

# THE EFFECT OF WORK DISCIPLINE AND COOPERATION ON PERFORMANCE THROUGH THE WORK ENVIRONMENT AS A MEDIATING VARIABLE (Case Study on Samsat Employees of UPT Revenue in Gowa Regency)

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## Abstract

*This study analyzes the influence of work discipline and cooperation on employee performance and the role of the work environment as a mediating variable in employees of the Gowa Regency Regional Revenue Unit Samsat. Using a quantitative approach with an associative design, data were collected through questionnaires to 46 respondents and analyzed using SEM-PLS to assess the validity, reliability, and structural relationships between variables. The results of the study show that work discipline and cooperation have a positive effect on the work environment, as well as have a significant direct influence on employee performance. The work environment has also been shown to have a positive effect on performance and mediates the relationship between work discipline and cooperation and performance. These findings confirm that employee performance improves optimally when discipline and cooperation are supported by a conducive work environment.*

**Keywords:** *Work Discipline, Cooperation, Work Environment, Employee Performance.*

## 1. INTRODUCTION

Work discipline is the attitude of obedience to work rules and standards, while cooperation is a coordinated interaction between individuals to achieve a common goal. Employee performance is an important factor in the success of public organizations such as the Gowa Regency Regional Revenue Unit Samsat, which is required to provide fast, transparent, and accountable services. Work discipline plays a big role in influencing performance, as explained by Sutrisno (2021) who states that discipline reflects employee compliance and responsibility. Previous research has also shown that discipline and work environment have a significant effect on performance.

One of the important elements that affects employee performance is work discipline. Work discipline reflects the compliance, awareness, and responsibility of employees in carrying out their duties and complying with applicable regulations. According to Sutrisno

(2021:81), work discipline is an attitude of respect, appreciation, compliance, and obedience to applicable regulations and being willing to accept sanctions if they violate the stipulations that have been set. Research by Istiqlali and Lukiarti (2021:45) proves that work discipline and the work environment simultaneously have a significant effect on employee performance, where improving discipline will have a direct impact on improving the quality and quantity of work results.

In addition to work discipline, cooperation between employees is also an important determinant in supporting the achievement of organizational goals. According to Hasibuan (2021:134), cooperation is the ability to work with others in completing tasks to achieve common goals. Effective cooperation can create synergy, facilitate communication, and facilitate collective problem-solving. Research by Sari and Pradana (2020:56) found that teamwork has a positive and significant effect on employee performance, where the higher the level of cooperation, the higher the productivity produced.

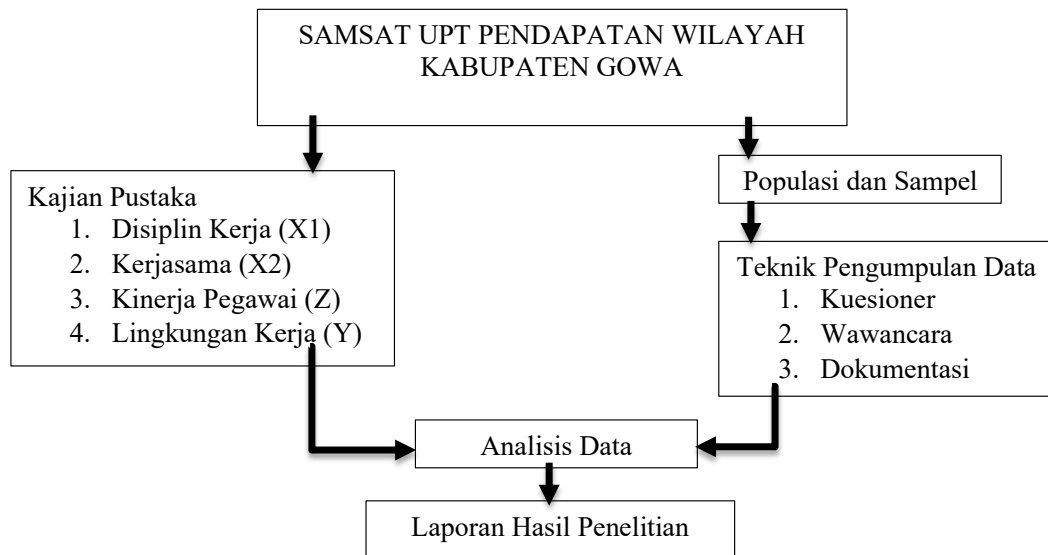
However, the influence of work discipline and cooperation on employee performance is not always direct. In many cases, the work environment can act as a mediating variable that strengthens or weakens the relationship. A conducive work environment, both physically, socially, and psychologically, is able to motivate employees to work more optimally and contribute optimally (Sedarmayanti, 2020:145). The results of Putri's research (2020:113) prove that a comfortable and supportive work environment can increase motivation, strengthen cooperative relationships, and ultimately have a positive impact on employee performance.

Based on this description, research on the influence of work discipline and cooperation on employee performance through the work environment as a mediation variable is very relevant, especially in the Gowa Regency Regional Revenue Unit Samsat which has an important role in providing public services directly to the community. This research is expected to provide strategic recommendations for organizational management to strengthen work discipline, increase teamwork, and create a supportive work environment, so that the quality of public services can continue to be improved.

## **2. RESEARCH METHOD**

This study uses a quantitative method with an associative approach. Quantitative research utilizes numerical data and statistical analysis to objectively measure and test the relationships between variables. Data is collected systematically through standardized instruments such as questionnaires, then analyzed using statistical techniques such as regression, correlation, or path analysis. According to Sugiyono (2019), associative research aims to find out the relationship or influence between two or more variables, either partially or simultaneously.

By applying quantitative methods and associative approaches, this research is expected to produce measurable, objective, and academically accountable findings.



Gambar 3.1 Desain Penelitian 1

This research was conducted at SAMSAT UPT Regional Revenue of Gowa Regency, Jl. Tumanurung Raya, Kalegowa, Somba Opu District, South Sulawesi. This location was chosen because of the challenges in improving employee performance related to work discipline, cooperation, and work environment. With work characteristics that require precision and coordination, SAMSAT UPT Gowa is the right place to analyze the influence of work discipline (X1) and cooperation (X2) on employee performance (Z), both directly and through the work environment (Y). Measurements using a Likert scale of 1–5.

The research population includes all employees, consisting of 27 ASN, 13 Non-ASN, and 6 OS and Satpol employees. The study used total sampling so that all employees became respondents. Data were collected through questionnaires, semi-structured interviews, and documentation studies, with due regard to the ethics of the study, including agency permission and respondent confidentiality.

### 3. RESULTS AND DISCUSSION

#### A. Research Results

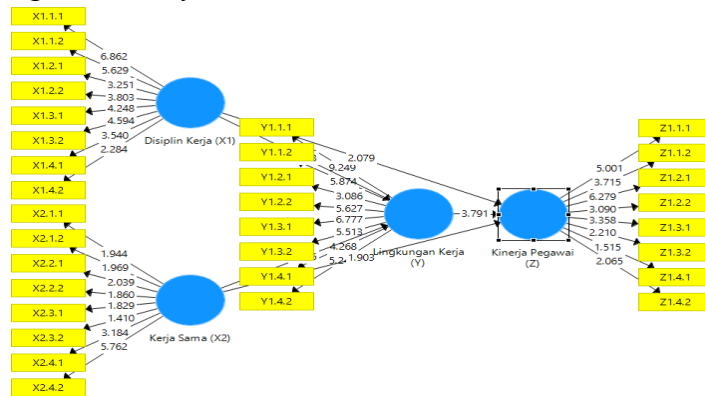
##### 1) Descriptive Analysis of Research Results

Descriptive analysis was carried out by understanding the respondents' answers based on each indicator on the questionnaire to see the tendency and response patterns of Samsat employees of the Gowa Regency Regional Revenue

UPT. The measurement used five answer options (STS–SS) with a score of 1–5, where the higher the average score indicates the more positive the respondents' perception of the assessed indicators.

2) Uji Measurement Model/Outer Model

a. Convergent Validity



Source : Data Processing Results, SmartPLS, 2025

The results of convergent validity testing on the PLS model can be seen from:

- The model shows the relationship between Work Discipline (X1), Cooperation (X2), Work Environment (Y), and Employee Performance (Z).
- Each variable is measured using several indicators (yellow boxes).
- Work Discipline and Cooperation have an effect on the Work Environment.
- The Work Environment further affects Employee Performance.

b. Outer Loading

	Work Discipline (X1)	Cooperation (X2)	Employee Performance (Z)	Work Environment (Y)
X1.1.1	0,767			
X1.1.2	0,745			
X1.2.1	0,826			
X1.2.2	0,743			
X1.3.1	0,843			
X1.3.2	0,696			
X1.4.1	0,721			
X1.4.2	0,424			

X2.1.1		0,730		
X2.1.2		0,752		
X2.2.1		0,826		
X2.2.2		0,492		
X2.3.1		0,743		
X2.3.2		0,390		
X2.4.1		0,730		
X2.4.2		0,786		
Y1.1.1				0,753
Y1.1.2				0,627
Y1.2.1				0,785
Y1.2.2				0,698
Y1.3.1				0,745
Y1.3.2				0,826
Y1.4.1				0,665
Y1.4.2				0,786
Z1.1.1			0,798	
Z1.1.2			0,743	
Z1.2.1			0,831	
Z1.2.2			0,612	
Z1.3.1			0,716	
Z1.3.2			0,429	
Z1.4.1			0,786	
Z1.4.2			0,826	

Source : (Data Processing Results, SmartPLS, 2025)

Table 4.8 Outer Loading shows the loading factor value of each indicator against the latent variable in the PLS-SEM model. This indicator describes the response of Samsat UPT Gowa employees related to Work Discipline (X1), Cooperation (X2), Work Environment (Y), and Employee Performance (Z). The higher the loading value (closer to 1), the stronger the indicator represents its variable.

c. Discriminant Validity

Variabel	Work Discipline (X1)	Cooperation (X2)	Employee Performance (Z)	Work Environment (Y)
Work Discipline (X1)	0,703			
Cooperation (X2)	0,540	0,568		
Employee Performance (Z)	0,658	0,541	0,635	
Work Environment (Y)	0,517	0,559	0,619	0,661

Source : (Data Processing Results, SmartPLS, 2025)

The table shows that all variables have a positive correlation relationship with moderate to strong strength. The highest correlation is found between Work Discipline and

Employee Performance, as well as between Work Environment and Employee Performance, so that all variables are interrelated and relevant in the research.

d. Model Collinearity Test

INDICATOR	LIVE
X1.1.1	2,422
X1.1.2	2,394
X1.2.1	1,607
X1.2.2	2,469
X1.3.1	2,469
X1.3.2	2,090
X1.4.1	2,469
X1.4.2	1,547
X2.1.1	1,985
X2.1.2	1,415
X2.2.1	2,630
X2.2.2	1,915
X2.3.1	1,865
X2.3.2	2,508
X2.4.1	2,386
X2.4.2	1,340
Y1.1.1	2,215
Y1.1.2	1,575
Y1.2.1	1,353
Y1.2.2	1,906
Y1.3.1	1,517
Y1.3.2	1,759
Y1.4.1	4,143
Y1.4.2	3,552
Z1.1.1	2,949
Z1.1.2	2,491
Z1.2.1	2,849
Z1.2.2	3,124
Z1.3.1	3,777
Z1.3.2	1,180
Z1.4.1	1,351
Z1.4.2	1,259

Source : Data Processing Results, SmartPLS, 2025

Construct	Cronbach's Alpha	rho <sub>A</sub>	Composite Reliability
Work Discipline (X1)	0,857	0,881	0,884
Cooperation (X2)	0,798	0,953	0,783
Employee Performance (Z)	0,765	0,805	0,832
Work Environment (Y)	0,813	0,818	0,860

Source : Data Processing Results, SmartPLS, 2025

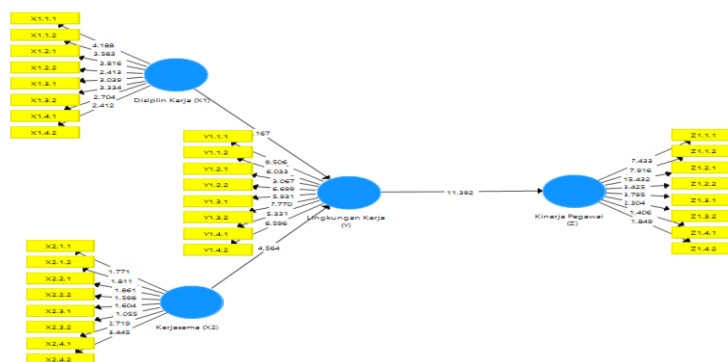
This Model Collinearity Test Table shows the value of the Variance Inflation Factor (VIF) for each variable indicator used in the study regarding Employees at the Gowa Regency Regional Revenue Unit Samsat. VIF is used to identify whether there are symptoms of multicollinearity or too high correlation between variables in the model. The higher the VIF value, the stronger the indication that the indicator has a similarity of information to other indicators.

### Reliability Test

Table 4.11 Reliability Test shows that all variables of Work Discipline, Cooperation, Employee Performance, and Work Environment have a reliability value above 0.7. This indicates that the research instrument is consistent and feasible to be used to measure variables in employees of the Gowa Regency Regional Revenue UPT Samsat.

### Hypothesis Test

The results of the hypothesis test were used to assess the direct and indirect influence of independent variables on dependent variables, including seeing whether the mediation variables worked in full or in part. Thus, hypothesis testing in PLS-SEM provides a complete picture of the strength and direction of the relationship between variables.



Source : Data Processing Results, SmartPLS, 2025

a. Direct Effect

Path Coefficients	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Work Discipline (X1) -> Employee Performance (Z)	0,386	0,409	0,186	2,079	0,038
Work Discipline (X1) -> Work Environment (Y)	-0,014	0,048	0,152	0,093	0,926
Cooperation (X2)_ -> Employee Performance (Z)	-0,318	-0,287	0,167	1,903	0,000
Cooperation (X2)_ -> Work Environment (Y)_	0,567	0,565	0,153	3,695	0,000
Work Environment (Y)_ -> Employee Performance (Z)_	0,684	0,663	0,180	3,791	0,000

The results of the study show that work discipline has a positive and significant effect on performance, but it does not affect the work environment. Cooperation has a negative effect on performance, but has a positive and significant effect on the work environment. In addition, the work environment has been proven to have a positive and strong influence in improving employee performance at the Gowa Regency Regional Revenue Unit Samsat.

b. Indirect Effect

Path Coefficient	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Work Discipline (X1) -> Employee Performance (Z)	-0,010	0,032	0,099	0,098	0,922
Work Discipline (X1) -> Work Environment (Y)					
Cooperation (X2)_ -> Employee Performance (Z)	0,388	0,383	0,152	2,559	0,011
Cooperation (X2)_ -> Work Environment (Y)					
Work Environment (Y)_ -> Employee Performance (Z)		0,000	0,000		

Work discipline does not have a significant indirect effect on employee performance because the p value is high. On the contrary, cooperation has a positive and significant effect through the work environment, and the work environment itself has a very strong influence on performance. Overall, cooperation and work environment are the main factors in improving performance, while work discipline does not have a significant indirect influence.

4. CONCLUSION

Based on the results of the study, the performance of employees at the Gowa Regency Regional Revenue Unit Samsat is significantly influenced by work discipline, cooperation between employees, and the work environment. Work discipline has been proven to improve

employee performance directly, while cooperation has a positive influence on performance through the role of mediation in the work environment. A conducive, harmonious, and supported work environment with adequate facilities has proven to play an important role in increasing employee effectiveness and productivity.

These findings confirm that to improve employee performance, attention needs to be paid to strengthening work discipline, developing effective cooperation, and creating a supportive work environment. Thus, the combination of discipline, cooperation, and the quality of the work environment is a key factor in encouraging the productivity and optimal performance of employees of the Gowa Regency Regional Revenue UPT Samsat.

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