

# The Effect of Inherent Supervision on Work Discipline Employees at Regional Income Management Agency of Asahan District

Bayu Khairi<sup>1</sup>, R. Sally Marisa Sihombing<sup>2</sup>

<sup>1,2</sup>Faculty of Social and Political Science, Universitas Sumatra Utara, Indonesia  
[bayukhairi97@gmail.com](mailto:bayukhairi97@gmail.com)

## Abstract

*The purpose of this study was to analyze the effect of inherent supervision on the work discipline of employees at the Regional Income Management Agency of Asahan District. This research design uses associative research with quantitative methods. The population and sample used are all civil servants at the Regional Income Management Agency of Asahan District with a total of 76 employees. The research instrument used was a questionnaire and the determination of the score using a Likert scale. The data analysis technique is through the Structural Equation Modeling model through the Partial Least Squares (PLS) application. The results of the research obtained are that inherent supervision has a score of 3.51 and is included in the high-level category, work discipline is included in the high-level category because it has a score of 3.48. Inherent supervision has a positive effect on work discipline. The T-statistic value obtained is 118.648 and the T-table value is 1.67, then  $T\text{-statistic} > T\text{-table}$  ( $118.648 > 1.67$ ) and a significance value of 0.000, this means that the hypothesis can be accepted. The accepted hypothesis explains that the inherent supervision variable has a positive and significant effect on employee work discipline at the Regional Income Management Agency of Asahan District. The value of R Square in this study is 0.919 explaining the influence of inherent supervision on employee work discipline at the Regional Income Management Agency of Asahan District is 91.9%.*

## Keywords

inherent supervision; work discipline; civil servants



## I. Introduction

Work discipline is an attitude that must be possessed by employees in organizations, especially government sector organizations. Employee work discipline greatly affects the quality of public services carried out by government agencies in serving the community. Sutrisno (2009) "Employee discipline is the behavior of a person in accordance with the rules, existing work procedures or discipline is an attitude, behavior and actions that are in accordance with the regulations of the organization, both written and unwritten". Employee discipline is something dynamic that can change depending on the conditions at that time. Employee discipline can change from a high level to a low level or vice versa. These changes are influenced by several factors, both internal and external. There are many indicators to determine the level of employee discipline in the organization. According to Handoko (2009), work discipline has indicators, among others, obeying the provisions of working hours, obeying the rules of dress and behavior, obeying work procedures, and obeying organizational regulations.

Public services and government administration must continue to be carried out as well as possible. So that the employee's work discipline must be maintained at the highest level so that the administrative and service processes are not disturbed because of the undisciplined treatment of employees. Government sector organizations must find the right formulation so that the work discipline of their employees remains consistent. The government's efforts to discipline employees by issuing a policy in the form of PP no. 30 of 1980 concerning the Disciplinary Regulations for Civil Servants which was subsequently replaced by PP No. 53 of 2010 concerning Civil Servant Discipline. In line with developments, the government re-issued a policy on employee discipline through PP no. 94 of 2021 concerning Civil Servant Discipline and replaces the previous policy. The regulation regulates efforts to discipline human resources in government agencies, in this case the human resources belonging to public sector organizations themselves are Civil Servants (PNS).

To ensure employee work discipline, of course, it will not be optimal if only providing regulations without any effort to carry out supervision. Supervision is the main function of organizational management. Terry (in Usman, 2006) reveals a management function known as POAC. POAC is 4 management functions which are divided into Planning, Organizing, Actuating, and Controlling. Supervision is a form of management function called controlling. In human resource management in the public sector, of course the intended supervision is the supervision of civil servants in the agency.

Supervision is carried out to ensure that employee work discipline is maintained and will not hinder the organization's ability to achieve its goals. Siagian (in Silalahi, 2002), "supervision is the process of observing rather than implementing all organizational activities to ensure that all work carried out goes according to a predetermined plan". Siagian (2002) adds, "Supervision is needed not as a mirror of distrust of superiors to their subordinates, but because humans are not perfect and therefore often make mistakes. Even with discipline and obedience, deviations can still occur." Therefore, effective supervision is supervision that is aimed at the applicable system and not necessarily on humans.

The supervision carried out certainly aims to improve employee discipline so that employees work by paying attention to and complying with regulations and Standard Operating Procedures (SOPs) in the agency. Supervision of civil servants is carried out with continuous and direct control. This type of supervision is often known as embedded supervision. Situmorang (1998), "inherent supervision is in the form of actions or business activities to supervise and control subordinates directly, which must be carried out by every leader of the organization after all". Attached supervision was introduced to Indonesia in Presidential Instruction No. 15 of 1983 concerning Guidelines for the Implementation of Supervision and Presidential Instruction No. 1 of 1983 concerning Guidelines for Embedded Supervision explains that the purpose of inherent supervision is a series of activities for continuous control, carried out by direct superiors to their subordinates, so that subordinates carry out their duties effectively and efficiently in accordance with laws and regulations and plans.

The implementation of inherent supervision within the scope of the Indonesian government is technically regulated in the Decree of the Minister for Empowerment of State Apparatus Number: KEP/46/M.PAN/2004 concerning Instructions for Implementing Inherent Supervision in Government Administration. The steps for implementing embedded supervision include socializing inherent supervision to all organizational/work units, preparing elements of inherent supervision in each organizational/work unit, monitoring the implementation of inherent supervision, evaluating the implementation of

inherent supervision, and following up on the results of evaluation of the implementation of inherent supervision.

The implementation of inherent supervision in government agencies is certainly very necessary because inherent supervision will affect the work discipline of existing employees. Embedded supervision is expected to minimize violations committed by employees against applicable regulations in the agency. Embedded supervision is a means used by the agency to improve the work discipline of its employees because inherent supervision will motivate and force employees to always obey and be disciplined in the regulations applied by the agency. Hasibuan (2009) "one of the indicators that affect the level of employee discipline is inherent supervision". Inherent supervision is the most effective and optimal action to improve employee discipline. Handoko (2009) suggests indicators of inherent supervision, namely setting standards for implementation or planning, work measurement, performance appraisal, and corrective action.

Regional Income Management Agency of Asahan District is a government agency that is directly under the North Sumatra provincial government whose function is to collect regional income through coordinating and collecting taxes, levies, tax revenue sharing, balancing funds, and other funds. As an agency that manages the regional income of Asahan District, of course, it is very important to pay attention to how disciplined the work of employees in the service is. Employee work discipline greatly affects employees working in accordance with existing regulations and not committing violations in carrying out their duties as employees who work to regulate regional income.

The Asahan District Regent emphasized the Regional Income Management Agency of Asahan District to enforce employee work discipline in order to have highly disciplined employees and build public trust in the State Civil Apparatus (ASN) at the Regional Income Management Agency of Asahan District ([asahankab.go.id](http://asahankab.go.id), 2021). One of the efforts to improve the work discipline of employees at Regional Income Management Agency of Asahan District is of course the implementation of attached supervision to employees in the office. From July to October 2021, employees who are late for work at the Regional Income Management Agency of Asahan District always experience an increase. Where the percentage of employees who are late in July (24.7%), August (26%), September (27.4%), and October (27.4%). This percentage shows that the level of discipline of employees at the Regional Income Management Agency of Asahan District is still very low. As an office that has implemented inherent supervision, it should have employees who are obedient and highly disciplined.

## **II. Research Method**

This research was designed using associative research methods using quantitative methods. Sugiyono (2012) "associative method research form with a quantitative approach, which can be interpreted as a research statement that is asking the relationship between two or more variables". According to Juliandi (2013) "research in associative problems is research that seeks to examine how a variable has a relationship and is related to other variables, or whether a variable causes changes in other variables".

Researchers used the SEM (Structural Equation Model) model in analyzing the data. The location of the research was carried out at Regional Income Management Agency of Asahan District. The population and sample in this study were all civil servants in the office of 76 people.

In a study that must determine the research hypothesis, Sugiyono (2017) "states that the hypothesis is a temporary answer to the research problem formulation, where the

problem formulation is stated in the form of a statement sentence". The hypothesis that will be tested in this study is "There is a positive influence between the inherent supervision of the work discipline of employees at Regional Income Management Agency of Asahan District".

Data collection techniques sourced from primary data in the form of a questionnaire. Structural Equation Modeling (SEM) was used in this study to analyze the data. SEM is a statistical technique for testing and estimating casual relationships by integrating factor analysis and path analysis. The data analysis technique in this study is through the SmartPLS application on a computer. PLS (Partial Least Square) is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement model as well as test the structural model. Several data analysis models used in this study, namely inferential statistics (inductive statistics or probability statistics) which were measured using SmartPLS (Partial Least Square) software starting from the measurement of the model (outer model), model structure (inner model) and hypothesis testing. Next is the Outer Model (outer relation or measurement model) which aims to assess the validity and reliability of the statements in the questionnaire.

Furthermore, the evaluation of the Structural Model, namely causality testing is carried out through a bootstrapping process using the R-Square parameter. The last model is hypothesis testing, it can be seen by comparing the T-table and T-statistics values. If the T-statistic value obtained is greater than the T-table value, then the hypothesis can be said to be accepted. The level of truth of the data in this study is 95 percent (alpha 95%), then the value of T-table for the one-tailed hypothesis is 1.67. The hypothesis can be accepted if the t-statistic value > 1.67. Significance is seen from the P Values which must be less than 0.05. There will be a significant effect between variables if the P Values < 0.05.

### III. Result and Discussion

The implementation of inherent supervision in government agencies is certainly very necessary because inherent supervision will affect the work discipline of existing employees. Embedded supervision is expected to minimize employee violations of the applicable regulations in the agency. Embedded supervision is a means used by the agency to improve the work discipline of its employees because inherent supervision will motivate and force employees to always obey and be disciplined in the regulations applied by the agency. Hasibuan (2009) "one of the indicators that affect the level of employee discipline is inherent supervision". Inherent supervision is the most effective and optimal action to improve employee discipline.

The application of inherent supervision and work discipline can be seen by looking at the scores of the questions in the indicators. Inherent monitoring indicators include the setting of implementation or planning standards, work measurement, performance appraisal, and corrective actions. The indicators of work discipline themselves include complying with the provisions of working hours, complying with the provisions of dress and behavior, obeying work procedures, and obeying organizational regulations. The average value of the statement score in the inherent supervision variable is 3.51. This explains the inherent supervision variables into the high-level category. This value explains that the implementation of inherent supervision to the Regional Income Management Agency of Asahan District is classified as good. In work discipline, the average value of the statement score in the work discipline variable is 3.48. This explains that the work discipline variable is included in the high-level category. This value explains that the

application of work discipline at the Regional Income Management Agency of Asahan District is classified as good.

The outer loading validity test is a method used to measure the ability of the statements contained in the research instrument to measure the phenomenon under study. The validity test is carried out by looking at the outer loading value of each question item in the instrument. The results of the outer loading value of each question from the independent variable and the dependent variable are as follows:

**Table 1.** Outer Loading Value of Inherent Supervision

Item	Outer Loading	Description
	Inherent Supervision	
x.1	0.901	Valid
x.2	0.906	Valid
x.3	0.780	Valid
x.4	0.766	Valid
x.5	0.810	Valid
x.6	0.827	Valid
x.7	0.942	Valid
x.8	0.732	Valid

*Source: Smart PLS, 2022*

The table above shows the value of the outer loading validity test of all research samples totaling 76 employees. This value states that all indicators of the inherent supervision variable meet the validity standard. The value of the outer loading of all indicators, namely the 8 question items in the questionnaire about inherent supervision is above 0.7, which means that it has met the validity standard.

**Table 2.** Outer Loading Value of Work Discipline

Item	Outer Loading	Description
	Work Discipline	
y.1	0.811	Valid
y.2	0.861	Valid
y.3	0.884	Valid
y.4	0.918	Valid
y.5	0.809	Valid
y.6	0.857	Valid
y.7	0.876	Valid
y.8	0.778	Valid

*Source: Smart PLS, 2022*

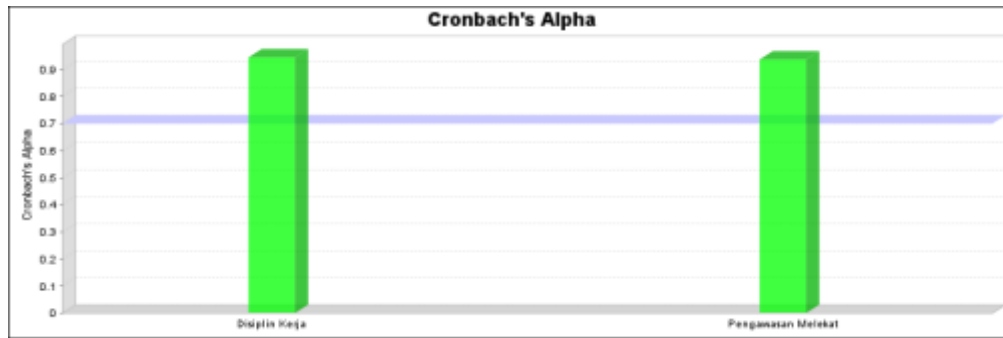
The table above shows the value of the outer loading validity test of all research samples totaling 76 employees. This value states that all indicators of the work discipline variable meet the validity standard. The outer loading value of all indicators, namely the 8 question items in the questionnaire about work discipline, is above 0.7, which means that it has met the validity standard.



**Table 3. Cronbach's Alpha Value**

Items	Cronbach's Alpha
Inherent Supervision	0.937
Work Discipline	0.945

Source: Smart PLS, 2022



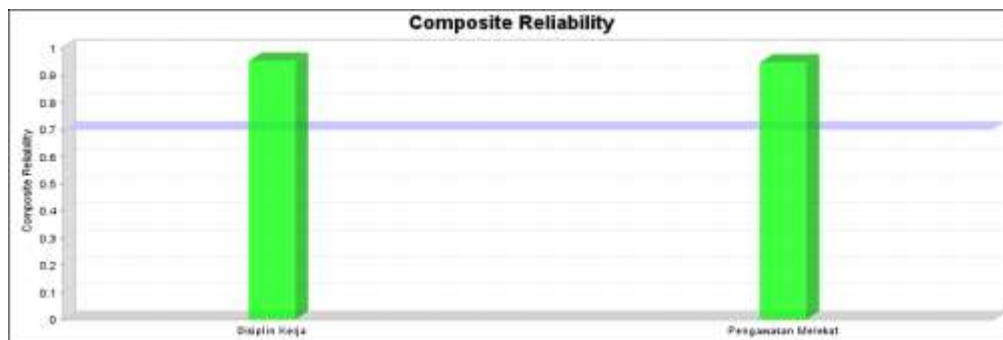
**Figure 1. Cronbach's Alpha Value**

Based on the table and diagram above, the inherent supervision variable has a cronbach's alpha value of 0.937 and the work discipline variable has a cronbach's alpha value of 0.945. The variables of inherent supervision and work discipline have met the assumption of reliability because their respective values are above 0.6.

**Table 4. Composite Reliability Value**

Items	Composite Reliability
Inherent Supervision	0.948
Work Discipline	0.954

Source: Smart PLS, 2022



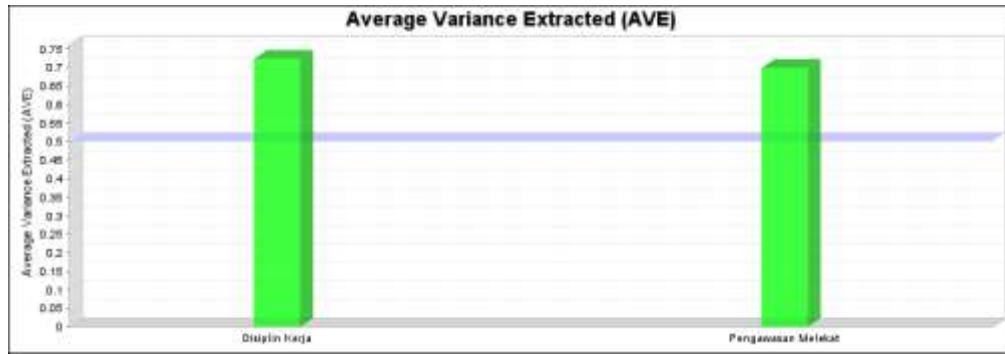
**Figure 2. Composite Reliability Value**

Based on the table and diagram above, the inherent supervision variable has a composite reliability value of 0.948 and the work discipline variable has a composite reliability value of 0.954. The variables of inherent supervision and work discipline have met the assumption of reliability because their respective values are above 0.6.

**Table 5. Average Variance Extracted Value**

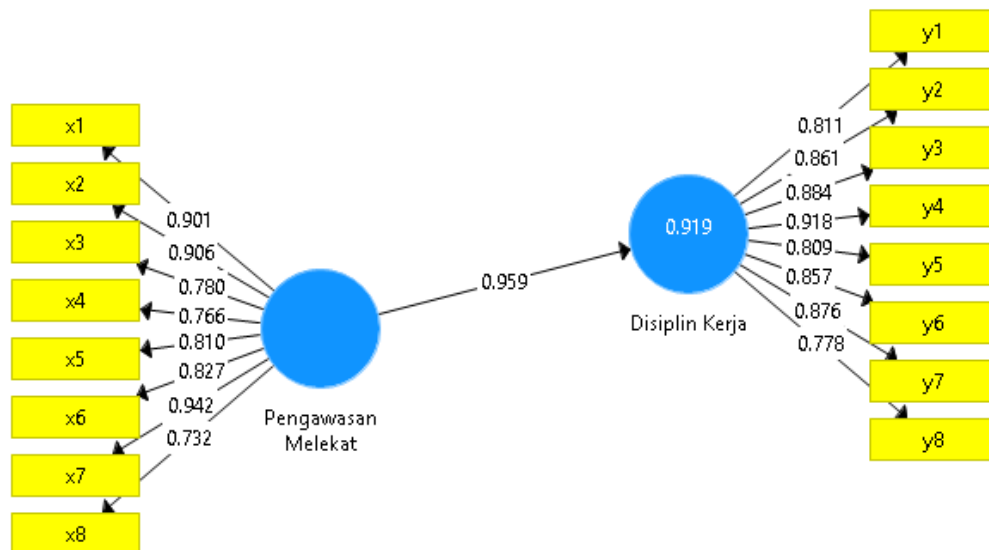
Items	Average Variance Extracted
Inherent Supervision	0.699
Work Discipline	0.723

Source: Smart PLS, 2022



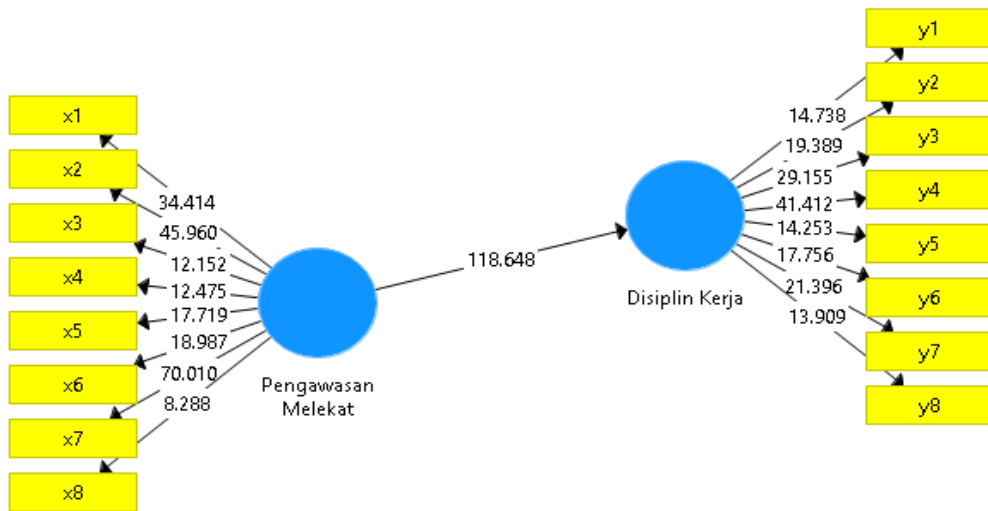
**Figure 3.** Average Variance Extracted Value

Based on the table and diagram above, the inherent supervision variable has an average variance extracted value of 0.699 and the work discipline variable has an average variance extracted value of 0.723. The variables of inherent supervision and work discipline have met the assumption of reliability because their respective values are above 0.5.



**Figure 4.** Path Analysis

Path analysis testing on the influence of the inherent supervision variable on the work discipline variable obtained the results of 0.959. Based on these results, it can be concluded that inherent supervision has a positive influence on work discipline at the Regional Income Management Agency of Asahan District.



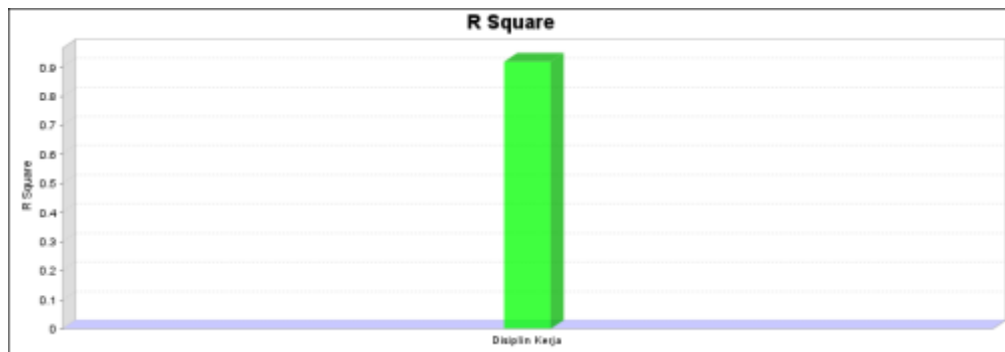
**Figure 5. Hypothesis test**

The T-statistic obtained after the bootstrapping process in the study is 118.648 and the T-table value is 1.67, the T-statistic value is greater than the T-table ( $118.648 > 1.67$ ) and the significance value is 0.000. The comparison of the T-statistic value with the T-table explains that the hypothesis can be accepted. This explains that inherent supervision has a positive and significant effect ( $0.000 < 0.05$ ) on the work discipline variable at the Regional Income Management Agency of Asahan District.

**Table 6. Determination Value**

Items	Average Variance Extracted
Work Discipline	0.919

Source: Smart PLS, 2022



**Figure 6. R-Square Value**

The R-Square T-statistic value obtained after the bootstrapping process in the study was 0.919. Based on the R-Square value, it can be concluded that the influence of inherent supervision on work discipline at the Regional Income Management Agency of Asahan District is 91.9%, while the other 8.1% is the influence of variables not examined in this study. Inherent supervision greatly affects the work discipline of employees, especially at the Regional Income Management Agency of Asahan District for that the Regional Income Management Agency of Asahan District must pay close attention to the implementation of inherent supervision.



## IV. Conclusion

The average value of the statement score in the inherent supervision variable is 3.51. This explains the inherent supervision variables into the high-level category. This value explains that the implementation of inherent supervision to the Regional Income Management Agency of Asahan District is classified as good. In work discipline, the average value of the statement score in the work discipline variable is 3.48. This explains that the work discipline variable is included in the high-level category. This value explains that the application of work discipline at the Regional Income Management Agency of Asahan District is classified as good.

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