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The Influence of Work Discipline on Employee Job Satisfaction with Incentives as an Intervening Variable

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Abstract. The results of this research show. (1) It can be seen that the adjusted R square value is 0.767 or 76.7%. This shows that incentives (Z) and work discipline (X) can explain job satisfaction (Y) by 76.7%, the remaining 23.3% (100% - 76.7%) is explained by other variables outside the research model This. (2) The results of the t test (Partial) show that the value obtained is tcount (4,251) > ttable (2.048), likewise with a significance value of 0.00 < 0.05, it can be concluded that the first hypothesis is accepted, meaning that the work discipline variable(X) has a positive and significant effectagainst incentives (Z).(3) The results of the t test (Partial) show that the value of tcount (4.221) > ttable (2.048), and the significance value is 0.00 < 0.05, so it can be concluded that the second hypothesis is accepted, meaning that work discipline(X) has a significant effecton job satisfaction (Y). (4) The results of the t test (Partial) show that tcount(7.162) > ttable (2.048), and the significance value is 0.00<0.05, so it can be concluded that the third hypothesis is accepted, meaning that incentive (Z)significant effecton job satisfaction (Y) (5) The results of path analysis show that the direct influence of variable X on variable Y2 is 0.395. Meanwhile, the indirect influence through variable Z is 0.620 x 0.670 = 0.415. From the calculation results, it can be seen that the indirect influence through variable Z is greater than the direct influence on variable Y.

Keywords: Work discipline, incentives, Job satisfaction

INTRODUCTION

Talking about HRM (Human Resource Management) is currently getting more and more attention, because human resources are actors from all levels of planning to evaluation who are able to utilize other resources owned by the organization or company. It is said that company goals can be achieved not only depending on modern equipment, adequate facilities and infrastructure, but more depending on the human resources who carry out the work. The achievements of an organization are greatly influenced by the individual performance of its employees. Every corporate organization must always encourage the performance of its employees in the hope of being able to achieve harmony in every part of the company, so that the expected goals are achieved.

Richard, Robert and Gordon (2012:312,337) emphasize that job satisfaction is related to a person's feelings or attitudes regarding the job itself, salary, promotional or educational opportunities, supervision, co-workers, workload and so on. He continued his statement that job satisfaction is related to a person's attitude regarding work, and there are several practical reasons that make job satisfaction an important concept for leaders. Research shows satisfied workers are more likely to stay working for an organization. Satisfied workers also tend to engage in organizational behavior that goes beyond their job and role descriptions, and helps reduce the workload and stress levels of members in the organization. One way to stimulate

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employee performance in an organization or company to further improve employee performance optimally is by giving compensation, holding job training for new employees, getting special attention for employees with achievements such as giving awards, and other forms of attention to all employees. The existence of activities will greatly influence the provision of compensation.

Work discipline that is less than optimal and the absence of control from leadership makes the work targets imposed by the agency on its employees very difficult to achieve optimally and has implications for the low level of job satisfaction of employees who work at the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency. Employees are a very important production factor for a company/organization, therefore they must be utilized optimally and productively. The goals of a company/agency cannot be realized without the active role of employees even though the tools owned by the company/agency are very sophisticated and complete. Every company/agency certainly wants to achieve maximum performance by its employees.

The Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency is one of the regional government task implementation units which has a very vital role in the process of providing public services, especially in the field of local revenue in the Tebing Tinggi City area, however within the relevant agencies there are still several obstacles. which is quite risky and really hinders the process of achieving the work targets of the relevant agencies.Based on these problems, the researcher intends to study more deeply regarding "THE INFLUENCE OF WORK DISCIPLINE ON EMPLOYEE JOB SATISFACTION WITH INCENTIVES AS AN INTERVENING VARIABLE (Case Study of Employees of the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency)".

Problem Formulation

Based on the above, the problems to be answered in this research are:

1. Does Work Discipline influence Job SatisfactionEmployees of the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency?
2. Do incentives affect job satisfactionEmployees of the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency?
3. Does work discipline affect incentives?Employees of the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency?
4. Does Work Discipline influence Job SatisfactionEmployees of the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agencywith incentives as an intervening variable?

RESEARCH METHODS

A. Scope of Research

1. Research Location

This research was conducted at the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency.

2. Research Time

This research started in January 2020 until finished in 2020.

B. Types and Sources of Data

1. Data Type

According to Sugiyono (2015), data types are divided into 2, namely qualitative and quantitative. This research uses qualitative and quantitative data types.

a. Qualitative Data

According to Sugiyono (2015), qualitative data is data in the form of words, schemes and images. The qualitative data for this research is in the form of names and addresses of research objects

b. Quantitative Data

Quantitative data according to Sugiyono (2015) is data in the form of numbers or qualitative data that is added up.

2. Data Source

According to Sugiyono (2012:193) data types are divided into two, namely:

a. Primary data is a data source that directly provides data to data collectors. In this research, primary data is in the form of data from questionnaires and interviews conducted by researchers.

b. Secondary data is a source that does not directly provide data to data collectors, for example through other people or through documents.

C. Population and Sample

1. Population

Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and conclusions drawn (Sugiyono, 2017). In this study, the population was employees at the Tebing Tinggi City Regional Financial, Revenue and Asset Management Agency, namely 31 people.

2. Sample

Sample According to (Sugiyono, 2016:81) that: "The sample is part of the number and characteristics of the population. Sample measurement is a step to determine the size of

the sample taken in carrying out research on an object. Determining the sample size can be done using statistics or based on research estimates. "This sampling must be carried out in such a way that a sample is obtained that can truly function or can describe the actual situation of the population, in other words it must be representative."

Because the target population was less than 100, the sampling technique used was the census method, where the entire population was 31 employees of the Regional Financial, Revenue and Asset Management Agency of Tebing Tinggi City.

DISCUSSION

A. Instrument Test

1. Validity Test

Validity testing uses SPSS version 25.00 with criteria based on the calculated r value as follows:

a) If r count > r table or – r count < - r table then the statement is declared valid.

b) If r count < r table or – r count > - r table then the statement is declared invalid.

This test was carried out on 31 respondents, then df = 31-k = 29, with α = 5%, the r table value is 0.355 (Ghozali, 2016), then the calculated r value will be compared with the r table value as in table 4.6 below:

Table 1. Validity Test Results

Work Discipline (X)			
Statement	**rcount**	**rtable**	**Validity**
1	0.423	0.355	Valid
2	0.549	0.355	Valid
3	0.690	0.355	Valid
4	0.521	0.355	Valid
Job Satisfaction (Y)			
Statement	**rcount**	**rtable**	**Validity**
1	0.730	0.355	Valid
2	0.402	0.355	Valid
3	0.511	0.355	Valid
4	0.683	0.355	Valid
Incentive (Z)			
Statement	**rcount**	**rtable**	**Validity**
1	0.867	0.355	Valid
2	0.601	0.355	Valid
3	0.669	0.355	Valid
4	0.606	0.355	Valid

Source: Data processed from attachment 3 (2019)

Table 1 shows that all statement points, including work discipline (X), job satisfaction (Y) and incentives (Z), have a calculated r value that is greater than the r value in the table, so it can be concluded that all statements for each variable are declared valid.

1. Reliability Test

Reliability is an index that shows the extent to which a measuring instrument is trustworthy or reliable. According to Sugiyono (2013) a factor is declared reliable if Cronbach Alpha is greater than 0.6. Based on the results of data processing using SPSS 25.00, the following results were obtained:

Table 2. Reliability Test Results

Variable	*Cronbach Alpha*	Constant	Reliability
Work Discipline (X)	0.633	0.6	Reliable
Job Satisfaction (Y)	0.716	0.6	Reliable
Incentive (Z)	0.766	0.6	Reliable

Source: Data processed from attachment 3 (2020)

Based on the reliability test using Cronbach Alpha, all research variables are reliable/reliable because Cronbach Alpha is greater than 0.6, so the results of this study indicate that the measurement tool in this research has met the reliability test (reliable and can be used as a measuring tool).

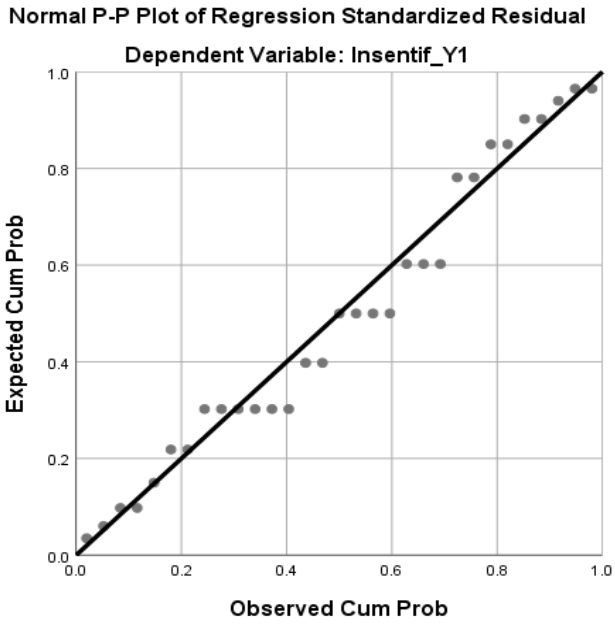
B. Classic Assumption Test Equation 1

The testing of classical assumptions with the SPSS 25.00 program carried out in this research includes:

1. Normality test

The Normality Test aims to test whether in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016). Data normality testing can be done using two methods, graphics and statistics. The graphic method normality test uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. The normality test using the graphic method can be seen in the following picture:

Figure 1. Normal P Plot



Data that is normally distributed will form a straight diagonal line and plotting the residual data will be compared with the diagonal line. If the residual data distribution is normal then the line depicting the actual data will follow the diagonal line (Ghozali, 2016). The test results using SPSS 25.00 are as follows:

Table 3. One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residuals
N			31
Normal Parameters, b	Mean		.0000000
	Std. Deviation		1.38705408
Most Extreme Differences	Absolute		,081
	Positive		,076
	Negative		-.081
Statistical Tests			,081
Asymp. Sig. (2-tailed)			,200c,d
Monte Carlo Sig. (2-tailed)	Sig.		1,000e
	99% Confidence Interval	Lower Bound	,862
		Upper Bound	1,000

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Based on 31 sampled tables with starting seed 299883525.

Source: Data processed from attachment 4 (2019)

From the output in table 3, it can be seen that the significance value (Monte Carlo Sig.) for all variables is 1,000. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

2. Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has unequal variances from the residuals of one observation to another. A good regression model is one that is homoscedastic or does not have heteroscedasticity. One way to detect the presence or absence of heteroscedasticity is with the Glejser Test. In the Glejser test, if the independent variable is statistically significant in influencing the dependent variable then there is an indication that heteroscedasticity is occurring. On the other hand, if the independent variable is not statistically significant in influencing the dependent variable then there is no indication of heteroscedasticity. This is observed from the probability of significance above the 5% confidence level (Ghozali, 2016).

The results of data processing using SPSS 17.00 show the results in the following table:

Table 4. Glejser Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	,501	2,451		,204	,840
	Work_Discipline_X	,063	,152	,077	,416	,681

a. Dependent Variable: Abs_RES

C. Simple Linear Regression Testing

Simple linear regression testing explains the big role of work discipline (X) on incentives (Z). Data analysis in this research uses multiple linear regression analysis using*SPSS 25.0 for windows*. The analysis of each variable is explained in the following description:

Table 5. Simple Linear Regression Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2,498	3,081		,811	,424		
	Work_Discipline_X	,811	,191	,620	4,251	,000	1,000	1,000

a. Dependent Variable:Incentive_Z

Source: Data processed from attachment 4 (2020)

Based on these results, the multiple linear regression equation has the formulation:**Z = a + b1X + ε**, so we get the equation: Z = 2.498 + 0.811 X + ε

The description of the multiple linear regression equation above is as follows:

a. The constant value (a) of 2.498 shows the amount of incentive (Y1) if work discipline (X) is equal to zero.
b. The regression coefficient value of work discipline (X) (b1) is 0.811, indicating the large role of work discipline (X) on incentives (Z). This means that if the work discipline factor (X) increases by 1 value unit, it is predicted that incentives (Z) will increase by 0.811 units.

D. Coefficient of Determination (R2)

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the better the ability of the independent variable to explain the dependent variable. If determination (R2) is greater (approaching 1), then it can be said that the influence of variable X is large on incentives (Z).

The value used to view the coefficient of determination in this research is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The coefficient of determination value can be seen in Table 6 below:

Table 6. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.620a	,384	,363	1,411

a. Predictors: (Constant), Work_Discipline_X
b. Dependent Variable:Incentive_Y1
Source: Data processed from attachment 4 (2020)

Based on table 6, it can be seen that the adjusted R square value is 0.363 or 36.3%. This shows that work discipline (X) can explainincentive(Z) is 36.3%, the remaining 63.7% (100% - 36.3%) is explained by other variables outside this research model. such as work environment, organizational culture and leadership style.

E. Classic Assumption Test Equation 2

As fortesting of classical assumptions with the SPSS 25.00 program carried out in this research includes:

1. Normality test

The Normality Test aims to test whether in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016). Data normality testing can be done using two methods, graphics and statistics. The graphic method normality test uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. The normality test using the graphic method can be seen in the following picture:

Figure 2. Normal P Plot

Data that is normally distributed will form a straight diagonal line and plotting the residual data will be compared with the diagonal line. If the residual data distribution is normal then the line depicting the actual data will follow the diagonal line (Ghozali, 2016). The test results using SPSS 25.00 are as follows:

Table 7. One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residuals
N			31
Normal Parameters, b	Mean		.0000000
	Std. Deviation		.82425568
Most Extreme Differences	Absolute		,090
	Positive		,090
	Negative		-.052
Statistical Tests			,090
Asymp. Sig. (2-tailed)			,200c,d
Monte Carlo Sig. (2-tailed)	Sig.		.935e
	99% Confidence Interval	Lower Bound	,822
		Upper Bound	1,000

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Based on 31 sampled tables with starting seed 2000000.

Source: Data processed from attachment 4 (2019)

From the output in table 7, it can be seen that the significance value (Monte Carlo Sig.) for all variables is 0.935. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

2. Multicollinearity Test

The multicollinearity test aims to find out whether in the regression model there is a correlation between the independent variables. The multicollinearity test in this research is seen from the tolerance value or variance inflation factor (VIF). The calculation of the tolerance value or VIF using the SPSS 25.00 for Windows program can be seen in Table 8 below:

Table 8. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1,911	1,962		,974	,338		
	Work_Discipline_X	,517	.122	,395	4,221	,000	,888	1,127
	Incentive_Z	,588	,082	,670	7,162	,000	,888	1,127

a. Dependent Variable: Job_Satisfaction_Y2

Source: Data processed from attachment 4 (2019)

Based on table 8, it can be seen that the tolerance value of work discipline (X) is 0.888, incentives (Z) is 0.888, all of which are greater than 0.10, while the VIF value of work discipline (X) is 1.127 and incentives (Z) is 1.127 where all of them are smaller than 10. Based on the calculation results above, it can be seen that the tolerance value for all independent variables is greater than 0.10 and the VIF value for all independent variables is also smaller than 5 so that there are no symptoms of correlation in the independent variables. So it can be concluded that there are no symptoms of multicollinearity between the independent variables in the regression model.

3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has unequal variances from the residuals of one observation to another. A good regression model is one that is homoscedastic or does not have heteroscedasticity. One way to detect the presence or absence of heteroscedasticity is with the Glejser Test. In the Glejser test, if the independent variable is statistically significant in influencing the dependent variable then there is an indication that heteroscedasticity is occurring. On the other hand, if the

independent variable is not statistically significant in influencing the dependent variable then there is no indication of heteroscedasticity. This is observed from the probability of significance above the 5% confidence level (Ghozali, 2016).

The results of data processing using SPSS 25.00 show the results in the following table:

Table 9. Glejser Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,192	1,429		,835	.411
	Work_Discipline_X	-.048	,089	-.108	-.540	,594
	Incentive_Y1	.028	,060	,092	,461	,649

a. Dependent Variable: Abs_RES

F. Multiple Linear Regression Testing

Multiple linear regression testing explains the magnitude of the role of work discipline (X) and incentives (Z) on job satisfaction (Y). Data analysis in this study used multiple linear regression analysis using SPSS 25.0 for Windows. The analysis of each variable is explained in the following description:

Table 10. Multiple Linear Regression Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1,911	1,962		,974	,338		
	Work_Discipline_X	,517	.122	,395	4,221	,000	,888	1,127
	Incentive_Z	,588	,082	,670	7,162	,000	,888	1,127

a. Dependent Variable: Job_Satisfaction_Y2

Source: Data processed from attachment 4 (2020)

Based on these results, the multiple linear regression equation has the formulation: **Y = a + b1X + b2Z + ε**, so we get the equation: Y = 1.911 + 0.517X + 0.588Z+ ε

The description of the multiple linear regression equation above is as follows:

a. The constant value (a) of 1.911 shows the amount of job satisfaction (Y) if work discipline (X) and incentives (Z) are equal to zero.
b. The regression coefficient value of work discipline (X) (b1) is 0.517 indicating the large role of work discipline (X) on job satisfaction (Y) assuming the incentive variable (Z) is constant. This means that if the work discipline factor

(X) increases by 1 value unit, then it is predicted that job satisfaction (Y) will increase by 0.517 value units assuming incentives (Z) are constant.

c. The incentive regression coefficient (Z) (b2) is 0.588, indicating the large role of incentives (Z) on job satisfaction (Y) assuming the work discipline variable (X) is constant. This means that if the incentive factor (Z) increases by 1 value unit, then it is predicted that job satisfaction (Y) will increase by 0.588 value units assuming work discipline (X) is constant.

G. Coefficient of Determination (R2)

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the better the ability of the independent variable to explain the dependent variable. If the determination (R2) is getting bigger (approaching 1), then it can be said that the influence of variable X is big onincentive(Y1).

The value used to view the coefficient of determination in this research is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The coefficient of determination value can be seen in Table 11 below:

Table 11. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.885a	,782	,767	,853	1,843

a. Predictors: (Constant), Incentive_Z, Work_Discipline_X
b. Dependent Variable: Job_Satisfaction_Y2
Source: Data processed from attachment 4 (2019)

Based on table 11, it can be seen that the adjusted R square value is 0.767 or 76.7%. This shows that incentives (Z) and work discipline (X) can explain job satisfaction (Y) by 76.7%, the remaining 23.3% (100% - 76.7%) is explained by other variables outside the research model This. such as work environment, organizational culture and leadership style.

H. Hypothesis testing

1. t Test (Partial)

The t statistical test is also called the individual significance test. This test shows how far the independent variable partially influences the dependent variable.

In this research, partial hypothesis testing was carried out on each independent variable as in Table 12 below:

Table 12. Partial Test (t) Equation 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2,498	3,081		,811	,424		
	Work_Discipline_X	,811	,191	,620	4,251	,000	1,000	1,000

a. Dependent Variable:Incentive_Y1

Source: Data processed from attachment 4 (2019)

Hypothesis test of the influence of the work discipline variable (X) on the incentive variable (Z).

The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

a) Accept H0 If tcount < ttable or -ttable > - ttable orSig value. > 0.05

b) Reject H0 if tcount ≥ ttable or -tcount ≤ - ttable orSig. < 0.05

From table 12, the tcount value is 4,251. With α = 5%, ttable (5%; nk = 29), the ttable value is 2.048. From this description it can be seen that tcount (4,251) > ttable (2.048), as well as the significance value of 0.00 < 0.05, it can be concluded that the first hypothesis is accepted, meaning the work discipline variable(X) has a positive and significant effectto incentives (Z). This research is in accordance with Didik Purwanto 2016 Faculty of Economics and Business, Muhammadiyah University of Sidoaarjo Jl. Mojopahit 666 B, Sidoarjo, East Java The Influence of Organizational Culture, Compensation on Job Satisfaction and Performance of Bank Employees in Surabaya as an intervening variable

Table 13. Partial Test (t) Equation 2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1,911	1,962		,974	,338		
	Work_Discipline_X	,517	.122	,395	4,221	,000	,888	1,127
	Incentive_Y1	,588	,082	,670	7,162	,000	,888	1,127

a. Dependent Variable: Job_Satisfaction_Y

a. Hypothesis testing of the influence of work discipline(X)on job satisfaction (Y)

The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

a) Accept H0 If tcount < ttable or -ttable > - ttable orSig value. > 0.05
b) Reject H0 if tcount ≥ ttable or -tcount ≤ - ttable orSig. < 0.05

From table 13, the tcount value is 4.221. With α = 5%, ttable (5%; nk = 29), the ttable value is 2.048. From this description it can be seen that tcount (4.221) > ttable (2.048), and the significance value is 0, 00 < 0.05 then it can be concluded that the second hypothesis is accepted, meaningwork discipline(X) has a significant effecton job satisfaction (Y). This research is in accordance with Didik Purwanto 2016 Faculty of Economics and Business, Muhammadiyah University of Sidoaarjo Jl. Mojopahit 666 B, Sidoarjo, East Java The Influence of Organizational Culture, Compensation on Job Satisfaction and Performance of Bank Employees in Surabaya as an intervening variable

b. Hypothesis testing of the influence of incentives (Z) on job satisfaction (Y)

The form of hypothesis testing based on statistics can be described as follows:

Decision Making Criteria:

a) Accept H0 If tcount < ttable or -ttable > - ttable orSig value. > 0.05
b) Reject H0 if tcount ≥ ttable or -tcount ≤ - ttable orSig. < 0.05

From table 13, the tcount value is 7.162. With α = 5%, ttable (5%; nk = 29), the ttable value is 2.048. From this description it can be seen that tcount (7.162) > ttable (2.048), and the significance value is 0, 00 < 0.05 then it can be concluded that the third hypothesis is accepted, meaningincentive (Z)significant effecton job satisfaction (Y). This research is in accordance with Didik Purwanto 2016 Faculty of Economics and Business, Muhammadiyah University of Sidoaarjo Jl. Mojopahit 666 B, Sidoarjo, East Java The Influence of Organizational Culture, Compensation on Job Satisfaction and Performance of Bank Employees in Surabaya as an intervening variable

2. Path Analysis

In order to be able to prove whether a variable is capable of being a variable that mediates the relationship between the independent variable and the dependent variable, a calculation of the direct and indirect influence between the independent variable and the dependent variable will be carried out. If the indirect influence of the independent variable on the dependent variable through the intervening variable is greater than the direct influence of the independent variable on the dependent variable, then that variable can be a variable that mediates between the independent variable and the dependent variable

(Ghozali, 2016). To carry out direct and indirect calculations, this is done from the standardized regression coefficient values of equations I and II as follows:

Table 14. Values of Standardized Coeffients Equation I

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	2,498	3,081	
	Work_Discipline_X	,811	,191	,620

a. Dependent Variable:Incentive_Z

Table 15. Standardized Coeffients Values for Equation II

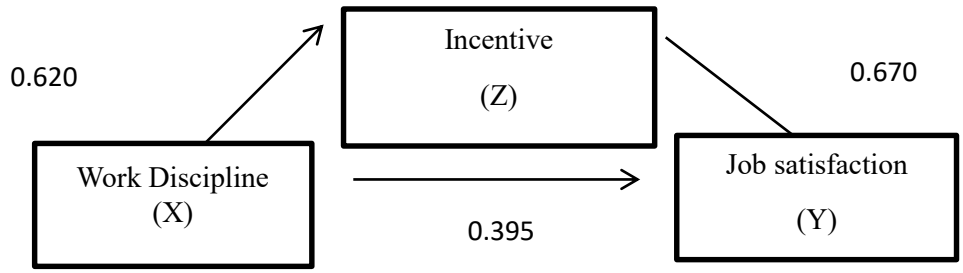
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	1,911	1,962	
	Work_Discipline_X	,517	.122	,395
	Incentive_Y1	,588	,082	,670

a. Dependent Variable: Job_Satisfaction_Y

Next, the standardized coefficients beta value will be entered into the path analysis image as follows:

Figure 3. Path Analysis



In Figure 3, path analysis shows the direct influence of variable X on variable Y2 of 0.395. Meanwhile, the indirect influence through variable Z is 0.620 x 0.670 = 0.415. The calculation results obtained show that the indirect influence through variable Z is greater than the direct influence on variable Y. These results can be seen in table 16 below:

Table 16. Direct and Indirect Relationships

No	Variable	Direct	Indirect	Total	Criteria	Conclusion
1	Work Discipline (X)	0.395	0.620	-	Significant	As an Independent Variable
2	Incentive (Z)	0.670	-	0.415	Significant	As an Intervening Variable

Source: Data processed from attachment 4 (2020)

So in the table above it is answered how the hypothesis has been answered either in the T or partial hypothesis test or in the path test where Variable Z is suitable as an intervening variable.

CONCLUSION

Based on the results of the research and discussion in the previous chapter, it can be concluded as follows:

1. Hypothesis Testing IIt can be seen that tcount (4.251) > ttable (1.699), and the significance value is 0.00 < 0.05, so it can be concluded that the second hypothesis is accepted, meaning that work discipline(X) has a significant effecton job satisfaction (Y).
2. Hypothesis Testing II can see that tcount (4.221) > ttable (1.699), and the significance value is 0.00 < 0.05, so it can be concluded that the second hypothesis is accepted, meaning that the incentive(Z)significant effecton job satisfaction (Y).
3. Hypothesis Testing III it can be seen that tcount (7.162) < ttable (1.699), then it can be concluded that the third hypothesis is rejected, meaningincentive (Z)is not an intervening variable that mediates the influence of work discipline (X) onjob satisfaction (Y).
4. Path analysis shows the direct influence of variable X on variable Y of 0.395. Meanwhile, the indirect influence through variable Z is 0.620 x 0.670 = 0.415. The calculation results obtained show that the indirect influence through variable Z is greater than the direct influence on variable Y.
5. From the results above, it can be concluded that the influence of incentives (0.415) is greater on job satisfaction for employees of the Tebing Tinggi City Regional Financial, Income and Asset Management Agency compared to the influence of work discipline (0.395) on job satisfaction.

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