# INFLUENCE OF WORK ENVIRONMENT, SUPERVISION, AND AUDITOR TEAMWORK TO EMPLOYEE PERFORMANCE ON REPRESENTATIVE OF FINANCE AND DEVELOPMENT AUDITOR OF DKI JAKARTA, INDONESIA

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**Abstract**

*This study aims to analyze the influence of work environment, supervision, and auditors teamwork either individually or simultaneously to the Representative of Finance and Development Auditor of DKI Jakarta. The sample of this study amounted to 101 employees. The data collecting technique is using questionnaire with Likert scale 1-5. The hypothesis test obtained a data that: (1) There is no significant influence of work environment (X1) on employee performance (Y). Proved by the value of coefficient correlation is 0.670. The value of significance is 0.121 and t value = 1.565, while t significant = 1.66. Because the sig value. > 0.05 and t value <t statistic so H0 is accepted and H1 is rejected . (2) There is a significant influence of supervision (X2) on employee performance (Y). Proved by the value of coefficient correlation is 0.765. The value of significance is 0.011 and t value = 3.482, while t statistic = 1.66. Because sig value <0.05 and t value> t statistic then H0 is rejected and H1 is accepted. (3) There is significant influence of auditor teamwork (X3) on employee performance (Y). Proved by the value of coefficient correlation is 0.755. Hypothesis testing obtained that the value of significance is 0.001 and t value = 2.59, while t statistic = 1.66. Because sig value <0.05 and t value> t statistic hence H0 is rejected and H1 is accepted. (4) There is a simultaneous influence of work environment (X1), supervision (X2), and auditor teamwork (X3) on employee performance (Y). Proved by the correlation coefficient value is 0.80. Significance test indicated that sig value. 0.00 and F value = 57.359. While F statistic = 2.6984, so that the sig value <0.05 and F value> F statistic or regression is significant.*

*Keywords: work environment, Supervision, auditors teamwork, employee performance*

## INTRODUCTION

To achieves its objectives, every organization is influenced by organizational behavior which is a reflection of the behavior and attitude of every employee who is a member of the organization. The behavior of employee will be reflected from employees attitude, whether the they are satisfied or not satisfied in the work that will effecting the work productivity.

Employee performance in Finance and Development Auditor of DKI Jakarta is certainly influenced by various factors so that management must give attention for organizational goals can be achieved optimally. Factors that affect these include: (1) the work environment; (2) Supervision; (3) conformity between the employee's personality and the type of work provided; (4) teamwork; and (5) employee training and development.

In order to improve employee performance, the management of Finance and Development Auditor of DKI Jakarta needs to follow several steps that can improve the performance of its employees. One of the best ways is to conduct a feedback program through an employee performance survey that assess the services provided by the organization to suSAsort controlling technical tasks. From the data obtained by the researchers from the performance accountability report, it aSAsears that employees are satisfied with the suSAsort services in the field of finance, staffing, and the provision of infrastructure.

Furthermore, keep in mind that working conditions are essential for employee performance that, illustrates how the workplace environment, the lighting of the room, the noise disturbance, the air temperature at work, and other office equipment. A good work environment will improve the performance of the organization. From the data obtained by the author, it suggests that management has paid a well attention to the workplace setting so it improve the employees ability in the work.

To carry out the task, the Board of Finance and Development Auditor of DKI Jakarta held the following functions: (1) Preparing Supervision work plan and program of: (a) The state budget and the administration of state management; and (b) Management of regional budget and administration of local government property / wealth at regional request; (2) the implementation of government tasks that are strategic and/ or cross ministries/ agencies/ regions; (3) Provide an assistance with preparation of performance accountability report of central and local government agencies; (4) Evaluation of performance accountability report system of central and local government agencies system (5) audit of State-owned enterprises, other agency in which has the Government interest, the foreign loans/ assistance received by the Government, and Regionally Owned Enterprises, other agencies at the request of region in accordance with the prevailing laws and regulations; (6) evaluation on the implementation of good corporate governance (GCG) and performance accountability report of State-owned

enterprises, other agency in which has the Government interest, Regionally Owned Enterprises, in accordance with the prevailing laws and regulations; (7) audit investigation on an indication of irregularities that can harm the state finances, State-owned enterprises, other agency in which has the Government interest, audit of development barriers, and providing audit assistance to investigative agencies and other government agencies; and (8) Implementation of analysis and compilation of Supervision result and quality control.

Other than that, in Government Regulations Number 60 Of Year 2008 about Government Internal Control System (GICS) it is mentioned that BFDS is authorized as an internal supervisor of state financial accountability and guidance of GICS implementation. Representatives of Finance and Development Auditor of DKI Jakarta  is a vertical agency working unit as the executive in the region, with DKI Jakarta as the working area which is under direct responsible to the Head of BPKP.

Based on monitoring data on the realization of the Work Program of Annual Monitoring and Development (WPAMD) in 2016 obtained by researchers, the target number of Supervision assignment (SA) in 2016 is 183 SAs and has been realized as many as 156 SAs. Thus, there are still 27 SAs or 14.75% that are not implemented during 2016.  From the monthly Assignment Plan (AP) data, it can be seen that there are 2 SAs from target 25 SAs (8.00%) not implemented in AP in March 2016, 2 SAS or 16.67% AP in May 2016, 1 SAS from target 7 Sas (14.29%) not implemented in AP in June 2016, 3 SAs of the 12 Sas (25.00%) not implemented in AP in July 2016, 3 SAs from target 5 Sas (60.00%) not implemented in AP in September 2016, of 5 SAs from target 13 Sas (38.46%) not implemented in AP in October 2016, 4 SAs or 66.67% of target 6 SAs not implemented in November AP, and 7 SAs from target 65 Sas (10.77%) not implemented in AP in December 2016. This shows a lacking in conducive working environment.

In addition, from assignment data issued in 2016, from 392 assignments, there are still 68 assignments (17.35%) that have a late report completion, In addition, from the assignment data issued during the year 2016 of 392 assignments, there are still 68 assignments or 17.35% of late completion of the report, consisting of 39 assignments for WPAMD activities and 29 assignments for non-WPAMD activities. This shows a lacking in Supervision optimalization and a solid teamwork.

**Problem Formulation**

Based on the problem limitation as described above, then the problems in this research can be formulated, as follows:

1. Analyzing the influence of work environment on employee performance on the Representative of Finance and Development Auditor of DKI Jakarta

2. Analyzing the influence of Supervision on employee performance on the Representative of Finance and Development Auditor of DKI Jakarta

3. Analyzing the influence of teamwork on employee performance on the Representative of Finance and Development Auditor of DKI Jakarta

4. Analyzing the influence of work environment, Supervision and teamwork simultaneously on employee performance on Representative of Finance and Development Auditor of DKI Jakarta

**Objective of the Study**

In accordance with the formulation of existing problems, then the goal to be achieved in this study is to:

1. To know how far the influence of work environment on the performance of Employees at the BFDS Representative in DKI Jakarta

2. To know how far the influence of Supervision on the performance of Employees at the BFDS Representative in DKI Jakarta

3. To know how far the influence of teamwork on the performance of Employees at the BFDS Representative in DKI Jakarta

4. To know how far the influence of work environment, Supervision and teamwork simultaneously on the performance of Employees at the BFDS Representative in DKI Jakarta

**REVIEW OF RELATED LITERATURE**

**Definition of Performance**

According to Mahmudi (2005:6) is a multidimensional constructs whose measurements vary depending on the complexity of the factors that establish the performance. Based on the opinion of Mahmudi, author defines it as a form outcomes of work, because the work provides a strong linkage to the organization's strategic goals, customer satisfaction, and economic contribution.

The definition of performance by Moeheriono (2012: 96) is as follows:

"Performance comes from the words job performance or the real achievement that an employee has achieved. Performance is the work that can be achieved by a person or group of people in an organization both quantitatively and qualitatively, in accordance with the authority and responsibility, in an effort to achieve the objectives of the organization legally, not violating the law and in accordance with the moral and ethics."

According to Keban (2004:191,192) Performance are defined as follows:

"Performance is an englich verb that refer to "appearance," or "achievement". Performance only refers to a set of results obtained by an employee during a given period and does not include the personal characteristics of the employee that assessed."

According to Keban (2004:193) Achieving performance results can actually be judged by the subject, whether it is an individual (individual performance), group (group performance), institution (organization performance), and by a program or policy (program or policy performance). According to Mahsun (2006:25) definition of performance is as follows:

"Performance is implementation level of achievement of an activity / program / policy in actualizing of targets, goals, visions and missions contained in an organization's strategic planning. Performance terms are often used to refer to achievements or success levels that have been established. This criteria of success is in form of goals or targets that are going to be achieved. Without any purpose or target, the performance of a person or organization is unlikely to be known because there is no benchmark."

From some experts above it can concluded that the performance is the work of someone who is able to carry out the tasks assigned effort, skills, experience and ability both in managing the time and carrying out the task itself with the responsibility to achieve certain goals.

## Factors Affecting Performance

According to Mahmudi (2005: 21) there are 5 factors that affect performance assessment:

a. Personal / individual factors, including: knowledge, skill, ability, self confidence, motivation, and commitment possessed by each individual.

b. Leadership factor : quality in giving encouragement, spirit, direction, and support provided by the manager and team leader

c. Team factor, including: the quality of support and passion provided by a teammate, trust in team members, the solidarity of team members.

d. System factor, including: work system, work facility, or infrastructure provided by the organization, and the performance culture within the organization.

e. Contextual factor, including: pressure and changes of external and internal environment.

## Performance Indicator

In this study, indicator of employee performance is the level of achievement or the work of a person to the goals to be achieved, then an employee will be able to perform the task well so that its performance will be considered good by the superior, and performance dimensions is as follow: (1) Work result with indicators: quality, quantity, and responsibility, (2) s attitude with

indicators of skills, experience, and sincerity, (3) efficiency with indicators: materials, tools, methods, and time.

## Work Environment

Work environment in an organization is important for employees because the work environment can affect the employees who are in it. A conducive work environment will provide a sense of security and comfort and allow employees to work optimally. If the employee loves his work environment, then the employee will feel at home in the workplace so that work activities become more effective.

According to Sedarmayanti (2011, page.20), 'work environment is all tools and materials faced by someone's work environment, his method of work, and the arrangement of his work either as an individual or as a group'. A good work environment will reduce a saturation in working. Those comfort of course will have an impact on increased productivity. Thus, the work environment can be defined as a psychological condition that exists within an organizational environment and is considered to have an influence on the behavior of its members.

## Work environment Type

Broadly speaking, the work environment is divided into two types, namely (Sedarmayanti 2011, page.26):

a. Physical work environment

The physical work environment in the sense that all circumstances that exist around the workplace can affect employees, either directly or indirectly. The physical work environment is divided into two categories: (1) work environment that directly relates to employees (such as: work centers, chair, table, and so on), and (2) intermediate environment, that also be called a work environment that affects the human condition, for example: temperature, humidity, air circulation, lighting, noise level, mechanical vibration, bad smell, color and so on.

b. Non-physical work environment

Non-physical work environment is all circumstances relating to employment relationships, either with the superiors or relationships with colleagues, or with subordinates.

## Factors Effecting Work environment

Factors that influence physical work environment according to Frasser on Hardino Febriansyah (2012), is:

      a. Work Facilities

      b. Air circulation

      c. Lighting

      d. Noise level

      e. Colour

      f. Cleanliness

      g. Workspace Layout

Work environment can be measured through: (1) dimensions of work facilities, with indicators of equipment / facilities arrangement; and (2) dimensions of work infrastructure, with indicators: (a) lighting, (b) temperature, (c) workspace layout.

## Definition of Supervision

Supervision is an activity carried out in the form of supervising, controlling and evaluating (Indonesian Dictionary, 2014). According to Gillies (2010), Supervision is one of the principles of leadership. Supervision is done to see the work in progress and fix it in case of bad implementation. According to RCN (2011), Supervision is the process of ensuring the activities are carried out in line with the objectives of the organization, by monitoring the implementation of activities.

Fayol dalam Swanburg (2010), express that Supervision is an examination of whether things happen in accordance with agreed plans, instructions issued, and the determined principles that aim to show deficiencies and errors in order to be corrected and not happen again.

Based on some of the above opinion it can be concluded that Supervision is a supervisory and controlling activity performed by a supervisor to the work performed by subordinates to ensure that the implementation of the work has been optimal and in accordance with standard procedures. Supervision process is a learning and training activity that aims to increase knowledge and skills and provide support to subordinates to improve their competence. Supervision can be measured through: (1) dimensions of policy, with indicators organizational policy; (2) dimension of assignment.

## Teamwork

Cooperation is 'a complex of willingness and ability to fulfill agreements related to good value and discipline, tolerance to others, be more concerned with the interests of the partner than the self-interest at some point, and the willingness and ability to accept the lack of others' (Aris Munandar 2014,page 86).

According to FX.Suwarto (2010, page178) that the teamwork is 'a group whose individual work a result in group performance greater than the sum of individual inputs'.

R. Wayne Pace & Don F. Faules (2013, page.310), mentioned that the groups created as a result of their work are called "teamwork". They also mention that members are a team because the work requires them to work together, where the work team is charged with the responsibility for self-regulation, improve the skills of team members, and refine the processes, products, and/ or services provided by the team. If the work team's functionality really stands alone, then this team is named autonomous team or a self-managed team.

Accoerding to R. Wayne Pace & Don F. Faules (2013, page.315), mentioning the fact that a group or team that voluntarily constructed, by assignment, or by rearrangement of its own work, is not a guarantee that the team members personally will function effectively as a group or team, where this group or team must develop into a positively functioning unit. This is achieved by moving through a number of developmental stages, namely: (1) formation stage; (2) interference stage; (3) normation stage; and (4) implementation stage.

Teamwork can be measured through: (1) job design dimensions, with indicators of member opportunities to use skills and talents; (2) composition dimensions, with indicators: (a) the ability of members, (b) member personalities, and (c) the diversity of members; (3) context dimension, with indicators: (a) resource support, and (b) member support, and (4) synergy dimensions , with indicators: (a) member commitment, and (b) level of member conflicts.

Figure 1. Research Framework
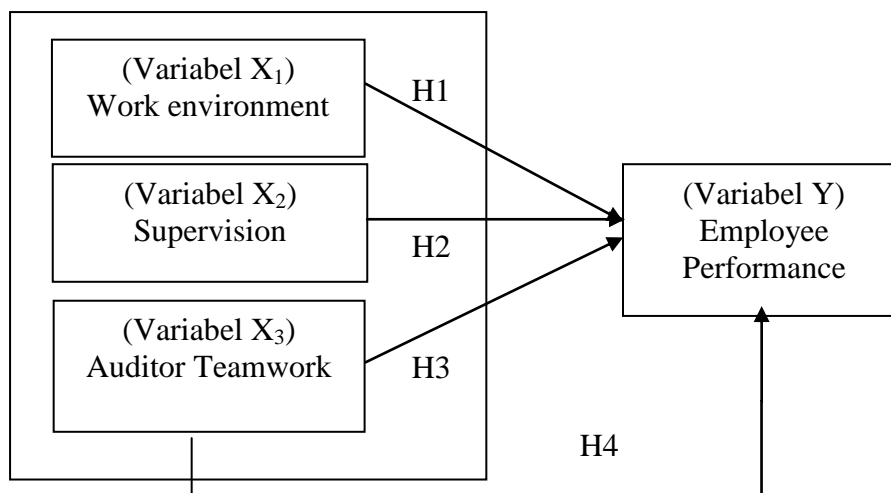


Description of the research framework:

$X_1$ = independent variable1 (Work Environment)

$X_2$ = independent variable2 (Supervision)

$X_3$ = independent variable3 (Auditor Teamwork)

Y  = dependent variable(Employee Performance)

**Hypothesis**

Based on the theories and phenomena that have been described above, research hypothesis can be formulated, as follows:

Hypothesis 1- Allegedly there is a positive and significant influence work environment on Employee performance in Board of Finance and Development Auditor of DKI Jakarta.

Hypothesis 2- Allegedly there is a positive and significant influence of supervision on Employee performance on Board of Finance and Development Auditor of DKI Jakarta.

Hypothesis 3- Allegedly there is a positive and significant influence of Auditor teamwork on Employee performance on Board of Perwakilan Finance and Development Auditor of DKI Jakarta.

Hypothesis 4- Allegedly there is a positive and significant influence of work environment, Supervision and Auditor teamwork simultaneously on Employee performance on Board of Finance and Development Auditor of DKI Jakarta.

**RESEARCH METHODOLOGY**

**Research Design**

This type of study is quantitative research that processed the numerical data by statistical methods. The specification of this research is descriptive that is to discuss facts, circumstances, variables, and phenomena that occur now.

This study will be analyze the influence of one variable to other variables. The variables to be studied consist of four variables, namely: (1) work environment; (2) supervision; (3) auditor teamwork; and (4) employee performance. Of the four variables, employee performance is serve as dependent variable, as the three other variables, namely: work environment, Supervision, and teamwork serve as independent variable.

**Research Population**

Population in this research is all functional auditor officer of at Representative of Finance and Development Auditor of DKI Jakarta  Finance and Development Auditor of DKI Jakarta totaling 101 people and all of them used as research samples, consisting of 27 Senior Auditor, 36 Junior Auditors, First Auditor is 4 people, Auditor Supervisor is 32 people, and Advanced Implementing Auditor is 2 people as objects to be studied.

**Research Sample**

Due to the limited population, the sampling technique in this study is the total sampling where all members of the population totaling 101 people will be used as research samples with the

reason that the results of research is more representative and objective. The population distribution and sample in this study are presented in Table 1.

Table 1. Sample Respondents

| No. | Auditor | Numbers |
|---|---|---|
| 1 | Senior Auditor | 27 |
| 2 | Junior Auditor | 36 |
| 3 | First Auditor | 4 |
| 4 | Auditor Supervisor | 32 |
| 5 | Advanced Implementing Auditor | 2 |
| | **Total** | **101** |

Source: Employment Data (May 2017)

**Operationalization of Variables**

Performance is scores that measure values of employee performance from dimensioning results, as follows:

1) Quality of work Dimensions, with indicators of work completion, support facilities and infrastructure minimization, and achievement of good work.

2) Dimension of work quantity, with suitability of job completion indicators with the number of targets, timeliness, the increasing number of work, and the well job completion.

3) Dimension of responsibility, with the suitability of job completion with instructions, SOP, SPM, discipline, initiative, and creative.

4) Dimensions of teamwork, with indicators of teamwork with superiors and subordinates, and coordination with colleagues.

**RESULTS AND DISCUSSION**

**Validity and Reliability Test on Work Environment ($X_1$)**

The work environment variable is measured through 14 questions. Using SPSS 23, the validity and reliability tests are conducted.

Table 2. Instruments Validity Test Result Work Environment Variable (X1)

| Item Number | $r_{xy}$ | $r_{table}$ | Decision |
|---|---|---|---|
| LK01 | 0.523 | 0.361 | Valid |
| LK02 | 0.580 | 0.361 | Valid |
| LK03 | 0.701 | 0.361 | Valid |
| LK04 | 0.639 | 0.361 | Valid |
| LK05 | 0.621 | 0.361 | Valid |
| LK06 | 0.745 | 0.361 | Valid |

| | | | | Table 2... |
|---|---|---|---|---|
| LK07 | 0.657 | 0.361 | Valid | |
| LK08 | 0.683 | 0.361 | Valid | |
| LK09 | 0.640 | 0.361 | Valid | |
| LK10 | 0.569 | 0.361 | Valid | |
| LK11 | 0.635 | 0.361 | Valid | |
| LK12 | 0.720 | 0.361 | Valid | |
| LK13 | 0.654 | 0.361 | Valid | |
| LK14 | 0.626 | 0.361 | Valid | |

Source: SPSS 23 Data Processing Results

From result of validity test of work environment (X1) it is known that from 14 item question, all question is valid. Therefore, the question about work environment (X1) that distributed to the fixed respondent is 14 points. Results The table above proves that all corrected item-total correlation values for each work environment variable (X1) are above 0.361 so that all questions are valid.

Table 3. Reliability Test Result of Work Environment ($X_1$)

| Cronbach's Alpha | N of Items | Cronbach Table | Decision |
|---|---|---|---|
| .916 | 14 | 0,7 | Reliable |

Source: SPSS 23 Data Processing Results

Based on the results of validity and reliability test above it can be concluded that the work environment ($X_1$) is valid because $r_{xy}$ value is greater than $r_{Table}$ and the data is also reliable and the data is also reliable because the value of Cronbach's alpha 0.916 is greater than 0.70.

**Validity and Reliability Test on Supervision ($X_2$)**

Supervision is measured through 14 questions. Using SPSS 23, the validity and reliability test result is:

Table 4. Instruments Validity Test Result Supervision Variable (X2)

| Item Number | $r_{xy}$ | $r_{table}$ | Decision |
|---|---|---|---|
| SP01 | 0.585 | 0.361 | valid |
| SP02 | 0.436 | 0.361 | valid |
| SP03 | 0.577 | 0.361 | Valid |
| SP04 | 0.673 | 0.361 | Valid |
| SP05 | 0.615 | 0.361 | Valid |
| SP06 | 0.500 | 0.361 | Valid |
| SP07 | 0.542 | 0.361 | Valid |
| SP08 | 0.487 | 0.361 | Valid |
| SP09 | 0.723 | 0.361 | Valid |

| | | | | |
|---|---|---|---|---|
| SP10 | 0.679 | 0.361 | Valid | Table 4... |
| SP11 | 0.705 | 0.361 | Valid | |
| SP12 | 0.725 | 0.361 | Valid | |
| SP13 | 0.679 | 0.361 | Valid | |
| SP14 | 0.705 | 0.361 | Valid | |

Source: SPSS 23 Data Processing Results

From result of validity test of Supervision (X2) it is known that from 14 item question, all question is valid. Therefore, the question about Supervision (X2) that distributed to the fixed respondent is 14 points. Results The table above proves that all corrected item-total correlation values for each Supervision variable (X2) are above 0.361 so that all questions are valid.

Table 5. Reliability Test Result of Supervision ($X_2$)

| Cronbach's Alpha | N of Items | Cronbach Table | Decision |
|---|---|---|---|
| 0.907 | 14 | 0,7 | Reliable |

Source: SPSS 23 Data Processing Results

Based on the results of validity and reliability test above it can be concluded that the Supervision (X2) is valid because $r_{xy}$ value is greater than $r_{Table}$ and the data is also reliable and the data is also reliable because the value of Cronbach's alpha 0.907 greater than 0.70.

**Validity and Reliability Test on Teamwork ($X_3$)**

Supervision is measured through 14 questions.

Table 6. Instruments Validity Test Result Auditor Teamwork Variable ($X_3$)

| Item Number | $r_{xy}$ | $r_{table}$ | Decision |
|---|---|---|---|
| KT01 | 0.461 | 0.361 | Valid |
| KT02 | 0.576 | 0.361 | Valid |
| KT03 | 0.472 | 0.361 | Valid |
| KT04 | 0.598 | 0.361 | Valid |
| KT05 | 0.576 | 0.361 | Valid |
| KT06 | 0.568 | 0.361 | Valid |
| KT07 | 0.790 | 0.361 | Valid |
| KT08 | 0.720 | 0.361 | Valid |
| KT09 | 0.790 | 0.361 | Valid |
| KT10 | 0.720 | 0.361 | Valid |
| KT11 | 0.790 | 0.361 | Valid |
| KT12 | 0.720 | 0.361 | Valid |
| KT13 | 0.790 | 0.361 | Valid |
| KT14 | 0.720 | 0.361 | Valid |

Source: SPSS 23 Data Processing Results

From result of validity test of Auditor Teamwork (X3) it is known that from 14 item question, all question is valid. Therefore, the question about Auditor Teamwork (X3) that distributed to the fixed respondent is 14 points. Results The table above proves that all corrected item-total correlation values for each Auditor Teamwork Variable (X3) are above 0.361 so that all questions are valid.

Table 7. Reliability Test Result of Auditor Teamwork Variable (X3)

| Cronbach's Alpha | N of Items | Cronbach Table | Decision |
|---|---|---|---|
| 0.928 | 14 | 0,7 | Reliable |

Source: SPSS 23 Data Processing Results

Based on the results of validity and reliability test above it can be concluded that the Auditor Teamwork (X3) is valid because $r_{xy}$ value is greater than $r_{Table}$ and the data is also reliable and the data is also reliable because the value of Cronbach's alpha 0.928 greater than 0.70.

**Validity and Reliability Test on Employee Performance (Y)**

Supervision is measured through 14 questions. Using SPSS 23, the validity and reliability test result is:

Table 8. Instruments Validity Test Result Employee Performance (Y)

| Item Number | $r_{xy}$ | $r_{table}$ | Decision |
|---|---|---|---|
| KP01 | 0.779 | 0.361 | Valid |
| KP02 | 0.874 | 0.361 | Valid |
| KP03 | 0.641 | 0.361 | Valid |
| KP04 | 0.766 | 0.361 | Valid |
| KP05 | 0.788 | 0.361 | Valid |
| KP06 | 0.815 | 0.361 | Valid |
| KP07 | 0.733 | 0.361 | Valid |
| KP08 | 0.697 | 0.361 | Valid |
| KP09 | 0.553 | 0.361 | Valid |
| KP10 | 0.874 | 0.361 | Valid |
| KP11 | 0.650 | 0.361 | Valid |
| KP12 | 0.779 | 0.361 | Valid |
| KP13 | 0.874 | 0.361 | Valid |
| KP14 | 0.815 | 0.361 | Valid |

Source: SPSS 23 Data Processing Results

From result of validity test of Employee Performance (Y) it is known that from 14 item question, all question is valid. Therefore, the question about Employee Performance (Y) that distributed to

the fixed respondent is 14 points. Results The table above proves that all corrected item-total correlation values for each Employee Performance Variable (Y) are above 0.361 so that all questions are valid.

Table 9. Reliability Test Result of Employee Performance (Y)

| Cronbach's Alpha | N of Items | Cronbach Table | Decision |
|---|---|---|---|
| 0.955 | 14 | 0,7 | Reliable |

Source: SPSS 23 Data Processing Results

Based on the results of validity and reliability test above it can be concluded that the Performance Variable (Y) is valid because $r_{xy}$ value is greater than $r_{Table}$ and data is also reliable and the data is also reliable because the value of Cronbach's alpha 0.955 greater than 0.70.

**The Classical Assumption Test**

The classical assumption test that will be used in this research includes normality test, heteroscedasticity test and multicolinearity test. Classical assumption test is done to determine the condition of existing data in order to determine the most appropriate analysis model used. To obtain an unbiased and efficient regression model.

**Normality Data Test**

Normality test in this study was conducted with the help of SPSS 23 to test whether the residual variable regression model has a normal distribution. For normality test can see graph P-P histogram plot that compare observation data with distribution which close to normal distribution, this study conducts a normality test on the model of regression equation formed.

Figure 2. Histogram of Normality Test



Dependent Variable: kinerja

Mean = -2.30E-15
Std. Dev. = 0.985
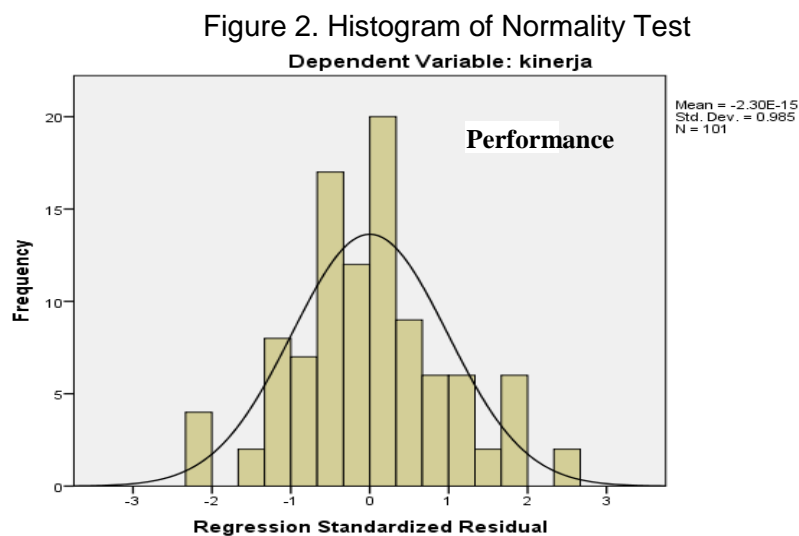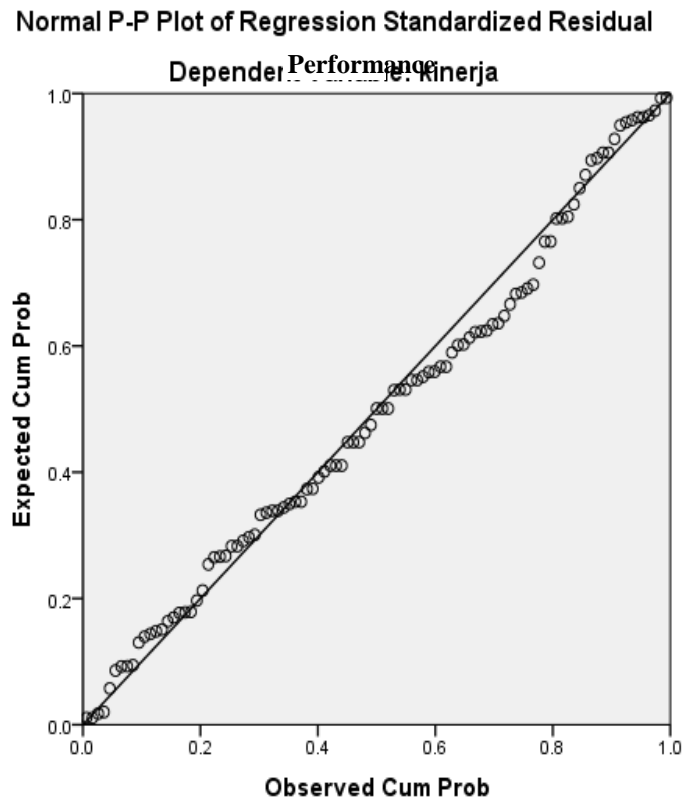N = 101

Performance

Figure 3. Normal P-Plot Graph



Source: SPSS 23 Data Processing Results

In the above picture we can see the residual value of the data is around the line y = x (line 45%) that the histogram gives the normal distribution pattern, because of the data spreading around the diagonal line and following the direction of the diagonal line, it can be concluded that the regression model qualify the assumption of normality.

Researchers also conducted Kolmogorov Smirnov Test (KS) to strengthen the results of the study by testing the normality of residual data. With hypothesis as follows:

$H_0$ : $\varepsilon_i \sim N(0; \sigma^2)$ or $\varepsilon_i$ is normally distributed
$H_1$ : $\varepsilon_i \nsim N(0; \sigma^2)$ or $\varepsilon_i$ is not normally distributed

Decision making criteria : Total Ho P-value $\leq \alpha$

By using SPSS 23 data processing to test the dependent variable, the result is as show in the table 10.

Table 10. Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|---|---|---|
| N | | 101 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 3.98316839 |
| Most Extreme Differences | Absolute | .075 |
| | Positive | .075 |
| | Negative | -.044 |
| Test Statistic | | .075 |
| Asymp. Sig. (2-tailed) | | .184[c] |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

Source: SPSS 23 Data Processing Results

In the table above the value of Z statistic test obtained is 0.075 < z Table (1,96) and its significance value is 0.184 indicating that the significance value is more than alpha (5% or 0.05), so it can be said that the data has been distributed normally because above alpha 0.05 or 5%.

**Correlation Analysis**

*Correlation Analysis of Work Environment (X1) on Employee Performance (Y)*

Correlation analysis is conducted to determine whether the work environment variable has relationship with employee performance. Calculation through SPSS 23 with results are listed in the Table below:

Table 11. Correlation Test Result between Work Environment Variable (X1)

and Employee Performance (Y)

| Correlations | | Work environment | Employee Performance |
|---|---|---|---|
| Work environment | Pearson Correlation | 1 | .670[**] |
| | Sig. (2-tailed) | | .000 |
| | N | 101 | 101 |
| Employee Performance | Pearson Correlation | .670[**] | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 101 | 101 |
| **. Correlation is significant at the 0.01 level (2-tailed). | | | |

Source: SPSS 23 Data Processing Results

Based on the table above, the magnitude of correlation coefficient between work environment with employee performance is 0.670. This shows a positive relationship between variables with moderate strength and sig. value of 0.000 <0.05 which means the relationship between variables is significant. Thus, the conclusion is correlation between work environment and employee performance is significant positive moderate relationships.

### Correlation Analysis of Supervision ($X_2$) on Employee Performance (Y)

Correlation analysis is conducted to determine whether the Supervision variable has relationship with employee performance. Calculation through SPSS 23 with results are listed in the Table below:

Table 12. Correlation Test Result between Supervision Variable (X2)
and Employee Performance (Y)

| Correlations | | Employee Performance | Supervision |
|---|---|---|---|
| Employee Performance | Pearson Correlation | 1 | .765[**] |
| | Sig. (2-tailed) | | .000 |
| | N | 101 | 101 |
| Supervision | Pearson Correlation | .765[**] | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 101 | 101 |
| **. Correlation is significant at the 0.01 level (2-tailed). | | | |

Source: SPSS 23 Data Processing Results

Based on the table above, the magnitude of correlation coefficient between work environment with employee performance is 0.765. This shows a positive relationship between variables with strong correlation and sig. value of 0.000 <0.05 which means the relationship between variables is significant. Thus, the conclusion of the correlation between Supervision and performance is a strong positive relationship.

### Correlation Analysis of Teamwork ($X_3$) on Employee Performance (Y)

Correlation analysis is conducted to determine whether the Supervision variable has relationship with employee performance. Calculation through SPSS 23 with results are listed in the Table below:

Table 13. Correlation Test Result between Teamwork Variable (X2) and Employee Performance (Y)

| Correlations | | Employee Performance | Teamwork |
|---|---|---|---|
| Employee Performance | Pearson Correlation | 1 | .755[**] |
| | Sig. (2-tailed) | | .000 |
| | N | 101 | 101 |
| Teamwork | Pearson Correlation | .755[**] | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 101 | 101 |
| **. Correlation is significant at the 0.01 level (2-tailed). | | | |

Source: SPSS 23 Data Processing Results

Based on the table above, the magnitude of correlation coefficient between work environment with employee performance is 0.755. This shows a positive relationship between variables with strong correlation and sig. value of 0.000 <0.05 which means the relationship between variables is significant. Thus, the conclusion of the correlation between Supervision and performance is a strong positive relationship.

**Multiple Linear Regression Analysis**

Multiple Linear Regression Analysis used to analyze the relationship between work environment variables, Supervision, and teamwork on employee performance. The model specifications used in this research are as: (i) $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

Where,

$Y$ = Employee performance

$X_1$ = Work environment

$X_2$ = Supervision

$X_3$ = Teamwork

$\beta_0$ = Constants

$\beta_1$ = Regression coefficient of Work environment

$\beta_2$ = Regression coefficient of Supervision

$\beta_3$ = Regression coefficient of Teamwork

$e$ = *error*

***Coefficient of Determination***

This stage will show the influence of independent variables, to the dependent variable and the desire to move by looking at the adjusted r square. In this study, the coefficient of determination analysis is using SPSS 23 with the following results:

Table 14. Model Summary

| Model | R | R Square | Adjusted R Square |
|---|---|---|---|
| 1 | .800[a] | .640 | .628 |

a. Predictors: (Constant), Teamwork Auditor, Work environment, Supervision

b. Dependent Variable: Employee Performance

The correlation value (r) shows the how tight relationship between the independent variable and the dependent variable. In the Table above the correlation value (r) is 0.800 means there is a strong correlation between the independent variables (work environment, Supervision and teamwork) with the dependent variable (employee performance). While the number of R Square Adjusted is called Coefficient of Determination. The number of Coefficient Determination is 0.628. This means that the independent variables (work environment, Supervision and teamwork) can explain the variation of the dependent variable (employee performance) of 62.8%. While the rest is caused by other causes factors. This suggests that the established model is good enough because the three variables able to explain the variation of dependent variable over 50 percent.

### ANOVA Test (F test)

ANOVA Test is conducted to find out whether the independent variables simultaneously affect or not to the dependent variable. To determine the value of F value, the distribution table is searched at $\alpha$ = 5% if sig F statistic ≤ $\alpha$ = 0.05 then H0 is rejected and $H_1$ is accepted, for a model with degree of freedom (df1) = k=3 and (df2)= n-k-1 = 101-3-1 = 97. By testing one side obtained value of F value = 2.6984 while the F statistic can be seen in Table below:

Table 15. Result of Anova[a] Test

| ANOVA[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 2814.526 | 3 | 938.175 | 57.359 | .000[b] |
| | Residual | 1586.563 | 97 | 16.356 | | |
| | Total | 4401.089 | 100 | | | |

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Work environment, Supervision, Teamwork

Source: SPSS 23 Data Processing Results

From the result of F value and F statistic then the comparison can be seen as follows:

If F statistic > F value, then H0 is rejected and $H_1$ is accepted

If F statistic < F value, then H0 is accepted and $H_1$ is rejected

While the significance of the influence between variables can be seen on the following criteria:

If sig < 0.05 then there is a significant influence

If sig > 0.05 then there is no significant influence

*Hypothesis*

$H_0$ : β0=β1=β2=β3 =0

 (No one variable has an influence / model does not fit)

$H_1$ :  Minimal ada satu  $\beta_j \neq 0$

 (At least one influential variable, model fit)

Decision Making Criteria: Reject H0 if F statistic > F value or if P-value ≤ α. From the table above obtained the value of F statistic is 57.359, while F value is 2.6984 this means F statistic> F value, so $H_0$ is rejected and $H_1$ is accepted. Thus it can be said that there is a linear relationship of independent variables simultaneously (work environment, Supervision and teamwork) to dependent variables (Performance), in other words the two models that have been formed fit / fit with the value of sig 0.000 <0.05.

## *T Test*

T test is conducted to find out whether the independent variable partially affect the dependent variable. To determine the value of t value, the distribution table is searched at α = 5% if the sig t value ≤ α = 0.05 then H0 is rejected and H1 accepted, (2-tailed) with degrees of freedom (df) = n-k-1 = 101-3-1 = 97 . The 2-tailed testing obtained t statistic= 1.66071, while the value of t value can be seen in Table below:

Table 16. Coefficients t test (Partial)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Decision |
|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | |
| 1 | (Constant) | 2.708 | 4.851 | | .558 | .578 | |
| | Work environment | .152 | .097 | .150 | 1.565 | .121 | Not sig. |
| | Supervision | .495 | .142 | .397 | 3.482 | .001 | Positively sig. |
| | Teamwork | .314 | .121 | .312 | 2.593 | .011 | Positively sig. |
| a. Dependent Variable: Employee Performance | | | | | | | |

From the Result of t statistic and t value then the comparison can be seen as follows:

$H_0$: βi=0 (the independent variable has no influence on the dependent variable)

$H_1$:  βi≠0  (the independent variable has influence on the dependent variable)

If t value > t statistic, then H0 is rejected and H1 accepted

If t value < t statistic, then H0 is accepted and H1 rejected

While to see the influence of significance between variables can be seen in the following criteria:

If sig. <0.05 then there is a significant influence

If sig. >0.05 then there is no significant influence

$Y = \beta_{0} + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

Employee performance = 2.708 + 0.152 work environment + 0.495 Supervision + 0.314 teamwork

*From the equation above, it can be concluded that:*

a. The constant of 2,708 states that if there is no increase in the value of work environment, Supervision and cooperation variables then the performance worth is 2,708 .

b. Regression coefficient of work environment variable is 0.152 stated that every addition of one work environment value will improve performance as much as 0.152 with assumption other variable constant.

c. Regression coefficient of Supervision variable is 0.495 stated that every addition of one Supervision value will improve performance as much as 0.495 with assumption other variable constant.

d. Regression coefficient of teamwork variable is 0.314 stated that every addition of one teamwork value will improve performance as much as 0.314 with assumption other variable constant.

**Discussion on the Result of Hypothesis Test**

*Hypothesis test 1: Work Environment Has a Positive Significant Influence On Employee Performance*

Table 17. *Coefficients* Uji t

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Decision |
|---|---|---|---|---|---|---|
| | B | Std. Error | Beta | | | |
| 1 (Constant) | 2.708 | 4.851 | | .558 | .578 | |
| Work environment | .152 | .097 | .150 | 1.565 | .121 | Not sig. |
| Supervision | .495 | .142 | .397 | 3.482 | .001 | Positively sig. |
| Teamwork | .314 | .121 | .312 | 2.593 | .011 | Positively sig. |
| a. Dependent Variable: Employee Performance | | | | | | |

This is in line with the research conducted by Sutrisno (2013, p.118) states that the work environment is the all facilities and work infrastructure around employees who are doing work that can affect the implementation of work. A good and clean working environment, sufficient light, free from noise and disturbance will provide motivation and sense of comfort for employees in doing the job, but a poor work environment, dirty, dark, stuffy, humid, and so forth will lead to fatigue and lower creativity.

Similar to Hera Wasiati's research (2016, p. 190), this study aims to find out whether the leadership, Work environment, has an influence on Employee Performance in STMIK AKAKOM Yogyakarta with job satisfaction as intervening variable. The data used in the form of primary data obtained through questionnaire. Respondents are non-educative employees at STMIK AKAKOM Yogyakarta with a sample of 58 respondents. The data analysis methods is using descriptive analysis and inferential analysis. Hypothesis testing using t-statistical test and R-Square. The result is leadership have positive and significant influence to job satisfaction, Work environment have positive and significant influence on job satisfaction, leadership and Work environment have a negative and non-significant influence on performance, job satisfaction has a positive and significant influence on Employee Performance.

### Supervision Has a Positive Significant Influence On Employee Performance
### Hypothesis Test 2:

$H_0$ : Supervision has no influence on employee performance

$H_1$ : Supervision has a positive influence on employee performance

The significant is 0.001 < 0.05 so H0 rejected or H1 accepted means Supervision affect performance. This is because the value of t value= 3.482> t statistic = 1.66. It means there is a proportional relationship where if an increase in Supervision will improve performance.

This is in line to the research conducted by Rosalina and Rustiana (2010) states that Supervision is 'action to supervise or direct the completion of work'. Supervision can provide feedback or inputs for employees to make improvements.

Rapina and Hana (2011) revealed that Supervision is' an activity that coordinates the implementation of tasks through effective and efficient 'direct and feedback'.

According to Kadarisman (2014, p.171) that 'controlling' is an activity to control the execution of a task or work conducted by a person to process the work in accordance with the desired Result. Control or Supervision is a function within the functional management that must be implemented by each organization's leaders on the implementation of its employees' work.

So in line with research hypothesis, Supervision certainly has a positive influence on the Employee Performance.


***Teamwork Has a Positive Significant Influence On Employee Performance***

***Hypothesis Test 3:***

$H_0$ : Teamwork has no influence on employee performance

$H_1$ : Teamwork has a positive influence on employee performance


Significance value 0.011 < 0.05 so H0 rejected or H1 accepted means Supervision affect performance. This is because the value of t value=2,593 >  t statistic=1,66.  It means there is a proportional relationship where if an increase in teamwork will improve performance.

This is in line with the research conducted by R. Wayne Pace & Don F. Faules (2013, page.310), states that a groups created as a Result of the work itself are called "teamwork". A teamwork is a group of workers responsible for forming a product or dealing with a process within an organization. Teamwork plans the work, completes it, and organizes a number of regular tasks such as scheduling, goal setting, provide a performance feedback, and even hiring new team members and dismissing those who do not contribute enough to the team's work. The team is responsible for production, cost quality, statistical control, and coordination with other teams and departments.

Furthermore mentioned by R. Wayne Pace & Don F. Faules (2013, page.310) that members are a team because the work requires them to work together, where the work team is responsible for self-regulation, enhancing team members' skills, and refining the processes, products, and / or services provided by the team. If the work team's functionality really stands, then this team is named "autonomous team" atau "self-managed team".

Meanwhile, according to David Rees & Richard McBain (2007, p.124), teams have a same goals and work approaches, where members are interdependent, responsible, and involved in opportunities to build relationships to improve their performance. Building relationships is a building block of a team. So in line with research hypothesis, Teamwork certainly has a positive influence on the Employee Performance.


***Work environment, Supervision, Teamwork has a Positive Significant Influence On Employee Performance***

***Hypothesis Test 4:***

$H_0$ :  Work environment, Supervision and Teamwork has no influence on employee performance

$H_1$ :    Work  environment,  Supervision  and  Teamwork  has  an  influence  on  employee performance

Significance 0.00 < 0.05 so H0 rejected or H1 accepted means Work environment, Supervision, and Teamwork affects Employee Performance. It means there is a proportional relationship where if an increase in Work environment, Supervision, teamwork simultaneously will increase employee performance.

Employee Performance is the level of achievement or work of a person or teamwork of the targets to be performed or to be done in a certain time, which can be measured through 4 dimensions, namely: quality of work, the amount of work, responsibility, and cooperation

Work environment is everything in the form of facilities and infrastructure both physical and non-physical that is around employees which can affect the execution of the task/ job and increase productivity. Can be measured through 2 dimensions, namely: facilities, and infrastructure.

Supervision is an activity of control or Supervision that conducted regularly on the work implementation of subordinate through guidance, direction, observation and evaluation that effective and efficient so that the work process in accordance with the desired results, can be measured through 4 dimensions, namely: policy, assignment, improvement of competence, and the response of superiors and subordinates.

Teamwork is a work team that has a skill mix that in accordance with a tasks that must be completed and has collective responsibility for work processes within the organization start from planning, completing and reporting the results of the work in which each of its members is involved in a number of opportunities to build relationships and improve their performance, can be measured through 4 dimensions, namely: job design, composition, context, and synergy.

So  research  Hypothesis  on  Work  environment,  Supervision,  and  Teamwork  auditor positive influence on Employee Performance is proven.

**CONCLUSION**

Based on the Result of data analysis which has been described in the previous chapter, it can be concluded as follows:

a. There is no significant influence of Work environment ($X_1$) on Employee Performance (Y) on the Representative of Finance and Development Auditor of DKI Jakarta . This is proved by the value of correlation coefficient between Work environment ($X_1$) and Employee Performance (Y) is 0.670. From Hypothesis testing it was found that the value

of significance = 0.121 and t value=1.565, while t statistic=1,66. Because sig. value > 0.05 and t value < t statistic so H0 is accepted and H1 is rejected.

b. There is a significant influence of Supervision ($X_2$) on Employee Performance (Y) on the Representative of Finance and Development Auditor of DKI Jakarta . It is proved by the value of correlation coefficient between Supervision ($X_2$) on Employee Performance (Y) is 0.765. From Hypothesis testing it was found that the value of significance= 0.001 and t value =3.482, while t statistic=1,66. Because sig. value < 0.05 and t value > t statistic so H0 is rejected and H1 is accepted.

c. There is a significant influence of auditor Teamwork ($X_3$) on Employee Performance (Y) on the Representative of Finance and Development Auditor of DKI Jakarta . It is proved by the value of correlation coefficient between Supervision ($X_2$) on Employee Performance (Y) is 0.755. From Hypothesis testing it was found that the value of significance= 0.001 and t value =2,59, while t statistic=1,66. Because sig. value < 0.05 and t value > t statistic so H0 is rejected and H1 is accepted.

d. There is a significant influence of auditor Work environment ($X_1$), Supervision ($X_2$), and Teamwork ($X_3$) simultaneously on Employee Performance (Y) on the Representative of Finance and Development Auditor of DKI Jakarta . It is proved by the value of correlation coefficient between Supervision ($X_2$) on Employee Performance (Y) is 0.80. Significant coefficients in significance tests are showed by the sig value. 0.00 and F statistic = 57.359, while F value = 2.6984. So that the sig value <0.05 and F hitug> F value or it can be said that the regression is significant

## SUGGESTION

Based on the Result of the above research, then to increase Employee Performance on Representative of Finance and Development Auditor of DKI Jakarta , the researcher give some suggestion as follows:

a. The biggest factor affecting Employee Performance is **Supervision**, in this case it is better to apply Supervision system which increases with increasing workload. This can be applied to the Functional Auditor Officer on the Representative of the Board of Finance and Development Auditor of DKI Jakarta, where the higher achievement target will also increase Employee Performance, thus giving a positive value for each employee to achieve better Employee Performance.

b. The second biggest factor affecting Employee Performance is **auditor teamwork**, to build a good team, there needs to be a bond of heart among its members with creed

and transcendental values, so it is very important to build a shared vision and mission in the team.

c. The smallest factor affecting Employee Performance is **Work environment**. In this variable the employees provide the lowest rating regarding work environment in Representative of Finance and Development Auditor of DKI Jakarta , for it is expected to improve and maintain conditions of Work environment and individual characteristics of its employees so that Employee Performance can continue to increase, in this case the equipment of the available office needs to be equipped for the smooth work execution of the employee. Can be done by renewing the old computer, buying data processing equipment such as computers, notebooks, printers, scanners, and others that can support the work.

d. To increase Employee Performance in Representative of Finance and Development Auditor of DKI Jakarta  a conducive Work environment is needed, Supervision, and Teamwork is good for creating a performance  that oriented on the result or process.

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