

Pengaruh Tambahan Penghasilan Pegawai, Budaya Kerja Dan Lingkungan Kerja Terhadap Kedisiplinan pada Pegawai Kantor Dinas Pariwisata Provinsi Sulawesi Tengah

The Influence of Additional Employee Income, Work Culture, and Work Environment on Discipline Among Employees at The Tourism Office of Central Sulawesi Province

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh tambahan penghasilan pegawai, budaya kerja, dan lingkungan kerja terhadap kedisiplinan pegawai pada Dinas Pariwisata Provinsi Sulawesi Tengah. Penelitian ini menggunakan metode kuantitatif dengan pendekatan survei dan pengambilan sampel sebanyak 50 responden pegawai di instansi tersebut. Data yang diperoleh dianalisis menggunakan analisis deskriptif dan regresi linear berganda. Hasil penelitian menunjukkan bahwa variabel tambahan penghasilan pegawai, budaya kerja, dan lingkungan kerja memiliki pengaruh positif yang signifikan terhadap kedisiplinan pegawai baik secara simultan maupun parsial. Secara rinci, tambahan penghasilan pegawai (X1) menunjukkan bahwa peningkatan penghasilan yang sebanding dengan beban dan prestasi kerja berkontribusi signifikan terhadap peningkatan kedisiplinan pegawai. Begitu juga dengan budaya kerja (X2), di mana sikap positif, profesionalisme, dan kolaborasi pegawai meningkatkan kedisiplinan. Selain itu, lingkungan kerja (X3), yang mencakup suasana kerja yang aman dan kondusif serta fasilitas pendukung, juga berperan besar dalam mendorong kedisiplinan pegawai. Secara keseluruhan, kedisiplinan pegawai pada Dinas Pariwisata Provinsi Sulawesi Tengah dapat ditingkatkan melalui perbaikan pada sistem pemberian tambahan penghasilan, penguatan budaya kerja yang positif, serta peningkatan kualitas fasilitas dan lingkungan kerja.

Kata Kunci: Tambahan Penghasilan Pegawai, Budaya Kerja, Lingkungan Kerja, Kedisiplinan

Abstract

This study aims to analyze the influence of additional employee income, work culture, and work environment on employee discipline at the Central Sulawesi Provincial Tourism Office. This study uses a quantitative method with a survey approach and sampling of 50 employee respondents in the agency. The data obtained were analyzed using descriptive analysis and multiple linear regression. The results of the study showed that additional variables of employee income, work culture, and work environment had a significant positive influence on employee discipline both simultaneously and partially. In detail, the additional employee income (X1) shows that the increase in income proportional to the workload and work performance contributes significantly to the improvement of employee discipline. Likewise with work culture (X2), where positive attitudes, professionalism, and employee collaboration increase discipline. In addition, the work environment (X3), which includes a safe and conducive work atmosphere and supporting facilities, also plays a big role in encouraging employee discipline. Overall, employee discipline at the Central Sulawesi

Provincial Tourism Office can be improved through improvements in the system of providing additional income, strengthening a positive work culture, and improving the quality of facilities and work environment.

Keywords: Additional Employee Income, Work Culture, Work Environment, Discipline

INTRODUCTION

In the era of bureaucratic reform, improving the performance of state civil servants (ASN) has become a top government priority in realizing effective, transparent, and accountable governance. One policy implemented to boost civil servant productivity is the provision of Employee Income Supplements (TPP) based on employee performance indicators and discipline. The TPP is expected to be a motivational instrument that encourages employees to improve their work quality and professional responsibilities. However, in practice, not all employees are able to achieve the maximum TPP, despite meeting the same nominal standards. This situation indicates the existence of other factors influencing employee work behavior beyond the established incentive system (Johannes, 2022).

One important factor influencing TPP achievement is employee discipline. Discipline reflects employee commitment, responsibility, and compliance with applicable work regulations within the organization. In many government agencies, various forms of disciplinary violations are still found, such as late arrivals, unexcused absences, and violations of working hours. These conditions can directly impact employee performance and ultimately affect the amount of additional income received. Furthermore, organizational culture plays a crucial role in shaping employee work behavior. A weak work culture, such as low integrity, lack of innovation, and minimal collaboration, can reduce employee motivation and productivity (Robbins & Judge, 2019).

In addition to behavioral and organizational culture factors, the work environment is also a crucial element influencing employee discipline. A non-conducive work environment, both physically and psychosocially, can reduce employee comfort and work enthusiasm. Inadequate

workspace conditions, limited work facilities, and less than harmonious working relationships between employees and management can cause psychological stress, which can lead to decreased performance and discipline (Gibson et al., 2012). This phenomenon is also evident at the Central Sulawesi Provincial Tourism Office, where disparities in employee allowances (TPP) remain among employees with relatively similar duties. This suggests that internal and organizational environmental factors influence employee performance, which serves as the basis for assessing additional income.

Based on these conditions, this study was conducted to analyze the influence of employee allowances, work culture, and the work environment on employee discipline at the Central Sulawesi Provincial Tourism Office. This study aims to provide an empirical understanding of the factors influencing employee discipline and the contribution of each variable to improving employee performance. The findings of this study are expected to provide a basis for policymaking in managing a fairer, more transparent, and performance-based TPP system. In addition, this research is also expected to provide academic contributions in the development of public sector performance management studies and become a reference for efforts to improve the quality of human resources of government officials.

METHODS

This study uses a quantitative approach with an explanatory approach, aiming to explain the relationships and influences between the variables studied. The focus of this study is to analyze the influence of employee supplementary income, work culture, and work environment on employee discipline at the Central Sulawesi Provincial Tourism Office. The unit of analysis in this study is the individual employee working at the agency. The study was conducted over three months, from September to November,

at the Central Sulawesi Provincial Tourism Office. This approach was chosen to obtain an empirical picture of the relationships between variables that influence employee discipline within the context of a public sector organization.

The study population included all 50 employees of the Central Sulawesi Provincial Tourism Office, spread across several organizational divisions. The sampling technique used a census method, where all members of the population, except the Head of the Office and the researcher, were selected as respondents. Therefore, the total number of respondents analyzed was 50 employees. Therefore, the study respondents consisted of employees who directly carry out the organization's operational tasks and interact with the performance appraisal system related to employee supplementary income.

The research variables consisted of independent variables, namely leadership behavior, managerial competence, work experience, and innovative behavior, while the dependent variable was principal performance. Data collection was conducted through observation, questionnaires, and documentation. The research instrument was structured based on the indicators of each variable and measured using a five-point Likert scale, ranging from strongly disagree to strongly agree. Before use, the research instrument was tested for validity and reliability to ensure accuracy and consistency of measurement.

Data analysis techniques were descriptive and inferential analysis using multiple linear regression. Prior to hypothesis testing, classical assumption tests, including normality, multicollinearity, and heteroscedasticity, were conducted to ensure the feasibility of the regression model. Hypothesis testing was conducted using the F-test to determine the simultaneous effect of independent variables on the dependent variable, and the t-test to determine the partial effect of each variable. Furthermore, the coefficient of determination (R^2) was used to measure the model's ability to explain variations in principal performance.

RESULTS

This classical assumption test is used to find out whether the multiple linear model used in this study meets the requirements such as: Normality Test, Multicollinearity Test, Autocorrelation Test and Heterokedasticity Test. The classic assumption test is as follows:

a. Normality Test

Normality aims to examine whether in a regression model *dependent* variables (bound), variable *independent* (free) or both have normal distributions or not. A good regression model is a normal or near-normal distribution of data. Normality detection is carried out by looking at the data crossing (point) on the diagonal axis of the graph. The decision-making policy is:

1. If the data is spread around the diagonal line and follows the direction of the diagonal line, the regression model fulfills the assumption of normality.
2. If it spreads far from the diagonal, then the regression model does not meet the assumption of normality.

With the help of the SPSS 23.00 statistical program, the results of the data Normality Test can be seen at the data distribution point produced in this study so that it can be concluded that the data in this study is normal data, as shown in the following image.

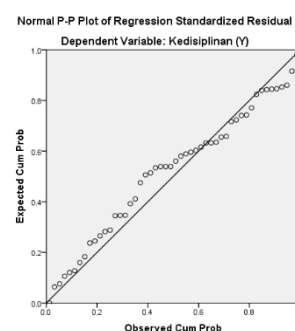


Figure 1

Regression Standardized residual

b. Multicollinearity Test

This test is intended to find out whether the independent variables *are* not correlated with each other or there is no significant relationship between the variables. According to Gunawan (2001:235), to detect the existence of multicollinearity, it can be

seen from the magnitude of VIF (*Variance Inflation Factor*) less than 10 and *Tolerance* greater than 0.10 and the coefficient between *independent variables* below 0.5, it can be concluded that multicollinearity does not occur. The results of the multicollinearity test using the *variance Inflation Factor* (VIF) are as shown in the following table:

Table 1
Multicollinearity Test Results

Number	Variable Independent	Collinearity Statistics	
		Tolerance	VIF
1	Additional Employee Income (X1)	0,453	2,206
2	Work Culture (X2)	0,505	1,981
3	Work Environment (X3)	0,558	1,792

Source : Processed Results

From the table above, the VIF value of the *independent variables* in the regression model used is less than 10 while the *Tolerance* value is greater than 0.10, so it can be concluded that these variables do not have symptoms of multicollinearity.

c. Heterokedasticity Test

Assumption test results *heterokedasticity* From the regression model that is formed, it is presented in the following figure:

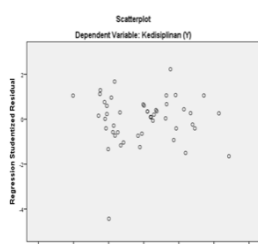


Figure 2.

Standardized Predicted Value Regression

Figure 2. the dots are scattered randomly, do not form a definite clear pattern, and are scattered both above and below the number 0 on the Y-axis. This means that the regression equation meets the assumption *heteroscedasticity*.

A. Multiple Linear Regression Results

Multiple Linear Regression is one of the Parametric statistical tools with the function of analyzing and explaining the relationship between two or more research factors with different names, through observation on several observation results in various fields of activity. In this study, the Multiple Linear Regression Parametric Statistics analysis tool is used to determine the influence of independent variables (X1, X2, and X3) on dependent variables (Y). In the context of this study, Multiple Linear Regression was used to measure the influence of additional employee income (X1), work culture (X2), and work environment (X3), on the discipline (Y) of employees of the Central Sulawesi Provincial Tourism Office. According to the results of the Multiple Linear Regression analysis using the help of the SPSS For Wind Release 23.0 computer, the results of the study were obtained from 50 respondents with the alleged influence of the three *independent variables* (additional employee income, work culture and work environment) on the discipline (Y) of employees of the Central Sulawesi Provincial Tourism Office, the results of the calculation can be found as follows

Table 2
Multiple Regression Calculation Results

Dependent Variable Y = Discipline				
Variable	Coefficients Regression	Standard Error	t	Sig
Constant	0,724	3,544	0,204	.839
X1 Additional	0,194	0,065	2,975	.005

Employee Income				
X2 = Work Culture	0,479	0,119	4,010	.000
X3 = Work Environment	0,698	0,088	7,920	.000
R- = 0.936				
R-Square = 0.876				
F-Stats = 108,646				
Adjusted R-Square = 0.868				
Sig. F = 0.000				

Source: Data Processed Results

The regression model obtained from the table above is:

$$Y = 0.724 + 0.194X_1 + 0.479X_2 + 0.698X_3$$

The above equation shows that the *independent variables* analyzed in the form of variables (X_1 , X_2 , and X_3) affect the independent variable (Y) the discipline regression analysis model of the Central Sulawesi Provincial Tourism Office can be seen as follows:

From the above equation it can be explained:

1. For a constant value of 0.724, it means that employee discipline at the Central Sulawesi Provincial Tourism Office before the existence of independent variables, namely additional variables of employee income, work culture and work environment is 0.724.
2. The additional employee income (X_1) with a regression coefficient of 0.194 means that there is a positive influence between the additional employee income and discipline. This means that the better the additional income of existing employees at the Central Sulawesi Provincial Tourism Office, the more discipline will increase.
3. Work culture (X_2) with a regression coefficient of 0.479 means that there

is a positive influence between work culture and discipline. This means that the better the work culture at the Central Sulawesi Provincial Tourism Office, the better the performance.

4. The Work Environment (X_3) with a regression coefficient of 0.698 means that there is a positive influence between the work environment and discipline. He said that the better the work environment at the Central Sulawesi Provincial Tourism Office, the better the discipline.

The simultaneous test is a test to find out whether the *independent* variable (X) studied has an influence on the *dependent variable* (Y) meaning all the independent variables, namely additional employee income (X_1), work culture (X_2), and work environment (X_3), with the variable not being free of discipline at the Central Sulawesi Provincial Tourism Office, namely:

From Table 2, it can be seen that the results of the determination test (model reliability) show the value of Adjusted R-Square = 0.868 or = 86.80%. This means that 86.80% of the variables are not free to be influenced by the three independent variables, the remaining 13.20% of the non-free variables are influenced by other variables that are not studied such as work motivation, leadership, work ethic. Furthermore, based on table 2 of the calculation results, $F_{\text{calculation}} = 108.646$ is obtained at the real level $\alpha = 0.05$ or $\alpha < 0.05$. From the table it shows that the significance value of $F = 0.000$. Thus, it can be stated that together (simultaneously) the free variables have a significant influence on the non-free variables.

Thus, the first hypothesis that states that: additional employee income, work culture and work environment together have a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office based on the results of the F-Test turned out to be *proven*. The partial test is intended to see the effect of each independent variable on its non-free variable, as follows:

1. Additional employee income (X_1)

For the additional variable of employee income, the calculation results

showed that the value of the regression coefficient was 0.194, while the significance level of t was 0.005. Thus the sig t value < 0.05 at a 95% confidence level. So it can be stated that the additional variable of employee income has a significant influence on the discipline of the Central Sulawesi Provincial Tourism Office. Thus, the second hypothesis that states that: additional employee income has a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office, based on the results of the t -test turned out to be proven, H1 was accepted.

2. Work culture(X2)

For the work culture variable, the calculation results showed that the value of the regression coefficient was 0.479, while the significance level of t was 0.000. Thus the sig t value < 0.05 at a 95% confidence level. So it can be stated that the work culture variable has a significant influence on discipline at the Central Sulawesi Provincial Tourism Office. Thus, the third hypothesis that states that: Work culture has a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office, based on the results of the t -test turned out to be proven, H2 was accepted.

3. Work Environment (X3)

For the work environment variable, the calculation results showed that the regression coefficient value was 0.698, while the significance level of t was 0.000. Thus the sig t value < 0.05 at a 95% confidence level. So it can be stated that the variables of the work environment have a significant influence on discipline at the Central Sulawesi Provincial Tourism Office. Thus, the fourth hypothesis that states that: The work environment has a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office, based on the results of the t -test turned out to be proven, H3 was accepted.

DISCUSSION

A. The Influence of Additional Employee Income, Work Culture and Work Environment on the Discipline of the Central Sulawesi Provincial Tourism Office

Discipline is one of the main indicators of successful human resource management in the public sector. The results of the study showed that employee discipline was in the good category and was positively influenced by the three variables studied. These findings confirm that efforts to improve employee discipline are not enough only through formal rules, but need to be supported by welfare policies, strengthening organizational culture, and creating a conducive work environment. The main contribution of this research lies in the empirical evidence that financial, cultural, and situational factors work in complementarity in shaping employee discipline behavior.

Additional employee income has been proven to have a positive effect on discipline. This shows that employees tend to be more obedient to work rules when they feel that the compensation system applied is fair, proportionate, and in accordance with work contributions. These findings are in line with the view of work motivation theory that places compensation as a reinforcement of productive work behavior. These results also support the research of Yhunita and Yunita (2025) which shows that fair compensation is able to increase motivation and work discipline. In addition, work culture also shows a positive influence on discipline. Values such as responsibility, professionalism, cooperation, and integrity seem to have been sufficiently internalized in employee behavior. These findings are consistent with the research of Rosid et al. (2023) which confirms that a conducive organizational culture plays an important role in strengthening employee work discipline.

The work environment has also been proven to have a positive effect on employee discipline. A safe, comfortable working environment, and harmonious relationships between employees encourage employees to work more orderly and responsibly. These results are in line with the research of Vidya et al. (2023) and Yhunita and Yunita (2025) who stated that a conducive work environment contributes directly to improving work discipline. Simultaneously, the addition of employee income, work culture, and work environment form a strong synergy in creating employee discipline. Additional income functions as an external motivator, work culture becomes a guideline for internal values of the organization, while the work environment is a supporting factor that maintains consistency of disciplined behavior. From a managerial perspective, these results show that the Central Sulawesi Provincial Tourism Office needs to maintain a transparent additional income system, strengthen the work culture through coaching and leadership examples, and continue to improve the quality of the work environment so that employee discipline can be maintained in a sustainable manner.

This research has limitations that need to be observed. The research was only conducted on one government agency with a limited number of respondents, so the results could not be widely generalized to other public organizations. In addition, this study only focuses on three main variables, even though employee discipline can also be influenced by other factors such as leadership, job satisfaction, supervision, and organizational commitment. This

limitation is more due to the scope and method of the research chosen, rather than to measurement errors, as the instruments used still refer to a structured quantitative approach. Therefore, further research is recommended to expand the object of research, add other relevant variables, and use a mixed approach in order to provide a deeper understanding of the formation of employee discipline in the public sector.

B. The Effect of Additional Employee Income on the Discipline of the Central Sulawesi Provincial Tourism Office

Additional employee income to employee discipline at the Central Sulawesi Provincial Tourism Office. This goal is important in the context of bureaucratic reform that emphasizes improving the performance of the apparatus through a performance-based incentive system. The results of the study show that the additional income of employees has a positive influence on work discipline. These findings confirm that the income supplement policy serves not only as economic compensation, but also as a managerial instrument that can encourage more orderly and responsible work behavior. The main contribution of this study is to provide empirical evidence that financial incentives can strengthen employees' compliance with organizational rules and increase professional awareness in carrying out public service duties.

Additional employee income is a form of compensation provided by the organization to increase the motivation and work behavior of the apparatus. In the context of public organizations, additional income is often used as a policy instrument to strengthen employee performance and discipline. When

employees receive decent financial incentives, they tend to show higher responsibilities to tasks, including adherence to work rules, on-time attendance, and completing work according to organizational standards. The results of the study show that the additional income of employees has a positive and significant effect on the work discipline of the state civil apparatus, because the increase in income is able to encourage employees to work more orderly and comply with the applicable regulations in the organization (Ramadhan et al., 2024).

The relationship between additional income and discipline can also be understood through the perspective of compensation in human resource management. Adequate compensation creates a sense of fairness and job satisfaction for employees. When employees feel that the financial rewards they receive are proportional to the contributions made, they tend to show a stronger commitment to the organization. Other research shows that a fair and competitive compensation system can improve employee work discipline, as employees feel motivated to maintain performance and comply with the work rules set by the organization (Juniarti & Pradini, 2024).

In addition to having an impact on work discipline, additional income also contributes to improving overall employee performance. Additional income can be a stimulus that encourages employees to increase productivity, responsibility, and quality of service to the community. A study on regional apparatus organizations in Palu City shows that the additional income of

employees has a positive influence on the performance of apparatus, which is indirectly related to the improvement of more disciplined and professional work behavior in carrying out duties (Sukryani et al., 2023). Thus, the provision of additional income can be an effective management strategy to strengthen discipline and improve the quality of employee performance in public sector organizations.

The effect of additional income on employee discipline, there are several limitations that need to be considered. This research was only conducted on one government agency with a limited number of respondents so that the results of the research could not be generalized widely to other public organizations. In addition, this study only focuses on one independent variable, namely additional employee income, even though discipline can also be influenced by other factors such as leadership, work culture, work environment, and job satisfaction. This limitation is more due to the scope of the research chosen, not by the error of the measurement method. Therefore, further research is recommended to develop a more comprehensive research model by including other organizational variables and expanding the research objects in several government agencies in order to gain a deeper understanding of the factors that affect the discipline of the state civil apparatus.

C. The Influence of Work Culture on the Discipline of the Central Sulawesi Provincial Tourism Office

This study aims to analyze the influence of work culture on employee discipline at the Central Sulawesi Provincial Tourism Office. This goal is important because work culture is one of

the organizational factors that plays a role in shaping the work behavior of government officials. The results of the study show that work culture has a positive influence on employee discipline. These findings confirm that organizational values such as professionalism, responsibility, integrity, and cooperation can shape disciplined behavior in carrying out tasks. The main contribution of this study is to show that strengthening work culture can be an effective strategy in improving employee discipline without relying entirely on administrative supervision mechanisms.

The findings of this study are in line with various previous studies that confirm that organizations with strong work cultures tend to have higher levels of employee discipline. Firdaus and Damayanti (2024) explain that organizational culture functions as a social mechanism that forms collective behavior standards in organizations. When organizational values are internalized by employees, adherence to rules is no longer driven by mere formal supervision, but also by professional awareness and collective norm pressures. In the context of the Central Sulawesi Provincial Tourism Office, a positive work culture is reflected through a professional attitude, teamwork, and good communication between employees. This condition strengthens the organizational commitment of employees so that discipline becomes part of the work identity that is carried out consistently.

The managerial implications of these findings show that strengthening work culture needs to be a strategic agenda in human resource management in public organizations. Leadership has an

important role in building a work culture through example, communication of organizational values, and fostering employee work behavior. In addition, organizations need to integrate work culture with employee supervision, reward, and capacity building systems so that organizational values can be applied consistently in daily work practices. Lestari (2024) found that a combination of a positive work culture and effective supervision can strengthen employee discipline and improve organizational performance. Therefore, strengthening the work culture at the Central Sulawesi Provincial Tourism Office needs to be carried out through training, open organizational communication, and employee involvement in the formation of mutually agreed work norms.

The influence of work culture on employee discipline, there are several limitations that need to be considered. This research was only conducted in one government agency so that the results of the research could not be widely generalized to other public organizations. In addition, this study only focuses on one organizational variable, namely work culture, even though employee discipline can also be influenced by other factors such as leadership, financial incentives, and work environment. This limitation is more related to the scope of the research chosen, not to the weakness of the measurement method. Therefore, further research is recommended to develop a more comprehensive research model by including other organizational variables and expand the research object in order to provide a deeper understanding of the factors that affect the discipline of the state civil apparatus.

D. The Influence of the Work Environment on the Discipline of the Central Sulawesi Provincial Tourism Office

The influence of the work environment on employee discipline at the Central Sulawesi Provincial Tourism Office. The work environment is one of the organizational factors that affect employee work behavior, including in terms of compliance with work rules and responsibilities. The results of the study show that the work environment has a positive influence on employee discipline. These findings confirm that working environment conditions that are comfortable, safe, and support good social interaction can increase employee awareness to work in an orderly and disciplined manner. The main contribution of this study is to show that the management of the work environment is not only related to physical comfort, but also plays a strategic role in shaping the disciplined behavior of government officials.

The findings of this study are in line with various previous studies that emphasized the importance of the work environment in improving employee discipline. Yhunita and Yunita (2025) stated that a positive work environment can improve work discipline through increasing employee satisfaction and motivation. Heryanto and Apriadi (2025) also found that a comfortable work environment significantly improves employee discipline because it is able to encourage higher work motivation. In addition, good interpersonal relationships in the workplace are also an important factor in creating work discipline. Research by Putra et al. (2025) shows that a harmonious working relationship between employees is able to strengthen

commitment to the organization so that employees are more obedient to work rules. In the context of the Central Sulawesi Provincial Tourism Office, mutually supportive working relationships and good communication between employees are one of the factors that strengthen disciplinary behavior in the organization.

These findings show that organizations need to prioritize the creation of a conducive work environment from both physical and psychological aspects. The provision of adequate work facilities, such as comfortable workspaces, good lighting, adequate ventilation, and a clean and organized work environment will help improve employee comfort at work. Raharjo et al. (2025) explained that good work facilities can increase employee motivation and discipline in completing tasks on time. In addition, organizations also need to build positive social relationships through open communication, teamwork, and the provision of social support to employees. Strong organizational support will increase the sense of belonging to the organization so that employees are more committed to maintaining work discipline.

CONCLUSION

Based on the results of data analysis and discussions that have been carried out, the following conclusions can be drawn:

1. Additional employee income, work culture and work environment simultaneously have a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office.
2. The additional income of employees partially has a positive and significant

- effect on the discipline at the Central Sulawesi Provincial Tourism Office.
3. Work culture partially has a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office.
 4. The work environment partially has a positive and significant effect on discipline at the Central Sulawesi Provincial Tourism Office.

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