

The Effect of Work Discipline, Education and Training, and Incentives on Employee Performance Through Job Satisfaction at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak

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ABSTRACT

This study aims to analyze the effect of work discipline, education and training, and incentives on employee performance through job satisfaction at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak. This research employed a quantitative approach with an explanatory research design. The respondents consisted of 194 employees. Data were collected using a questionnaire with a 1–5 Likert scale and analyzed using SEM-PLS. The results show that work discipline, education and training, and incentives have a positive and significant effect on job satisfaction. Work discipline, education and training, incentives, and job satisfaction also have a positive and significant effect on employee performance. In addition, job satisfaction is proven to mediate the effect of work discipline, education and training, and incentives on employee performance. These findings indicate that improving employee performance is not only directly determined by work discipline, education and training, and incentives, but also through the improvement of job satisfaction. Therefore, Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak needs to strengthen work discipline management, implement relevant education and training programs, improve an appropriate incentive system, and enhance employee job satisfaction to support more optimal employee performance.

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Introduction

Employee performance is a central issue in public sector organizations because the quality of public service, supervision, administration, and organizational target achievement depends on the capacity of employees to carry out their duties effectively. In the context of customs and excise administration, the Directorate General of Customs and Excise plays a strategic role in providing services and facilitation, conducting supervision and law enforcement, protecting society from illegal trade, and optimizing state revenue. These responsibilities make employee performance in customs and excise offices important not

only for internal organizational effectiveness, but also for trade facilitation, logistics efficiency, regulatory compliance, and public accountability.

Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak is an important organizational context because its work is closely connected with port activities, import and export services, excise administration, and customs supervision. The office provides various customs and excise services, including import, export, excise, bonded zone facilities, customs facilities, IMEI registration, complaints, and digital service channels. The increase in port and container activities also creates higher work complexity for public officers in the customs environment. Therefore, employees must be able to work accurately, quickly, responsively, and in accordance with standard operating procedures.

From a human resource management perspective, performance is not produced by technical capability alone. Armstrong & Taylor (2023) explain that human resource management includes employee development, performance management, reward systems, and employment relations. Noe et al. (2024) also emphasize that training, development, and strategic human resource practices are necessary to ensure that employees have the competencies required by the organization. In this study, work discipline, education and training, and incentives are positioned as important organizational factors that may influence job satisfaction and employee performance.

Work discipline is important in public organizations because public employees must follow working hours, regulations, procedures, and job responsibilities. Kholik et al. (2024) define work discipline through time discipline, regulation discipline, and responsibility discipline. In a customs and excise office, these dimensions are highly relevant because employees work under strict rules, complex procedures, and accountability requirements. Rahmadhan et al. (2025) found that training, career development, and work discipline significantly affected employee performance in a tax office. Pratama et al. (2024) also showed that discipline was an important factor in employee performance in a public institution. These studies indicate that discipline is not merely a formal requirement, but a behavioral foundation for performance.

Education and training are also essential because employees need updated knowledge, skills, attitudes, and technical competence to respond to changes in regulations, service systems, technology, and user needs. Hosen et al. (2024) describe training and development as a systematic process to improve employees' knowledge, skills, attitudes, and expertise so they can perform routine tasks effectively. Jatmiko et al. (2022) found that education, training, and career development affected employee performance at KPP Pratama Surabaya Wonocolo. Saifuddin et al. (2024) also emphasized the role of training and work experience in improving employee professionalism. These findings support the view that training and development are critical for public employees who are expected to deliver high-quality services.

Incentives are another important element in human resource management because they represent organizational appreciation for employee contributions. Benatallah & Rosman (2022) distinguish incentives into material and moral incentives. Material incentives relate to financial rewards, while moral incentives include recognition, appreciation, trust, and opportunities for development. Rachman et al. (2022) found that compensation contributed to employee performance, while Ufia et al. (2025) showed that compensation had a significant effect on employee performance in a manufacturing company. These studies indicate that incentives may influence employee attitudes and behavior, especially when employees perceive them as fair and meaningful.

Job satisfaction is positioned as a mediating variable because it reflects employees' psychological evaluation of their work, organizational policies, responsibilities, rewards, and working conditions. Robbins & Judge (2024) define job satisfaction as a positive feeling about a job resulting from an evaluation of its characteristics. Lukito et al. (2025) found that job satisfaction is an important determinant of sustainable employee performance. Hariadi et al. (2025) also showed that job satisfaction had a positive and significant effect on employee performance in a public office context. Based on Social Exchange Theory, employees who perceive organizational practices positively may respond with job satisfaction and better performance (Ahmad et al., 2023).

Previous studies have examined work discipline, training, incentives, job satisfaction, and employee performance; however, several gaps remain. Zati et al. (2024) tested the direct effects of work discipline, job training, and incentives on performance, but did not include job satisfaction as a mediator. Hosen et al. (2024) used a mediation model, but the mediator was organizational commitment rather than job satisfaction. Sanggarwati et al. (2021) examined discipline, job satisfaction, and performance, but in a private infrastructure company. Sari et al. (2025) and Nugroho et al. (2025) provided evidence of factors influencing employee performance in tax office contexts, but did not test the specific combination of discipline, training, incentives, and job satisfaction as a mediation model.

Based on the theoretical explanation and previous empirical findings, this study formulates the following hypotheses:

- H1: Work discipline has a positive effect on job satisfaction.
- H2: Education and training have a positive effect on job satisfaction.
- H3: Incentives have a positive effect on job satisfaction.
- H4: Work discipline has a positive effect on employee performance.
- H5: Education and training have a positive effect on employee performance.
- H6: Incentives have a positive effect on employee performance.
- H7: Job satisfaction has a positive effect on employee performance.
- H8: Work discipline has a positive effect on employee performance through job satisfaction.
- H9: Education and training have a positive effect on employee performance through job satisfaction.

H10: Incentives have a positive effect on employee performance through job satisfaction

Therefore, this study contributes by examining the effect of work discipline, education and training, and incentives on employee performance through job satisfaction in the context of Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak.

Method

This study used a quantitative approach with an explanatory research design. The quantitative approach was selected because the study measured respondents' perceptions through numerical scores and tested hypotheses using statistical procedures. The explanatory design was applied because the study aimed to explain causal relationships among work discipline, education and training, incentives, job satisfaction, and employee performance.

The population consisted of 375 active employees at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak. The sampling technique used was purposive sampling because the study required respondents who had relevant experience in assessing the organizational conditions being studied. The criteria were active employees at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak, employees who had worked for at least one year, employees who had participated in or experienced education and training programs provided by the organization, and employees who were willing to complete the questionnaire. Using the Slovin formula with a 5% margin of error, the minimum sample size was 194 respondents.

The study used primary data obtained from questionnaire responses and secondary data obtained from books, journals, official documents, and other relevant sources. The questionnaire used a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Work discipline was measured using time discipline, regulation discipline, and responsibility discipline based on Kholik et al. (2024). Education and training were measured based on the indicators developed from Hosen et al. (2024), including training continuity, readiness before duties, service improvement, handling complaints, problem solving, and application of training outcomes. Incentives were measured using material and moral incentives based on Benatallah & Rosman (2022). Job satisfaction was measured using satisfaction with organizational policies and practices, responsibility and work planning, and balance between rewards and duties based on Lukito et al. (2025). Employee performance was measured using quantity, quality, creativity, and loyalty based on Kholik et al. (2024).

Data were analyzed using Partial Least Squares Structural Equation Modeling (SEM-PLS). The analysis was conducted through two stages. First, the measurement model was evaluated using outer loading, Average Variance Extracted (AVE), Composite Reliability, Cronbach's Alpha, cross loading, and the Fornell-Larcker Criterion. Second, the structural model was evaluated using R-square, Q-square, and bootstrapping for hypothesis testing. A

hypothesis was accepted when the t-statistic was greater than 1.96 and the p-value was less than 0.05.

Results and Discussion

Results

The respondent profile showed that the study involved 194 employees. Most respondents were male, with 133 respondents or 69%, while female respondents accounted for 61 respondents or 31%. The largest age group was 31–35 years old, followed by 36–40 years old and over 40 years old. Most respondents held a bachelor's degree, and the majority were civil servants. Based on job group, most respondents were implementing staff, followed by functional officers and structural officers. Most respondents had participated in education and training two to three times. This profile indicates that the respondents had sufficient work experience and training exposure to evaluate work discipline, education and training, incentives, job satisfaction, and employee performance.

The descriptive analysis indicated that all variables were generally perceived positively. Work discipline was in the agree to strongly agree category. The highest mean score was related to compliance with regulations, while the lowest mean score was related to completing work within the predetermined time limit. Education and training were in the agree category. The strongest aspect was the role of training in helping employees provide better customs and excise services, while the relatively weaker aspects were training continuity, suitability to competency needs, and adequate preparation before technical duties. Incentives were also in the agree category. The strongest aspect was organizational trust in employees, while the lowest aspect was the suitability of incentives or allowances to job responsibilities. Job satisfaction was in the agree category, with the highest aspect related to satisfaction with responsibility, while the lowest aspect concerned the balance between rewards and duties. Employee performance was generally good, with the highest score related to minimizing mistakes, while the lowest score was related to providing ideas or suggestions for work improvement.

The measurement model evaluation showed that all constructs met the criteria for validity and reliability. The AVE values were above 0.50, and Composite Reliability and Cronbach's Alpha values were above 0.70. The results are shown in Table 1.

Table 1. Measurement Model Results

Variable	AVE	Composite Reliability	Cronbach's Alpha
Work Discipline	0.629	0.911	0.883
Education and Training	0.592	0.946	0.937
Incentives	0.620	0.929	0.913
Job Satisfaction	0.648	0.917	0.892
Employee Performance	0.635	0.933	0.918

Source: Processed primary data, 2026

Table 1 shows that all variables met convergent validity requirements because AVE values exceeded 0.50. Work discipline had an AVE of 0.629, education and training 0.592, incentives 0.620, job satisfaction 0.648, and employee performance 0.635. The outer loading values of all indicators were also above 0.70, indicating that each item was valid in measuring its respective construct. Reliability was confirmed because Composite Reliability values ranged from 0.911 to 0.946, and Cronbach’s Alpha values ranged from 0.883 to 0.937. The discriminant validity test using cross loading and the Fornell-Larcker Criterion also showed that each construct was empirically distinct from other constructs.

The structural model was evaluated using R-square and Q-square. The results are presented in Table 2.

Table 2. R-Square and Predictive Relevance

Variable	R-Square	R-Square Adjusted
Job Satisfaction	0.133	0.119
Employee Performance	0.255	0.239

Q-Square = 0.354. Source: Processed primary data, 2026

The R-square value for job satisfaction was 0.133, indicating that work discipline, education and training, and incentives explained 13.3% of the variance in job satisfaction. The R-square value for employee performance was 0.255, indicating that work discipline, education and training, incentives, and job satisfaction explained 25.5% of employee performance. Although the explanatory power was not dominant, the Q-square value of 0.354 was greater than 0, indicating that the model had predictive relevance. This means that the proposed model still has the ability to predict endogenous variables in the context of KPPBC TMP Tanjung Perak.

Hypothesis testing was conducted using bootstrapping. The results are presented in Table 3.

Table 3. Hypothesis Testing Results

Hypothesis	Relationship	Original Sample	T-Statistic	P-Value	Result
H1	Work Discipline → Job Satisfaction	0.203	3.487	0.001	Significant
H2	Education and Training → Job Satisfaction	0.186	2.761	0.006	Significant
H3	Incentives → Job Satisfaction	0.154	2.455	0.015	Significant
H4	Work Discipline → Employee Performance	0.162	2.288	0.023	Significant
H5	Education and Training → Employee Performance	0.226	3.426	0.001	Significant
H6	Incentives → Employee Performance	0.133	2.092	0.038	Significant
H7	Job Satisfaction → Employee Performance	0.258	4.108	0.000	Significant

Hypothesis	Relationship	Original Sample	T-Statistic	P-Value	Result
H8	Work Discipline → Job Satisfaction → Employee Performance	0.052	2.540	0.012	Significant
H9	Education and Training → Job Satisfaction → Employee Performance	0.048	2.120	0.035	Significant
H10	Incentives → Job Satisfaction → Employee Performance	0.040	2.008	0.046	Significant

Source: Processed primary data, 2026

Discussion

The hypothesis testing results show that all direct and indirect relationships were positive and significant. Work discipline had a positive and significant effect on job satisfaction. This finding indicates that discipline does not only reflect obedience to rules but also creates clarity, certainty, and comfort in work. Employees who understand working hours, regulations, procedures, and responsibilities are more likely to perceive the work environment positively. This supports Kholik et al. (2024), who conceptualize discipline through time discipline, regulation discipline, and responsibility discipline. The finding also extends Sanggarwati et al. (2021), who placed work discipline, job satisfaction, and performance in one model, although their context and results differed from this study.

Education and training had a positive and significant effect on job satisfaction. This finding suggests that training is not merely a formal human resource program but also a form of organizational support. Employees who receive relevant training feel better prepared to perform their tasks and perceive that the organization supports their development. This result is consistent with Hosen et al. (2024), who emphasized that training and development improve knowledge, skills, attitudes, and expertise. It is also supported by Jatmiko et al. (2022) and Saifuddin et al. (2024), who showed that education, training, and work experience are important for employee performance and professionalism.

Incentives had a positive and significant effect on job satisfaction. This result indicates that both material and moral incentives can create a sense of being appreciated. In the context of public organizations, incentives are not only financial rewards but also recognition, trust, appreciation, and opportunities to develop. Benatallah & Rosman (2022) found that material and moral incentives are related to job satisfaction. The present study confirms this argument in a customs and excise office context. The descriptive results also showed that organizational trust was the strongest incentive aspect, while the suitability of incentives to job responsibilities was the weakest aspect. Therefore, incentive policies should balance material fairness and moral recognition.

Work discipline, education and training, incentives, and job satisfaction also had positive and significant effects on employee performance. Work discipline supports performance because employees who comply with regulations and procedures are more

likely to produce accurate and accountable work results. This finding is consistent with Rahmadhan et al. (2025) and Pratama et al. (2024), who found that discipline is related to employee performance in public institutions. Education and training improve performance because trained employees have better knowledge, skills, and readiness to handle services, supervision, and technical duties. This supports Hosen et al. (2024) and Jatmiko et al. (2022). Incentives improve performance because employees who feel appreciated tend to work more seriously and maintain work quality. This result supports Rachman et al. (2022), Ufia et al. (2025), and Zati et al. (2024), who found that compensation or incentives contribute to performance.

Job satisfaction had the strongest direct effect on employee performance among the direct relationships in the structural model. This finding indicates that satisfied employees are more likely to show positive work behavior, accuracy, responsibility, and commitment. Lukito et al. (2025) stated that job satisfaction is an important determinant of sustainable employee performance, while Hariadi et al. (2025) found that job satisfaction positively affected performance in a public organization. In this study, job satisfaction was strongest in the aspect of responsibility given to employees, while the lowest aspect concerned the balance between rewards and job duties. This means that employees appreciate responsibility and authority, but the organization still needs to improve the perceived balance between rewards and workload.

The mediation results show that job satisfaction mediates the effect of work discipline, education and training, and incentives on employee performance. This means that these human resource practices affect performance not only directly but also through employees' psychological evaluation of their work. From the perspective of Social Exchange Theory, employees who perceive organizational practices as clear, supportive, and appreciative will respond with job satisfaction and better work behavior (Ahmad et al., 2023). The mediation finding is important because it shows that improving employee performance should not be limited to strengthening discipline, training, or incentives separately. The organization also needs to ensure that these practices are experienced by employees as fair, meaningful, and supportive of their work.

The overall findings contribute to the literature on public sector human resource management by confirming that job satisfaction plays a mediating role between organizational practices and employee performance. Several previous studies in tax office contexts, such as Sari et al. (2025) and Nugroho et al. (2025), showed that leadership, engagement, work environment, and organizational culture are important for employee performance. This study complements those findings by focusing on work discipline, education and training, incentives, and job satisfaction in a customs and excise service office. It also provides practical implications for KPPBC TMP Tanjung Perak. The organization needs to strengthen timely task completion, ensure sustainable and competency-based training, improve transparency and fairness in incentives, maintain moral incentives such as trust and recognition, and encourage employees to provide ideas for work improvement.

Conclusion

This study concludes that work discipline, education and training, and incentives have positive and significant effects on job satisfaction. Work discipline, education and training, incentives, and job satisfaction also have positive and significant effects on employee performance. In addition, job satisfaction mediates the effects of work discipline, education and training, and incentives on employee performance. These findings indicate that employee performance at Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak can be improved through human resource practices that strengthen discipline, develop employee competence, provide fair and meaningful incentives, and enhance job satisfaction.

The practical implication is that Medium Customs Type, Customs and Excise Controlling and Servicing Office of Tanjung Perak should improve work time management and task monitoring, develop continuous and competency-based training programs, strengthen the transparency and proportionality of incentives, and maintain moral rewards such as trust, recognition, and development opportunities. The organization should also encourage employees to provide ideas and suggestions for work improvement, so that performance is not only strong in compliance and accuracy but also in creativity and continuous improvement. Future research is recommended to add other variables such as leadership, organizational culture, work environment, workload, career development, and organizational commitment, and to expand the object to other customs or public sector offices.

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