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THE EFFECT OF WORK FACILITIES AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE - NORTH SUMATRA

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Abstract

This study aims to analyze the influence of work facilities and work discipline on the performance of employees at the Regional Office of the Directorate General of Customs and Excise for North Sumatra. The study employs a quantitative approach with an associative research design. The research population—which also serves as the unit of analysis—consists of 30 employees. Given the manageable size of the population, a census sampling technique (saturated sampling) was used, meaning the entire population was included in the sample, resulting in 30 respondents. Data analysis was conducted using multiple linear regression, with hypothesis testing performed via t-tests and F-tests. The results indicate that work facilities have a positive and significant effect on employee performance (t-value = 2.930; significance = 0.007 < 0.05), and work discipline also has a positive and significant effect on employee performance (t-value = 2.304; significance = 0.029 < 0.05). Simultaneously, work facilities and work discipline exert a positive and significant influence on employee performance (F-value = 11.199; significance = 0.000 < 0.05). Thus, improvements in both work facilities and work discipline can collectively support enhanced employee performance at the Regional Office of the Directorate General of Customs and Excise.

Keywords: Work Facilities, Work Discipline, Employee Performance

INTRODUCTION

In the effort to enhance employee performance and achieve corporate goals, it is important to recognize that every individual possesses unique characteristics, mindsets, and working styles. These differences naturally influence individual performance; consequently, companies must engage in continuous performance improvement to ensure that established targets are met optimally. An employee's performance is a vital asset for a company, playing a crucial role in supporting and achieving organizational objectives. Therefore, companies consistently monitor performance to foster ongoing improvement. Employee performance refers to the qualitative and quantitative work outcomes achieved by an employee in carrying out their duties, in accordance with established responsibilities and standards. It encompasses behavioral capabilities as well as individual effectiveness in achieving organizational goals within a specific timeframe. Roni (2022) states that performance is not merely the final result of a task but a comprehensive process that integrates individual competence, work motivation, and the organizational environment. Roni (2022) emphasizes that optimal performance is achieved when employees are able to align their personal goals with the vision and mission of the institution or company where they work. Employee performance serves as a direct reflection of the effectiveness of organizational governance and the level of professionalism among its human resources. The employee performance indicators used in this study include work quality, work quantity, timeliness, independence, and cooperation.

Effective and efficient employee performance is essential for driving a company's progress. Organizational success is heavily influenced by individual employee performance, with the ultimate aim of realizing the company's goals. Work facilities serve as the means, tools, or infrastructure that facilitate corporate activities and promote employee well-being. Companies are required to provide these resources, whether they are primary operational facilities or supporting amenities. In this context, "facilities" refers to all types of equipment, work gear, and other

resources that assist in the execution of tasks. Such facilities are critical for supporting employee performance; high-quality facilities and appropriate tools enable employees to work more effectively and efficiently (Jufrizen, 2021). Work facilities play a crucial role as operational instruments supporting the daily activities of an organization. Adam (2025) defines work facilities as the full range of physical and non-physical resources—including infrastructure, tools, and equipment—provided by an organization or company to facilitate, streamline, and ensure the comfort of employees in carrying out their operational tasks. Adam (2025) emphasizes that the provision of work facilities is not merely a matter of meeting asset requirements but constitutes a strategic investment in creating a conducive work ecosystem. Adequate facilities directly minimize technical obstacles, reduce work-related stress, and foster time efficiency, thereby enabling employees to achieve optimal work output. The indicators for work facilities used in this study include work tools, work equipment, social facilities, and building or office environment facilities.

Work discipline influences employee performance in the pursuit of corporate goals; a strong sense of discipline fosters a feeling of responsibility among employees regarding their assigned tasks. Discipline acts as a driving force, encouraging employees to complete their work optimally. It encompasses the willingness and compliance to behave in accordance with the regulations of the organization. Discipline serves as a key indicator of an individual's character, reflecting traits such as diligence, perseverance, tenacity, and earnestness in carrying out assigned duties (Agustini, 2019). In the modern organizational ecosystem, the regulation of human resource behavior serves as a crucial pillar for ensuring the effective conduct of all operational activities. Dewi (2024) posits that work discipline is a manifestation of an employee's mindset, awareness, and willingness to comply with and adhere to all regulations, standard operating procedures (SOPs), and behavioral norms established by the organization. Dewi (2024) emphasizes that discipline is not merely a coercive instrument designed to intimidate employees through sanctions or punishment; rather, it represents a form of personal commitment and a reflection of an individual's professional responsibility regarding their duties. When work discipline is effectively internalized by every organizational member, the utilization of working hours becomes more efficient, the potential for errors is minimized, and organizational targets can be achieved optimally. The indicators of work discipline employed in this study include the management of working hours and attendance, adherence to standard operating procedures, optimization of effective working hours, and work responsibility and precision.

Research conducted by Roni (2026) examined the influence of work discipline, workload, and the work environment on turnover intention at PT Delka Karya Maritim. The results showed that workload had a positive and significant effect on turnover intention, meaning that higher workloads led to a greater desire among employees to leave. Work discipline and the work environment had a negative effect on turnover intention, though this was not statistically significant. Simultaneous testing revealed that the three variables collectively had a significant effect on turnover intention, with an Adjusted R^2 of 0.636, indicating that the independent variables contributed to 63.6% of the variation in turnover intention. These findings imply that management should focus on workload management to reduce the risk of losing competent human resources. Furthermore, research by Adam (2023) on the influence of facilities and work discipline on employee performance (a performance management literature review) demonstrated that work facilities and work discipline had a positive and significant impact on employee performance. Additionally, a study by Dewi (2026)—focusing on employees at PT Perkebunan Nusantara III (Persero) Medan—concluded that work facilities and work discipline positively and significantly influenced employee performance, both directly and through work motivation as an intervening variable. Based on the description above, the problem formulations in this study are: (1) Do work facilities have a positive partial effect on employee performance?; (2) Does work discipline have a positive partial effect on employee performance?; and (3) Do work facilities and work discipline have a positive simultaneous effect on employee performance?

A hypothesis is a tentative answer to the research problem that requires verification through empirical testing. According to Sugiyono (2022), a hypothesis is a tentative answer to the research problem expressed in terms of the relationship between variables. Based on this conceptual framework, the hypotheses proposed in this study are as follows:

H1: Work facilities have a positive and significant effect on employee performance.
H2: Work discipline has a positive and significant effect on employee performance.
H3: Work facilities and work discipline have a positive and significant effect on employee performance.

METHOD

The research method employed in this study is the quantitative associative method (examining relationships or influence). Associative research aims to determine the relationship between two or more variables. According to Sugiyono (2022), quantitative associative research is a type of study designed to identify the relationship between

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two or more variables. The nature of the relationship in this study is causal—specifically, a cause-and-effect relationship between the independent and dependent variables. The independent variables consist of work facilities (X1) and work discipline (X2), while the dependent variable is employee work productivity (Y). This study utilizes a cross-sectional approach, meaning the research is conducted at a specific point in time to simultaneously examine the relationship between the independent and dependent variables. The study was conducted at the Regional Office of the Directorate General of Customs and Excise for North Sumatra. The research was carried out from March 2026 to July 2026. The population of this study consists of 30 employees from the Regional Office of the Directorate General of Customs and Excise for North Sumatra. The sample comprises 30 respondents, selected using the census sampling technique. Data collection was conducted by distributing questionnaires designed using a Likert scale with five response options: strongly agree, agree, somewhat disagree, disagree, and strongly disagree. SPSS version 25 was used as the analysis tool.

RESULTS AND DISCUSSION

Results

Validity and Reliability Test Results

Table 1. Results of the Validity Test of Facilities, Work Discipline, Employee Performance

Statement Item	r-count	r-table	Description
F1	0,642	0,361	Valid
F2	0,387	0,361	Valid
F3	0,636	0,361	Valid
F4	0,392	0,361	Valid
F5	0,400	0,361	Valid
WD1	0,410	0,361	Valid
WD2	0,442	0,361	Valid
WD3	0,513	0,361	Valid
WD4	0,451	0,361	Valid
WD5	0,500	0,361	Valid
EP1	0,599	0,361	Valid
EP2	0,822	0,361	Valid
EP3	0,886	0,361	Valid
EP4	0,896	0,361	Valid
EP5	0,839	0,361	Valid

Source: SPSS version 25 (2026)

Referring to Table 1, it is known that the corrected item total correlation value is > 0.361, so all statement items are stated to be valid/legitimate.

Table 2. Results of the Reliability Test of Facilities, Work Discipline, Employee Performance

Variable	*Cronbach Alpha*	Description
Facilities	0,801	Reliable
Work Discipline	0,902	Reliable
Employee Performance	0,674	Reliable

Source: SPSS version 25 (2026)

Referring to Table 2, it is known that the Cronbach's alpha value for all variables is facilities, work discipline and employee performance > 0.60, so all variables are stated to be reliable.

Normality Test Results

Table 3. Kolmogorov-Smirnov Test Results

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	4.96897588
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.087
Test Statistic		.516
Asymp. Sig. (2-tailed)		.953[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: SPSS version 25 (2026)

Referring to Table 3. above, it is known that the results of the Kolmogorov-Smirnov test have a significance value of 0.953 > 0.05 so it can be concluded that the data tested is normally distributed.

Multicollinearity Test Results (Tolerance and VIF)

Table 4. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics **Tolerance**	Collinearity Statistics **VIF**
1	(Constant)	-35.472	11.298		-3.140	.004		
	Facilities	1.328	.453	.452	2.930	.007	.852	1.173
	Work Discipline	1.194	.518	.355	2.304	.029	.852	1.173

a. Dependent Variable: Employee Performance

Source: SPSS version 25 (2026)

Referring to Table 4, it is known that the results of the multicollinearity test for the variables facilities, work discipline have a tolerance value > 0.10 and VIF < 10, so this study is declared free from multicollinearity problems.

Heteroscedasticity Test Results (Glejser)

Table 5. Glejser Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	**t**	**Sig.**
1	(Constant)	8.241	6.653		1.239	.226
	Facilities	.355	.267	.259	1.331	.194
	Work Discipline	-.572	.305	-.365	-1.875	.072

a. Dependent Variable: Abs_res

Source: SPSS version 25 (2026)

Referring to Table 5. above, the results of the Glejser test above, the significance value of the independent variables is facilities and work discipline > 0.05, so it can be concluded that there is no heteroscedasticity.

Multiple Linear Regression Test Results

Table 6. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	-35.472	11.298		-3.140	.004
Facilities	1.328	.453	.452	2.930	.007
Work Discipline	1.194	.518	.355	2.304	.029

Source: SPSS version 25 (2026)

Based on the multiple linear regression analysis results in Table 6, the regression equation obtained is Y = -35.472 + 1.328X1 + 1.194X2. The constant value of -35.472 indicates that if Work Facilities (X1) and Work Discipline (X2) are zero, the value of Employee Performance (Y) is -35.472. The regression coefficient for Work Facilities (X1) of 1.328 indicates a positive relationship between Work Facilities (X1) and Employee Performance (Y); this means that every one-unit increase in Work Facilities (X1) will increase Employee Performance (Y) by 1.328 units, assuming other variables remain constant. Furthermore, the regression coefficient for Work Discipline (X2) of 1.194 indicates a positive relationship between Work Discipline (X2) and Employee Performance (Y); thus, every one-unit increase in Work Discipline (X2) will increase Employee Performance (Y) by 1.194 units, assuming other variables remain constant. Regarding significance values, Work Facilities (X1) has a Sig. value of 0.007 (< 0.05), and Work Discipline (X2) has a Sig. value of 0.029 (< 0.05). Therefore, it can be concluded that Work Facilities (X1) and Work Discipline (X2) each have a positive and significant partial effect on Employee Performance (Y).

Hypothesis Testing

Partial Test Results (t-Test)

Table 7. Partial Test Results (t-Test)

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	**t**	**Sig.**
1 (Constant)	-35.472	11.298		-3.140	.004
Facilities	1.328	.453	.452	2.930	.007
Work Discipline	1.194	.518	.355	2.304	.029

Source: SPSS version 25 (2026)

Based on the significance value, the t-test results for the Facilities variable (X1) regarding Employee Performance (Y) yielded a calculated t-value of 2.930 and a significance value (Sig) of 0.007. With degrees of freedom (df) = 30 and a t-table value of 2.042, since the calculated t-value exceeds the t-table value (2.930 > 2.042) and the Sig value is less than 0.05 (0.007 < 0.05), it can be concluded that Work Facilities (X1) have a significant effect on employee performance (Y). Furthermore, based on the significance value, the t-test results for the Work Discipline variable (X2) regarding Employee Performance (Y) yielded a calculated t-value of 2.304 and a significance value (Sig) of 0.029. With degrees of freedom (df) = 30 and a t-table value of 2.042, since the calculated t-value exceeds the t-table value (2.304 > 2.042) and the Sig value is less than 0.05 (0.029 < 0.05), it can be concluded that Work Discipline (X2) has a significant effect on employee performance (Y).

Simultaneous Test Results (F-Test)

Table 8. Simultaneous Test Results (F-Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	**F**	**Sig.**
1	Regression	593.969	2	296.985	11.199	.000[b]
	Residual	716.031	27	26.520		
	Total	1310.000	29			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Work Discipline, Facilities

Source: SPSS version 25 (2026)

Based on the F-test results in Table 8, the calculated F-value is 11.199 with a significance level of 0.000. Furthermore, using a significance level of 5% (α = 0.05), the F-table value is 3.35. Thus, the calculated F-value of 11.199 exceeds the F-table value of 3.35, and the significance value of 0.000 is less than 0.05. Consequently, H0 is rejected and Ha is accepted. This indicates that Work Facilities (X1) and Work Discipline (X2) simultaneously have

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a significant effect on Employee Performance (Y). Therefore, it can be concluded that Work Facilities (X1) and Work Discipline (X2) collectively exert a significant influence on Employee Performance (Y).

Determination Test Results

Table 9. Determination Test Results

Model Summary				
Model	R	R Square	**Adjusted R Square**	Std. Error of the Estimate
1	.673[a]	.453	.413	5.150
a. Predictors: (Constant), Work Discipline, Facilities				

Source: SPSS version 25 (2026)

Based on the table above, the Adjusted R-squared value is 41.3%, indicating that Work Facilities (X1) and Work Discipline (X2) influence the Employee Performance variable (Y) at the North Sumatra Regional Office of the Directorate General of Customs and Excise. The remaining 58.7% is influenced by other variables not examined in this study. This confirms that both independent variables make a significant contribution to predicting employee performance.

Discussion

The Effect of Facilities on the Employee Performance

Based on the t-test, Work Facilities (X1) yielded a t-value of 2.930 with a significance level of 0.007 (< 0.05), indicating that Work Facilities (X1) have a positive and significant effect on Employee Performance (Y). Work support facilities play a vital role in assisting employees with their duties. Resources such as computers, internet connectivity, workspaces, and administrative equipment facilitate the smooth execution of daily tasks. When facilities meet requirements and function effectively, employees can work more comfortably, complete tasks on schedule, and minimize errors caused by technical issues. Conversely, inadequate facilities can hinder operations—for instance, when network disruptions slow down data processing or service delivery. Facilities constitute a form of work resource that supports employees in achieving organizational goals; however, the specific nature of this impact must be aligned with research findings. If a positive influence is identified, improving facility quality correlates with enhanced employee performance. Therefore, the provision, maintenance, and evaluation of facilities must be conducted regularly to ensure they align with work requirements and support more effective customs services.

The Effect of Work Discipline on the Employee Performance

Work Discipline (X2) yielded a t-value of 2.304 with a significance level of 0.029 (< 0.05), indicating that Work Discipline (X2) also has a positive and significant effect on Employee Performance (Y). Adherence to rules and professional responsibility plays a vital role in how employees carry out their duties. Discipline is reflected in punctuality, consistent adherence to procedures, meeting work deadlines, and a conscientious approach to fulfilling obligations. In daily operations, such behavior helps maintain orderly service delivery and minimizes delays that could otherwise hinder the work of other employees. For instance, punctuality in document verification ensures that subsequent stages of the service process proceed according to schedule. Conceptually, workplace discipline enhances performance by aligning employee behavior with organizational standards and objectives. However, discipline should be understood as a conscious commitment to working responsibly, rather than merely a matter of arriving on time or acting out of fear of sanctions. Therefore, organizations need to implement clear rules, maintain consistent supervision, and ensure leadership sets a positive example. These measures can foster disciplined work habits and support the achievement of high-quality results in customs and excise services and supervision.

The Simultaneous Effect of Facilities and Work Discipline on the Employee Performance

Based on the F-test, an F-value of 11.199 was obtained with a significance level of 0.000 (< 0.05). This indicates that Work Facilities (X1) and Work Discipline (X2) simultaneously exert a significant influence on Employee Performance (Y). Thus, the regression model employed is capable of significantly explaining the relationship between the independent variables and the dependent variable. These two factors together play a role in explaining employee performance. Facilities provide support for carrying out work, while work discipline helps employees use this support in an orderly and responsible manner. For example, adequate computers and internet networks can facilitate document review, while compliance with procedures and deadlines helps maintain timely completion. Thus, support for work facilities and regularity of employee behavior need to be considered in

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organizational management. Simultaneous test results show the influence of the two variables as one unit in the research model, but do not automatically show the magnitude of the influence of each variable. The implication is that efforts to improve performance can be directed at maintaining facilities, adapting facilities to task requirements, and consistently fostering discipline. Management of these two aspects is expected to support the smooth running of work, accuracy of results, and achievement of service targets as well as customs and excise supervision in accordance with organizational standards.

CONCLUSION

Based on the research results and data analysis regarding the impact of work facilities and work discipline on employee performance, the following conclusions can be drawn:

1. Work facilities have a positive and significant effect on employee performance. This is evidenced by a calculated t-value of 2.930 (exceeding the critical value of 2.052) and a significance value of 0.007 (below 0.05). This implies that the better the work facilities available and utilized to support the execution of tasks, the better the employee performance.
2. Work discipline has a positive and significant effect on employee performance. This is evidenced by a calculated t-value of 2.304 (exceeding the critical value of 2.052) and a significance value of 0.029 (below 0.05). This implies that the higher the level of employee work discipline, the better the resulting performance.
3. Work facilities and work discipline simultaneously have a significant effect on employee performance. This is evidenced by a calculated F-value of 11.199 (exceeding the F-table value of 3.35) and a significance value of 0.000 (below 0.05). Thus, both independent variables collectively influence employee performance.

Based on the conclusions drawn, the recommendations offered in this study are as follows: the company should enhance the work facilities provided to employees to facilitate their tasks; greater attention should be paid to—and appreciation shown for—work discipline and performance standards within the Directorate General of Customs and Excise in North Sumatra, ensuring employees adhere to established regulations; and the company should resolve internal issues—such as those regarding work facilities and discipline—to encourage employees to improve their performance. Additionally, the following suggestions are offered for the consideration of other parties:

1. This study is limited to the variables of work facilities and work discipline in terms of their influence on performance. Future researchers are advised to include or explore other independent variables relevant to modern organizational dynamics, such as work-life balance, transformational leadership, work stress levels, or technological adaptability (digital literacy).
2. Future researchers are encouraged to employ a mixed-methods approach by incorporating a qualitative component (e.g., in-depth interviews) to obtain more comprehensive data regarding the psychological factors underlying employee discipline levels.
3. To achieve broader generalizability of the findings within the Ministry of Finance, it is recommended to expand the research scope to include Main Service Offices (KPU) or Supervision and Service Offices (KPP) within the North Sumatra region, utilizing a larger sample size.

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