

Journal of International Accounting, Taxation and Information Systems

https://jiatis.com/index.php/journal Online ISSN 3048-085X

The Effect of Workload and Work Discipline on Employee Performance at the Inspectorate of West Pasaman Regency

Endang Tirtana Putra^{1*}, Mai Yuliza², Citra Suci Mantauv³, Delfi Efrida⁴

¹⁻⁴Management Study Program, Institut Teknologi dan Ilmu Sosial Khatulistiwa, Indonesia

E-mail: 1) endangtirtanaputra@gmail.com, 2) mai.yuliza@gmail.com, 3) citrasucimantauv@gmail.com

ARTICLE INFO

Article History Received: 23.07.2025 Revised: 25.08.2025 Accepted: 29.08.2025 Article Type: Research Article

*Coresponding author: Endang Tirtana Putra endangtirtanaputra@gmail.com



ABSTRACT

The study took place at the West Pasaman District Inspectorate and aimed to examine: (1) how workload affects performance, (2) how discipline affects performance, and (3) how workload and discipline together affect performance. All 67 Inspectorate employees comprised the population. Due to the small population size (under 100), saturated sampling was employed, using all 67 employees as the sample. Data was gathered through questionnaires and analyzed using multiple linear regression with SPSS For Windows version 21.00. The findings revealed that independent variables influenced the dependent variable as follows: (1) Workload positively and significantly affected employee performance (regression coefficient = 0.227, significance = 0.018, which is <0.05), (2) Discipline positively and significantly influenced employee performance (regression coefficient = 0.542, significance = 0.000, which is <0.05), (3) Workload and discipline combined positively and significantly impacted employee performance (regression coefficient = 32.552, significance = 0.000, which is <0.05). The R² value indicated that 57.1% of the variance was explained, while 42.9% was attributed to other variables not examined in this research.

Keywords: Employee Performance, Workload, Work Discipline.

1. Introduction

Human resources play an important role in facing changes that occur within an organization, as organizational success is largely determined by human elements. One form of good organizational planning is in changing the utilization of quality human resources. Employees who play a vital role in a company are individuals who bring vitality, innovation, and skills. They have the task of directing the organization to move forward, developing the organization to become larger and achieve high performance.

Performance is defined as the outcomes produced by an individual through the completion of their assigned tasks with both quality and quantity considered (Mangkunegara, 2016). Success is seen as a crucial factor in the advancement of a business. It is considered important because performance is an indicator for companies to assess employees during their work at the company. Good performance can lead the company toward company goals or company ideals, while poor performance hinders the achievement of company ideals. Enhancing employee productivity can be achieved through the establishment of a structured work environment, as effective management of work discipline will lead to employees adhering to organizational guidelines that are designed to boost performance (Jufrizen, 2018). Performance is the outcome of an

individual's exertion demonstrated through skill and behaviors in specific circumstances. There are various elements that impact an employee's performance, such as their workload and adherence to rules.

Workload is a contributing factor to the performance of employees. Referring to Wibowo (2016), a workload comprises a set of tasks that employees need to finish within a specific timeframe. According to Wirawan (2016), workload may be categorized into physical and mental dimensions. The physical aspect is reflected in tasks that demand bodily exertion, including sewing, carrying, lifting, and pushing. Meanwhile, mental workload can be seen from how much mental burden is needed to remember necessary things, concentrate, detect problems, overcome unexpected events, and make quick decisions related to work. Various competitions in the work world often occur in showing the best work quality. The higher an individual's position within an organization, the greater the workload assigned, which in turn may influence employee performance. The next factor that influences performance is discipline. Discipline according to Heidjrachman and Husnan in Sinambela (2012) means that each person and team makes sure to follow instructions and is proactive in taking the required steps in the absence of instructions. Work discipline according to Hasibuan (2015); Pradani Muhiding et al. (2023) is the recognition and readiness of an individual to abide by the rules set by a company and the relevant societal standards. Without a doubt, every organization or business has protocols that are expected to be followed by all staff members. Regulations are made to regulate all order in the company.

The West Pasaman District Inspectorate is an institution given the task and authority to supervise the implementation of regional government. Inspectorate employees are responsible for comprehensive supervision of various government activities in all parts or organizational units within the West Pasaman District Government environment. This supervision includes aspects of main tasks and functions (Tupoksi) as well as human resources, assets, and finances of Regional Government Organizations (OPD). To improve optimal performance, efforts must be made to enhance the efficiency of employees and tap into their full potential. This will help in reaching the goals of the organization and benefiting its overall growth. From the preliminary survey conducted through interviews with employees of the West Pasaman District Inspectorate, information was obtained that employee performance has not been fully implemented well because there are still employees who have not completed their work according to their respective tupoksi. Then in supervising tupoksi, human resources, assets, and OPD finances, it has not been implemented according to the predetermined schedule and reporting from employees regarding the results of such supervision is also reported late.

The suboptimal performance mentioned above is caused by employee workload that is too high. Workload is also a determinant of employee performance in realizing organizational goals. In general, workload refers to the quantity of work assigned to employees to complete. The workload at the West Pasaman District Inspectorate office is the amount of work that must be done by employees. Looking at the vision, mission, main tasks, and functions of the West Pasaman District Inspectorate office, it can be seen that organizational management has quite heavy challenges. So with these conditions, employee performance that can meet organizational goals is needed. After conducting preliminary observations through interviews with several West Pasaman District Inspectorate employees, information was obtained about employee workload including, psychologically, some employees appear to experience physical and non-physical fatigue due to heavy workload. This condition impacts the mental and psychological state of employees who tend to weaken as a result of heavy workload, so encouragement from superiors is needed so that the workload does not weaken employee performance.

Besides workload, employee performance at the West Pasaman District Inspectorate is also determined by discipline. Work discipline serves as a mechanism of self-control, ensuring that employees can perform tasks entrusted by superiors with a sense of responsibility and cooperation. Creating a strong culture of work discipline can lead to improved employee productivity and ultimately help in reaching the organization's objectives. The work discipline challenges at the West Pasaman District Inspectorate primarily concern attendance and execution of duties. These challenges are illustrated by employees' habitual lateness, delays in completing assigned work, unreported absences, and failure to observe official arrival and departure times. Research on employee performance was conducted by Handoko & Purnama (2023) with research results showing that workload and discipline significantly influence employee performance.

2. Methodology

This study employs a quantitative approach with a focus on association, seeking to understand how variables are interconnected and influence each other (Sugiyono, 2020). A theory can be constructed through associative research to provide explanations, predictions, and manipulation of a symptom or phenomenon (Marzuki, 2000). According to this belief, the research methodology utilized involves explanatory research conducted via associative research, which focuses on elucidating the connections among multiple variables.

According to Marzuki (2000), population refers to a group of individuals or items with specific attributes selected by researchers for analysis and interpretation. This research focuses on the demographic makeup of al State Civil Apparatus (ASN) employees of the West Pasaman District Inspectorate totaling 78 (seventy-eight) people. According to Arikunto (2006), it is stated that if the subjects are less than 100, it is better to take all of them, so the research is a census research.

In accordance with the previous viewpoint, the researcher collected samples through the saturated sample technique, a method that involves using every member of the population as a sample. Based on Arikunto's (2006) theory, the sample used is all State Civil Apparatus (ASN) employees of the West Pasaman District Inspectorate totaling 78 (seventy-eight) people. The information utilized for this study consists of primary sources and secondary sources. Various methods were utilized to gather information such as surveys, conversations, and watching.

2.1. Data Analysis Technique

2.1.1. Multiple Linear Regression Analysis

The present analysis aims to investigate the influence of workload (X1) and discipline (X2) as independent variables on performance (Y) as the dependent variable. Multiple regression analysis is applied to identify the magnitude of these influences (Sugiyono, 2020). Thus, the regression model in this study is formulated to measure the effect of workload and discipline on employee performance, and is presented as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Where:

Y = Performance

a = Constant

X1 = Workload

X2 = Discipline

b_{1,2} = Regression Coefficient

e = Standard Error

2.1.2. Coefficient of Determination

The coefficient of determination is a statistical measure that can identify any potential connection between two or more variables. Nazir (2011) says that in regression analysis, it is important to determine how much of the change in the dependent variable can be attributed to changes in the independent variable. To do this, we use the coefficient of determination (r^2). The coefficient r^2 can range from 0 to 1, with a higher value indicating a stronger impact of independent variables on the dependent variable.

3. Results and Discussion

3.1. Validity and Reliability Tests

The validity test was performed using the Pearson Product Moment by correlating each item of the workload, work discipline, and performance variables with the total score. Items with a corrected item-total correlation greater than 0.3 are considered valid (Sugiyono, 2020). Results show that all items met this

requirement. Reliability was tested with Cronbach's Alpha, where values above 0.70 indicate reliability. All variables recorded Cronbach's Alpha > 0.70, confirming that the instruments used are reliable.

3.2. Normality Test

The purpose of the normality test is to establish whether the data in the regression model follows a normal distribution. According to Ghozali (2021), residual data fulfill the normality assumption when Asymp. Sig. (2-tailed) exceeds $\alpha = 0.05$. The Kolmogorov-Smirnov test applied in this study demonstrates that Employee Performance (Y) recorded a significance value of 0.200, Workload (X1) yielded 0.074, and Work Discipline (X2) yielded 0.057. As all values exceed 0.05, the variables can be regarded as normally distributed.

3.3. Linearity Test

The purpose of the linearity test is to ascertain if there is a linear correlation between the independent and dependent variables, enabling the correct usage of the regression model. According to Priyatno (2020), one way to evaluate linearity is by looking at the Normal Probability Plot (P-P Plot) of residuals produced by the model. The diagram indicates a trend where the data points gravitate towards the regression model in a straight line, following the angle of the diagonal line, or displaying characteristics of a normal distribution pattern.

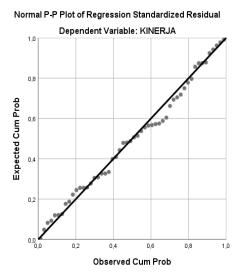


Figure 1. P-P Plot Graph

3.4. Heteroscedasticity Test

Testing for homoscedasticity ensures that the variance of residuals remains constant across observations. If variance is unequal, the condition is termed heteroscedasticity, which may compromise regression reliability. According to Ghozali (2021), the heteroscedasticity test evaluates whether such variance inequality exists. Scatterplot results in this study revealed no systematic patterns in the distribution of residuals, thereby confirming that the regression model does not suffer from heteroscedasticity.

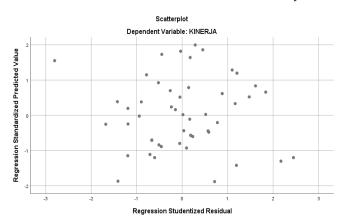


Figure 2. Scatterplot Graph

3.5. Multicollinearity Test

The multicollinearity test identifies possible correlations among independent variables, which should be absent in a robust regression model. Ideally, correlations among independent variables equal zero (Ghozali, 2021). This relationship is measured through the Variance Inflation Factor (VIF). Evidence of multicollinearity appears when tolerance values fall below 0.10 or when VIF values exceed 10.

Table 1. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Note	
Workload (X1)	0.756	1.322	No multicollinearity	
Work Discipline (X2)	0.756	1.322	No multicollinearity	

3.6. Multiple Linear Regression Analysis

Multiple linear regression is a statistical method used to evaluate the influence of independent variables on a dependent variable (Sugiyono, 2020). In the present study, it is applied to analyze the impact of Workload and Discipline on Performance. The regression results are detailed in the table below:

Table 2. Multiple Linear Regression Analysis Results

Independent Variable	Coefficient	t-count	Sig	Note
Constant	1.084	2.653	0.010	-
Workload (X1)	0.227	2.449	0.018	Significant
Work Discipline (X2)	0.542	5.478	0.000	Significant

Coefficient of Determination (R2): 0.571

F Value: 32.552

F Significance: 0.000

The table above produces the following multiple linear regression equation:

$$Y = a + b1X1 + b2X2 + e$$

$$Y = 1.084 + 0.227X1 + 0.542X2 + e$$

To determine whether independent variables significantly influence the dependent variable individually, the t-test is employed (Ghozali, 2021). The analysis reveals that the Workload variable produces a t-value of 2.449 with a significance of 0.018, which is below the 0.05 threshold. These findings confirm that Workload has a significant positive effect on Performance, thereby supporting hypothesis 1. This evidence corroborates the study carried out by Handoko & Purnama (2023) which show that workload and discipline significantly influence employee performance with significance values < 0.05. In this case, workload is also a determinant of West Pasaman District Inspectorate employee performance in realizing agency goals. In general, workload refers to the quantity of work assigned to West Pasaman District Inspectorate employees to complete. In this case, every task given to employees is always completed daily, but there are several tasks given suddenly with short time frames so that completion is not according to the established time frame, even sometimes during break time there are still several employees completing their work. However, because of employees' desire to complete work better, it must be done with full responsibility and with interest and driving force to work well from within the employee as well as from the agency.

The variable Discipline has a t-value of 5.478 and a significance value of 0.000, which is less than 0.05. This indicates that Discipline has a strong and statistically significant impact on Performance, leading to the acceptance of hypothesis 2. This research result supports the theory proposed by Mangkunegara (2016) that there are several factors that influence performance, one of which is discipline. Every agency certainly has regulations that must be obeyed by each of its employees. Rules are established to manage the organization effectively. Abiding by these regulations will enhance the performance of employees in the Inspectorate department, ultimately leading to the accomplishment of agency objectives. This result parallels the research findings of Keban et al. (2023) which show that the level of workload partially affects how well employees perform, while their work discipline greatly impacts their overall performance. Both workload and discipline have a significant impact on employee performance when considered together.

3.7. F Test

The purpose of the F-test is to evaluate whether the independent variables collectively exert a significant influence on the dependent variable. In this study, the F-statistic of 32.552 with a significance value of 0.000 demonstrates that the probability value is below the 5% threshold (0.000 < 0.05). Accordingly, the regression model is considered valid and suitable for analysis, thereby supporting the acceptance of hypothesis 3. Workload and Discipline are interrelated in influencing employee Performance within the agency. The high level of employee discipline at the West Pasaman District Inspectorate toward regulations and work order will impact the performance of these employees.

3.8. Coefficient of Determination

The coefficient of determination is a tool that assesses the impact of independent variables on the dependent variable. In this case, the independent variables contribute 57.1% to the influence on the dependent variable, leaving 42.9% influenced by other factors not accounted for in this analysis.

4. Conclusion

Results confirm that Workload positively and significantly influences Employee Performance at the West Pasaman District Inspectorate, with proportional workload distribution serving as a factor that enhances performance levels. Furthermore, Work Discipline is found to have a positive and significant relationship with performance, underscoring the role of discipline in adhering to regulations and work schedules as a determinant of improved employee performance. The Performance variable at the Inspectorate in West Pasaman District is greatly impacted by both Workload and Discipline variables working together in a positive manner. This finding shows that improving employee performance in the West Pasaman District Inspectorate environment is inseparable from effective workload management and consistent application of work discipline. In practice, employees who receive proportional task distribution, adjusted to their capacity and competence, are able to complete work more timely and with optimal results.

5. References

Arikunto, S. (2006). Prosedur Penelitian: Suatu Pendekatan Praktik. Bina Aksara.

Ghozali, I. (2021). Aplikasi analisis multivariete dengan program IBM SPSS 26. Universitas Diponegoro Press.

Handoko, Y., & Purnama, Y. H. (2023). Pengaruh Kepemimpinan, Beban Kerja, dan Disiplin Kerja terhadap Kinerja Karyawan (Studi pada PT Cendikia Global Solusi). *Jurnal Ilmiah Multidisiplin*, 2(05), 106–115. https://doi.org/10.56127/jukim.v2i05.941

Hasibuan, M. S. P. (2015). Manajemen Dasar, Pengertian, dan Masalah. Bumi Aksara.

Jufrizen, J. (2018). Peran Motivasi Kerja dalam Memoderasi Pengaruh Kompensasi dan Disiplin Kerja terhadap Kinerja Karyawan. *Prosiding: The National Conferences Management and Business (NCMAB)*, 405424.

Keban, M. E. B., Kurniawan, A. P., & Transilvanus, V. E. (2023). Pengaruh Beban Kerja dan Disiplin Kerja Terhadap Kinerja Pegawai Pada Kantor Dinas Kependudukan Dan Pencatatan Sipil Kabupaten Sikka. *Nian Tana Sikka: Jurnal Ilmiah Mahasiswa*, 1(4). https://doi.org/10.59603/niantanasikka.v1i4.184

Mangkunegara. (2016). Manajemen Sumber Daya Manusia Perusahaan. Remaja Rosda Karya.

Marzuki. (2000). Metodologi Riset. PT Prasetia Widia Pratama.

Nazir, M. (2011). Metode Penelitian. Ghalia Indonesia.

Pradani Muhiding, A. I. A. P., Hasbiah, S., Ruma, Z., Kurniawan, A. W., & Wardhana Haeruddin, M. I. (2023). The Effect Of Work Discipline On Teacher Performance At Smk Negeri 9 Makassar. *Journal of Humanities, Social Sciences and Business (JHSSB)*, 2(4), 600–608. https://doi.org/10.55047/jhssb.v2i4.664

Priyatno, D. (2020). Panduan Praktis Olah Data Menggunakan SPSS. Andi Offset.

Sinambela, L. P. (2012). Kinerja Pegawai Teori Pengukuran dan Implikasi. Graha Ilmu.

Sugiyono. (2020). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Alfabeta.

Wibowo. (2016). Manajemen Kinerja. Rajawali Pers.

Wirawan. (2016). Budaya dan Iklim Organisasi: Teori Aplikasi dan Penelitian. Salemba Empat.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (http://creativecommons.org/licenses/by/4.0/).