Analysis Of The Influence Of Work Experience And Organisational Climate On Employee Performance, With Performance Benefits As An Intervening Variable In The Office Of Customs And Excise Supervision And Services

Rahmat Hidayat[1*] , Isa Indrawan[2], and Kiki Farida Ferine[3]

[1,2,3]Universitas Pembangunana Panca Budi

*e-mail: muhammadrasulullah100@gmail.com

ABSTRACT

The research was conducted to see the influence of work experience and organizational climate on employee performance with performance allowances as an intervening variable at the Medan City Customs and Excise Supervision and Service Office. This research used a quantitative type of research. This research was carried out at the location where the research was carried out at the Medan City Customs and Excise Supervision and Service Office. The population used was 131 employees and the sampling technique used was the Slovin technique so that the sample used was 99 employees, the data collection technique used was questionnaire distribution, the research model used was analysis method and the measuring instrument used the Smart PLS version 3.0. The results of this research are as follows: Organizational climate has a positive and significant effect on employee performance with an original sample value of 0.568 and a p value of 0.000. Organizational climate has a positive and significant effect on performance allowances with a sample value of 0.792 and a p value of 0.000. Work Experience has a positive and insignificant effect on Employee Performance with an original sample value of 0.123 and a p value of 0.062. Work Experience has a positive and insignificant effect on Performance allowances with an original sample value of 0.154 and a p value of 0.093. Performance allowances have a positive and significant effect on employee performance with an original sample value of 0.295 and a p value of 0.001. Organizational climate has a positive and significant effect on employee performance through performance allowances with an original sample value of 0.234 and a p value of 0.002. Work Experience has a positive and insignificant effect on Employee Performance through performance allowances with an original sample value of 0.045 and a p value of 0.175.

Keywords:
Work Experience; Organizational Climate; Performance Allowances; Employee Performance;

1. Introduction

Business competition at the global level can currently be said to be quite tight. This fairly tight competition will cause rapid changes in the organizational environment, marked by advances in information, high levels of varied market demand, demographic changes and economic improvement. These things require business organizations to respond to changes that occur in order to remain competitive along with the effects of globalization. Changes that occur in the organization will also have an impact on every individual or human resource within it. So this impact becomes a challenge for organizations to be able to stabilize the condition of their human resources, by ensuring that human resources can continue to develop their potential so that the organization can provide opportunities for every individual who has a career. Management is really needed by organizations, because without management all activities in the organization will not run smoothly, in accordance with the goals to be achieved. Management is also needed to maintain a balance between goals, objectives, means and to maintain a balance between organizational efficiency and effectiveness.

An agency really needs employees who are professional, thorough and have skills that can be applied in carrying out coatings. Employees are one of the government personnel who have a role as a determining factor in the success of an agency, because employees have duties that directly interact with the community in providing good services. The existence of human resources within an agency plays an important role. Work experience for an employee is very important to determine employee performance. Work experience is a measure of the length of time or period of work that a person has completed to be able to understand the tasks of a job and have carried them out well. Employee work experience in carrying out work in an organization is very important. An employee who has longer work experience will certainly understand better what to do when facing problems that arise.

The Directorate General of Customs and Excise (abbreviated as DJBC or customs) is a government agency tasked with supervising and serving export and import activities, guarding borders and protecting the public from smuggling and illegal trade, facilitating trade and industry, as well as collecting import duties and taxes in the context of imports. . During the Dutch colonial period, customs and excise were often referred to as douane. Along with the era of globalization, customs and excise often use the term Customs. Definition of Customs in accordance with Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs and definition of Excise in accordance with Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise. Duty is a levy imposed on exit.

Entry of related goods/commodities entering and leaving the customs area. Excise is a state levy imposed on certain goods that have the properties or characteristics specified in the Excise Law. Certain goods have properties or characteristics whose consumption needs to be controlled, their circulation needs to be monitored, their use can have negative effects on society or the environment and their use requires the imposition of state levies for the sake of justice and balance.

According to Robbins (2016) performance is a result achieved by employees in their work according to certain criteria that apply to a job.

Performance Indicators
According to Robbins (2016) performance indicators, namely:
a. Work quality.
b. Quantity
c. Punctuality
d. Effectiveness
e. Independence

Performance Allowance

According to Najoan et al, (2018). Performance allowances are any additional benefits offered to workers or employees, for example use of company vehicles, free lunches, health services, vacation assistance and so on.

Performance Benefits Indicators

According to Najoan et al (2018) performance allowance indicators are as follows

a. Receiving benefits in accordance with the rules.
b. The allowance received adds to income.
c. Timeliness of receiving performance allowances.
d. The level of adequacy in meeting employee needs.
e. Acceptance of allowances is in accordance with employee discipline.

Work experience

According to Muhibbang (2014), work experience is a measure of the length of time or period of work that a person has completed in understanding the duties of a job and carrying them out well.

Work Experience Indicator

Indicators of work experience according to Muhibbang (2014) are:

a. Length of time/work period.
b. Level of knowledge and skills possessed.
c. Mastery of work and equipment.

Organizational Climate

According to Bassem, Maamari and Majdalani (2017) organizational climate is how employees view their organization, and the type of attitude they have towards their organization.

Organizational Climate Indicators

According to Bassem, Maamari and Majdalani (2017) organizational climate indicators are as follows:

a. Structure,
b. Responsibility
c. Risk
d. Award
e. Warmth,
f. Support,
g. Conflict

2. Methods

According to Sugiyono (2016), "explanatory research is a research method that aims to explain the position of the variables being studied and the influence between one variable and other variables." This research contains a hypothesis whose truth will be tested. This research is descriptive in nature, namely trying to describe and define who is involved in an activity, what they do, when they do it, where and how they do it. The research location is at the Medan City Customs and Excise Supervision and Services Office located at Jalan Suwondo Ujung No. 1, Medan Polonia, Medan City, 20157.

According to Sugiyono (2016) population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. The conclusion is that the research population is in the Medan City Customs and Excise Supervision and Service Office. totaling 131 people.

In taking samples, researchers used the Slovin Formula with an error rate of 5%. The Slovin formula in question is:

N

n = 1 + (N x e2)

n = 131 / 1 + (131 x (0,05)2

n = 131 / 1 + (131 x (0,0025)

n = 98,68

From the results of calculations using the Slovin Formula, the sample taken by researchers was 99 employees.

In this research, researchers also used research data analysis

associative, namely a research problem formulation that asks about the relationship between two or more variables (Sugiyono, 2016) and then draws conclusions from the test. The statistical method used in this research is structural equistion modeling partial least squares (SEM-PLS). Partial Least Square (PLS) introduced by Herman Woid is a powerful analysis method because it is not based on many assumptions. PLS is not only used to confirm theories, but can also be used to explain whether or not there is a relationship between variables. Can analyze as well as constructs formed with reflective and normative indicators. In processing the data later, researchers will use tools in the form of the Smart PLS Version 3.0 application program.

3. Results and Discussion

Outer Model Analysis

Measurement model testing (outer model) is used to determine the specifications of the relationship between latent variables and manifest variables. This test includes convergent validity, discriminant validity and reliability.
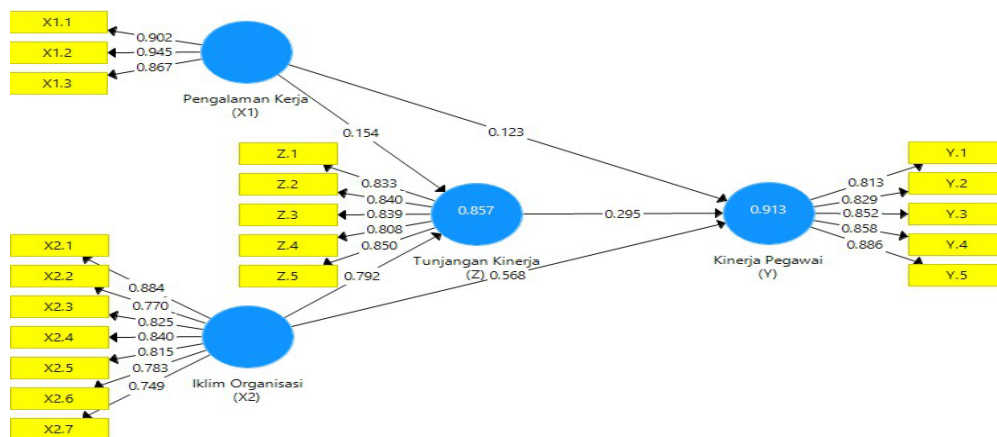
Picture 1. Outer Model

Convergent Validity

Convergent Validity is carried out by looking at the reliability items of the variables and indicators which are shown by the value of the loading factor. Loading factor is the value shown on an indicator of a variable with the score shown to see whether the indicator value is valid and can be continued with further research. Research is considered valid if the value of each indicator is greater than 0.7. In this study, the loading factor limit used was 0.7. After processing the data using Smart PLS 3.0, the loading factor results can be shown as follows:

Table 1. Loading Factor Values

	Iklim Organisasi (X2)	Kinerja Pegawai (Y)	Pengalaman Kerja (X1)	Tunjangan Kinerja (Z)
X1.1			0,902	
X1.2			0,945	
X1.3			0,867	
X2.1	0,884			
X2.2	0,770			
X2.3	0,825			
X2.4	0,840			
X2.5	0,815			
X2.6	0,783			
X2.7	0,749			
Y.1		0,813		
Y.2		0,829		
Y.3		0,852		
Y.4		0,858		
Y.5		0,886		
Z.1				0,833
Z.2				0,840
Z.3				0,839
Z.4				0,808
Z.5				0,850

Source: Smart PLS 3.0

The results of the research above using Smart PLS 3.0 in table 1 show the value of the Organizational Climate variable (X2) with the value of each indicator having a loading factor value greater than 0.7 which is declared valid, the Work Experience variable (X1) has the value of each indicator there is a loading factor value greater than 0.7 and is considered valid, for the Performance Allowance (Z) variable there is a value for each indicator with a loading factor value greater than 0.7 and is considered valid. Meanwhile, for the Employee Performance (Y) variable, each indicator has a loading factor value greater than 0.7 and is declared valid.

This means that each variable has indicators whose loading factor is above 0.7 so that the research is considered valid and further research can be carried out.

Discriminant Validity

Discriminant validity is carried out by looking at the cross loading of construct measurements. The cross loading value shows the magnitude of the correlation between each construct and its variables and indicators and with the variables and indicators of other constructs. A measurement model has good discriminant validity if the correlation between the construct and its indicators is higher than the correlation with indicators from other block constructs. After processing the data using Smart PLS 3.0, the cross loading results can be shown in Table 2:

Table 2. Discriminant Validity

	Iklim Organisasi (X2)	Kinerja Pegawai (Y)	Pengalaman Kerja (X1)	Tunjangan Kinerja (Z)
X1.1	0,660	0,677	0,902	0,626
X1.2	0,752	0,759	0,945	0,740
X1.3	0,854	0,842	0,867	0,843
X2.1	0,884	0,850	0,724	0,860
X2.2	0,770	0,756	0,770	0,707
X2.3	0,825	0,775	0,679	0,787
X2.4	0,840	0,801	0,683	0,776
X2.5	0,815	0,769	0,730	0,709
X2.6	0,783	0,766	0,715	0,724
X2.7	0,749	0,620	0,492	0,649
Y.1	0,785	0,813	0,658	0,824
Y.2	0,745	0,829	0,582	0,720
Y.3	0,771	0,852	0,786	0,760
Y.4	0,803	0,858	0,835	0,777
Y.5	0,891	0,886	0,725	0,817
Z.1		0,749	0,757	0,833
Z.2	0,780	0,825	0,642	0,840
Z.3	0,711	0,707	0,638	0,839
Z.4	0,764	0,735	0,689	0,808
Z.5	0,792	0,814	0,712	0,850

Source: Smart PLS 3.0

From the cross loading results in table 2, it shows that the correlation value of the construct with its indicators is greater than other contracts. Thus, if the construct or all latent variables have a value that is greater than the other latent variables, it means that it has good discriminant validity, where the indicators in the construct indicator block are better than the indicators in the other blocks.

AVE **value**

A good AVE value is if the value is greater than 0.5 in each variable and is declared reliable, then the results of this research are as follows:

Table 3. AVE Value

	Rata-rata Varians Diekstrak (AVE)
Iklim Organisasi (X2)	0,657
Kinerja Pegawai (Y)	0,719
Pengalaman Kerja (X1)	0,820
Tunjangan Kinerja (Z)	0,696

Source: Smart PLS 3.0

Based on table 3, all contracts show an AVE value greater than 0.5 with a value of 0.657 for the Organizational Climate variable, with a value of 0.719 for the Employee Performance variable, with

a value of 0.820 for the Work Experience variable, with a value of 0.696 for the Performance Allowance variable. The values of the four variables have met the requirements, namely each AVE value is greater than 0.5. After knowing the square root value of AVE for each construct, the next stage is to compare the square root of AVE with the correlation between constructs in the model. In this research, the results of the correlation between constructs and the square root value of AVE can be shown in Table 4 below:

Table 4. Correlation Values between Constructs with AVE Square Root Values

	Iklim Organisasi (X2)	Kinerja Pegawai (Y)	Pengalaman Kerja (X1)	Tunjangan Kinerja (Z)
Iklim Organisasi (X2)	0,811			
Kinerja Pegawai (Y)	0,945	0,848		
Pengalaman Kerja (X1)	0,848	0,848	0,905	
Tunjangan Kinerja (Z)	0,922	0,921	0,825	0,834

Source: Smart PLS 3.0

In the table above, the research shows that the square root value of AVE for each variable construct is greater than the correlation value so that the constructs in this form of research can still be said to have good discriminant validity.

Composite Reliability

The outer model is also measured by convergent validity and discriminant validity values. If a construct variable is declared reliable if the composite reliability has a value > 0.7 then the construct is declared reliable. Smart PLS output results for composite reliability values can be shown in Table 5:

Table 5. Composite Reliability

	Reliabilitas Komposit
Iklim Organisasi (X2)	0,930
Kinerja Pegawai (Y)	0,927
Pengalaman Kerja (X1)	0,932
Tunjangan Kinerja (Z)	0,920

Source: Smart PLS 3.0

From the Smart PLS 3.0 output results, table 5 shows that the composite reliability value for all constructs is above 0.70. With the values obtained, all construct variables have appropriate and good reliability and have met the reliability requirements.

Inner Model Testing (Structural Model)

After the outer model research has met the requirements, the next stage of research will be carried out, namely the inner model. The inner model can be seen by the R square value for the dependent construct. The higher the r-square value means the better the prediction model of the proposed research model. The path coefficients value shows the level of significance in hypothesis testing.

Analysis of Variant (R2) or Determination Test

Variant Analysis (R2) or Determination Test to find out how much influence the independent variable has on the dependent variable, the values for determination are as follows:

Table 6. R square value

	R Square	Adjusted R Square
Kinerja Pegawai (Y)	0,913	0,910
Tunjangan Kinerja (Z)	0,857	0,854

Source: Smart PLS 3.0

The results of the R square value in table 6 are for the Employee Performance variable, the R square value is 0.913 if the percentage is 91.3%, which means that the influence of the variables Work Experience, Organizational Climate and Performance Allowances on Employee Performance is 91.3% and the rest is in research and other variables. For the research results, the R square of the Performance Allowance variable is 0.857 if the percentage is 85.7%, which means that the influence of Work Experience and Organizational Climate on Performance Allowances is 85.7% and the rest is on other variables.

Hypothesis testing

This hypothesis testing is to see the influence between independent and dependent variables while also looking at the indirect influence between intervening variables. The significance value of the parameter coefficient can be calculated using the bootstrapping method. Bootstrapping is a non-parametric procedure that can be applied to test whether coefficients such as outer weights, outer loadings and path coefficients are significant by estimating the standard error for their estimates. Bootstrapping in this test was carried out using a subsample with a significance level of 0.1. The results of the research are listed in table 7 and table 8.

Table 7. Hypothesis Testing (Direct Influence)

	Sampel Asli (O)	T Statistik (| O/STDEV |)	P Values

Iklim Organisasi (X2) -> Kinerja Pegawai (Y)	0,568	7,086	**0,000**
Iklim Organisasi (X2) -> Tunjangan Kinerja (Z)	0,792	9,369	**0,000**
Pengalaman Kerja (X1) -> Kinerja Pegawai (Y)	0,123	1,872	**0,062**
Pengalaman Kerja (X1) -> Tunjangan Kinerja (Z)	0,154	1,681	**0,093**
Tunjangan Kinerja (Z) -> Kinerja Pegawai (Y)	0,295	3,217	**0,001**

Source: Smart PLS 3.0

Table 8. Hypothesis Testing (Indirect Influence)

	Sampel Asli (O)	T Statistik (| O/STDEV |)	P Values
Iklim Organisasi (X2) -> Tunjangan Kinerja (Z)	0,234	3,159	**0,002**
Pengalaman Kerja (X1) -> Tunjangan Kinerja (Z)	0,045	1,358	**0,175**

Source: Smart PLS 3.0

The results of hypothesis testing in tables 7 and 8 are the influence between variables that are written in green, meaning the hypothesis is accepted and red, meaning the hypothesis is rejected. As for whether a hypothesis is accepted or rejected, there is still an influence between one variable and another.

Discussion

1. Organizational climate has a positive and significant influence on performance Employee.

Organizational climate has a positive and significant effect on employee performance with an original sample value of 0.568 and a p value of 0.000. This means that if a good organizational climate improves, employee performance will also increase significantly. With a good organizational climate created by superiors to improve employee performance. Having a good climate at Medan Customs and Excise will make the atmosphere in the organization calmer and can be controlled in terms of a good and healthy place, in terms of work regulations that do not burden employees or staff so that the work environment is good for employees. If the organizational climate is bad then employee performance will decrease significantly and will cause many problems in the future at Medan Customs and Excise therefore the organization must be able to build conditions with a good environment to create good employee performance and create

employees whose performance increases and gets results in work that meets organizational expectations.

2. Organizational climate has a positive and significant influence on performance allowances.

   Organizational climate has a positive and significant effect on employment benefits with a sample value of 0.792 and a p value of 0.000. This means that the organizational climate at Medan Customs and Excise is running well so that the influence on employees is positive and the performance allowances given to employees are also very fair with the distribution and the distribution of allowances is adjusted to work results, length of work, this is in the form of bonuses for other benefits such as health and overtime. are treated the same for giving bonuses and performance allowances. If there is a negative influence on the organizational climate, it means that there is something wrong in managing the organizational structure and wrong in managing the organizational climate. If something goes wrong then everything will go wrong regarding the distribution of allowances and it will not be transparent for sure. This means that Medan Customs and Excise must have an organizational climate. By creating a good organizational climate, employees will feel calm and comfortable at work if the organizational climate is good and healthy.

3. Work Experience Has A Positive And Insignificant Effect On Employee Performance.

   Work Experience has a positive and insignificant effect on Employee Performance with an original sample value of 0.123 and a p value of 0.062. This means that every employee has their own story about their work, both bad and good, so that it becomes an experience. This can be proven that work experience will greatly influence the results of employee performance and work. With work experience, employee performance will be better. It does not rule out the possibility that employees who lack experience will not necessarily be a mistake for the organization. Organizations should prepare training for employees who do not have experience, both in terms of how they work and are mentally prepared to face problems at work so that with this training, the character of employees who have not yet been formed can be ruled out. experienced. Employee performance will have a negative effect if the employee is lazy and does not want to know about the condition of the organization, which will be detrimental to the organization. Even if someone has a lot of work experience but their performance is not good and their character is not good, it will damage the image of the organization and if someone has less experience but follows the organization's regulations, the organization will definitely be balanced in their work and for the benefit of the organization.

4. Work experience has a positive and insignificant effect on Performance Allowance.

   Work Experience has a positive and insignificant effect on Performance Allowances with an original sample value of 0.154 and a p value of 0.093. This means that if work experience

increases, the performance allowance will increase significantly and conversely, if work experience decreases or decreases, the performance allowance will also decrease.

Basically, every organization will look for employees who really have a lot of experience so they can be trusted to advance the organization so that employees who have a lot of experience will be given a different salary from employees who have no experience, what's more, experienced employees who have high education will be given a salary and different benefits and bonuses from employees who have no experience. Therefore, experience is very important to boost the required career path. Work experience is also a provision for getting a good position, so someone prefers to increase work experience first rather than salary. High salaries will be given to employees who have high experience and good performance. Someone will have high performance if they have a lot of work experience. In this case, the more work experience you have, the higher the performance allowance you will receive.

5. Performance Allowances Have A Positive And Significant Influence On Employee Performance.

Performance allowances have a positive and significant effect on employee performance with an original sample value of 0.295 and a p value of 0.001. This means that if the performance allowance increases, the employee's performance will also increase. Conversely, if the performance allowance decreases, the employee's performance will decrease. In the world of work, benefits are really needed by employees because with these benefits employees can increase their willingness to work harder in order to get more benefits or to get a certain position.

There are still many cases where an employee who receives a high performance allowance will reduce the quality of their work. In cases like this, there are usually internal problems between the employee and their superiors so that employees become lazy, but this does not happen to many organizations. Therefore, organizations must be able to adopt policies to make employees feel safe and comfortable in the organization so that undesirable things do not happen to the organization.

6. Organizational climate has a positive and significant influence on performance Employees Through Performance Benefits.

Organizational climate has a positive and significant effect on employee performance through performance allowances with an original sample value of 0.234 and a p value of 0.002. This means that performance benefits are an intervening variable, because they influence organizational climate variables and employee performance indirectly and significantly. This means that if there is a performance allowance to influence it indirectly, it still has a significant direct influence. Having a good healthy organizational climate will result in good employee performance so that it meets organizational requirements and organizational goals so that the organization provides performance allowances as high appreciation for employees who excel.

7. Work experience has a positive and insignificant effect on

Employee Performance Through Performance Allowances.

Work Experience has a positive and insignificant effect on Employee Performance through Performance Allowances with an original sample value of 0.045 and a p value of 0.175. This means that performance allowances are not intervening variables because they cannot indirectly influence work experience and employee performance variables. This means that in this research, without performance allowances, experience still has a positive and significant effect on employee performance. With work experience, employee performance will increase.

4. Conlusion

Conlusion

1. Organizational climate has a positive and significant effect on employee performance at the Medan City Customs and Excise Supervision and Service Office with an original sample value of 0.568 and a p value of 0.000.
2. Organizational climate has a positive and significant effect on performance allowances at the Medan City Customs and Excise Supervision and Services Office with a sample value of 0.792 and a p value of 0.000.
3. Work experience has a positive and insignificant effect on employee performance at the Medan City Customs and Excise Supervision and Service Office with an original sample value of 0.123 and a p value of 0.062.
4. Work experience has a positive and insignificant effect on performance allowances at the Medan City Customs and Excise Supervision and Services Office with an original sample value of 0.154 and a p value of 0.093.
5. Performance allowances have a positive and significant effect on employee performance at the Medan City Customs and Excise Supervision and Services Office with an original sample value of 0.295 and a p value of 0.001.
6. Organizational climate has a positive and significant effect on employee performance through performance allowances at the Medan City Customs and Excise Supervision and Service Office with an original sample value of 0.234 and a p value of 0.002.
7. Work Experience has a positive and insignificant effect on Employee Performance through Performance Allowances at the Medan City Customs and Excise Supervision and Service Office with an original sample value of 0.045 and a p value of 0.175.

Suggestion

1. The Medan City Customs and Excise Supervision and Services Office must create a good climate in the organization to create good employee performance.

2. After the organizational climate becomes better, the organization must provide benefits that are appropriate to the employee's work.
3. The Medan City Customs and Excise Supervision and Services Office must promote the welfare of employees who have good work experience for good employee performance.
4. The Medan City Customs and Excise Supervision and Services Office must provide more performance allowances for experienced employees and for organizational progress.
5. Medan Customs and Excise must provide and provide performance allowances for employees aimed at improving employee performance.
6. Medan Customs and Excise must create a good climate within the organization to improve employee performance and must increase employee performance allowances so that employees work better and are happier.
7. Medan Customs and Excise must pay attention to the performance of employees who are experienced and have little experience in working to improve employee performance and be appreciated with appropriate performance allowances for employees.

5. References

Hawkman, A. M. (2019). "Let's try and grapple all of this": A snapshot of racial identity development and racial pedagogical decision making in an elective social studies course. *Journal of Social Studies Research, 43(3)*, 215–228. https://doi.org/10.1016/j.jssr.2018.02.005

Fitzpatrick, C., van Hover, S., Cornett, A., & Hicks, D. (2019). A DBQ in a multiple-choice world: A tale of two assessments in a unit on the Byzantine Empire. *Journal of Social Studies Research, 43(3)*, 199–214. https://doi.org/10.1016/j.jssr.2018.09.004

Agustini, Fauzia. (2019). Strategi Manajemen Sumber Daya Manusia. Medan: UISU Press.

Andi Caezar To Tadampali, Abdurrahman Hadi & Rudi Salam. (2016). Pengaruh Iklim Organisasi Terhadap Turnover Intention Melalui Kepuasan Kerja Sebagai Variabel Intervening Pada PT Bank Sulselbar. Jurnal Ilmiah Ilmu Administrasi Publik, 6(2), 35.

Anwar, Yohny dan Chandra, Rudy Adi. (2023). Pengaruh Keselamatan Kesehatan Kerja dan Lingkungan Kerja Terhadap Kinerja Karyawan dengan Kepuasan Kerja Sebagai Variabel Intervening Pada PT Hutama Karya Infrastruktur di Padang Pariaman. Jurnal Volume 5 Nomor 6.

Arikunto, S. (2013). Prosedur Penelitian: Suatu Pendekatan Praktik. Jakarta: Rineka Cipta.

Bassem E., Maamari Joelle F., dan Majdalani (2017). Emotional Intelligence, Leadership Style & Organizational Climate. International Journal of Organizational Analysis, 25(2).

Handoko. (2015). Manajemen Sumber Daya Manusia. Cetakan Pertama. Bandung: Pustaka Setia, Bandung

Hanum. (2018). Pengaruh Iklim Organisasi Dan Kompetensi Terhadap Kinerja Pegawai Pada Kantor Dinas Perhubungan Provinsi Aceh. Journal of Applied Business and Economic. Volume 5 No. 2.

Harahap, T. K., Hasibuan, S., Pratikna R. N., Ahmad, M. I. S., Novarini, N. N. A., Widiawati, W., dan Batubara, N. A. (2023). Manajemen Sumber Daya Manusia. Penerbit Tahta Media.

Hendri, Sembiring & Ferine, Kiki Farida. (2018). Membangun Kepuasan dan Kinerja Pegawai Negeri Sipil. Yogyakarta: Deepublish (Grup Penerbitan CV Budi Utama).

Hadari, Nawawi. (2016). Manajemen Sumber Daya Manusia. Yogyakarta: Gajah Mada University Press.

Hasibuan, Malayu S.P. (2016). Manajemen Sumber Daya Manusia. Edisi Revisi. Jakarta: Penerbit PT Bumi Aksara.

Hasibuan, Malayu. (2017). Manajemen Sumber Daya Manusia. Jakarta: Bumi Aksara.

Indrawan, Muhammad Isa. (2017). Pengaruh Etika Kerja, Pengalaman Kerja dan Budaya Kerja Terhadap Prestasi Kerja Pegawai Kecamatan Binjai Selatan. Volume 10, No. 2, 1-29.

Iryani, Harry Yulianto, & Lili Nurpadilah. (2022). Pengaruh Tunjangan Kinerja Terhadap Kinerja Pegawai melalui Kepuasan Kinerja Sebagai Variabel Mediasi. SEIKO : Journal of Management & Business, 5(1), 343–354.

Kasmir. (2016). Manajemen Sumber Daya Manusia (Teori dan Praktik). Depok: PT Rajagrafindo Persada.

Kementerian Keuangan Republik Indonesia. (2020). Peraturan Menteri Keuangan Nomor 183/PMK.01/2020 Tentang Perubahan atas Peraturan Menteri Keuangan Nomor 188/PMK.01/2016 Tentang Organisasi dan Tata Kerja Instansi Vertikal Direktorat Jenderal Bea dan Cukai.

Kementerian Keuangan Republik Indonesia. (2023). Keputusan Direktur Jenderal Bea dan Cukai Nomor KEP-167/BC/2023 tentang Distribusi Target Penerimaan Bea Masuk, Bea Keluar dan Cukai Per Kantor Wilayah Direktorat Jenderal Bea dan Cukai, Kantor Pelayanan Utama Bea dan Cukai, Serta Kantor Pengawasan dan Pelayanan Bea dan Cukai Tahun Anggaran 2023 Berdasarkan Peraturan Presiden Nomor 75 Tahun 2023

Muhibbang. (2014). Pengaruh Motivasi dan Pengalaman Kerja Terhadap Produktivitas Kerja Karyawan Pada PT. Bosowa Berlian Motor Makassar. Universitas Hasanuddin, Makassar. Skripsi.

Najoan, J. F., Lyndon R.J. Pangemanan, E. G. T. (2018). Pengaruh Tunjangan Kinerja Terhadap Kinerja Pegawai Pada Dinas Pertanian Kabupaten Minahasa. Jurnal Agri-SosioEkonomi Unsrat.

Soedarmayanti. (2015). Manajemen Sumber Daya Manusia. Bandung: Refika Aditama.

Sugiyono. (2016). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Cetakan ke-24. Bandung: Alfabeta