DOI <https://doi.org/10.18551/rjoas.2018-11.08>

**MOTIVATION EFFECT OF JOB SATISFACTION AND PERFORMANCE
OF CIVIL SERVANTS IN FINANCE AND ASSET MANAGEMENT AGENCY
OF BALI PROVINCE, INDONESIA**

Prasetya I Gusti Agung Natha*, Riana I Gede

Faculty of Economic and Business, University of Udayana, Bali, Indonesia

*E-mail: gungbim@gmail.com

ABSTRACT

Law No. 5 of 2014 on the State Civil Apparatus, civil servants are every Indonesian citizen who meets the requirements prescribed, appointed by the competent authority and entrusted with the task in a country office, or entrusted with the task of other countries, and are paid based on the legislation in force. But reality is happening in the field, the performance of civil servants is still less visible than the target performance, workload and performance. Target Government Agencies which are still dominated by the value lack of motivation given Stakeholder each institution. The purpose of this study is motivation on Job Satisfaction and Performance of Civil Servants. This study used a sample of 60 civil servants finance and asset management agency Bali Provincial with simple random sampling method. The collected data were analyzed using descriptive analysis and PLS. Motivation studies have found positive and significant effects on job satisfaction. Then Motivation is positive and significant impact on performance. Furthermore, Job Satisfaction is positive and significant impact. The implications of this study indicate that management should ensure that the work as a stimulant and useful is that employees are motivated to work and do it harder and better. McClelland Achievement theory suggests that individuals have a reserve of potential energy, how this energy is released and developed based on the strengths of individuals and situations and opportunities that are available.

KEY WORDS

Motivation, performance, job, satisfaction, civil servants.

Article 1 letter (a) of Law No.43 of 1999 concerning the Principles of Employment, what is meant by Civil Servants is that they or someone who has fulfilled the conditions stipulated in the prevailing laws and regulations, appointed by an authorized official and assigned duties in public office or entrusted with other state duties that are stipulated under a statutory regulation and paid according to applicable regulations. Law No. 5 of 2014 concerning the State Civil Apparatus, explained that civil servants are every Indonesian citizen who has fulfilled the specified requirements, appointed by an authorized official and entrusted with duties in a public office, or assigned other state duties, and paid based on applicable laws and regulations. However, the reality that occurred in the field according to the Minister of Empowerment of the Bureaucratic Reform Apparatus, the performance of civil servants is still very lacking in terms of performance targets, workloads and Performance Goals of Government Agencies that are still dominated by C values (Finance Detik.com, 2017).

Bali Province Regional Financial and Asset Management Agency as Regional Device Organization in the Environment of the Provincial Government of Bali was formed based on the Bali Regional Regulation Number 10 of 2016 concerning the Establishment and Composition of Regional Devices, located in the Central Government Office of the Governor of Bali with a total of 1 66 employees. Civil Servants in the Regional Finance and Asset Management Agency of the Province of Bali have the main duties and functions of supporting the Regional Government in the areas of Finance and Asset of Regions which are regional authorities in accordance with Governor Regulation No. 96 of 2016 concerning Position, Organizational Structure, Duties and Functions, and Governance Work of the Regional Finance and Asset Management Agency of the Province of Bali (2016 Bali Provincial News Number 96).

Governor Regulation No. 114 of 2016 concerning Formation, Organizational Structure and Details of Main Tasks of Technical Implementation Units in the Regional Financial and Asset Management Agency of the Province of Bali, 2 Technical Implementation Units (UPT) were established support carrying out operational activities and / or supporting technical activities. K eg operational iatan Financial Management Board and Asset stipulated in the Budget Implementation List. In 2017 the Regional Finance and Asset Management Agency of the Province of Bali was given a direct expenditure budget of Rp.16,682,256,665. B erdasarkan results of interviews with the Head of Finance and Assets Management Agency Bali Provincial as Authorized Budget and Authorized Goods annually submit financial realization does not always hit the target. The cause of not achieving financial targets is a decrease in performance and job satisfaction of human resources. Budget absorption is one of the benchmarks of government performance in driving the economy and is one of the performance evaluation indicators contained in the Regulation of the Minister of Finance PMK No. 249 / PMK.02 / 2011 article 4 paragraph 2, namely the evaluation of performance aspects of implementation carried out in order to produce performance information regarding the implementation of activities and achievement of outputs.

Governor Regulation No. 96 Year 2016 on Position, Organizational Structure, Duties and Functions, as well as the working procedures of the Financial Management Board and Asset Bali Province, has the task: implementing the supporting function of governmental affairs at the provincial regional authority financial sector, financial and asset sub-management, as well as carrying out deconcentration tasks until the Governor's Secretariat is established as the Central Government Representative and carrying out co-administration duties in accordance with their duties. Preliminary observations were made to determine the performance of the Civil Servants in the Bali Provincial Finance and Asset Management Agency by interviewing officials of the employee work unit (Secretary of the Regional Financial and Asset Management Agency). Assessed in terms of quantity, the performance of employees has not been maximized which is shown not to achieve the target and percentage of work, examined from problems in strategic issues in accordance with the Bali Provincial Financial Management Agency's Strategic Plan for 2017, namely (1) Absorption of Budget SKPD that have not met the target, (2) Not yet optimal publication of Financial documents on the Bali Provincial Government Website, (3) Not yet optimal physical asset security and administration and (4) the lack of optimal duties and human resources and competency is still low so that if the problem is not followed up, it will affect the Reports of the Examination of the Bali Provincial Audit Board in 2017.

In connection with the problems above, the Regional Financial and Asset Management Agency strives to always pay attention to the welfare of its employees, by providing additional benefits to stimulate motivation and employee performance so that job satisfaction will grow. Job satisfaction is a driving factor in improving employee performance which in turn will contribute to improving organizational performance (Gorda, 2004). Job satisfaction and dissatisfaction not only depends on the nature of the work but also depends on the expectations, what can be given work to employees (Al-Hussami, 2008). In Robbins (2015: 170) it is stated that job satisfaction is a general attitude towards one's work as a difference between the amount of rewards received by workers and the amount of rewards believed to be received. Job satisfaction is an important thing that individuals have at work.

Job satisfaction will be obtained if there is a match between workers' expectations and the reality they will get at the workplace. An employee will feel satisfied if the work done with what is obtained in accordance with the wishes of the employee, then will affect the loyalty, creativity and dedication of employees so that it will reduce employee rotation. These conditions will have an effect on improving organizational performance (Ghorda, 2004).

Hayes et al. (2010) in his research suggested that job satisfaction is a complex and multifactorial phenomenon, where collaboration between individual employees, superiors and others is important to increase employee satisfaction with their work. The same study conducted by Pushpakumari (2009) found that there was a significant impact between job satisfaction on employee performance and employees who were satisfied would have a high commitment to work.

Job satisfaction and motivation have a very important role in employee performance, because motivation loss in the workplace affects employee satisfaction and has a negative impact on employee performance. Like the research conducted by Pandjaitan and Kuswanto (2017) entitled *The Effect of Job Satisfaction and Motivation on Employee Performance Delivery XYZ* states that there is a positive and significant correlation between job satisfaction and motivation on employee performance. This states that better job satisfaction and motivation of employees, higher employee performance and on the other hand, if job satisfaction and motivation are at the lowest level, it will cause a decrease in employee performance so that the work will not be completed properly.

Hasibuan, (2014: 203) states that job satisfaction is an employee's attitude towards the task obtained. If an employee has a high level of satisfaction with his job, then the employee will have good work productivity. Research conducted by Yanidrawati (2012) found that the relationship between job satisfaction and positive performance, meaning to improve performance, it is necessary to increase work satisfaction. Good performance is the goal to be achieved by the entire organization, organizational performance cannot be separated from the performance of each employee in carrying out the main tasks and functions and responsibilities. Thus the good and bad of an organization is largely determined by the quality and quality of its employees and the facilities and infrastructure that support it. Suntoro (Tika, 2006) states that performance is the result of work that can be achieved by a person or group of people in an organization in order to achieve organizational goals within a certain period of time. According to Simamora (2004), performance refers to the level of achievement of tasks that form an employee's job. Employee performance is said to be good and more quality if able to complete the responsibilities given in accordance with Prabu's organizational goals, (2006: 67). Supporting factors for good performance are supported by adequate facilities and infrastructure Maillina Jut, (2015).

According to Cong and Nguyen's research (2013) in his research entitled " Effects of Motivation on Employees' Performance at Petrovietnam Nghe An Construction Joint Stock Corporation" namely a Construction Joint Stock Company (PVNC) states that the purpose of each motivation program is to motivate organizational employees to work effectively. However, motivating employees is not what easy things motivate different employees among people. Bonuses and Promotions are the most important motivational factors followed by working conditions. This study revealed that these two factors were not the only factors needed to motivate PVNC employees. Other factors, including interesting work and promotion and growth in the organization, are equally important depending on the type of motivation theory adopted. Finally learning emphasizes avoidance of salary / reward differences among staff with the same rank as a strategy to motivate and retain high-quality staff in PVNC. This research raises a red flag that warns management to be extra careful in their efforts to motivate PVNC staff to be effective.

On the one hand it is said that job satisfaction causes an increase in performance so that workers who feel satisfied will be more productive, on the other hand there can also be job satisfaction caused by performance or work performance so that more productive workers will get satisfaction. Someone who feels satisfaction in work, of course he will try optimally with all the capabilities he has to complete his work assignments so that the work results and work productivity of employees will increase optimally. In line with previous research Funmilola *et al.* (2013) states that the dimensions of job satisfaction (payment, supervision, promotion, work itself and working conditions) have a significant influence on employee performance. Another thing that affects performance is motivation. Motivation is a desire or desire that arises from within the employee that creates enthusiasm and encouragement to work optimally to achieve the goal.

According to According Robbins and Judge (2008: 222), motivation (*motivation*) as a process that explains the intensity, direction and perseverance of an individual to achieve his goals. This matter will to be high spirit for employee for increase its performance, so problem to How increasemotivation employee to be attention serious for organization.

Motivation from within the employee can come from the need for money, appreciation, power, and recognition. Motivation from outside can come from family, co-workers or

superiors. The same thing also expressed by EK and Mukuru (2013) that there is a strong relationship between motivation and employee performance. Motivation for civil servants is one aspect that plays an important role in realizing employee job satisfaction. Employees who feel satisfaction will be able to improve their performance so that it will affect service delivery (Sarwar and Abugre, 2013) to the community in accordance with their respective main tasks and departmental functions. The performance of civil servants can be demonstrated by their efforts in carrying out and producing outputs related to their duties and work in an effort to provide services to the community.

LITERATURE REVIEW

According to Astuti and Dharmadiaksa (2014) performance is the level of success achieved by a person in carrying out tasks that are compared to work standards or criteria that have been determined and agreed upon in advance. Furthermore Robbins (2006: 67), states there is three group influencing variables performance and behavior namely: (1) variables individual, which includes ability and skill, physical, mental, background back, experience and demography, age and type genitals, origin proposal.

Handoko (2005: 193) states that job satisfaction is a pleasant or unpleasant emotional state by which employees view their work. According to Wibowo (2011: 501) job satisfaction as a thought, feeling, and tendency of one's actions which is a person's attitude towards work. Gibson (2000: 106) job satisfaction as an attitude that workers have about their work. This is the result of their perception of work. Motivation in work is very important for the high and low productivity of an organization. Without the motivation of employees to work, the company goals that have been set will not be achieved. Cong and Van (2013) define motivation as a set of factors that cause a person or employee to perform their duties in a special way.

Hypotheses:

- H1: Motivation has a positive and significant influence on job satisfaction;
- H2: Motivation Has a Positive and Significant Effect on Employee Performance;
- H3: Job Satisfaction Has a Positive and Significant Effect on Employee Performance;
- H4: Job satisfaction has a role in mediating the influence of motivation on employee performance.

Figure 1 – Research Concept Framework

METHODS OF RESEARCH

Based on the hypothesis that has been compiled, the research variables can be determined. In this study, the independent variable is motivation, the dependent variable is job satisfaction and employee performance. After determining the sample, it will be continued with data collection through observation, interviews and questionnaires to respondents. Based on the data that has been collected, first tested the validity and reliability then data analysis will be carried out. The results of data analysis will be interpreted which will then be drawn a conclusion and suggestion. This study took place in the Regional Financial and

Asset Management Agency of the Province of Bali with the scope of the study limited to motivation, job satisfaction and performance of civil servants in order to know the influence of motivation on job satisfaction and employee performance.

Population and research sample. Population is an area of generalization consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2013: 61). The population in this study were all PNS of the Financial and Asset Management Agency of the Province of Bali, amounting to 166 people.

Table 1 – Population of the Bali Provincial Financial and Asset Management Agency

No.	Work unit	Total population	Number of Samples
1	Secretariat	36	10
2	Budget Area	20	10
3	Reporting Accounting Office	46	10
4	Asset Management Sector	24	10
5	UPT. Facilitating Regional Transfer and Financing Evaluation	20	10
6	UPT. Asset Utilization and Security	15	10

Source: Personnel Data in 2017.

According to Sugiyono (2013: 62), the sample is part of the number and characteristics of the population. Because the sample part of the population, what is learned from the sample, the conclusion will be applicable to the population. For that sample taken from the population must be truly representative (represent). The sample was taken by *simple random sampling technique*, because the population was considered to have the same *probability* to be sampled in this study. To determine the number of samples to be examined in this study using the Slovin method with the formula:

$$n = \frac{N}{1 + N (\text{moe})^2}$$

The study population as many as 166 employees, number of samples to be taken are as many as 60 respondents to be analyzed.

Research Instruments. Data collection instruments in this study used a questionnaire. The questionnaire will be distributed to respondents, namely civil servants in the Bali Provincial Financial and Asset Management Agency who have met the criteria to get answers to the questions asked. This research instrument is a questionnaire that is, by preparing a list of questions and formed directly to the respondent. The scale used is a Likert scale using 5 categories of "strongly agree" given a value of 5, "agree" given a value of 4, "neutral" given a value of 3, "disagree" rated 2, "strongly disagree" rated 1.

The research instrument begins by testing the validity and reliability. The respondent's submissiveness in answering questions is an important matter, so as to obtain valid and reliable research results. Valid and reliable instruments are absolute requirements.

Descriptive Analysis. Descriptive analysis serves to describe or give an overview of the object under study through sample data or population as they are, without analyzing and making conclusions that apply to the public (Sugiyono, 2012). Descriptive analysis is intended to determine the characteristics and responses of respondents to question items on the questionnaire. Descriptive analysis also describes the variables in the study such as motivation, job satisfaction and employee performance.

Inferential analysis. To test the hypothesis and produce a suitable model (*fit*), this study uses *Structural Equation Modeling (SEM)* with a *variance based* or *component based* approach with *Partial Least Square (PLS)*. When the structural model to be analyzed meets the recursive model and the latent variable has indicators that are formative, reflexive or mixed, the most appropriate approach to use is *PLS*.

Partial Least Square (PLS), is a more appropriate approach for predictive purposes, especially in conditions where indicators are formative. With the latent variable in the form of a linear combination of indicators, the prediction of the value of the latent variable can be easily obtained, so that the prediction of the latent variables that are affected can also be easily done. In *PLS* the structural model of the relationship between latent variables is called the *inner model*, while the measurement model (reflexive or formative) is called the *outer model*.

RESULTS OF STUDY

Based on the characteristics of respondents based on age shows the dominance of respondents aged 31-40 years by 40 percent. based on age indicates that civil servants in the Regional Finance and Asset Management Agency of the Province of Bali have a majority of employees who are of productive age and have a number of young employees who are equal to the number of employees who are approaching retirement. Based on the latest education owned by the majority of respondents at the Tier I (S1) level, which is as much as 36.7 percent. This information provides an overview of the level of education requirements for civil servants in the Bali Provincial Financial and Asset Management Agency. The characteristics of the respondents based on their working period showed that the most respondents were working periods of 6-10 years. This information indicated that the work experience of employees in the Regional Financial and Asset Management Agency of the Province of Bali had a very long working period.

Evaluate the Goodness of Fit Model. Data processing techniques using PLS-based SEM methods require 2 stages in assessing the Fit Model from a Ghazali (2008) research model. These stages are as follows:

Assess the Outer Model. There are three criteria in using data analysis techniques with Smart PLS to assess the outer model, namely *Convergent Validity*, *Discriminant Validity*, and *Composite Reliability*. Based on the convergent validity criteria the *outer model* value or the correlation between variables with variables has fulfilled the convergent validity because all have a *loading factor* value above 0.50. Based on the third criterion *discriminant validity* variable has a AVE value above 0.50 and all variables have a root value of AVE higher than the correlation coefficient between one variable with other variables so that it can be said that the data has good *discriminant validity*. Based on the *composite reliability* criteria all variables meet *composite reliability* because the value is above the recommended number, which is above 0.70 which has fulfilled the realistic criteria. Based on the overall evaluation results, both *convergent*, *discriminant validity*, *composite reliability*, which has been described above, it can be concluded that *the indicators* as a measure of the latent variable is a *valid and reliable* gauge.

Structural Model Testing (Inner Model). Inner model testing or structural model is done to see the relationship between variables, significance values and R-square of the research model. R-square value of variable 0.289 job satisfaction and 0.382 performance. The higher the R-square value, the greater the ability of the exogenous variable can be explained by the endogenous variables so that the structural better. For the variable job satisfaction has a R square value of 0.289 which means 28.9% variance motivation can be explained by the variable job satisfaction while the rest is explained by other variables outside the research model. The performance variable has a R-square value of 0.382 which means that 38.2% of variance motivation is able to be explained by the performance variable while the rest is explained by other variables outside the research model.

In addition to using R-square, the goodness of fit model is also measured by using Q-Square *predictive relevance* for structural models, measuring how well the observation value is generated by the model and its parameter estimation. Q-square value > 0 indicates the model has predictive relevance; on the contrary if the Q-Square value ≤ 0 shows the model lacks predictive relevance. Q-Square calculation is done by the formula:

$$Q^2 = 1 - \{ (1 - R1^2) (1 - R2^2) \}$$

Where: R^2 is the R-square endogenous variable.

Q^2 magnitude has a value with a range of $0 < Q^2 < 1$, where getting closer to 1 means the model is getting better. The magnitude of Q^2 is equivalent to the coefficient of total determination in path analysis, 57 percent relate the performance variables explained by motivation and job satisfaction variables, while the remaining 43 percent are explained by variables that are not included in the model.

Hypothesis testing:

Figure 2 – PLS Output Results

Bootstrapping. The results of testing hypotheses with the *Partial Least Square* structural equation model are shown in Figure 2 below.

The significance of the estimated parameters provides very useful information about the relationship between research variables. The basis used in testing hypotheses is the value contained in the *output path coefficient*. Table 5.7 provides estimated outputs for model testing structural.

Table 2 – Path Coefficient

Variable	Original Sample	Sample mean	Standard Deviationx	T statistics	Conclusion
Motivation → Satisfaction	0.537	0.546	0.092	5,844	Be accepted
Motivation → Performance	0.406	0.410	0.124	3,263	Be accepted
Satisfaction → Performance	0.297	0.295	0.123	2,415	Be accepted

Source: processed data, 2018.

DISCUSSION OF RESULTS

Based on the results of PLS analysis, this section will discuss the results of the calculations that have been made. This study aims to determine the Effect of Motivation on Job Satisfaction and Performance of Civil Servants (PNS) in the Bali Provincial Financial and Asset Management Agency. Testing is shown through the existing hypothesis so that it can find out how the influence of each variable on the other variable.

The Effect of Motivation on Job Satisfaction. The results of data analysis show that motivation has a positive and significant effect on job satisfaction. Motivation with the need theory (McClelland) is the *Need of Achievement*, *Need of Power* and *Need of Affiliation* have a positive and significant effect on job satisfaction. This shows the hypothesis is accepted. The way of motivation applied by the Bali Provincial Financial and Asset Management Agency is seen from the direct benefits perceived by civil servants having a positive and significant impact on job satisfaction. This means that the better and increased motivation given to employees, the employee job satisfaction will increase.

This research is in line with research conducted by Rizwan Saleem (2010), Ahmed *et al.* (2010), Job and Rafif (2011), Saeed *et al.* (2013), Collie *et al.* (2012). Based on this research can be explained that work motivation is really needed by an employee to be able to achieve a high job satisfaction even though according to its nature job satisfaction itself is very relative or different from one person to another.

The Effect of Motivation on Performance. The results of data analysis show that motivation has a positive and significant effect on performance. Motivation with the need theory (McClelland) is Need of Achievement (award), Need of Power(work authority) and Need of Affiliation (friendly) positive and significant effect on performance. This gives an indication that the hypothesis is accepted. The method of motivation carried out by the Regional Financial and Asset Management Agency as seen from the direct benefits felt by employees has a positive and significant impact on performance, the better the motivation given by officials to employees, the better the performance produced by employees.

The results of this study are in line with the research conducted, among others, Musriha (2011), Anyim *et al.* (2012), Gungor (2011), Muogbo (2013), EK and Mukuru (2013), Abdulsalam and Mawoli (2012), Pamesti *et al.* (2014), Rizwan *et al.* (2014), Zameer *et al.* (2014) prove that motivation has a positive and significant effect on employee performance.

Based on this research it can be explained that work motivation is really needed by an employee to achieve high performance output and achieve one predicate that has been determined by the institution.

Effect of Job Satisfaction on Performance. The results of data analysis showed that job satisfaction measured through five indicators of payment, promotion, supervision, work itself and working conditions had a positive and significant effect on performance. This implies that the increased job satisfaction of an employee will also increase the performance of an employee.

This research is in line with research conducted by several previous researchers including: Pushpakumari (2008), Prasanga and Aruna (2012), Perera *et al.* (2014), Dizgah *et al.* (2012), Suwedana (2013) and Funmilola *et al.* (2013), Gibson *et al.* (2000) which states that job satisfaction has a positive effect on employee performance.

Based on this research it can be explained that job satisfaction is really needed by an employee in improving the performance of each individual even though according to their nature job satisfaction itself is very *relative* or different from one person to another.

Job satisfaction mediates the influence of motivation on performance. The results of testing hypotheses prove that motivation has a significant effect on job satisfaction, motivation has a significant effect on performance, and job satisfaction has a significant effect on performance, it can be explained that job satisfaction as *partial mediation* between the influence of motivation on performance. This shows that motivation and performance is an important factor in determining job satisfaction in an organization. Through collaborative efforts to increase job satisfaction with motivation and performance based on moral values and justice, the tendency to decrease motivation and performance can be minimized.

This result is a new finding and is a development of several results of previous research studies that examine the direct effect of each variable. The research conducted by Nitasari (2012) found that job satisfaction has been shown to have a mediating role in the relationship between motivation and performance.

Research Implications. The previous literature review implies that management must focus on ensuring adequate *hygiene* factors to avoid employee dissatisfaction. Management must ensure that work is stimulating and beneficial so employees are motivated to work and do it harder and better. McClelland's *Achievement* Theory suggests that individuals have potential energy reserves, how this energy is released and developed depends on the strength or drive of the individual's motivation and the situation and opportunities available. This motivation model is found in various organizational lines, both staff and managers. Some employees have characters that are a combination of these motivational models.

This study provides guidelines for agencies in managing employee performance. Job satisfaction of an employee is influenced by demographic factors, such as age, gender,

educational background, and experience which will also affect a person's performance, because each employee within the government agency has different needs and interests.

CONCLUSION AND SUGESTIONS

Motivation has a positive and significant effect on job satisfaction and performance. Job satisfaction has a positive and significant impact on performance. Job satisfaction is proven as *partial mediation* between the influence of motivation on performance. Looking at the average results of the Motivation Variable indicator, it is found that the *Need* indicator of sub-indicators is working hard to improve performance to get low results. This is very important to be considered by Regional Device Organizations to pay more attention to the performance of employees because with high performance will help regional device organizations in achieving their vision and mission. The Satisfaction variable with the Enjoy Job indicator gets a low average result, this is very important because if the work is monotonous it will have an impact on job satisfaction from employees. It is recommended that Regional Device Organizations every year need to carry out *rolling jobs* to provide new enlightenment to employees on routine work in order to increase job satisfaction. In the world of work, everyone is required to be sensitive to the surroundings of their work environment, helping each other and respecting their superiors so as to foster a sense of togetherness and improve performance. In this study, researchers found in the variable performance on indicators ready to help superiors get the lowest score this is due to lack of attention given by the leadership to subordinates so that it will affect employee performance. So this needs to be corrected with the boss always paying attention and monitoring the work of subordinates so that subordinates will feel that their work is always considered and corrected.

REFERENCES

1. Abdulsalam, Dauda, Mohammed Abubakar Mawoli. 2013. Motivation and Job Performance of Academic Staff of State Universities in Nigeria: The Case of Ibrahim Badamasi Babangida University, Lapai, Niger State. *International Journal of Business and Manegement*. Vol.7, No. 14. Pp. 142-148.
2. Ahmed, Ishfaq, et all. (2010). Effect of Motivational Factors on Employees Job Satisfaction a Case Study of University of the Punjab, Pakistan. *International Journal of Business and Management Volume 5 No. 3, Maret 2010*.
3. Anyim, F. C., Chidi, O. C., & Badejo, A. E. (2012). Motivation and Employees' Performance in the Public and Private Sectors in Nigeria. *International Journal of Business Administration*, 31-40.
4. Al-Hussami, M., (2008). "A Study of Nurses' Job Satisfaction: The Relationship to Organizational Commitment, Perceived Organizational Support, Transactional Leadership, Transformational Leadership, and Level of Education", *European Journal of Scientific Research*, Vol.22 No.2, pp.286-295.
5. Ayub, N dan Rafif, S. (2011). The Relationship Between Work Motivation and Job Satisfaction. Departement of Management: College of Business Management Karachi. *Journal of Pakistan Business*, Vol. 2.
6. Dizgah, Morad Rezaei, Mehrad Goodarzzvand Chegini, Roghayeh Bisokhan. 2012. Relationship between Job Satisfaction and Employee Job Performance in Guilan Public Sector. *Journal of Basic and Applied Scientific Research*. Vol. 2, No. 2. pp.1735-1741.
7. Funmilola, Oyebamiji Florence, Kareem Thompson Sola, Ayeni Gabriel Olusola. 2013. Impact of Job Satisfaction dimensions on Job Performance in a small and medium Enterprise in Ibadan, South Western, Nigeria. *Interdisciplinary Journal of Contemporary Research in Business*. Vol 4, No 11. pp. 509-521.
8. Ghozali, I., 2008. *Structural Equation Modeling : Metode Alternatif Dengan Partial Least Square*. Badan Penerbit Universitas Diponegoro, Semarang.

9. Gungor, Pinar. 2011. The Relationship between Reward Management System and Employee Performance with the Mediating Role of Motivation: A Quantitative Study on Global Bank. *Procedia Social and Behavioral Sciences*. Vol. 24. pp.1510-1520
10. Gorda. 2004. *Manajemen Sumber Daya Manusia*. Denpasar : Widya Kriya
11. Gematama
12. Gibson, James John M, Ivancevich, James H, Donnelly, Jr. 2000. *Organisasi: Perilaku, Struktur, Proses*, jilid 2, edisi 8 alih bahasa Ir. Nunuk Adiarni, MM, Jakarta : Binarupa Aksara.
13. Hayes B., Bonner A., Pryor J. 2010. Factors Contributing to Nurse Job Satisfaction in The Acute Hospital Setting: a Review of Recent Literature. *Journal of Nursing Management*. Vol. 18. pp.804–814.
14. Handoko, T. Hani, 2005, *Manajemen Personalia dan Sumber Daya Manusia*, B.P.F.E UGM, Yogyakarta
15. Hasibuan, Malayu. S.P 2014. *Manajemen Sumber Daya Manusia (EdisiRevisi)*. BumiAksara. Jakarta
16. Musriha, Influence of Teamwork, Environment on Job Satisfaction and Job Performance of the Cigarette Rollers at Clove Cigarette Factories in East Java, Indonesia, Volume 3, No,2, 2013
17. Nitasari, Rizki Afrisalia. 2012. "Analisis pengaruh motivasi kerja terhadap kinerja karyawan dengan kepuasan kerja sebagai variabel intervening pada PT. Bank Central Asia tbk. cabang kudu". Skripsi. Semarang: Fakultas Ekonomi dan Bisnis, Universitas Diponegoro.
18. Pamesti, Rahemas, Handoyo Djoko, Sari Listyorini. 2014. Pengaruh Motivasi, Disiplin, Lingkungan dan Kemampuan Terhadap Kinerja Karyawan. *Diponegoro Journal of Social*. pp 1-10.
19. Pandjaitan dan Kuswanto. 2017. Effect of Job Satisfaction and Motivation towards Employee's Performance in XYZ Shipping Company. *Journal of Education and Practice*, v8 n8 p72-79 2017.
20. Perera, G.D.N., Khatibi, A., Navaratna, N., dan Chinna, K. 2014. Job Satisfaction And Job Performance Among Factory Employees In Apparel Sector. *Asian Journal Of Management Sciences & Education*, Vol. 3, No. 1, pp. 96-104.
21. Peraturan Daerah Bali Nomor 10 Tahun 2016 tentang Pembentukan dan Susunan Perangkat Daerah
22. Peraturan Gubernur Nomor 96 Tahun 2016 tentang Kedudukan, Susunan Organisasi, Tugas dan Fungsi, Serta Tata Kerja Badan Pengelola Keuangan dan Aset Daerah Provinsi Bali (Berita Daerah Provinsi Bali Tahun 2016 Nomor 96
23. Peraturan Gubernur Nomor 114 Tahun 2016 tentang Pembentukan, Susunan Organisasi dan Rincian Tugas Pokok Unit Pelaksana Teknis di Lingkungan Badan Pengelola Keuangan dan Aset Daerah Provinsi Bali
24. Pushpakumari, M. D. 2009. The Impact of Job Satisfaction on Job Performance: An Empirical Analysis. India: University of India <http://wwwbiz.meijo-u.ac.jp/SEBM/file/ronso/2009.html>,
25. Robbins P. Stephen, 2003, *Teori Organisasi Struktur, Desain & Aplikasi*, Edisi 3, Penerbit Arcan, Jakarta.
26. Robbins, Stephen, 2006, "Perilaku Organisasi", Prentice Hall, edisi kesepuluh
27. Robbins, S.P dan Judge T.A. 2015. *Perilaku Organisasi*. Jakarta: Salemba Empat.
28. Sabardini, 2006, "Peningkatan Kinerja Melalui Perilaku Kerja Berdasarkan Kecerdasan Emosional", *Telaah Bisnis*, Vol.7, No.1.
28. Sarwar, Shagufta, James Abugre. 2013. The Influence of Rewards and Job Satisfaction on Employees in the Service Industry. *The Business & Management Review*, Vol.3, No. 2. pp. 22-32.
29. Stephen Robbins, 2001, "Perilaku Organisasi", Jilid 1 Edisi 8, PT Prenhalindo, Jakarta
30. Sugiyono. 2013. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

31. Suwedana. 2013. Kontribusi Kepemimpinan Kepala Sekolah, Motivasi Berprestasi, dan Kepuasan Kerja Terhadap Kinerja Guru (Studi Tentang Persepsi Para Guru SMK Negeri 1 Bangli). e-Journal Program Pascasarjana Universitas Pendidikan Ganesha, Vol. 4, No.1. pp. 1-7.
32. Tika, P. 2006. Budaya Organisasi Dan Peningkatan Kinerja Perusahaan. PT Bumi Aksara. Jakarta.
33. Pandjaitan, Octaviannand, Ramona, Nurmala K, Kuswanto, Sadikin. 2017. Effect of Job Satisfaction and Motivation towards Employee's Performance in XYZ Shipping Company. Journal of Education and Practice, v8 n8 p72-79
34. Undang-Undang Republik Indonesia Nomor 5 Tahun 2014 tentang Aparatur Sipil Negara.
35. Wibowo. 2011. Manajemen Kinerja. Jakarta: Raja Grafindo Persada.
36. Zameer Hashim, Shehzad Ali, Waqar Nizar, Muhammad Amir. 2014. The Impact of the Motivation on the Employee's Performance in Beverage Industry of Pakistan. International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol. 4, No.1. pp. 293–298.