

The Effect of Understanding the Regulation on Working Discipline and Employees Performance of Procurement of Government Goods / Services

Muhamad Syahrin¹, Dedy Takdir Syaefuddin², La Ode Bahana Adam³

¹Master of Management Science students, Postgraduate Program at Halu Oleo University

^{2,3}Lecturer at the University of Economics and Business faculty halu Oleo

Corresponding Author: Muhamad Syahrin

Abstract: This study aims to determine the effect of understanding the rules on work discipline and employee performance, using a survey method approach conducted on 89 civil servants implementing procurement of goods / services in the Muna Regency government. The data analysis tool used is the concept of structural Equation Models with the Smart PLS program. The results of this study indicate that understanding the rules has a positive and significant effect on work discipline and employee performance, and work discipline has a positive and significant effect on employee performance. The better the employee's understanding of the procurement rules of goods / services will improve work discipline and employee performance, and the higher employee employment rates will also improve employee performance.

Keyword: Understanding the rules, work discipline, employee performance

Date of Submission: 16-05-2019

Date of acceptance: 01-06-2019

I. Introduction

At present Indonesia continues to reform the bureaucracy and administration, including in the procurement of government goods / services. The institutions that have the authority to formulate policies related to government goods / services procurement are the Government Goods / Services Procurement Policy Agency.

The regulation on procurement of government goods / services, namely Presidential Regulation Number 54 of 2010 and has undergone several changes to date, the latest of which is the Presidential Regulation Number 4 of 2015 concerning Procurement of Government Goods / Services. In the Implementation of Government Goods / Services Procurement activities can be carried out through Providers and self-management. Procurement of goods / services in the government environment which is expected to be able to increase the efficiency and effectiveness of the use of the budget in fact still faces many problems. The process of selecting goods / services providers carried out by ULP often raises various presumptions, especially from prospective suppliers of goods / services. In general, the presumptions that arise include ULP allegedly not neutral in carrying out the process of selecting suppliers of goods / services, not thorough in conducting evaluations, complicating the registration process of procurement packages by making sufficient requirements, buying time in the procurement process by finding faults in procurement documents, do not carry out tender procedures properly and correctly, ULP has prospective suppliers of goods / services to be selected as the winner of the selection of goods / services providers.

This happens because the implementers of the procurement of goods / services often do not understand the existing rules, so they make rules which ultimately lead to disappointment and public disbelief in the ULP and Pokja. Another interesting phenomenon faced by ULP and Pokja is that there are still limited personnel who have certificates of procurement of goods / services so that the ability of working group members to carry out procurement of goods / services is perceived to be low, so it is believed that the performance of goods and service providers is not optimal. On the other hand, the community indicates that employees who work as providers of goods / services (Pokja and ULP) are not disciplined in carrying out their duties and responsibilities well, such as indications that the procurement of goods / services does not carry out the auction procedures properly and correctly.

One of the most important factors to be managed by an organization well in achieving organizational goals is a factor of human resources. The importance of the role of human resources in achieving organizational goals has been of much concern to researchers to date, especially about individual performance in organizations or employee performance, because whether or not an organization's goals are developed or developed depends on the performance of individuals within the organization. The use of human resources in organizations must

lead to improvements in individual performance, such as service quality. Service quality has been recognized as one element of employee performance in service organizations such as public sector organizations (Azmi et al., 2009; Clarke, 2002; Schumaker, 2004)

There are many things that are the focus of attention related to individual performance, where one of them is the work discipline of members of the organization. Work discipline is one of the important factors that play a role in determining the performance of organizational members because employees who have high discipline will work in accordance with the rules and always try to complete the task well and on time. Work discipline is an attitude and action in obeying all the guidelines and regulations that have been determined to achieve organizational goals. Discipline is closely related to employee behavior and affects performance. (Alma, 2003; Simamora, 2006; Prasetyo, 2016). Work discipline is one of the important factors that influence employee performance (Prasetyo, 2016; Ni Luh Sekartini, 2016; Jajang Amiroso and Mulyanto, 2015.; Sitorus and Bachri, 2014; Luviansi et al., 2012; Tito Irwanto et al., 2014), where high work discipline will encourage a high increase in employee performance.

However, the findings of Ferriyal and Ferdinand (2017) show that employees who are disciplined at work do not always have high performance. This condition shows that the study of the influence of work discipline on employee performance is still inconsistent and gives different results, so there are still opportunities for re-testing.

Another important factor that has a role in improving employee performance is understanding the rules relating to the duties and responsibilities of employees (I Dewa Made Endiana and I Made Sudiartana, 2016; Agnesia Sitinjak and Suryo Hartanto, 2017). Understanding of regulations is a way for someone to understand existing regulations (Nerissa Arviana and Arja Sadjarto, 2014). Someone who understands the existing regulations will carry out their duties and responsibilities in accordance with the rules stated in the existing regulations (Nerissa Arviana and Arja Sadjarto, 2014), as well as implementers of procurement of goods / services that understand government procurement regulations Obviously, it tends to be more obedient in carrying out its duties when compared to executors of procurement of goods / services that do not understand the stomach. The higher the employee's understanding of existing regulations, it can be ascertained that there is an increase in performance of the employee (Erna Dwi Wahyuningrum, 2008).

Understanding of employees greatly contributes to employee discipline and employee performance (Agnesia Sitinjak and Suryo Hartanto, 2017). Understanding existing regulations will greatly facilitate employees in carrying out their duties and responsibilities including in decision making (I Dewa Made Endiana and I Made Sudiartana, 2016),

Based on the search results of previous studies, it is shown that understanding the rules affects performance (I Dewa Made Endiana and I Made Sudiartana, 2016; Agnesia Sitinjak and Suryo Hartanto, 2017). Employees who understand the existing regulations will work according to the rules stated in the existing regulations (Nerissa Arviana and Arja Sadjarto, 2014), because understanding the rules will greatly help employees in carrying out their duties and responsibilities including in decision making (I Dewa Made Endiana and I Made Sudiartana, 2016). However, the search results carried out have not found the results of previous research studies that examine the relevance of understanding regulations on employee performance, whereas according to Nerissa Arviana and Arja Sadjarto (2014) states that employees who understand the existing regulations will work according to the rules stated in existing regulations. This means that employees who understand the rules are certainly more disciplined than employees who do not understand the rules. This is also confirmed by I Dewa Made Endiana and I Made Sudiartana (2016) which states that employees who understand the rules will carry out work discipline well, especially helping employees to be more disciplined in making decisions.

This research was conducted with the aim of knowing and analyzing the effect of understanding the regulation on working discipline and employees performance of procurement of government goods / services

II. Literature and Hypothesis Study

Information about the influence of understanding government procurement regulations and work discipline will be useful for the sustainability of an organization, therefore the approach used to explain the understanding of government procurement of goods / services regulations, work discipline and employee performance in organizations is resource management human (human resources management) and organizational behavior (organizational behavior).

2.1 Effect of Understanding of Government Goods / Services Procurement Regulations To Employee Performance Implementing Government Goods / Services Procurement in Muna Regency.

Procurement of goods and services literally according to the Big Indonesian Dictionary (KBBI), which means an offer to propose prices and buy jobs for the supply of goods / services. Procurement of government goods / services according to Article 1 number 1 of Presidential Decree Number 80 of 2003 concerning

Procurement of Government Goods and Services is the activity of procurement of goods and services financed by the state / regional income and expenditure budget, both carried out independently and by providers of goods and services.

The definition of goods and services is then revised through Article 1 number 1 of the Presidential Regulation Number 54 of 2010 concerning Procurement of Government Goods and Services which explains that Procurement of Goods and services is an activity to obtain goods and services by ministries / Institutions / Regional Work Units / other Institutions hereinafter referred to as K / D / L / I whose process starts from planning needs to completion of all activities to obtain goods and services.

Understanding can be interpreted as a process, action, how to understand or understand. Individuals who do not understand the rules clearly tend to be obedient individuals (Big Indonesian Dictionary, 2005). The level of understanding is a process of increasing knowledge intensively by an individual and the extent to which he can correctly understand a problem to be known (Josephine and Retnaningtyas, 2013), in understanding something a person will be influenced by experience, knowledge and abilities.

Understanding the rules for implementing government procurement of goods / services has an effect on increasing employee performance (Erna Dwi Wahyuningrum, 2008; I Dewa Made Endiana and I Made Sudiartana, 2016). The higher the employee's understanding of existing regulations, it can be ascertained that there is an increase in performance of the employee (Erna Dwi Wahyuningrum, 2008). Understanding of employees greatly contributes to employee performance (Agnesia Sitinjak and Suryo Hartanto, 2017). Understanding existing regulations will greatly facilitate employees in carrying out their duties and responsibilities including in decision making (I Dewa Made Endiana and I Made Sudiartana, 2016).

Based on this, the first hypothesis proposed in this study is:

Hypothesis 1: Understanding of government procurement of goods / services has a positive and significant effect on Government Employee / Goods Procurement Employee Performance in Muna Regency

2.2 Effect of Understanding of Government Goods / Services Procurement Regulations To work discipline

The level of understanding is a process of increasing knowledge intensively by an individual and the extent to which he can correctly understand a problem he wants to know (Josephine and Retnaningtyas, 2013). Nerissa Arviana and Arja Sadjiarto (2014) state that employees who understand the existing regulations will work according to the rules stated in the existing regulations. This can mean that employees who understand the rules are certainly more disciplined than employees who do not understand the rules. This is also confirmed by I Dewa Made Endiana and I Made Sudiartana (2016) which states that employees who understand the rules will carry out work discipline well, especially helping employees to be more disciplined in decision making.

Referring to this, the hypothesis 2 proposed in this study is

Hypothesis 2: Understanding government procurement of goods / services regulations has a positive and significant effect on work discipline of employees implementing government goods / services procurement in Muna Regency

2.3 Effect of Work Discipline To Employee Performance Implementing Government Goods / Services Procurement in Muna Regency

Discipline is closely related to employee behavior and affects performance. Increasing employee work discipline will have an impact on the better performance of employees (Jajang Amiroso and Mulyanto, 2015). The more disciplined the employee in carrying out his duties and work will have an impact on employees will increasingly work in accordance with the rules so that work performance will increase. Work discipline has an influence on improving employee performance (Juhana and Haryati, 2013; Bonar and Khaira, 2014; Alalade and Oguntodu, 2015; Ferriyal and Ferdinand, 2017). Improving work discipline will have an impact on improving employee performance (Bonar and Khaira, 2014).

Based on this, the hypothesis 3 proposed in this study is:

Hypothesis 3: Work discipline has a positive and significant effect on the performance of Government Procurement of Goods / Services in Muna Regency

III. Research Methods

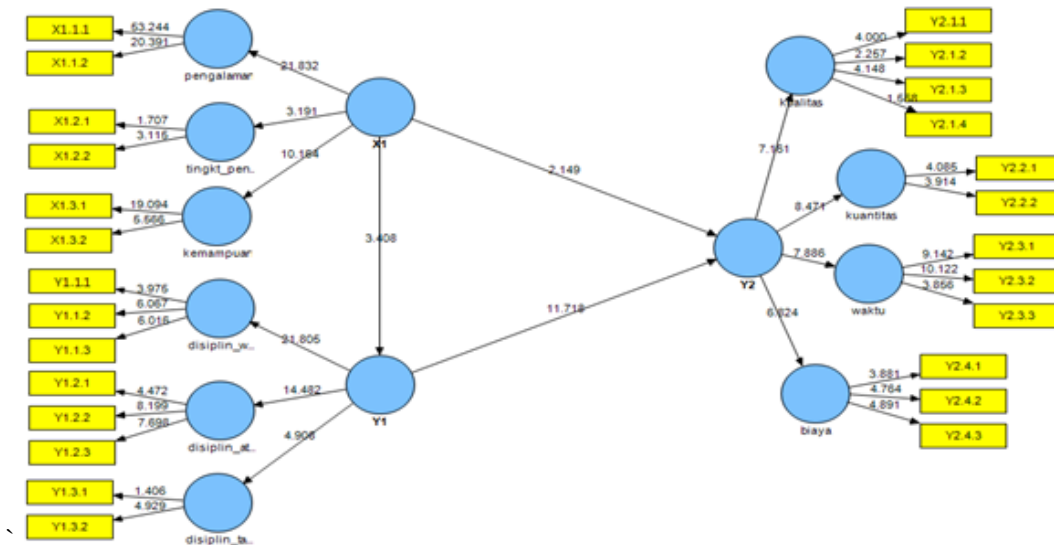
This research was carried out in Muna Regency for all civil servants who served as executors of government procurement of goods / services in Muna Regency, namely 89 people. This research was conducted

by survey method and used the concept of Structural Equation Modeling (SEM) with the M2 Version of the SmartPLS (Partial Least Square) program.

IV. Research Results And Discussion

Based on the results of data analysis using SmartPLS the results are:

Figure 4.1. Full Model



Based on the results of the bootstrapping process as shown in Figure 4.1. full model. above, the path coefficient value in this research model can be presented in table 4.1. The following hypothesis test:

Table 4.1 Hypothesis testing

Hipotesis	Pengaruh	Original Sample	T- Statistik	T- Tabel	Keterangan
1	Pemahaman Peraturan → Kinerja Pegawai	0.218	2.149	1.662	T-statistik > T-tabel
2	Pemahaman Peraturan → Disiplin Kerja	0.610	3.407	1.662	T-statistik > T-tabel
3	Disiplin Kerja → Kinerja Pegawai	0.773	11.718	1.662	T-statistik > T-tabel

Based on the results of the data in table 4.1 above, it can be seen in testing each hypothesis that has been proposed, namely:

1. The original sample estimate value between the effect of understanding the regulations on the performance of government procurement officers in Muna Regency is 0.218 and is positive. T-count value (T-Statistic) of 2.149 is greater than the T-table of 1.662. This value indicates that understanding the rules has a positive and significant effect on the performance of employees implementing government procurement of goods / services in Muna Regency, thus the first hypothesis is accepted, meaning the better understanding of the regulations, the better the performance of employees. The results of this study found that understanding good regulations will make employee performance increase, where the ability of employees to help employees understand and implement government procurement regulations, the level of education of employees helps employees understand and implement government procurement regulations and employee experience help employees understand and implement government procurement regulations so that employees are always ready and able to complete additional tasks given by superiors, all tasks and responsibilities charged can be resolved, never late in completing work and implementing time efficiency in carrying out work.
2. The original sample estimate value between the effect of understanding the rules on work discipline is 0.610 and is positive. T-count value of 3.407 is greater than the T-table of 1.662. This value shows that understanding the rules has a positive and significant effect on work discipline, thus the second hypothesis is accepted, meaning the better understanding of the rules, the better work discipline of employees. The results of this study prove that employee understanding of regulations supported by the ability of employees, the level of education of employees and the experience possessed by employees help him

understand the existing regulations so as to encourage employees to be more disciplined towards the responsibilities assigned to them.

3. The original sample estimate value between the influence of work discipline on employee performance is 0.773 and is positive. The T-count value is 11,718 greater than the T-table 1,662. This value shows that work discipline has a positive and significant effect on employee performance, thus the third hypothesis is accepted, meaning the better the work discipline of employees, the better the performance of employees. The results of this study prove that employees who are increasingly disciplined in carrying out their work are shown by disciplined employees towards the responsibilities given to them, discipline in dress and implementation of rules and discipline over time will be able to complete all tasks assigned to him, completing his tasks on time, carry out its work according to the budget provided and complete the work with higher quality results.

V. Limitations And Future Research

This research has been carried out with all the power to approach perfection, but as a normal human being there are still some things that have not been able to be realized in this study, including:

1. This study has limitations in exploring the results of research related to the variable understanding of rules because of the limited reference of research on understanding the regulations in the field of management so that the references used are mostly sourced from the fields of accounting, taxation and law. Therefore, it is expected in the future for researchers in the future to continue this research so as to add a reference to the regulatory understanding variable
2. The approach used in analyzing this study uses quantitative analysis, but to obtain more detailed information related to the understanding of rules, work discipline and employee performance is quite limited. Therefore, it is recommended for future research to develop this research using a qualitative approach so that researchers have more space in exploring research results.

References

- [1]. Ahyari, A., Manajemen Produksi Sistem Produksi. BPFE Universitas Gajah Mada. Yogyakarta.
- [2]. Alfred, R. Lateiner. 2002. Teknik Memimpin Pegawai dan Pekerja. Terjemahan Imam Soedjono. Jakarta : Aksara Baru.
- [3]. Agnesia Sitinjak dan Suryo Hartanto, 2017. Kontribusi Pemahaman K3 Dan Disiplin Kerja Terhadap Kinerja Karyawan PT. Batamec Shipyard Batam. Dimensi, Vol. 6, No. 2: 173-183
- [4]. Alma, B., 2003. Pemasaran Strategik Jasa Pendidikan. Alfabeta. Bandung.
- [5]. Annita Grace (2014). Hubungan Antara Kepemimpinan Camat Dengan Disiplin Kerja Pegawai Pada Kantor Kecamatan Jempang Kabupaten Kutai Barat. eJournal Administrasi Negara, 2014, 4 (2): 1114-1125
- [6]. Azmi, I. A. G., Ahmad, Z. A. and Zainuddin, Y. (2009). 'Competency-based pay and service quality: an empirical study of Malaysian public organisations', Asian Academy of Management Journal, 14, 1, 21–36.
- [7]. Badawi, A., 2014. Pengaruh Lingkungan Kerja, Disiplin Kerja dan Motivasi Kerja Terhadap Kepuasan Kerja Serta Implikasinya Terhadap Kinerja Guru. Jurnal Kontigensi. Vol. 2. No. 1. Hal. 17 – 27.
- [8]. Clarke, N (2002). Job/work environment factors influencing training transfer within a human service agency: Some indicative support for Baldwin and Ford's transfer climate construct. International Journal of Training and Development, vol. 6, no. 3, pp. 146-162.
- [9]. Dahyana, D., 2001. Peran Kepemimpinan Kepala Bagian Tata Usaha Dalam Meningkatkan Disiplin dan Produktivitas Kerja Pada Dinas Pendidikan Provinsi Jawa Barat. Tesis UPI. Bandung.
- [10]. Dessler, Gary. (2014). Human Resource Management: Global Edition . Pearson Fathoni, A., 2006. Organisasi dan Manajemen Sumberdaya Manusia. PT. Rineka Cipta. Jakarta.
- [11]. Ferryal Abadi dan Ferdinand Teo Dwi Mavi (2017). Pengaruh Motivasi dan Kedisiplinan Kerja terhadap Prestasi Kerja Karyawab Bank Rakyat Indonesia Cabang Fatmawati. Kalbisocio. Volume 4 Nomor 1. Hal. 69-75
- [12]. Goetsch, D. L. dan Davis, S. B., 2002. Pengantar Manajemen Mutu 2. Edisi Bahasa Indonesia. PT. Prenhalindo. Jakarta.
- [13]. Handoko, T. Hani. 2001. Manajemen Personalial dan Sumber Daya Manusia. Yogyakarta: BPFE Yogyakarta.
- [14]. Hasibuan, S. P. M., 2007. Manajemen Sumberdaya Manusia. Cetakan Ke 9. PT. Bumi Aksara. Jakarta.
- [15]. I Dewa Made Endiana dan I Made Sudiartana, 2016. Pengaruh Pemahaman Dan Penerapan Sistem Informasi Akuntansi Terhadap Kinerja Individu Dan Kinerja Umkm Pengrajin Perak. Seminar Nasional 2016, "Inovasi IPTEK Perguruan Tinggi untuk Meningkatkan Kesejahteraan Masyarakat". Lembaga Penelitian Dan Pemberdayaan Masyarakat (Lppm) Unmas. Provinsi Bali 29 – 30 Agustus 2016.
- [16]. Indrawijaya, A. I., 1999. Perubahan dan Pengembangan Organisasi. Sinar Baru Bandung. Bandung.
- [17]. Jajang Amiroso dan Mulyanto, 2015. Influence of Discipline, Working Environment, Culture of Organization and Competence on Workers' Performance through Motivation, Job Satisfaction (Study in Regional Development Planning Board of Sukoharjo Regency). European Journal of Business and Management. Vol.7, No.36, 2015.
- [18]. Juhana, D. H., 2013. Pengaruh Motivasi, Disiplin dan Lingkungan Kerja Terhadap Kinerja Pegawai pada Dinas Kesehatan Kota Cimahi. Jurnal Ekonomi, Bisnis dan Enterpreneurship. Vol. 7. No. 2. Hal. 84 – 94.
- [19]. Josephine Nidya Prajogo dan Retnaningtyas Widuri, 2013. Pengaruh Tingkat Pemahaman Peraturan Pajak Wajib Pajak, Kualitas Pelayanan Petugas Pajak, Dan Persepsi Atas Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Umkm Di Wilayah Sidoarjo. Tax & Accounting Review, Vol. 3, No.2, 2013.
- [20]. Keputusan Presiden Nomor 80 Tahun 2003 tentang Pengadaan Barang dan Jasa Pemerintah.
- [21]. Luviansi, Melti., Abdul Djaliil dan Roby Sambung., 2012. Analisis Pengaruh Motivasi Terhadap Prestasi Kerja Melalui Kepuasan Dan Disiplin Kerja Pegawai (Studi Pada Universitas Palangka Raya). JSM (Jurnal Sains Manajemen). Program Magister Sains Manajemen UNPAR. Volume I, Nomor 1, September 2012
- [22]. Mangkunegara, 2005. Evaluasi Kinerja Manajemen Sumberdaya Manusia. PT. Remaja Rosdakarya. Bandung.
- [23]. Marwansyah. (2010). Manajemen Sumber Daya Manusia Edisi Kedua . Alfabeta. Bandung.

- [24]. Nerissa Arviana dan Arja Sadjiarto, 2014. Pengaruh Pemahaman Peraturan, Omset, Pemeriksaan, Sanksi, Relasi Sosial, dan Persaingan Usaha Terhadap Kepatuhan Wajib Pajak Restoran di Mojokerto Tahun 2014. *Tax & Accounting Review*, Vol. 4, No.1, 2014.
- [25]. Ni Luh Sekartini (2016). Pengaruh Kemampuan Kerja, Disiplin Kerja, Motivasi Kerja Terhadap Kepuasan Kerja Dan Kinerja Karyawan Administrasi Universitas Warmadewa. *JAGADHITA: Jurnal Ekonomi & Bisnis*, Vol. 3, No 2, September 2016, Hal 64-75
- [26]. Nitisemito, A. S., 2000. *Manajemen Personalialia: Manajemen Sumberdaya Manusia*. Edisi III. Ghalia Indonesia. Jakarta.
- [27]. Peraturan Kepala LKPP Nomor 5 Tahun 2012 Tentang Unit Layanan Pengadaan
- [28]. Peraturan Kepala LKPP Nomor 13 Tahun 2012 Tentang Pengumuman Rencana Umum Pengadaan Barang/Jasa Pemerintah
- [29]. Peraturan Kepala LKPP Nomor 14 Tahun 2012 Tentang Petunjuk Teknis atas Perpres 70 Tahun 2012
- [30]. Peraturan Kepala LKPP Nomor 15 Tahun 2012 Tentang Standar Dokumen Pengadaan Barang/Jasa Pemerintah
- [31]. Peraturan Kepala LKPP Nomor 17 Tahun 2012 Tentang E-Purchasing
- [32]. Peraturan Kepala LKPP Nomor 18 Tahun 2012 Tentang E-Tendering
- [33]. Peraturan Kepala LKPP Nomor 13 Tahun 2013 Tentang Pedoman Tata Cara Pengadaan Barang/Jasa di Desa
- [34]. Peraturan Kepala LKPP Nomor 1 Tahun 2014 Tentang Pelimpahan Kewenangan dari PA Kepada KPA Dalam Pengadaan Barang/Jasa Pemerintah
- [35]. Peraturan Kepala LKPP Nomor 3 Tahun 2014 Tentang Pedoman Penunjukan Langsung Pengadaan Kendaraan di Lingkungan K/L/SKPD/Institusi Lainnya
- [36]. Peraturan Kepala LKPP Nomor 9 Tahun 2014 Tentang Petunjuk Teknis Operasional Sertifikasi Keahlian Pengadaan Barang/Jasa Pemerintah
- [37]. Peraturan Pemerintah No 53 tahun 2010 Tentang Disiplin Pegawai Negeri Sipil.
- [38]. Peraturan Presiden Nomor 54 Tahun 2010. Tentang Pengadaan Barang dan Jasa Pemerintah
- [39]. Peraturan Presiden Nomor 70 Tahun 2012 Tentang Pengadaan Barang dan Jasa Instansi Pemerintah
- [40]. Peraturan Presiden Republik Indonesia No 172 Tahun 2014 Tentang Perubahan Ketiga Atas Peraturan Presiden Nomor 54 Tahun 2010 Tentang Pengadaan Barang/Jasa Pemerintah
- [41]. Peraturan Presiden Republik Indonesia Nomor 4 Tahun 2015 Tentang Perubahan Keempat Atas Peraturan Presiden Nomor 54 Tahun 2010 Tentang Pengadaan Barang/Jasa Pemerintah
- [42]. Poerwadarminta. (2006). *Kamus Umum Bahasa Indonesia*. Pusat Bahasa Departemen Pendidikan Nasional. Edisi Ketiga. Balai Pustaka.
- [43]. Prasetyo, Deni Widyo (2016). Pengaruh Motivasi Kerja Terhadap Disiplin Kerja Dan Prestasi Kerja Karyawan Bagian Produksi Di Ud Karya Jati Peterongan Jombang. *Jurnal Program Studi Manajemen Stie Pgrri Dewantara Jombang*.
- [44]. Reza, R. A., 2010. Pengaruh Gaya Kepemimpinan, Motivasi, dan Disiplin Kerja Terhadap Kinerja Karyawan PT Sinar Sentosa Perkasa Banjarnegara. *Jurnal Manajemen dan Akuntansi*. Vol. 13. No. 1. Hal. 72 – 85.
- [45]. Ruky. Ahmad S., 2002. *Sistem Manajemen Kinerja*. PT Gramedia Pustaka. Utama. Jakarta.
- [46]. Robbins, P. S., 2002. *Organizational Behavior*. Prentice Hall Internasional. New Jersey.
- [47]. Sariyati, 2005. *Kepuasan dan Prestasi Karyawan*. Tesis Fakultas Ekonomi Universitas Udayana. Denpasar.
- [48]. Sastrohadiwiryo, B.S. (2005). *Manajemen Tenaga Kerja Indonesia Pendekatan Administratif dan Operasional*. Jakarta: PT. Bumi Aksara.
- [49]. Sedarmayanti, 2009. *Sumberdaya Manusia dan Produktivitas Kerja*. CV. Mandar Maju. Bandung.
- [50]. Schumaker, AM (2004). Predicting perceived effectiveness of training in local government: A study of a municipal clerks training program. *Journal of Public Performance & Management Review*, vol. 27, no. 3, pp. 51-59.
- [51]. Simamora, H., 2006. *Manajemen Sumberdaya Manusia Edisi III*. STIE YPKN. Yogyakarta.
- [52]. Sitorus, Royen Bertoni dan Bachri, Ahmad Alim. Pengaruh Motivasi Kerja Dan Disiplin Kerja Terhadap Kinerja Pegawai Dinas Perhubungan Komunikasi Dan Informatika Kabupaten Katinga. *Jurnal Wawasan Manajemen*, Vol. 2, Nomor 1, Februari 2014.
- [53]. Soeprihanto, John., 2001, *Penilaian Kinerja dan Pengembangan Karyawan*, Edisi - 1 Cetakan - 5, BPFE, Jakarta
- [54]. Supartha, Wayan Gede., 2006. Pengaruh Implementasi Kebijakan Pemerintah Daerah dan Kepemimpinan Terhadap Budaya Organisasi dan Disiplin Pegawai serta Kinerja Pusat Kesehatan Masyarakat di Provinsi Bali. Disertasi Program Pascasarjana Universitas Airlangga, Surabaya.
- [55]. Sutrisno, E., 2009. *Manajemen Sumber Daya Manusia*. Kencana Perdana Media Group. Jakarta.
- [56]. Swasto, B., 1996. *Pengembangan Sumberdaya Manusia Pengaruhnya Terhadap Kinerja dan Imbalan*. Universitas Brawijaya. Malang.
- [57]. Terry, Rober W., 1993. *Authentic Leadership : Courage in Action*. ebook John Wiley & Sons Inc. Jossey-Bass Inc., U.S. New York United State
- [58]. Tito Irwanto, Fahrudin JS Pareke dan Muhartini Salim (2014). Peran Disiplin Pegawai Sebagai Variabel Pemediasi Dalam Hubungan Antara Motivasi Kerja Dengan Kinerja. *The Manager Review, Jurnal Ilmiah Manajemen*. Volume 16 Nomor 2. Halaman 175-191
- [59]. Trisnaningih, Sri. 2004 *Independensi Auditor dan Komitmen Organisasi sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepemimpinan dan Budaya Organisasi Terhadap Kinerja Auditor*. Simposium Nasional Akuntansi X, Makassar.
- [60]. Veithzal, R., 2005. *Kepemimpinan dan Perilaku Organisasi*. PT. Raja Grafindo Persada. Jakarta.
- [61]. Wibowo. 2011. *Manajemen Kinerja*. Rajawali Press. PT Rajagrafindo Persada. Jakarta.
- [62]. Wati Sri Nova, 2015. Pengaruh Pemahaman Akuntansi, Komitmen Karyawan, Dan Peran Internal Audit Terhadap Kualitas Laporan Keuangan pemerintah Daerah (Studi Empiris Pada Satuan Kerja Perangkat Daerah Kabupaten Sijunjung). *Artikel Ilmiah Program Studi Akuntansi Fakultas Ekonomi Universitas Negeri Padang 2015*

Muhamad Syahrul" The Effect of Understanding the Regulation on Working Discipline and Employees Performance of Procurement of Government Goods / Services". *IOSR Journal of Business and Management (IOSR-JBM)*, Vol. 21, No. 5, 2019, pp. -.82-87