### Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan

Volume 5, Number 2, 2022

P-ISSN: 2622-2191 E-ISSN: 2622-2205

Open Access: https://journal.ikopin.ac.id/index.php/fairvalue



# Influence work discipline and punishment on employee performance

# Fitriani Fajar<sup>1</sup>, Adi Jaya Umban<sup>2</sup>, Fira Fitullah Aeni<sup>3</sup>

<sup>1</sup> STIA Bagasasi Bandung

<sup>2,3</sup> Institut Manajemen Wiyata Indonesia

<sup>1</sup>fitriani@setiabagasasibandung.ac.id, <sup>2</sup>umban.adi@imwi.ac.id, , <sup>3</sup>firaftrllh10@gmail.com

#### **Article Info**

#### Article history:

Received Jun 23<sup>th</sup>, 20xx Revised Aug 20<sup>th</sup>, 20xx Accepted Sept 25<sup>th</sup>, 20xx

#### Keyword:

Work discipline; Punishment; Employee performance; Commitment; Shoe industry

#### **ABSTRACT**

This study aims to analyze the effect of work discipline and punishment on employee performance. This study uses an associative quantitative approach using a questionnaire distributed to 100 samples with purposive sampling technique. The instrument testing in this study used validity and reliability tests, data analysis techniques used descriptive analysis.. The results of this study indicate that: (1) Work Discipline has a positive effect on employee performance, as evidenced by the t-count value of 3.194 and the regression coefficient has a positive value of 0.653; (2) Punishment has a positive effect on employee performance, as evidenced by the t-count value of 2.340 and the regression coefficient has a positive value of 0.348; and (3) work discipline and punishment have a positive effect on employee performance, as evidenced by the calculated F result of 8,532 with a significance of 0.000. (4) The magnitude of the effect of Work Discipline on Employee Performance is evidenced by the adjusted R square value of 0.132 indicating that the ability of the independent variable to explain the variation of the dependent variable is 13.2% and the remaining 86.8% is explained by other variables outside this research model.



© 2022 The Authors. Published by Accounting Study Program, Indonesian Cooperative Institute. This is an open access article under the CC BY license (https://creativecommons.org/licenses/by/4.0/)

### INTRODUCTION

PT. Pratama Abadi Industri (JX) is one of the largest goods-producing companies in Sukabumi, who obtained a *license* for the manufacture of "NIKE" shoes. This factory was founded in 2011, is engaged in the shoe industry that produces superior quality shoes in the world, Thanks to high commitment and quality product results (Steven et al., 2021), the number of market demands for shoes produced by PT. Pratama Abadi Industri (JX) is increasing until now. In line with this, business demands are also increasing. This encourages companies to continue to improve the performance of their employees, because employees are part of a very influential human resource, considering their participation in the development of the company (Saputra et al., 2014).

One aspect that has an important influence in determining the good and bad performance of employees is work discipline. Work discipline is a very important factor for the performance improvement process. Work discipline is one of the supporting factors employee performance in a company, because in a company Of course, there are regulations that bind employees to obey discipline. To measure employee performance, leaders must implement strategies to move their employees to be more disciplined, for example employees must obey company regulations, and work according to standard operating procedures (Putri et al., 2019).

One of the problems faced by Pratama Abadi Industri (JX) is about work discipline that is still lacking, for example about employees who are often late in coming in, going home and taking breaks prematurely, working not following the PFC that has been made by the company, slowing down to submit letters doctor's statement on the admin section, leaving the company area just to chat and joke during working hours, and so on. The following is a data delay of employees of PT. Pratama Abadi Industri for the Emboss section from January to April 2021 can be seen in table 1.

Table 1 Delay Data for January – April 2021 Emboss Section Employees
PT. Pratama Abadi Industri (JX)

		( )	
Month	Total Number of Employees	Working Day/Month	Late Employee
January	99 people	25 working days	10 people
Februay	120 people	23 working days	12 people
March	110 people	26 working days	14 people
April	103 people	25 working days	15 people

Source: Administrative staff of P GA Emboss Section PT. Industry Perpetual Primary (JX) 2021

Research by Wahyudi (2019) proves work discipline simultaneously positive and significant effect on employee performance. The higher the employee's work discipline, the higher also the performance. *Punishment* is an unpleasant or unwanted consequence that is given for a certain behavior that has been done. Punishment must be fair and firm to all employees. Regulations without being accompanied by strict punishments for those who violate them are not an educational tool for employees. The phenomenon found by researchers at the company PT . Pratama Abadi Industri (JX) for the Emboss section, in fact, there are still many employees who violate company rules .

As one of the largest companies in Indonesia , PT . Pratama Abadi Industri (JX) requires employees to be able to perform optimally, the availability of attitudes, behavior, and actions to comply with company regulations. The severity or severity of the punishment will have a good influence and poor employee discipline. According to Hasibuan (2013) punishment should be quite reasonable for each disciplinary rank , become a motivational tool to maintain discipline in the company , and is also educational.

Giving *punishment* at PT. Pratama Abadi Industri (JX) for the Emboss section , namely there are types and causes of *punishment* for employees who violate (PKB PT. Pratama Abadi Industri (JX), 2021), including:

- 1. Level I violation with a first warning letter.
- 2. Level II violation with a second warning letter sanction.
- 3. Violation of level III with a third warning letter sanction.
- 4. Violation of level IV with a letter of termination of employment (PHK).

Table 2 *Punishment* Data for January – April 2021 Section Employees Emboss PT. Pratama Abadi Industri (JX)

Month	Warning Letter I	Warning Letter II	Warning Letter III	Total
Januari	5 people	-	1 person	6 people
February	3 people	3 people	-	6 people
March	6 people	2 persons	2 persons	10 people
April	7 people	5 people	2 persons	14 people

Source: Administrative staff of P GA PT . Industry Perpetual Primary (JX) 2021

Given that there are still many employees who lack work discipline and violate the rules, they are given *punishment*. PT. Pratama Abadi Industri (JX) still requires efforts to improve employee performance. Efforts to improve companies that are reliable or capable in all respects and can be trusted through organizational compliance, advancing employee resources, enforcement of work discipline and *punishment*. In addition, employees still need full guidance from the leadership to continue to remind them of the punishments and disciplines that exist and apply in the company, so that employees don't do anything wrong going back to work. In previous study conducted by Muhammad Andi Prayogi, Muhammad Taufik, and Lukman Hakim Siregar (2019) with the title "The Influence of communication and Work Discipline to Employee Performance", revealed that work discipline will be able to improve performace in a company. Meanwhile, the research conducted by Regitha, Willem, and Farlane (2019) with the title "The Influence of Reward and Punishment toward Employee's Performance at Bank Indonesia Branch Manado" stated that punishment give a simultaneous influence on employee

performance. Based on the background that has been described, the researchers conducted a study entitled "The Effect of Work Discipline and *Punishment* on Employee Performance (Case Study on Employees of the Emboss Section of PT. Pratama Abadi Industri (JX) Sukabumi)".

Employee performance or work performance is the result of work in quality and quantity achieved by an employee in carrying out work in accordance with the responsibilities that have been given (Mangkunegara & Waris, 2015).

Work discipline is a tool used by managers to communicate with employees so that they are willing to change a behavior as well as an effort to increase one's awareness and willingness to obey all company regulations and applicable social norms (Bombiak, 2020).

According to Suryadilaga et al. (2016) *punishment*, which is used to motivate employees so that performance can run optimally. *Punishment* is implemented with the aim of maintaining applicable regulations so that all duties and responsibilities can be carried out properly.

According to Bejo Siswanto in Sinambela (2016) what causes discipline which ultimately affects employee performance are as follows: attendance, vigilance, obedience to work rules, and work ethics. Sutedjo & Mangkunegara (2013) reveal *punishment* is a threat of punishment that aims to provide lessons to violators and improve the performance of violators' employees, maintain applicable regulations

### RESEARCH METHODS

The research design used in this study used a quantitative approach. The type of research used is associative quantitative research. The research was conducted at PT. Pratama Abadi Industri Sukabumi City, West Java Province. The population used in this study are employees of PT. Pratama Abadi Industri (JX) Sukabumi. While the sample amounted to 100 respondents who were taken using *purposive sampling technique*. Sources of data used in this study are primary and secondary data. The study was designed using a *cross sectional approach*, which means that the data collection process is only carried out for a certain period of time, meaning that the interview is only conducted once and is not repeated (Walliman, 2021). Researchers used a questionnaire to obtain primary data from the sample. The questionnaires were then collected and processed using the SPSS application. In this study, researchers used the variables of Employee Performance (Y), Work Discipline (X1), *Punishment* (X2). The data that has been collected, then analyzed quantitatively using multiple regression techniques.

# RESULTS AND DISCUSSION

### **Multiple Linear Regression Test Results**

Multiple regression analysis was used to determine the magnitude of the influence between the *independent variables*, namely Work Discipline (X1) and *Punishment* (X2) on the *dependent variable*, namely Employee Performance (Y). The results of multiple linear regression can be seen in the following table:

**Table 3 Multiple Regression Analysis Test Results** 

		Coefficients	a		
Model	Unstandardized Coefficients		Unstandardized Coefficients	t	sig
<del>-</del>	В	Std Error	Beta	_	
(Constant)	-,10,270	15,229		674	,502
Work Discipline	,653	,204	,300	3,194	,002
Punishment	,348	,149	,220	2,340	,021

Source: Results of data processing (2021)

From the results of the regression analysis, multiple regression equations can be obtained as follows:

$$Y = 10.270 + 0.653X1 + 0.348X2 + e \tag{1}$$

The regression equation above has the following meaning:

- 1. The constant value = 10.270 which means that if the work discipline (X1) and work *punishment* (X2) variables do not exist or are equal to 0 (zero) then the employee's performance (Y) is -10.270.
- 2. The coefficient value of the work discipline variable (X1) = 0.653 indicates that if the work discipline variable (X1) increases by 1 (one), the level of work productivity will increase by 65.3%.
- 3. The coefficient value of the *punishment variable* (X2) = 0.348 indicates that if the *punishment variable* (X2) increases by 1 (one), the level of work productivity (Y) will increase by 34.8%.

## **Hypothesis Analysis Results**

# 1. T test (Partial Test)

The following results of the t-test that have been carried out can be seen in the table below:

**Table 4 T Test Results (Partial)** 

			Coefficie	nts <sup>a</sup>		
	Model	Unstandardized Coefficients		Unstandardized Coefficients	t	sig
		В	Std Error	Beta		
	(Constant)	-,10,270	15,229		- ,674	,502
1	Work Discipline	,653	,204	,300	3,194	,002
	Punishment	,348	,149	,220	2,340	,021
	a. Dependent Varia	able : Employee	e Performance			

Source: Results of data processing (2021)

The explanation of the results of the t test for each independent variable on the dependent variable is as follows:

a The results of the t-test of the work discipline variable (X1) on the employee performance variable (Y)

The Work Discipline variable has a significance level of 0.002 which is smaller than 0.05 while the t-count value obtained is 3.194 which is greater than the t-table value (Dk = n - k - 1) = 1.984 so that Ho is rejected and Ha is accepted. Thus the hypothesis which states that "Work discipline has a positive and significant effect on employee performance." Accepted.

b The results of the t-test of the *punishment variable* (X2) on the employee performance variable (Y)

The Punishment variable has a significance level of 0.021 which is smaller than 0.05 while the t-count value obtained is 2.340 which is greater than the t-table value (Dk = n - k - 1) = 1.984 so that Ho is rejected and Ha is accepted. Thus the hypothesis which states that "Punishment has a positive and significant effect on employee performance." Accepted.

## 2. F Test (Simultaneous)

The results of the F test can be seen from the results in the following table:

**Table 5 F Test Results (Simultaneous)** 

		ANOVA a			
Model	Sum of Squares	df	Mean Square	F	ig
Regression	1049,275	2	524,637	8,532	, 000
Residual	5964.515	97	61,490		
Total	7013,790	99			
	ariable: Employee Perform Constant), Work Discipline,				

Source: Data Processing Results (2021)

The results of the SPSS *output* in the Anova table above show that the work discipline and *punishment variables* have a calculated F value of 8.532 with a significant value of 0.000. The calculated F value is greater than F table 8.532 > 3.09 (DK = n-3-1 = 3.09) and the significance value for the work discipline and *punishment variables* is smaller than the significance value of 0.000 < 0.05. So it can be concluded that work discipline and *punishment* simultaneously affect employee performance.

## 3. Coefficient of Determination (R2 Test)

The following are the results of the determination test in the following table:

Table 6 Coefficient of Determination Test R	Results
---	---------

		Mod	el Summary <sup>b</sup>		
Model	R	R square	Adjusted R Square	Std. Error of the estimate	Durbin- Watson
1	,378 a	,150	,132	7,84155	1,986
	*	t), Work Discip : Employee Pe	oline, <i>Punishment</i> rformance		

Source: Data Processing Results (2021)

The table above shows the acquisition of the *Adjusted R square* (R2) value of 0.132 = 13.2%, it can be concluded that the work discipline and *punishment* variables together affect the employee performance variable by 13.2% while the remaining 86.8% is influenced by other factors outside research variables under study.

#### **Discussion**

### a. The Effect of Work Discipline on Employee Performance

This study shows the results that work discipline has a positive and significant effect on the performance of Emboss employees at PT. Pratama Abadi Industri (JX) Sukabumi. This is obtained from the statistical results of the regression test with a t-count value of 3.194 with a significance value of 0.002 less than 0.05 and the regression coefficient having a positive value of 0.653; then the hypothesis H1 in this study is proven, namely "Work Discipline has a positive and significant effect on employee performance".

The results of this study are the same as the results of previous research conducted by Santi Ferdiana (2016), where the results of the t-test of work discipline on employee performance show a significance value of 0.000 this value is smaller than the value <0.05 and the t-count is greater than the t-table (4.173 > 2.013. And Wahyudi's research (2019), namely the work discipline variable has a t count value greater than t table (6,389 > 2,009). So it can be concluded that the work discipline variable has a positive and significant effect on employee performance.

### **b.** The Effect of Punishment on Employee Performance

This study also shows the results that punishment has a positive and significant effect on employee performance in the Emboss section, this is obtained from the statistical results of the regression test with a t-count value of 2.340 with a significance value of 0.021 which is smaller than 0.05 and the regression coefficient has a positive value of 0.348.; then the hypothesis H2 in this study is proven, namely "Punishment has a positive and significant effect on employee performance."

The results of this study are in line with previous research conducted by Faizal Hidayat (2018). The results of this study on the effect of punishment on employee performance indicate that there is a significant effect of punishment on employee performance at Waroeng Special Sambal Yogyakarta with a significance value of 0.000 which is smaller than the level of significant value (0.005). Based on the results of the regression analysis, it can be seen that the provision of punishment has an effect on the level of employee performance. Where the punishment variable has a positive regression coefficient of 0.423. And Ayu Hidayah Indriasari (2018), namely punishment has a significant value of 0.000 which

is smaller than 0.05. And seen from tcount > t-table of 7,309 > 1,99. So it can be concluded that the punishment variable has a positive and significant effect on employee performance.

# c. The Influence of Work Discipline and Punishment on Employee Performance

This study shows the results that work discipline and punishment on the performance of Emboss employees at PT. Pratama Abadi Industri (JX) Sukabumi has a positive effect, this is obtained from the statistical results of the regression test with a calculated F value of 8.523 > f arithmetic 3.09, with a significance value of 0.000 less than 0.05 and the value of Adjusted R square (R2) of 0.132 = 13.2%, it can be concluded that the variables of work discipline and punishment together affect the employee performance variable by 13.2% while the remaining 86.8% is influenced by other factors outside the research variables studied; then the hypothesis H3 in this study is proven, namely "Work Discipline and Punishment have a positive and significant effect on Employee Performance"

These results are supported by research conducted by Haryati (2021), where the results show that there is a simultaneous influence between work discipline, promotion, and punishment on employee performance with the F-count > F-table, which is 73.990 > 2.807 and sig. F (0.000) < a (0.05). So it can be concluded that the variables of work discipline and punishment have a positive and significant effect on the performance of employees of the Emboss section at PT. Pratama Abadi Industri (JX) Sukabumi.

### **CONCLUSION**

Based on the results of the analysis and discussion, the following conclusions can be drawn that the results of the t-test showed that there was a positive and significant effect between work discipline on the performance of the Emboss employees at PT. Pratama Abadi Industri (JX) Sukabumi, this shows that the higher and increasing the work discipline variable, the performance of the Emboss employees at PT. Pratama Abadi Industri (JX) Sukabumi will continue to grow.

The results of the t-test showed that there was a positive and significant effect between *punishment* on the performance of the Emboss employees at PT. Pratama Abadi Industri (JX) Sukabumi, this shows that the higher the *punishment variable*, the higher the performance of the Emboss employees at Pt. Pratama Abadi Industri (JX) Sukabumi will continue to increase.

The results of the F test showed that there was a positive and significant effect between work discipline and *punishment* on the performance of the Emboss employees at PT. Pratama Abadi Industri (JX) Sukabumi.

#### REFERENCES

- Bombiak, E. (2020). Advances in the implementation of the model of sustainable human resource management: Polish companies' experiences. *Entrepreneurship and Sustainability Issues*, 7(3), 1667.
- Ferdiana, S. (2016). *Pengaruh disiplin kerja, lingkungan kerja, dan kompetensi terhadap kinerja karyawan*. UIN Syarif Hidayatullah Jakarta.
- Haryati, N. (2021). The influence of work discipline, position promotion, and punishment on the performance of the employees of the Indralaya Ogan Ilir Branch of Breakfast Restaurant. 021008 Universitas Tridinanti Palembang.
- Hasibuan, M. (2013). Human resource management. Bumi Aksara.
- Hidayat, F. (2018). Pengaruh reward dan punishment terhadap kinerja karyawan dengan disiplin kerja sebagai variabel intervening di waroeng spesial sambal Yogyakarta. Universitas Islam Indonesia.
- Indriasari, A. H. (2018). *Pengaruh pemberian reward dan punishment terhadap kinerja karyawan pada PT. Evans Group Simpang Kiri Aceh Tamiang*. Universitas islam Negeri Sumatera Utara.
- Mangkunegara, A. P., & Waris, A. (2015). Effect of training, competence and discipline on employee performance in company. *Procedia-Social and Behavioral Sciences*, 211, 1240–1251.

- Putri, E. M., Ekowati, V. M., Supriyanto, A. S., & Mukaffi, Z. (2019). The effect of work environment on employee performance through work discipline. *International Journal of Research-GRANTHAALAYAH*, 7(4), 132–140.
- Saputra, D., Waluyo, H. D., & Listyorini, S. (2014). Effect of product quality, promotion, and brand image on purchase decision of Nike sports shoes. *Jurnal Ilmu Administrasi Bisnis*, *3*(4), 209–220.
- Sinambela, L. P. (2016). *Human resource management (Building a solid work team to improve performance)*. Bumi Aksara.
- Steven, W., Purba, T., Budiono, S., & Adirinekso, G. P. (2021). How product quality, brand image and price perception impact on purchase decision of running shoes. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 1289–1297.
- Suryadilaga, R. M., Musadieq, M. Al, & Nurtjahjono, G. E. (2016). Pengaruh reward dan punishment terhadap kinerja. *Jurnal Administrasi Bisnis (JAB)*, *39*(1), 156–163.
- Sutedjo, A. S., & Mangkunegara, A. P. (2013). Pengaruh kompetensi dan motivasi kerja terhadap kinerja karyawan di PT. Inti Kebun Sejahtera. *BISMA (Bisnis Dan Manajemen)*, *5*(2), 120–129.
- Wahyudi, M. (2019). Pengaruh disiplin dan motivasi terhadap kinerja karyawan. *Scientific Journal Of Reflection: Economic, Accounting, Management and Business*, 2(3), 351–360.
- Walliman, N. (2021). Research methods: The basics. Routledge.