

## How to Cite

Adinegara, D. A. R., Perizade, B., Zunaidah, & Widiyanti, M. (2023). The influence of work motivation and job satisfaction on employee performance in the regional office of the directorate general of customs and excise of east Kalimantan. *International Journal of Social Sciences*, 6(4), 200-205. <https://doi.org/10.21744/ijss.v6n4.2201>

# The Influence of Work Motivation and Job Satisfaction on Employee Performance in the Regional Office of the Directorate General of Customs and Excise of East Kalimantan

## Dedy Anugerah Rinaldy Adinegara

Master of Management, Sriwijaya University, Palembang, Indonesia

Email: [dedys.ara@gmail.com](mailto:dedys.ara@gmail.com)

## Badia Perizade

Lecturer of Magister Management, Economic Faculty, Sriwijaya University, Palembang, Indonesia

Email: [badiaperizade1953@gmail.com](mailto:badiaperizade1953@gmail.com)

## Zunaidah

Lecturer of Magister Management, Economic Faculty, Sriwijaya University, Palembang, Indonesia

Corresponding author email: [zunaidah@unsri.ac.id](mailto:zunaidah@unsri.ac.id)

## Marlina Widiyanti

Lecturer of Magister Management, Economic Faculty, Sriwijaya University, Palembang, Indonesia

Email: [marlinawidiyanti68@yahoo.co.id](mailto:marlinawidiyanti68@yahoo.co.id)

**Abstract**---This research aims to determine and analyze the influence of work motivation and job satisfaction on the performance of employees at the Regional Office of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim). The data used in this study are primary data collected through the use of a questionnaire as an instrument to measure the research variables. The questionnaire was distributed to all employees of Kanwil DJBC Kalbagtim, totaling 71 individuals, using a census method. The data collected from the questionnaire instruments were processed using the SPSS program with multiple linear regression analysis. The study results indicate that the relationship between work motivation is positively and significantly related to the performance of employees at Kanwil DJBC Kalbagtim, and the relationship between job satisfaction is positively and significantly associated with the performance of employees at Kanwil DJBC Kalbagtim. The findings of this research are used as input for Kanwil DJBC Kalbagtim to enhance employee performance by providing work motivation, such as increasing employee involvement in formal/informal office activities and by paying attention to employee job satisfaction through opportunities for self-development, fair promotions based on employee competencies, and in line with organizational needs.

**Keywords**---employee performance, job satisfaction, organizational, regional office, work motivation.

## Introduction

At the end of 2019, the SARS-CoV-2 virus (coronavirus/ Covid-19) that originated in Wuhan, China, spread rapidly, leading to the World Health Organization (WHO) declaring on March 11, 2020, that the coronavirus had become a global pandemic. The pandemic had various impacts on all segments of society, including limitations on daily activities, increased health protocols in various aspects of life, and the transition to a digital era in government and the private sector to reduce direct contact with large groups of people (Hermawan, 2022; Kasmir, 2016; Hasibuan, 2005; Martoyo, 2007). This transition gave rise to new trends, such as Work From Home (WFH) and Flexible

Working Space (FWS)/Work From Home Base (WFHB), where employees could communicate and perform their tasks remotely using online applications like Zoom Meeting, Google Meeting, and WhatsApp from the comfort of their homes (Darmawan & Atmojo, 2020).

The government also introduced a new way of life called the "New Normal." In this era of the "New Normal," certain restrictions on public activities persisted, but people were allowed to carry on with their daily routines while following strict health protocols (Mathis & Jackson, 2009; Siagian, 2008; Priansa, 2016). To maintain productivity and safety amid the threat of the coronavirus, the traditional practice of commuting to the office daily was replaced with working from Home or Flexible Working Space (FWS). This policy was adopted by various government ministries and agencies, including the Directorate General of Customs and Excise (DJBC), which operates under the Ministry of Finance (source: Minister of Finance Decree No. 223/KMK.01/2020).

The Regional Office of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim) oversees six Service Offices in East Kalimantan and North Kalimantan, namely KPPBC TMP B Balikpapan, KPPBC TMP B Samarinda, KPPBC TMP C Bontang, KPPBC TMP C Sangatta, KPPBC TMP B Tarakan, and KPPC TMP C Nunukan. Kanwil DJBC Kalbagtim provides export and import services and contributes significantly to the country's revenue, given its strategic location as a hub for palm oil (CPO), coal, and other mining products (source: www.beacukaikalbagtim.com).

Previous research has shown how implementing Flexible Working Space (FWS) can influence employee motivation and job satisfaction, leading to higher levels of pride and commitment among employees when performing their duties (Driyantini et al., 2020). Adopting Flexible Working Spaces or Work From Home can positively and negatively affect job satisfaction. The longer Work From Home is in practice, the more it can affect employees' job satisfaction, as it can impact their work freedom (Yu & Wu, 2021).

Hartono Rahadi (2021) study indicated that employee performance could decrease due to poor work habits, fatigue resulting from extended computer usage, and internet connectivity issues while working from Home. According to Salain et al. (2020), there are both positive and negative impacts of working from Home. The positive impacts include greater flexibility in arranging working hours without compromising performance, cost savings on transportation, and reduced COVID-19 transmission. On the other hand, the negative impacts include additional expenses for internet connectivity, disturbances in the home environment, and reduced motivation due to limited supervision from superiors (Hermawan, 2022).

The implementation of Work From Home adheres to the regulations set by the Ministry of Administrative and Bureaucratic Reform, which issued Circular Letter No. 19 of 2020 on the Guidelines for Implementing Civil Servant (ASN) Duties Working From Home/Residence as a Preventive Measure to Minimize the Spread of COVID-19 (Priyatno, 2014; Purba et al., 2020; Sagala & Rivai, 2013). This was further detailed in the Ministry of Finance Circular Letter No. SE-5/MK.1/2020 on Guidelines for Follow-Up Actions Regarding the Prevention of the Spread of COVID-19 within the Ministry of Finance (Syafudin et al., 2020).

After the government lifted the Large-Scale Social Restrictions (PPKM) measures, the return to 100% office attendance post-COVID-19 pandemic significantly impacted various aspects of life. However, the government has not yet declared an end to the pandemic. Hence, the issue of 100% office attendance remains a strategic concern discussed by the leadership of the Ministry of Finance. This situation has led the Ministry of Finance to consider new regulations that will be implemented once the government lifts the COVID-19 pandemic status, replacing Minister of Finance Decree No. 223/KMK.01/2020 on the Implementation of Flexible Working Space in the Ministry of Finance (source: KMK 223/KMK.01/2020) (Marchianti et al., 2017; Anwar Prabu, 2017; Cummings & Worley, 2009; Ghozali, 2016).

The adoption of a new work habit in an organizational setting, especially within government institutions that also serve the wider public, is an assessment of the success of a government organization (Sedarmayanti, 2017; Sinambela, 2021; Siska & Noviyah, 2021). Success is not solely measured by the organization's revenue (in the customs and excise sector) but also by the substantial influence of Human Resources (HR). The quality of HR significantly affects employee performance in the organization to achieve optimal Key Performance Indicators (KPIs). The development of HR is essential to enhance the quality of HR, allowing them to provide the best service to the public, including those requiring information and services related to Customs Bonded Warehouses (TPB) and other services (Nawi, 2017).

Table 1  
Realization of Customs and Excise Revenue in 2020-2022 (in thousands of rupiah)

Years	Target	Realization	Percentage (%)
2020	513,805,075	554,299,850	107.88

2021	522,071,970	3,855,242,715	738.45
2022	4.104.908.981	4.727.130.492	115,16

(Data source processed from Regional Office of DJBC Kalbagtim)

The data used in this research is an increase in customs and excise revenues in 2020 when the pandemic had just hit; revenues from the customs and excise sector of the Kalbagtim DJBC Regional Office were realized at IDR—554,299,850,000 (107.88%) of the target in 2021 IDR. 3,855,242,715,000 (738.45%), and in 2022 the realization will be IDR—4,727,130,492,966 (115.16%). There is an increase in the provision of Bonded Storage Place (TPB) facilities, namely from 2020 to 2022; Bonded Logistics Center (PLB) facilities in 2020 numbered ten companies and in 2022 increased to 12 companies, Bonded Zones in 2020 numbered four companies in 2022 it will become six companies, and Bonded Warehouses from 3 companies will increase to 6 companies in 2022.

Table 2  
Provision of Facilities within the Regional Office of DJBC Kalbagtim 2020-2022

Facility Data	Years		
	2020	2021	2022
Bonded Logistics Center (PLB)	10	12	12
Bonded Zone (KB)	4	5	6
Bonded Warehouse (GB)	3	6	6

(Data source processed from Regional Office of DJBC Kalbagtim)

Based on the data presented above, it is evident that there has been a positive trend despite the pandemic. Revenues and service quality have continued to improve. This success can be attributed to the high-quality performance of employees who have adapted to the global digitization changes. Although there was a temporary decrease in organizational performance at the beginning of the pandemic, employees have gradually adapted to their new work environments and have delivered better results. Even during these challenging times, the Ministry of Finance employees have demonstrated adaptability, loyalty, and high integrity within the DJBC (Yani et al., 1995; Sunyoto, 2015; Sutrisno, 2013; Zainal et al., 2015).

The quality of employee performance can be assessed by examining their work motivation. Work motivation is defined as an individual's ability to drive positive behaviors in their work (Widodo, 2023). Highly motivated employees tend to be more productive and take on more responsibilities. Motivation is a primary concern because it represents an effort to reinforce behavioral change rather than merely meeting needs. The higher an employee's work motivation, the higher their performance will likely be. Indicators of work motivation include Engagement, which is an employee's commitment to displaying enthusiasm, initiative, and effort in carrying out their tasks; Commitment, which reflects an employee's willingness to identify with the organization and actively participate in it; Satisfaction, which is the psychological reflection of meeting the terms of the employment contract and fulfilling workplace expectations; and Turnover, which refers to the loss of valuable employees (Newstorm, 2007).

According to Kasmir (2016), job satisfaction is joy, happiness, or love for one's work. Employees who are content, happy, and enjoy their work perform well. Conversely, if an employee is dissatisfied, unhappy, and dislikes their work, it can negatively affect their performance. Therefore, job satisfaction can significantly influence job performance. Job satisfaction has five dimensions: satisfaction with the job itself, satisfaction with rewards, satisfaction with supervision/supervisors, satisfaction with colleagues, and opportunities for promotion (Robbins, 2001).

The positive achievements of the Directorate General of Customs and Excise during the pandemic and beyond can be attributed mainly to the hard work of all individuals and the human resources (HR) within the Ministry of Finance in general. The success or failure of an organization depends on its HR. With competent HR, whether in government agencies or the private sector, it becomes easier to function effectively, even with other resources available. Therefore, there is a need for specific strategies to empower the existing HR in these institutions. HR represents productive individuals who drive an organization's functions and act as assets; thus, they must be trained and developed to enhance their capabilities (Bedarkar & Pandita, 2014; Eliyana & Ma'arif, 2019).

Based on the background information provided earlier, the research problem can be summarized as follows: What is the influence of work motivation and job satisfaction on the performance of employees at the Regional Office of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim)? This question arises from the need for uniformity in findings and variations in the influence of work motivation and job satisfaction on

employee performance in different research studies (research gap). Therefore, this study aims to investigate the impact of work motivation and job satisfaction on employee performance in the context of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim) (Raziq & Maulabakhsh, 2015; Judge et al., 2010).

## Research Method

In this research, the population that will be taken is all employees at the Regional Office of the Directorate General of Customs and Excise (DJBC) East Kalimantan, totaling 71 people (Elsbach, 2003; Sarkis et al., 2011).

## Result and Discussion

The results of multiple linear regression analysis of research data are expressed in the following equation:  $Y = 1,476 + 0,397 X_1 + 0,821 X_2 + e$ . From the equation of the estimated multiple linear regression model, we can explain the following:

- a. The constant value indicates a positive value of 1.476. This means that the performance of employees in the Regional Office of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim) without the influence of the independent variables, namely Job Satisfaction and Work Motivation, is approximately 1.476.
- b. The coefficient value for the Work Motivation variable is 0.397, indicating a positive relationship of 0.397 with employee performance. This means that if work motivation increases by one unit, employee performance will increase by approximately 0.397.
- c. The coefficient value for the Job Satisfaction variable is 0.821, indicating a positive relationship of 0.821 with employee performance. This implies that an increase of one unit in job satisfaction will increase employee performance by approximately 0.821.

The correlation coefficient ( $r$ ) between the independent variables, Work Motivation and Job Satisfaction, and the dependent variable, Employee Performance, is 0.924, or 92.4%. This indicates a robust correlation or relationship between the independent and dependent variables as it approaches a value of 1. The coefficient of determination ( $R^2$ ) is 0.854, meaning that the independent variables, Work Motivation ( $X_1$ ) and Job Satisfaction ( $X_2$ ), can explain 85.4% of the variance in the dependent variable, Employee Performance ( $Y$ ). The remaining 14.6% is explained by other factors not investigated in this study, such as loyalty, work environment, work discipline, communication at work, leadership, and leadership style (Kasmir, 2017). The results of the partial tests in this research can be explained as follows:

- a. The significance value of the Work Motivation variable ( $X_1$ ) is 0.000 (less than the significance level  $\alpha=0.05$ ). This means that work motivation significantly affects employee performance in Kanwil DJBC Kalbagtim. This confirms that the first hypothesis, which states that Work Motivation has a positive and significant effect on employee performance, is accepted.
- b. The significance value of the Job Satisfaction variable ( $X_2$ ) is 0.000 (lower than the significance level  $\alpha=0.05$ ). This implies that job satisfaction significantly affects employee performance in Kanwil DJBC Kalbagtim. This confirms that the second hypothesis, which states that Job Satisfaction has a positive and significant effect on employee performance, is accepted.

From the results of the F-test, the significance value is 0.000. Because this value is lower than 0.05, the linear regression model is suitable for explaining that all independent variables, namely Work Motivation and Job Satisfaction, simultaneously and significantly influence the dependent variable, Employee Performance (Bezdek et al., 2008; Pritchard & Karasick, 1973).

## Conclusion

Based on the results of the research and the discussions conducted in the previous chapters, it can be summarized that:

- a. Work Motivation ( $X_1$ ) has a positive and significant impact on employee performance ( $Y$ ) in the Regional Office of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim).

- b. Job Satisfaction (X2) has a positive and significant impact on employee performance (Y) in the Regional Office of the Directorate General of Customs and Excise East Kalimantan (Kanwil DJBC Kalbagtim)

### *Acknowledgments*

We would like to express my sincere gratitude to the following individuals who made this project possible. Your support and assistance have been invaluable. Thank you!

### **References**

- Anwar Prabu, M. (2017). *Manajemen Sumber Daya Manusia Perusahaan*, Bandung: PT. *Remaja Rosdakarya*.
- Bedarkar, M., & Pandita, D. (2014). A study on the drivers of employee engagement impacting employee performance. *Procedia-Social and Behavioral Sciences*, 133, 106-115. <https://doi.org/10.1016/j.sbspro.2014.04.174>
- Bezdek, R. H., Wendling, R. M., & DiPerna, P. (2008). Environmental protection, the economy, and jobs: National and regional analyses. *Journal of Environmental Management*, 86(1), 63-79. <https://doi.org/10.1016/j.jenvman.2006.11.028>
- Cummings, T. G., & Worley, C. G. (2009). Organization development and change (p. 772). *South Western Cengage Learning, Mason, Ohio, USA*.
- Darmawan, E., & Atmojo, M. E. (2020). Kebijakan work from home bagi aparatur sipil negara di masa pandemi Covid-19. *TheJournalish: Social and Government*, 1(3), 92-99.
- Driyantini, E., Pramukaningtiyas, H. R. P., & Agustiani, Y. K. (2020). Flexible working space, budaya kerja baru untuk tingkatkan produktivitas dan kinerja organisasi. *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu dan Praktek Administrasi*, 17(2), 206-220.
- Eliyana, A., & Ma'arif, S. (2019). Job satisfaction and organizational commitment effect in the transformational leadership towards employee performance. *European Research on Management and Business Economics*, 25(3), 144-150. <https://doi.org/10.1016/j.iedeen.2019.05.001>
- Elsbach, K. D. (2003). Organizational perception management. *Research in organizational behavior*, 25, 297-332. [https://doi.org/10.1016/S0191-3085\(03\)25007-3](https://doi.org/10.1016/S0191-3085(03)25007-3)
- Ghozali, I. (2016). *Aplikasi analisis multivariete dengan program IBM SPSS 23*.
- Hartono, A., & Rahadi, D. R. (2021). Work from home terhadap kinerja karyawan pada masa pandemi covid 19. *Jurnal Manajemen Bisnis*, 18(1), 16-21.
- Hasibuan, M. S. (2005). *Manajemen sumber daya manusia edisi revisi*. Bumi Aksara, Jakarta, 288.
- Hermawan, E. (2022). Career Planning Analysis of Experience and Capability (Human Resource Management Literature Review). *International Journal of Advanced Multidisciplinary*, 1(3), 199-208.
- Judge, T. A., Piccolo, R. F., Podsakoff, N. P., Shaw, J. C., & Rich, B. L. (2010). The relationship between pay and job satisfaction: A meta-analysis of the literature. *Journal of vocational behavior*, 77(2), 157-167. <https://doi.org/10.1016/j.jvb.2010.04.002>
- Kasmir, K. (2016). *Manajemen Sumber Daya Manusia (Teori dan Praktik)*. Jakarta: *Rajawali Pers*, 72.
- Keputusan Menteri Keuangan Nomor 223/KMK.01/2020 mengenai Impementasi Fleksibilitas tempat bekerja (Flexible Working Space) di Lingkungan Kementerian Keuangan.
- Marchianti, A., Nurus Sakinah, E., & Diniyah, N. (2017). Digital repository universitas jember digital repository universitas jember. *Efektifitas Penyuluhan Gizi Pada Kelompok*, 1000, 69-70.
- Martoyo, S. (2007). *Manajemen Sumber Daya Manusia, Edisi 5, Cetakan Pertama*. Yogyakarta: *BPF*.
- Mathis, R. L., & Jackson, J. H. (2009). *Manajemen Sumber Daya Manusia, Edisi 10, Salemba*. Empat, Jakarta.
- Nawi, H. R. (2017). *Perilaku Kebijakan Organisasi (Vol. 1)*. Sah Media.
- Neuman, W. L. (2013). *Social research methods: Pearson new international edition*. Pearson Education Limited.
- Newstrom, J. W. (2007). *Organizational behavior*.
- Prawirosentono, S. (2008). *Manajemen Sumber Daya Manusia, Kebijakan Kinerja Karyawan: Kiat Membangun Organisasi Kompetitif Era Perdagangan Bebas Dunia*.
- Priansa, D. J. (2016). Pengaruh e-wom dan persepsi nilai terhadap keputusan konsumen untuk berbelanja online di Lazada. *Jurnal Ecodemica: Jurnal Ekonomi Manajemen dan Bisnis*, 4(1), 117-124.
- Pritchard, R. D., & Karasick, B. W. (1973). The effects of organizational climate on managerial job performance and job satisfaction. *Organizational behavior and human performance*, 9(1), 126-146. [https://doi.org/10.1016/0030-5073\(73\)90042-1](https://doi.org/10.1016/0030-5073(73)90042-1)
- Priyatno, D. (2014). *SPSS 22 pengolahan data terpraktis*. Yogyakarta: *CV Andi Offset*.

- Purba, B., Gaspersz, S., Bisyrri, M., Putriana, A., Hastuti, P., Sianturi, E., ... & Giswandhani, M. (2020). *Ilmu Komunikasi: Sebuah Pengantar*. Yayasan Kita Menulis.
- Raziq, A., & Maulabakhsh, R. (2015). Impact of working environment on job satisfaction. *Procedia Economics and Finance*, 23, 717-725. [https://doi.org/10.1016/S2212-5671\(15\)00524-9](https://doi.org/10.1016/S2212-5671(15)00524-9)
- Robbins, S. P. (2001). *Perilaku Organisasi: konsep, konrtoversi, aplikasi*.
- Sagala, R. D. E., & Rivai, V. (2013). *Manajemen sumber daya manusia untuk perusahaan*. Rajawali Pers, Jakarta.
- Salain, P. P. P., Adiyadnya, M. S. P., & Rismawan, P. A. E. (2020). Studi eksplorasi dampak work from home terhadap kinerja karyawan di masa pandemi Covid-19 pada bum di wilayah Denpasar. *Jurnal Ilmiah Satyagraha*, 3(2), 19-27.
- Sarkis, J., Zhu, Q., & Lai, K. H. (2011). An organizational theoretic review of green supply chain management literature. *International journal of production economics*, 130(1), 1-15. <https://doi.org/10.1016/j.ijpe.2010.11.010>
- SE-22/MK.1/2020 tentang Sistem Kerja Kementerian Keuangan pada Masa Transisi dalam Tata Normal Baru.
- Sedarmayanti, H. (2017). *Manajemen sumber daya manusia, reformasi birokrasi dan manajemen pegawai negeri sipil* (D. Sumayyah, ed.).
- Siagian, S. P. (2008). *Manajemen sumber daya manusia*.
- Sinambela, L. P. (2021). *Manajemen Sumber Daya Manusia: Membangun tim kerja yang solid untuk meningkatkan kinerja*. Bumi Aksara.
- Siska, E., & Noviyah, N. M. R. (2021). Sosialisasi Pelaksanaan Protokol Kesehatan Pada Masa New Normal dan Penggunaan Aplikasi Canva Untuk Digital Marketing di Panti Sosial Asuhan Anak Muslimin Manggarai Selatan Tebet. *Jurnal Abdimas Perbanas*, 2(1), 1-16.
- Sunyoto, D. (2015). *Manajemen dan Pengembangan Sumber Daya Manusia*. Yogyakarta: Center for Academic Publishing Service.
- Sutrisno, E. (2013). *Manajemen Sumber Daya Manusia, Cetakan Kelima*. Yogyakarta: Prenada Media.
- Syaefudin, R. A., Suseno, W. H., & Teravosa, G. (2020). Kebijakan Bekerja Dari Rumah (Work From Home) Bagi Aparatur Sipil Negara Pada Kementerian Kesehatan. *Civil Service Journal*, 14(1 Juni), 85-91.
- Widodo, S. E. (2023). *Manajemen pengembangan sumber daya manusia*.  
[www.beacukai.go.id](http://www.beacukai.go.id)  
[www.beacukaikalbagtim.com](http://www.beacukaikalbagtim.com)  
[www.kompas.com](http://www.kompas.com)
- Yani, J. A., Mangkunegara, A. A. A. P., & Aditama, R. (1995). Sugiyono. 2017, *Metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta. *Procrastination And Task Avoidance: Theory, Research and Treatment*. New York: Plenum Press, Yudistira P, Chandra, Diktat Ku.
- Yu, J., & Wu, Y. (2021). The impact of enforced working from home on employee job satisfaction during COVID-19: An event system perspective. *International journal of environmental research and public health*, 18(24), 13207.
- Zainal, V. R., Ramly, M., Mutis, T., & Arafah, W. (2015). *Manajemen Sumber Daya Manusia Untuk Perusahaan*. Edisi Ketiga. Cetak Ketujuh. Jakarta: Rajawali Pers.