmental institutions can take strategic steps to improve service quality and achieve organizational goals more effectively.

6 CONCLUSION

Based on research findings regarding the influence of employee empowerment, public service motivation, and work discipline on employee performance at BAPENDA (Regional Revenue Agency) in Samarinda City, it can be concluded that:

- 1. Employee empowerment plays a crucial role in enhancing work discipline by providing opportunities for participation, training, and skill improvement that foster responsibility and perseverance in tasks.
- 2. Motivation in public service contributes positively to work discipline, highlighting the importance of motivation in improving work quality and employee responsibility.

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- 3. High work discipline has a positive impact on employee performance, emphasizing the necessity of implementing rules and norms related to work discipline to enhance productivity.
- 4. Employee empowerment has a direct influence on performance, where effective empowerment creates motivation and a sense of ownership in tasks, thereby boosting productivity.
- 5. Motivation in providing public services is directly linked to employee effectiveness and productivity, emphasizing the significance of motivation in enhancing service quality.
- 6. Work discipline mediates the relationship between employee empowerment and performance, underscoring the need for improving work discipline to support performance.
- 7. Work discipline also mediates the relationship between public service motivation and performance, highlighting the necessity of a strong discipline culture to drive the implementation of motivation.
- Thus, the focus on empowerment, motivation, and work discipline becomes pivotal in improving employee performance at BAPENDA in Samarinda City. Continuous efforts are *required* to develop strategies to sustain and enhance these aspects to support the efficient achievement of organizational goals in the future.

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