

Managerial Performance Determinant: Work Discipline as Mediator Variable (Empirical Study in Pratama Tax Service Office South Sulawesi)**Adhy Atma Wijaya¹⁾, Suwandi Ng²⁾, Marselinus Asri³⁾**^{1,2)}Accounting Postgraduate, Atma Jaya Makassar University

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³⁾Accounting Department, FEB – Atma Jaya Makassar Universityadhy833@gmail.com¹⁾, swnd_ng@yahoo.com²⁾ marselinus.asri@yahoo.co.id³⁾**ABSTRACT**

This research aims to examine the predictor factors affecting managerial performance, tested both directly and through the variable of work discipline. Goal setting theory is used as the foundation to test this research model. The argument is that individuals will be motivated if they have clear and definite goals, where they have specific intentions and objectives that guide and support their individual capabilities to take certain actions. The research data comprises all Account Representatives at the Pratama Tax Service Offices in South Sulawesi, collected through an online questionnaire method. The data is processed and analyzed using multiple regression and path analysis. The results reveal that managerial performance is influenced by supervision and work discipline, but not by the work environment. The previous path testing sequence indicates that work discipline is influenced by supervision and the work environment. The Sobel test results regarding the mediating role of work discipline confirm that both supervision and the work environment can affect managerial performance through work discipline. Confirmation of these findings reflects how goal setting theory needs to be understood, as a certain achievement target serves as a standard that drives behavior and motivates individuals to reach their intended goals.

Keywords: Discipline, Managerial, Performance, Work**1. INTRODUCTION**

The success of an organization is the main goal desired by every organization. One of the key factors that plays a very important role in achieving this goal is the performance of the parties involved in the organization, starting from the managerial level to ordinary employees in the organization. The performance needed at this time is the best performance of each party involved in the organization, namely being able to master technology quickly, adaptively, and responsively to technological changes so that they can achieve maximum performance. The same applies to the Tax Service Office (KPP), where the employees must be able to show more effective performance. The best performance is one of the elements that is absolutely needed in order to achieve the goals and survival of an organization. The parties involved are not only expected to carry out their duties routinely, but are also expected to show good work performance. The ability of resources to carry out tasks, starting from the process of completing tasks to successfully completing their tasks according to the specified time, is a very important factor in improving managerial performance (Anggraeni & Yuniarsih, 2017). This view is consistent with the concept explained by Handoko (2015), which states that performance refers to an individual's ability to set appropriate goals to achieve previously set targets. This is the

basis for assessing the level of employee success in contributing to achieving organizational goals.

Several previous research results revealed that a positive work environment can encourage increased employee work performance (Annisa & Arita, 2022; Wiyono, et al., 2022). In a study conducted by Annisa & Arita (2022), it was found that a supportive work environment will provide positive results on employee work performance. These findings confirm that positive work environment conditions can be a driving factor in increasing the effectiveness of employee work performance. Furthermore, Handayani (2019) also showed that the work environment plays an important role in influencing employee work effectiveness. In addition, Wihartini (2017) through her research emphasized that a good work environment will provide significant support for the effectiveness of employee work performance.

The work environment also plays a key role in shaping work discipline. Nurhalinda (2024) emphasized that a conducive work environment can have a positive and significant impact on work discipline. This shows that creating a good work environment can increase the level of employee discipline. Therefore, efforts to create a comfortable and supportive work environment in line with efforts to improve work discipline can be an effective strategy in improving overall management performance.

The achievement of increasingly better work performance, according to a number of studies, is influenced by the increasing supervision carried out on employees (Sari, et al., 2021; Mappa, et al., 2022). The results of Annisa & Arita's (2022) study further indicate that supervision carried out by leaders has a significant impact on employee work performance. In this context, Fawaid & Ubaidillah (2023) found that the more optimal the supervision, the greater the increase in work performance. In fact, the results of this study emphasize that supervision has the most dominant role in influencing work performance.

Hendri & Melsandi (2020) highlighted that effective supervision allows leaders to know the real tasks carried out by employees and understand the problems faced in the organizational environment. If there is a deviation, corrective steps and actions according to the previously set plan can be easily taken. This factor has a significant impact on employee work discipline. The results of research by Putri, et al., (2022) actually found inconsistent results where supervision did not affect work performance, and even discipline did not have a significant impact. These inconsistent results indicate that efforts to achieve management performance must be viewed more deeply by considering other aspects comprehensively. This research will be developed using Goal Setting Theory. Birnberg, Luft and Shields (2006) explain that in Goal Setting Theory performance is a positive function of the goal achievement process. When performance can be controlled, specific goals will reduce performance variation by reducing ambiguity about the performance to be achieved. Goal Setting Theory models individuals as beings who have a desire to have a goal or desire to have a desire, choose a goal and are motivated to achieve that goal (Weiner, 1989) in Birnberg et al. (2006). The theory assumes that the main determinant of an individual choosing a goal is based on past performance and ability. Locke and Latham (1990) in their Goal Setting Theory state that a person will be motivated if they have a clear and definite goal. This theory is also based on the assumption that a person's behavior has certain intentions and goals direct and support the individual's ability to perform a certain action.

Goal Setting Theory developed by Locke and Latham (2002) is the setting of targets or the goal of successfully achieving performance. In general, goal setting is the process of setting targets or goals to be achieved during work. These targets or goals can be explained by providing information to employees about how to complete the existing tasks and why the targets or goals are important to complete. Goal Setting Theory is based on the idea that a lack of understanding during the task completion process will affect the results that will be obtained because when subordinates have clear budget targets, subordinates will be motivated to achieve these targets which will improve performance. This study will focus on KPP Pratama in South

Sulawesi with the consideration that the increasingly high target for tax revenue requires a higher level of management performance in an effort to achieve greater state revenue for development purposes. All levels of Account Representatives (AR) are required to work better and all levels of leadership, especially the head of the supervision section, are required to work optimally in achieving the APBN target for development purposes. South Sulawesi Province has become one of the provinces with quite high economic growth, so it is expected to become one of the main pillars in strengthening state revenues, especially in the taxation sector. The difference between this study and previous studies lies in the use of work discipline variables as variables that need to be considered comprehensively in order to achieve maximum management performance because these ARs carry out tasks that require very high work discipline.

2. THEORETICAL BASIS

Goal Setting Theory

Goal Setting Theory is something related to the aspiration level theory. Both are based on Lewin's theory which models individuals as beings who have a desire to have goals or desire to have desires, choose goals and are motivated to achieve them (Weiner, 1989) in Birnberg et al. (2006). Both theories assume that the main determinant of an individual choosing a goal is based on past performance and ability.

Goal Setting Theory proposed by Locke and Latham (1990) says that a person will be motivated if they have clear and definite goals. This theory is also based on the assumption that a person's behavior has certain intentions and goals direct and support the individual's ability to carry out certain actions (Locke and Latham, 1990). So what is called Goal Setting Theory emerged.

According to Locke and Latham (2002) goal setting theory assumes that each individual consciously chooses goals that influence their motivation from one of four motivational mechanisms, namely Goals direct attention, Goals organize effort, Persistence goals, Goals support strategies and activity plans.

The strength or weakness of human behavior is determined by the nature of the goals to be achieved (Locke and Latham, 2002). The human tendency to strive harder to achieve a goal, if the goal is clear, easy to understand and useful. The more vague or difficult to understand a goal, the greater the reluctance to behave. According to Locke and Latham (2002) the intentions and goals of the individual are the main determinants of behavior. One of the characteristics of behavior that has a goal must continue until the behavior reaches its completion, namely once someone starts something, he will continue to be driven until the goal is achieved.

The Goal Setting Theory developed by Locke and Latham (2002) is goal setting or the goal of successfully achieving performance. In general, goal setting is the process of setting targets or goals to be achieved while working. Goals or objectives can be explained by providing information or explanations to employees on how to carry out the tasks at hand and why the goals or objectives are important to complete. Achievement Theory is based on the assumption that a lack of understanding during the task execution process will affect the expected results. because when subordinates have clear budget targets, subordinates will be motivated to achieve those targets which will improve performance.

Previous studies

Research related to the work environment and work discipline on performance has been conducted by Hanafi and Zulkifli (2018). The study was conducted on all employees of PT. ATB by collecting data through a survey. The research method used is multiple regression with the independent variables being the work environment and work discipline and managerial performance as the dependent variable. The results of the study found that the work

environment, work discipline, simultaneously affect performance. The work environment, work discipline, also partially affect performance.

Yantika, Herlambang and Rozzaid (2018) conducted a study related to how the work environment and work discipline affect employee performance. The study was conducted by surveying all employees at PEMKAB Bondowoso. The survey results were analyzed using the multiple regression method. Data were collected from filling out questionnaires with 104 employees who were also the research population. The T-test results found that the work environment (X1) has an influence on employee performance (Y1) work ethic (X2) has an influence on employee performance (Y1), work discipline (X3) has a significant influence on employee performance (Y1), work environment (X1), work ethic (X2), work discipline (X3) have a simultaneous influence on employee performance (Y1).

Situmorang and Deswata (2024) conducted a study on supervision and work discipline in relation to work performance at PT. Sewangi Sejati Luhur in Tapung Hulu District, Kampar Regency. In this study, 100 respondents were sampled. This study uses quantitative methodology and descriptive perspective. Usually, sampling is done randomly. Partial Least Square-based software for structural equation modeling (SEM-PLS). The research findings show that, although work supervision does not affect output, there is a clear correlation between work discipline and job satisfaction, which in turn affects output. Work supervision does not affect performance through job satisfaction in an indirect relationship, while work discipline affects performance through job satisfaction.

Andika and Pane (2018) conducted a study related to organizational commitment and supervision of employee work discipline at PT. Artha Gita Sejahtera Medan. The research method used is a quantitative approach, this type of research is quantitative descriptive. Data collection was carried out by interviews and questionnaires. Data analysis used is multiple linear regression analysis. The results of the study indicate that organizational commitment and supervision simultaneously and partially have a significant effect on employee work discipline. Organizational Commitment and Supervision have a significant positive effect on Employee Work Discipline both simultaneously and partially at PT. Artha Gita Sejahtera Medan.

Rastana, Mahayasa and Premayani (2021) who conducted research on the physical work environment and work discipline on employee performance at the Regional Finance Agency in Tabanan Regency. Questionnaire data collection and tested with validity and reliability tests. The data analysis technique used is multiple linear regression analysis, determination, partial and simultaneous significant tests with t-test and F-test. Based on the results of the analysis, it was found that the physical work environment has a positive and significant partial effect on employee performance, work discipline has a positive and significant partial effect on employee performance, and the physical work environment and work discipline have a simultaneous effect on employee performance.

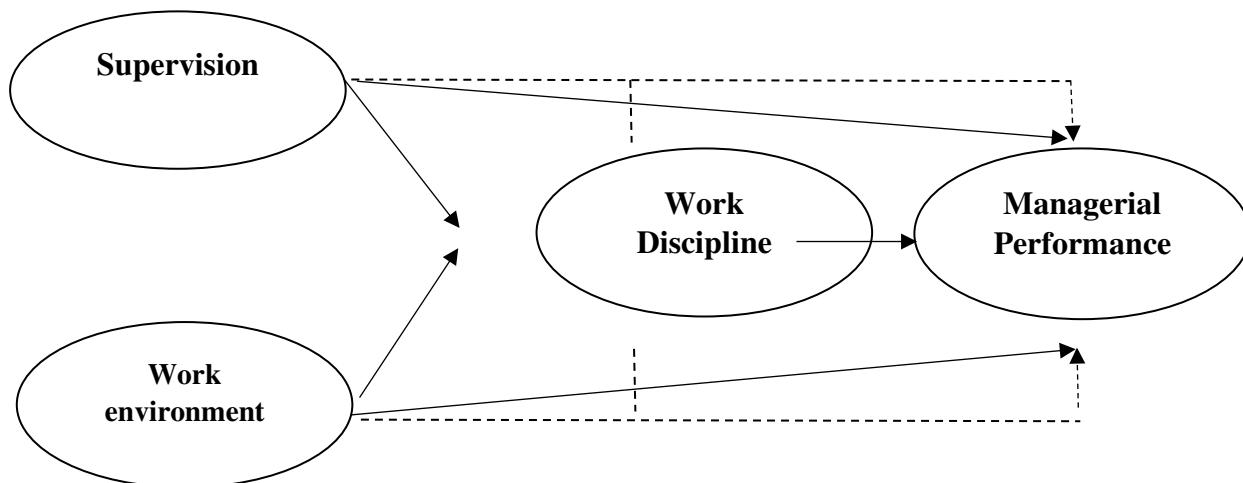
Fitriya and Kustini (2023) conducted a study on the effect of satisfaction, supervision, on performance with work discipline of CV Andi Jaya employees. The approach used in this research is a quantitative approach. The research population used was all contract employees of CV Andi Jaya. The results obtained in this research show that job satisfaction does not show a significant effect on work discipline, work supervision shows a significant effect on work discipline, job satisfaction and work discipline show an effect on employee performance, work supervision does not show an effect on employee performance, work satisfaction does not show a significant effect on employee performance with work discipline and work supervision shows a significant effect on performance with work discipline.

Conceptual Framework

This study aims to examine the influence of the work environment and supervision on managerial performance through work discipline based on Goal Setting Theory. Goal Setting Theory proposed by Locke and Latham (1990, 2002) states that a person will be motivated if in their work they have a comfortable work environment and a constructive supervision process for the benefit of the organization in general. Thus, performance will be formed well. The ultimate goal of creating a good work environment and supervision process is to improve managerial performance and this is in line with the argument of Goal Setting Theory which states that the goals that have been set can motivate a person to achieve those goals. When a person is motivated to achieve a goal, that person will move towards achieving the target.

According to Goal Setting Theory, clear goal setting must be achieved by subordinates in order to improve their managerial performance. This can be done through the process of achieving good work discipline. Therefore, employee discipline formed from a good work environment and supervision system will play a very important role in the theory of goal setting which will later produce high managerial performance.

Based on the description and background, literature review, and theories that have been explained in the previous chapters, the framework of this research can be explained as follows:

**Picture 1 Conceptual Framework**Description:

- > Direct effect
-> Indirect effect

Hypothesis Development*Relationship between Supervision and Work Discipline*

Hasibuan (2012) revealed that there are many factors that influence work discipline, one of which is supervision. Supervision is the most important element in developing individuals in a company, because supervision is the driving force for subordinates or employees to act according to what has been planned according to applicable regulations. Supervision is also the obligation of every superior to supervise their subordinates in a preventive and coaching manner. Several previous research results also revealed this, such as Hendri & Melsandi (2020) who found that effective supervision would have a significant impact on employee work discipline.

Then, Afandi & Elfiswandi. (2020) and Sutedi, et al., (2021) also found that there was a positive and significant influence of supervision on work discipline in employees.

Based on the explanation above, the following hypothesis can be formulated:

H1: *Supervision has a positive and significant effect on work discipline.*

Relationship between Work Environment and Work Discipline

Work environment Schultz and Schultz (2006) stated that the work environment means a condition related to the characteristics of the workplace towards employee attitudes and behavior. And can cause psychological changes due to something experienced while working such as boredom when working, the same job continuously and fatigue at work. A good work environment will have a positive impact on employees in improving their work discipline. This was also revealed by several previous studies such as Adhitya, et al., (2021) found that the work environment has a significant and positive effect on work discipline. Then, Oktaria & Nugraheni (2017); and Nurhalinda (2024) emphasized that a conducive work environment can have a positive and significant effect on work discipline.

Based on the explanation above, the following hypothesis can be formulated:

H2: *The work environment has a positive and significant effect on work discipline*

The Relationship between Supervision and Managerial Performance

According to Siagian (2018), supervision is the overall effort to observe the implementation of operational activities to ensure that various activities are in accordance with previously established plans. Supervision is a very important element in an organization, because without effective supervision, the expected goals tend to be difficult to achieve and the results may be less than satisfactory, both for the organization and for employees. Supervision carried out by leaders is very necessary at every level of the organization. With good supervision, it is hoped that it can improve the performance and quality of the supervised aspects, and ensure that organizational goals are achieved optimally. Several studies have revealed that the better the supervision carried out on employees, the better the work effectiveness will be (Sari, et al., 2021; Mappa, et al., 2022). The results of Annisa & Arita's (2022) study also found that supervision carried out by leaders has a significant impact on employee work effectiveness. Fawaid & Ubaidillah (2023) found that the more optimal the supervision, the greater the increase in work performance.

Based on the explanation above, the following hypothesis can be formulated:

H3: *Supervision has a positive and significant effect on managerial performance.*

Relationship between Work Environment and Managerial Performance

Prabumangkunegara (2015) stated that the work environment is an element of the organization as a social system that has a strong influence in shaping individual behavior within the organization. Thus, the work environment not only affects the physical condition of the workplace, but also plays a role in shaping and influencing individual behavior in achieving organizational goals. Several previous research results have revealed that a positive work environment can encourage increased employee work effectiveness (Annisa & Arita, 2022; Wiyono, et al., 2022). In a study conducted by Annisa & Arita (2022), it was found that a supportive work environment has a positive impact on employee work effectiveness. This finding confirms that positive work environment conditions can be a driving factor in increasing employee work effectiveness. Furthermore, Handayani (2019) also showed that the work environment plays an important role in influencing employee work effectiveness. In addition, Wihartini (2017) through her research emphasized that a good work environment will provide significant support for employee work performance.

Based on the explanation above, the following hypothesis can be formulated:

H4: *The work environment has a positive and significant effect on managerial performance*

Relationship between Work Discipline and Managerial Performance

Rivai (2011) stated that: "Work discipline is a tool used by managers to communicate with employees so that they are willing to change a behavior and as an effort to increase a person's awareness and willingness to comply with all organizational regulations." Research conducted by Ilyas & Saputro (2020) shows a positive relationship between high levels of work discipline and increased employee work effectiveness. Similar things were found in research conducted by Fariska, et al., (2022), which emphasized that good discipline reflects a person's experience of the obligations and responsibilities given, and has a major impact on work effectiveness. Riyanti & Yansahrita (2019) also found that discipline has a significant effect on improving employee managerial performance.

Based on the explanation above, the following hypothesis can be formulated:

H5: *Work discipline has a positive and significant effect on managerial performance*

Relationship between Supervision and Managerial Performance through Work Discipline

Supervision has a positive relationship with work discipline, as expressed by Hasibuan (2012), Hendri & Melsandi (2020), Afandi & Elfiswandi (2020), and Sutedi, et al., (2021). Effective supervision can have a significant impact on employee work discipline. In other words, supervision carried out by superiors has an important role in shaping and ensuring employee compliance with company regulations. Work discipline formed through supervision can be a determining factor in improving employee managerial performance. A good supervision process is expected to create a better work climate. Thus, all members of the organization will work together with more discipline so that in the end it can improve managerial performance.

Based on the explanation above, the following hypothesis can be formulated:

H6: *Supervision has a positive and significant effect on performance through discipline*

Relationship between Work Environment and Managerial Performance through Work Discipline

The work environment has a positive effect on work discipline, as expressed by Schultz and Schultz (2006), Adhitya, et al., (2021), Oktaria & Nugraheni (2017), and Nurhalinda (2024). A conducive work environment can have a positive impact on employee work discipline. By creating a good work environment, employees tend to have attitudes and behaviors that support work discipline. Work discipline that is formed from a positive work environment then becomes one of the factors that influences the increase in employee work effectiveness.

Based on the explanation above, the following hypothesis can be formulated:

H7: *The work environment has a positive and significant effect on performance through work discipline*

3. RESEARCH METHODS

This research is quantitative research, which is used to research a certain population or sample, data collection using research instruments, data analysis is quantitative or statistical in nature with the aim of testing the established hypothesis (Sugiyono, 2017). The data used in this study is primary data. Primary data is data obtained directly from the source, and to obtain primary data, researchers must collect data directly.

Related to population and sample, According to Hadjar (in Purwanto, 2012) states that "population is a large group of individuals who have the same general characteristics". Meanwhile, according to (Sugiyono, 2017) states that population is a generalization area consisting of subjects/objects that have certain qualities and characteristics determined by

researchers to be studied and then conclusions drawn. The population in this study were all employees at KPP Pratama in South Sulawesi.

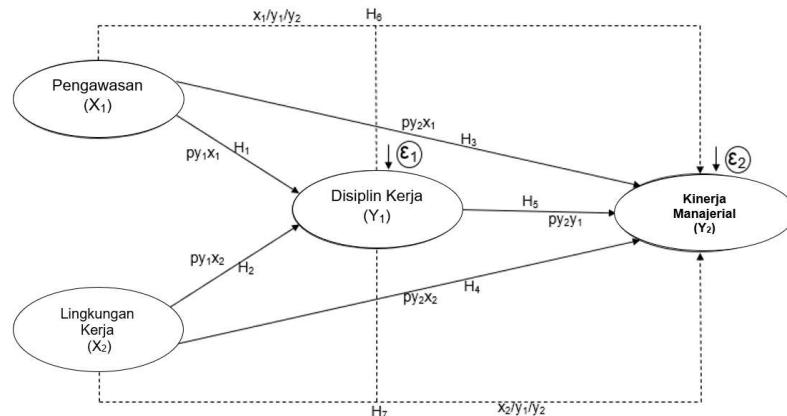
The sample in this study was selected using the purposive sampling method (purposive sampling), namely determining samples from the existing population based on certain criteria, namely AR who have held the position for at least two years, with the consideration that the ARs are accustomed to working in their environment and are accustomed to the supervision system applied.

Path Analysis

The data analysis technique in this study uses quantitative analysis with path analysis techniques. This analysis technique is carried out on data obtained from the results of questionnaire answers and is used to analyze data in the form of numbers and calculations with statistical methods. Path analysis is a statistical analysis technique that is a development of multiple regression analysis.

According to Ghazali (2011) path analysis is an extension of multiple linear regression analysis or path analysis is the use of regression analysis to estimate the causal relationship between variables (causal models) that have been previously determined based on theory. In this case, path analysis is the relationship / influence between independent variables, intervening variables and dependent variables where researchers clearly define that a variable will be the cause of other variables which are usually presented in the form of diagrams.

To make it easier for researchers to analyze the path model in this study, the researcher used SPSS software version 21. The path analysis model in this study is described as follows:



Picture 2 Path Analysis

Source: Data Analysis

Description:

- direct effect
-→ indirect effect

The first path

$$y_1 = py_1x_1 + py_1x_2 + \varepsilon_1$$

The second path

$$y_2 = py_2x_1 + py_2x_2 + py_2y_1 + \varepsilon_2$$

X_1 = Supervision

X_2 = Work Environment

Y_1 = Work Discipline

Y_2 = Managerial performance

p = path coefficient
 ε_1 & ε_2 = error term

4. RESULT AND DISCUSSION

Respondents

The data collection for this research was carried out by sending a Google form website link to respondents in the city of Makassar and outside Makassar. All questions contained in the Google form must be filled in. The research questionnaire was distributed to respondents and obtained 128 ARs which were distributed to the Pratama Tax Offices in South Sulawesi.

Descriptive Statistics of Research Variables

The research analysis was conducted on respondents' answers from 4 variables in 25 statement items that had met the requirements for further processing. The results of data processing regarding descriptive statistics are shown in table 4.2 below:

Table 1
Descriptive Statistics

Variable	Mean	Std Dev.	Actual Range	Theoretical Range
Supervision	27,59	2,754	15-30	6-30
Work Environment	22,16	2,942	13-25	5-25
Work Discipline	27,87	2,511	18-30	6-30
Managerial Performance	26,20	3,297	17-30	6-30

Source: Data Analysis

The answers given by respondents for the Supervision variable ranged from 15-30, where the theoretical range was 6-30. The average value was 27.59 and the standard deviation was 2.754. This indicates that respondents' answers tend to agree to strongly agree regarding the Supervision variable. So it can be concluded that respondents tend to have good Supervision abilities.

The answers given by respondents for the Work Environment variable ranged from 13-25, where the theoretical range was 5-25. The average value was 22.16 and the standard deviation was 2.942. This indicates that respondents' answers tend to agree to strongly agree regarding the Work Environment variable. So it can be concluded that respondents tend to have the ability to build a good Work Environment

The answers given by respondents for the Work Discipline variable ranged from 18-30, where the theoretical range was 6-30. The average value was 27.87 and the standard deviation was 2.511. This indicates that respondents' answers tend to agree to strongly agree regarding the Work Discipline variable. So it can be concluded that respondents tend to have good Work Discipline abilities.

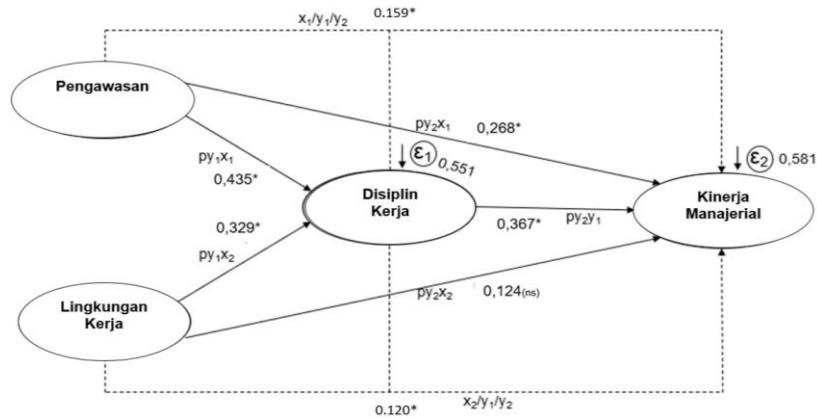
The answers given by respondents for the Managerial Performance variable ranged from 17-30, where the theoretical range is 6-30. The average value is 26.20 and the standard deviation is 3.297. This indicates that respondents' answers tend to agree to

strongly agree regarding the Managerial Performance variable. So it can be concluded that respondents tend to have high Managerial Performance abilities.

Path Analysis

Hypothesis testing is done by using a regression model in path analysis to predict the relationship between exogenous and endogenous variables. Based on the results of data processing that has been obtained, the path analysis is provided below.

Path Diagram



Picture 2 Path Analysis

Source: Data Analysis

The equation of substructure 1 above means that Supervision and Work Environment towards Work Discipline have a positive direction where if Supervision and Work Environment increase then statistically it will increase Work Discipline. The equation of substructure 2 above means that Supervision, Work Environment and Work Discipline towards Managerial Performance have a positive direction where if Supervision, Work Environment and Work Discipline increase then statistically it will increase managerial performance.

Table 2
Path Analysis

Structural model	Standardized Beta	Sig.	Decision
Substructure 1 (Supervision and work environment Influence on work-discipline)			
Supervision (X ₁)	0,435	0,000	Significant
Work environment (X ₂)	0,329	0,000	Significant
Substructure 2 (Supervision, work environment, and work discipline influence on managerial performance)			
Supervision (X ₁)	0,268	0,004	Significant
Work Environment (X ₂)	0,124	0,158	Not Significant
Work Discipline (Y ₁)	0,367	0,000	Significant

Source: Data analysis (2024)

The results of the analysis of the path mode in table 2 show the results of data processing for the analysis. Table 2 reveals many important finding of the research result.

The influence of the Supervision variable (X1) on Work Discipline (Y1) obtained a positive path coefficient value of 0.435 at a significance probability of 0.000. Thus, it can be concluded statistically that Supervision has a positive influence of $0.435 \times 100\% = 43.5\%$ on the influence of Work Discipline. This shows that good Supervision tends to increase Work Discipline.

The influence of the Work Environment variable (X2) on Work Discipline (Y1) obtained a positive path coefficient value of 0.329 at a significance probability of 0.000. Thus, it can be concluded statistically that the Work Environment has a positive influence of $0.329 \times 100\% = 32.9\%$ on Work Discipline. This shows that a good Work Environment tends to increase Work Discipline. 3. The influence of the Supervision variable (X1) on managerial performance (Y2) obtained a positive path coefficient value of 0.268 at a significance probability of 0.004. Thus, it can be concluded statistically that Supervision has a positive influence of $0.268 \times 100\% = 26.8\%$ on managerial performance. This shows that good Supervision tends to improve managerial performance.

The influence of the Work Environment variable (X2) on managerial performance (Y2) obtained a positive path coefficient value of 0.124 at a significance probability of 0.158. Thus, it can be concluded statistically that the Work Environment has an insignificant positive influence of $0.124 \times 100\% = 12.4\%$ on managerial performance. This shows that the Work Environment has a tendency to have a less strong influence in improving managerial performance.

The influence of the Work Discipline variable (Y1) on managerial performance (Y2) obtained a positive path coefficient value of 0.367 at a significance probability of 0.000. Thus, it can be concluded statistically that Work Discipline has a positive influence of $0.367 \times 100\% = 36.7\%$ on managerial performance. This shows that good Work Discipline tends to improve managerial performance.

Discussion of Research Results

Based on the test results in table 1, it states that the interaction between Supervision has a positive and significant effect on Work Discipline. Thus, H1 which states that Supervision has a positive and significant effect on Work Discipline is accepted. The better the supervision process, the better the work discipline that is formed. This indicates that good supervision helps set clear standards and expectations for employees. By knowing what is expected, each member of the organization tends to be more disciplined in carrying out their duties and responsibilities.

The results of this study are in line with Hendri & Melsandi (2020); Afandi & Elfiswandi. (2020) and Sutedi, et al., (2021) who found that there was a positive and significant effect of effective supervision on work discipline in employees. Positive supervision can increase employee motivation. When they feel supervised and cared for, they tend to be more committed to fulfilling their responsibilities. Effective supervision can help build a disciplined work culture. In an environment that supports discipline, employees are more likely to follow rules and procedures.

At DJP, work supervision plays an important role in shaping employee work discipline. DJP implements a strict supervision system to ensure that each employee complies with the established rules and procedures. This includes routine audits, performance monitoring, and periodic evaluations. For AR, supervision by leaders is carried out by viewing their work results which are inputted through the information and technology system at DJP, namely Approweb. This technology makes it easier to monitor employee activities and helps in detecting deviations.

The results of this study are in line with the Goal Setting Theory proposed by Locke and Latham (1990) which states that a person will be motivated if they have clear and definite goals. This theory is also based on the assumption that a person's behavior has certain intentions and

goals direct and support the individual's ability to perform a certain action. Locke and Latham, 2002 stated that the human tendency to strive harder to achieve a goal, if the goal is clear, easy to understand and useful. One of the characteristics of behavior that has a purpose must continue until the behavior reaches its completion, namely once a person starts something, he will continue to be motivated until the organization's goals are achieved. Completion of work on time is very important in the context of tax administration. Delays can cause problems for agencies and individuals, such as fines or legal problems.

Based on the test results in table 1, it states that the interaction between the Work Environment has a positive and significant influence on Work Discipline. Thus, H2, which states that the Work Environment has a positive and significant influence on Work Discipline, is accepted. This indicates that creating an environment where employees feel comfortable speaking up and conveying the problems they face will encourage the formation of higher work discipline.

The results of this study are in line with the research of Oktaria & Nugraheni (2017); Adhitya, et al., (2021) and Nurhalinda (2024) which found that the work environment has a significant and positive effect on work discipline. A comfortable and supportive environment can motivate employees to work better and be more disciplined. A positive work environment can reduce stress levels, so that members of the organization who work in it will feel comfortable and tend to be more focused and disciplined in carrying out their duties and responsibilities.

A conducive work environment in the workplace will support productivity and collaboration between workers who are more disciplined in carrying out daily tasks. Ergonomic workspaces, good lighting, and adequate ventilation help employees feel comfortable while working so that they will be more at home in their work. In addition, access to good facilities, such as comfortable workspaces, adequate equipment, and rest facilities will improve the work discipline of members in the organization. An environment that provides training and career development can improve employee competence, which in turn encourages them to work more disciplined in their work.

The results of this study indicate that supervision has a significant positive effect on work discipline. In addition, the results of this study also found that work discipline has an effect on managerial performance. Furthermore, a Sobel test was conducted to test the mediation effect of the work discipline variable in the relationship between supervision and managerial performance. The results of the test indicate that work discipline plays a role in mediating the relationship.

An AR who demonstrates good work discipline will be directly related to effective supervision and improved managerial performance. This can be seen from AR following established procedures, it will be able to reduce errors and increase efficiency. For example, filling out Appro-web routinely allows for better supervision from superiors, so that important information about daily activities can be monitored. This helps managers evaluate team performance and make more informed decisions. AR who are disciplined in reporting their activities and work results provide transparency to leaders. With accurate and timely reports, leaders can analyze performance data and identify areas that need to be fixed or improved, thereby improving managerial performance. Work discipline encourages AR to actively receive feedback from superiors. When ARs are on time for coaching meetings or evaluation meetings, they can discuss achievements and challenges directly. This allows superiors to provide more specific directions, increasing the effectiveness of the strategies implemented.

CONCLUSION

This study was conducted with the aim of investigating the effect of Supervision and Work Environment on Managerial Performance mediated by Work Discipline. Based on the testing and data analysis that has been carried out, the conclusions that can be drawn in this study are as follows:

The supervision process has a positive and significant effect on Work Discipline. This study shows that effective supervision sets clear standards and expectations, thereby improving employee work discipline.

The Work Environment has a positive and significant effect on work discipline. This study shows that an environment that supports open communication and employee comfort contributes to increased work discipline, creating an atmosphere conducive to order and compliance.

The supervision process has a positive and significant effect on Managerial Performance. This study shows that with good supervision, employees are more likely to follow established procedures, which ultimately improves the quality of managerial performance.

The Work Environment has a positive and insignificant effect on Managerial Performance. This study shows that although a comfortable work environment can support productivity, individual vision and motivation often play a greater role in driving managerial performance, even in less than ideal environmental conditions.

Work Discipline has a positive and significant influence on Managerial Performance. The results of this study indicate that work discipline has a positive and significant influence on managerial performance. Employees who have high discipline are more consistent in complying with policies and procedures, thus helping to achieve optimal managerial performance.

Work Discipline plays a role in mediating supervision of managerial performance. The results of this study indicate that effective supervision can form good work discipline, which in turn has a positive impact on improving managerial performance.

Work Discipline plays a role in mediating the Work Environment on Managerial Performance. The results of the study indicate that a positive work environment can strengthen employee behavior. When employees feel appreciated and have a sense of responsibility, they tend to try to be disciplined in their work and continue to improve the productivity of their managerial performance. A good work environment not only encourages the formation of high work discipline, but high work discipline also contributes significantly to improving work performance. Thus, there is a positive cycle that supports each other between the work environment, work discipline, and managerial performance, which creates a productive and sustainable work atmosphere.

The results of this study strengthen and contribute to the Goal Setting Theory proposed by Locke and Latham (1990) which states that a person will be motivated if they have clear and definite goals. This theory is also based on the assumption that a person's behavior has certain intentions and goals direct and support the individual's ability to perform a certain action. Thus, what is called goal setting emerged. Good goal setting can improve performance. Clear goals help individuals understand what is expected of them, so that they can direct their efforts effectively.

In addition, the results of this study support the concept of self-development through goal setting. By setting and achieving goals, individuals can develop skills and improve their performance. Overall, the results of this study strengthen the Goal Setting Theory which offers a strong framework for understanding how goals affect the behavior and performance of individuals and groups.

Practically, the results of this study contribute to DJP's management in designing a good work environment and a comprehensive supervision system to create optimal working

conditions for all employees to achieve maximum work performance. In addition, for all levels of employees within the scope of the Directorate General of Taxes, the results of the study provide a contribution of thought for all employees at the Directorate General of Taxes in efforts to improve their work performance well in order to carry out their duties in achieving maximum state revenue for the welfare of the entire community.

This study has limitations that need to be considered by subsequent researchers who are interested in conducting further research in order to develop this study, namely: this study only examines AR in all Pratama Tax Offices in South Sulawesi. To answer the limitations of this study, suggestions that can be used as considerations by subsequent researchers in the future should expand or replace the research object, not only researching AR but also on functional examiners who may have the same responsibilities in terms of state revenue, but have different work processes and standards

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