

## Increasing Work Productivity Through Work Life Balance with Work Motivation as a Mediation at the Semarang Madya Tax Service Office

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**Abstract.** *The purpose of this research are: 1) how does work-life balance affect employee productivity? 2) how does work-life balance affect employee productivity through work motivation? 3) how does work motivation affect employee productivity? 4) Does work motivation successfully mediate the effect of work-life balance on employee productivity. This research is quantitative and uses a survey method. The population is all employees of the KPP Madya Semarang in 2025. The sample size was 114 people, using simple random sampling. Data collection was conducted using a questionnaire. Data analysis used the SEM-PLS method with Smart PLS (Partial Least Square) software. The results of the study 1) Work life balance has a positive and significant effect on work productivity, meaning that the better the employees of KPP Madya Semarang in balancing work life and personal life, the higher the work productivity achieved. 2) Work life balance has a positive and significant effect on work productivity, meaning that KPP Madya Semarang employees who can balance their work life and personal life well tend to be more motivated to work hard and achieve organizational goals. 3) Work motivation has a positive and significant effect on work productivity, meaning that the higher the employee's work motivation, the higher the work productivity, where work motivation can encourage KPP Madya Semarang employees to work better and produce maximum productivity. 4) Work motivation is able to mediate the positive and significant effect of work life balance on work productivity, meaning that a good work life balance can increase work motivation, which in turn will have a positive impact on increasing the productivity of KPP Madya Semarang employees.*

**Keywords:** Balance; Increase; Motivation; Work.

### 1. Introduction

The business world is currently experiencing rapid development, and this is naturally accompanied by increasingly high tax revenue targets. In such conditions, only companies/institutions with a competitive advantage will be able to survive, win the competition, and seize opportunities for growth. Faced with this reality, human resources, in all their forms and potential, are the primary factor in shaping competitive advantage and the

key to future progress. According to Lawler (2003), employees can be a company's primary competitive advantage in almost all business areas. Therefore, efforts to improve employee performance are a crucial program within the corporate environment.

Discussing a company is never without the support of all employees. Human resources (HR) are a key asset that significantly impact a company's progress. According to Wuisan (2007), human resources are defined as a crucial element in a company's activities. Management needs to pay special attention to human resources, as without them, they cannot increase productivity. By paying attention to employee needs, performance can be supported, achieving maximum and high-quality results. Issues arising both internally and externally can affect the way employees work and thus affect a company's productivity.

Work motivation is one of the keys to a company's success. Therefore, the Semarang Medium Tax Service Office strives to improve employee productivity through work motivation. The Semarang Medium Tax Service Office (KPP Madya Semarang) is a tax service office tasked with assisting taxpayers, both individuals and corporations, in fulfilling their obligations. It also provides services, counseling, and supervision of tax obligations in the areas of VAT, Income Tax, Sales Tax on Luxury Goods, and indirect taxes, in accordance with regional regulations stipulated in the law. It also establishes and issues legal products in the taxation sector.

Employee productivity is a crucial element in achieving the goals of an organization or company. Every organization, whether in the form of a company or other institution, will always strive to ensure that employees involved in the organization's activities can provide achievements in the form of work productivity as high as possible to realize the organization's goals that have been previously set, in the view of Harimisa, ME (2013). Productivity is defined by Abdilah, RH (2011) as a measure of the use of resources in an organization which is usually expressed as a ratio of output achieved to the resources used. Because it is important to be able to measure employee productivity, Umar (2005) suggests that to assess work productivity cannot be separated from the elements of quantity, time, quality, efficiency, and effectiveness. From the descriptions above, it can be concluded that productivity is the comparison between the number of quality outputs and the resources used which must be achieved as efficiently as possible in order to achieve company goals.

*Work-life balance* which plays a crucial role in increasing work productivity. Employees with high levels of work productivity can help a company in its efforts to increase growth. Conversely, having unproductive employees can actually hinder and make it difficult for the company to achieve its goals. Work productivity has traditionally been measured by a person's knowledge and skills, yet work-life balance is also a crucial factor that can influence productivity.

*Work-life balance* (work-life balance) is the ability of a person to balance their responsibilities towards work with non-work related matters. Noor (2011) Work-life balance is the ability to effectively manage work and other important activities such as family, community activities,

personal development, travel, and recreation. Verolina (2023) research results show that work discipline and work-life balance have a positive and significant effect on work productivity at the Hotel Sintesa Peninsula Manado. This study recommends that companies continue to facilitate employees in efforts to improve work discipline and work-life balance, so that work productivity can also increase, however, a study by Rahajeng, MG (2021) found that the effect of work-life balance was not significant on work productivity, especially for employees who have good skills and professionalism because these employees already have a stable balance of time and psychological levels.

According to Safitri (2019), internal motivation in employees can increase their work productivity. Not only that, but leaders also play a role in motivating their employees. Rahmawati's (2013) study concluded that managers can motivate employees by providing salaries, bonuses, and promotions, which will impact employee productivity. An organization will face obstacles in achieving its goal of optimal productivity if its employees lack motivation to carry out their work and provide services to the community.

Research by Dhyan, R (2021) and Rampisela (2020) suggests that motivation has no effect on work productivity. However, research by Aqsa et.al. (2025) found that work motivation significantly impacts employee performance by encouraging them to work harder to achieve their goals. Similarly, a study by Laksmiari (2019) found that work motivation has a positive and significant effect on employee productivity. A study by Haris et.al. (2023) suggests that it is crucial for company leaders to improve work motivation and productivity. This should be a priority because the phenomenon found in the field is that employee productivity in the first quarter of each year is never achieved in terms of receiving Annual Tax Returns (SPT) from Taxpayers. This is ironic because SPT collection is a core aspect of taxation in Indonesia. It is known that from 2022 to 2024, work performance has been less than optimal.

## 2. Research Methods

In this study, all research results are presented in numerical form and then analyzed using statistics. Therefore, the approach used in this study is quantitative. Quantitative research emphasizes the measurement and analysis of causal relationships between various variables, rather than the process itself. The investigation is viewed within a value-free framework (Handayani et al., 2020). Based on the research objectives that have been set, this type of research is explanatory research, namely research that proves the existence of cause and effect and relationships that influence or are influenced by two or more variables being studied. (Umar, 2019) The purpose of explanatory research is to test hypotheses and examine the influence of independent variables on the dependent variable, namely increasing work productivity through work-life balance with work motivation as a mediator at the Semarang Medium Tax Service Office.

## 3. Results and Discussion

The subjects of this study were employees of the Semarang Medium Tax Office (KPP Madya).

Data collection used a questionnaire via Google Form distributed online via WhatsApp from June 15 to July 1, 2025. The researcher distributed questionnaires to 114 people, and 114 questionnaires were returned. Therefore, the data used in this study came from the answers of 114 respondents. Then, based on the number of samples obtained, namely 114 employees of the Semarang Medium Tax Office (KPP Madya), the following characteristics can be described:

Table Respondent Characteristics

Characteristics	Information	Frequency	Percentage
Gender	Man	82	71.9
	Woman	32	28.1
<b>Total</b>		<b>114</b>	<b>100</b>
Age	25 – 35 years old	34	29.8
	36 – 45 years old	42	36.8
	>45 years	38	33.3
<b>Total</b>		<b>114</b>	<b>100</b>
Education	Diploma (I/II/III/IV)	28	24.6
	Bachelor's Degree (S1)	51	44.7
	Master's Degree (S2)	35	30.7
<b>Total</b>		<b>114</b>	<b>100</b>
Years of service	5 – 10 years	23	20.2
	11 – 15 years	21	18.4
	16 – 20 years	25	21.9
	>20 years	45	39.5
<b>Total</b>		<b>114</b>	<b>100</b>

Based on table, it shows that as many as 71.9% of KPP Madya Semarang employees are male, this explains that a man's duty as head of the family provides for the family's needs. Age characteristics show that as many as 36.8% are aged 36 - 45 years. This age shows that KPP Madya Semarang employees are in the adult and productive age category. The most common level of education is Bachelor's Degree (S1) as much as 44.7%, this explains that KPP Madya Semarang employees have higher education. Data regarding length of service shows that 39.5% have worked for more than 20 years, this identifies that respondents are employees who have worked for a very long time at KPP Madya Semarang.

Description of intended variables to translate respondents' responses based on the results obtained from 114 respondents' answers to the measuring indicators for each variable. The scoring technique used in this study is with a maximum score of 5 and a minimum of 1, so the respondent response index is calculated using the following formula:

Interval = (Maximum Value – Minimum Value) / Category

Interval = (5 – 1) / 3 = 1.3

Thus the interval is explained as follows:

1.00 – 2.29=Low

2.30 – 3.59=Moderate

3.60 – 5.00=High

The descriptive analysis of each variable (work life balance, work motivation and work discipline) is explained in detail as follows:

### 1) Description of Work Life Balance Variables

*Table Variable Description Work Life Balance*

Code	Indicator	STS	TS	N	S	SS	Mean	Standard deviation	Criteria
WLB1	Time balance (Time balance)	1	4	6	52	51	4.30	0.797	Tall
WLB2	Involvement balance (Balance of involvement)	2	4	13	52	43	4.14	0.881	Tall
WLB3	Satisfaction balance (Satisfaction balance)	1	4	5	55	49	4.29	0.784	Tall
WLB4	Balance of activities	3	3	13	47	48	4.18	0.924	Tall
<b>Average</b>							<b>4.23</b>		<b>Tall</b>

Based on Table it shows that the respondents' responses regarding work-life balance have an average value of 4.23 (high), which indicates that the average respondent gave an agreement response to the statement in the questionnaire. This indicates that KPP Madya Semarang employees have a high work-life balance. Respondents' responses regarding time balance are the highest indicator with a mean value of 4.30 (high). This indicates that KPP Madya Semarang employees can do personal things after work. The response regarding involvement balance obtained a mean score of 4.14, the lowest indicator in this variable, but it falls into the high category. This indicates that the employees of the Semarang Medium Tax Office (KPP Madya) devote equal energy when taking care of work or personal matters.

### 2) Description of Work Motivation Variables

*Table Description of Work Motivation Variables*

Code	Indicator	STS	TS	N	S	SS	Mean	Standard Deviation	Criteria
MK1	Physical needs	1	4	8	49	52	4.29	0.817	Tall
MK2	The need for safety and security	2	2	10	46	54	4.30	0.841	Tall
MK3	Social needs	2	1	7	49	55	4.35	0.787	Tall
MK4	The need for appreciation	2	7	10	51	44	4.12	0.933	Tall



<b>MK5</b>	The need for self-actualization	3	2	11	51	47	4.20	0.884	Tall
<b>Average</b>							<b>4.25</b>		<b>Tall</b>

Table shows that respondents' responses regarding work motivation had an average value of 4.25 (high), indicating that the average respondent agreed with the statements in the questionnaire. This indicates that Semarang KPP Madya employees have high work motivation. Respondents' responses regarding social needs were the highest indicator with a mean value of 4.35 (high). This indicates that the work environment at KPP Madya Semarang is harmonious and there is cooperation in completing work. Then, the response regarding the need for recognition obtained a mean value of 4.12, the lowest indicator in this variable, but it is included in the high category. This indicates that the employees of the Semarang Medium Tax Office receive praise, appreciation and recognition for the contributions made.

Analysis *Partial Least Squares Structural Equation Modeling* (PLS-SEM) is multivariate statistical analysis method used to test and develop complex causal relationship models, PLS-SEM results can be described as follows:

### 1) Outer Model Evaluation

Evaluation of the outer model is used to examine the relationship between latent variables and their indicators or manifest variables (measurement model). The following is a schematic of the PLS program model being tested:

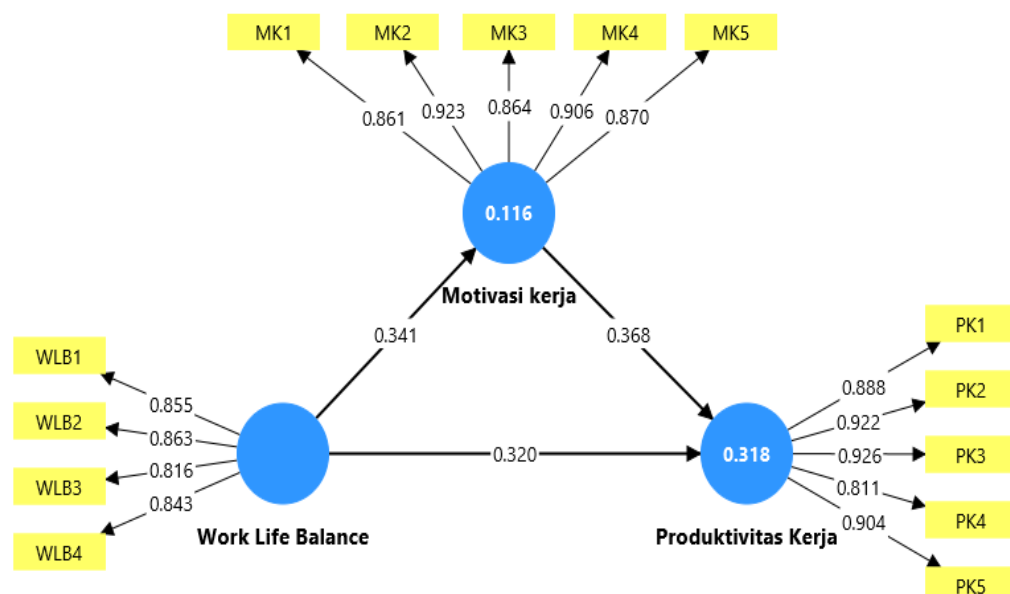


Figure Outer Model (Measurement Model)

Based on the image above, the following is a table of processed loading factors, as follows:

Table Loading Factor Evaluation

Variables	Indicator	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values
Work motivation	MK1	0.861	0.857	0.035	24,262	0.000
	MK2	0.923	0.920	0.024	38,949	0.000
	MK3	0.864	0.849	0.056	15,482	0.000
	MK4	0.906	0.908	0.023	39,884	0.000
	MK5	0.870	0.867	0.045	19,173	0.000
Work Productivity	PK1	0.888	0.872	0.061	14,668	0.000
	PK2	0.922	0.914	0.034	26,854	0.000
	PK3	0.926	0.918	0.032	28,811	0.000
	PK4	0.811	0.809	0.059	13,711	0.000
	PK5	0.904	0.899	0.034	26,802	0.000
Work Life Balance	WLB1	0.855	0.842	0.065	13,063	0.000
	WLB2	0.863	0.858	0.053	16,401	0.000
	WLB3	0.816	0.814	0.076	10,788	0.000
	WLB4	0.843	0.833	0.063	13,351	0.000

The table above shows the results of the loading factor calculation, and the results obtained indicate that the loading factor value is above 0.70, so the indicator has met the requirements for evaluating the outer model. In PLS, the outer model evaluation consists of discriminant validity (cross loading, AVE, Fornell Larckelracted criterion) and reliability tests, with the results explained as follows:

### a. Discriminant Validity

An indicator is deemed to have discriminant validity if its cross-loading value on its variable is the largest compared to other variables. The following are the cross-loading values for each indicator:

Table Cross Loading Values

Indicator	Variables			Decision
	MK	PK	WLB	
<b>MK1</b>	0.861	0.340	0.299	MK1 (MK > PK, WLB = Valid)
<b>MK2</b>	0.923	0.433	0.322	MK2 (MK > PK, WLB = Valid)
<b>MK3</b>	0.864	0.366	0.298	MK3 (MK > PK, WLB = Valid)
<b>MK4</b>	0.906	0.524	0.311	MK4 (MK > PK, WLB = Valid)
<b>MK5</b>	0.870	0.418	0.279	MK5 (MK > PK, WLB = Valid)
<b>PK1</b>	0.430	0.888	0.269	PK1 (PK > MK, WLB = Valid)
<b>PK2</b>	0.455	0.922	0.376	PK2 (PK > MK, WLB = Valid)
<b>PK3</b>	0.447	0.926	0.425	PK3 (PK > MK, WLB = Valid)
<b>PK4</b>	0.374	0.811	0.530	PK4 (PK > MK, WLB = Valid)
<b>PK5</b>	0.418	0.904	0.348	PK5 (PK > MK, WLB = Valid)
<b>WLB1</b>	0.346	0.372	0.855	WLB1 (WLB > MK, PK = Valid)
<b>WLB2</b>	0.364	0.348	0.863	WLB2 (WLB > MK, PK = Valid)
<b>WLB3</b>	0.206	0.389	0.816	WLB3 (WLB > MK, PK = Valid)

WLB4	0.219	0.401	0.843	WLB4 (WLB > MK, PK = Valid)
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Based on the data presented in the table above, it can be seen that each indicator in the research variable has the largest cross-loading value on the variable it forms compared to the cross-loading value on other variables. Based on the results obtained, it can be stated that the indicators used in this study have good discriminant validity in compiling their respective variables. In addition to observing the cross-loading value, discriminant validity can also be determined through another method, namely by looking at the average variant extracted (AVE) value for each indicator. The required value must be  $> 0.5$  for a good model.

### b. Reliability

Reliability testing in PLS can use Composite Reliability and Cronbach Alpha which are presented as follows:

Table Composite Reliability and Cronbach Alpha

Variables	Composite Reliability	Cronbach Alpha	Information
Work motivation	0.940	0.931	Reliable
Work Productivity	0.938	0.935	Reliable
Work Life Balance	0.870	0.866	Reliable

Based on the table above, the composite reliability value for each latent variable is  $\geq 0.7$ , indicating that the model has high reliability. A Cronbach's alpha value of  $\geq 0.60$  indicates that the variable indicator is reliable.

### 2) Inner Model Evaluation

Evaluation *inner model*, also known as structural models, are used to assessing the causal relationship (cause-effect relationship) between latent variables in a research model. The results of the evaluation of the inner model in the research can be described as follows:

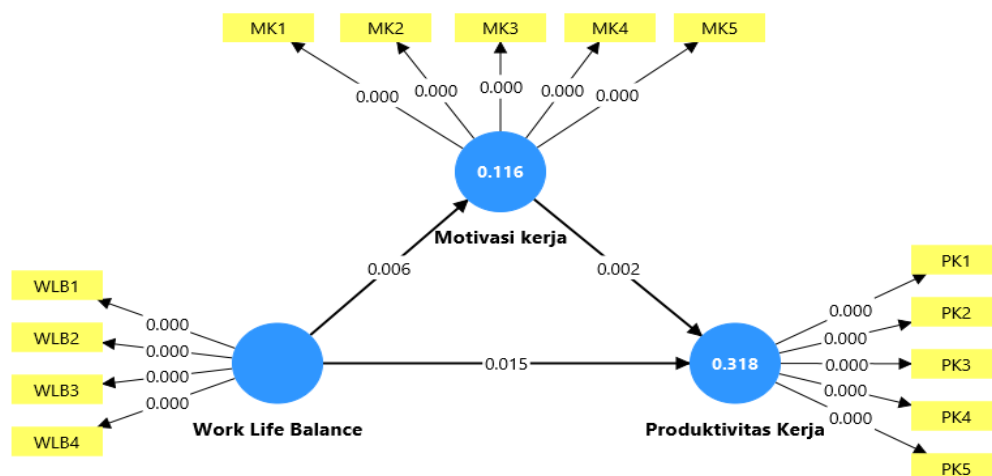


Figure Inner Model (Structural Model)



Based on the image above, it can be explained regarding the results of the path coefficient, indirect effect, R-square (R<sup>2</sup>), f-square (F<sup>2</sup>), goodness of fit test.

a. *Path Coefficient* (Direct Impact)

*Path* The path coefficient in PLS-SEM is used to measure the strength and direction of the relationship between constructs (latent variables) in a structural model. The path coefficient is evaluated based on the p-value and T-statistic generated from bootstrapping. If the p-value is less than or equal to 0.05 and the T-statistic is greater than 1.96, the direct effect is considered statistically significant.

Table Path Coefficient

Path Coefficient	Original sample (O)	Sample mean (M)	Standard Deviation (STDEV)	T statistic	P values	Information
Work-Life Balance-> Work Productivity	0.320	0.326	0.147	2,170	0.015	Support
Work-Life Balance-> Work motivation	0.341	0.337	0.136	2,500	0.006	Support
Work Motivation -> Work Productivity	0.368	0.359	0.127	2,902	0.002	Support

Based on the data presented in table above, it can be seen that of the three hypotheses proposed in this study, as follows:

1) The Influence of Work Life Balance on Work Productivity

Based on the path coefficient results, it is known that the P-values that determine the influence of work-life balance on work productivity are  $0.015 < 0.05$  and the T-statistic value  $(2.170) > 1.96$ . Meanwhile, the original sample has a value of 0.320 (positive). This indicates that work-life balance has a positive and significant effect on work productivity. These results support the first hypothesis, meaning H1 is accepted.

2) The Influence of Work Life Balance on Work Motivation

Based on the path coefficient results, it is known that the P-values that determine the influence of work-life balance on work motivation are  $0.006 < 0.05$  and the T-Statistic value  $(2,500) > 1.96$ . Meanwhile, the original sample has a value of 0.341 (positive). This indicates that work-life balance has a positive and significant effect on work motivation. These results support the second hypothesis, meaning H2 is accepted.

3) The Influence of Work Motivation on Work Productivity

Based on the path coefficient results, it is known that the P-values that determine the influence of work motivation on work productivity are  $0.002 < 0.05$  and the T-statistic value

(2.902) > 1.96. Meanwhile, the original sample has a value of 0.368 (positive). This indicates that work motivation has a positive and significant effect on work productivity. These results support the third hypothesis, meaning H3 is accepted.

b. *Indirect Effect* (Indirect Influence)

*Indirect effect* in PLS-SEM, it is used to test the relationship between independent and dependent variables mediated by other variables. In other words, the indirect effect measures the extent to which the independent variable influences the dependent variable through the mediator variable. The indirect effect is evaluated based on the p-value and T-statistic generated from bootstrapping. If the p-value is less than or equal to 0.05 and the T-statistic is greater than 1.96, the indirect effect is considered statistically significant.

Table Indirect Effect

Path	Coefficient	Original sample (O)	Sample mean (M)	Standard Deviation (STDEV)	T statistic	P values	Information
Work-Life Balance-> Work Motivation -> Work Productivity		0.125	0.125	0.075	1,965	0.048	Support

Based on the data presented in table, it can be seen that the P-Values indirect effect value is  $0.048 < 0.05$  and the T-Statistic value ( $1.965 > 1.96$ ) with the original sample value of 0.125 (positive), this means work motivation can strengthen then the positive influence of work-life balance on work productivity. These results support the fourth hypothesis, namely work motivation plays a role in mediating the relationship between work life balance and work productivity, in other words H4 is accepted.

c. *R-square*(R<sup>2</sup>)

All variance in the construct explained by the model is represented by R-Square. The output from determining the R-Squares value is as follows:

Table R-Square Value

No	Variables	R-Squares	Adjusted R-Squares
1	Work motivation	0.116	0.107
2	Work Productivity	0.318	0.304

Based on table, the Adjusted R-square value of work motivation is 0.107, meaning that 10.7% of variations or changes in work motivation are influenced by work-life balance, while the remaining 89.3% are influenced by other variables not studied. The Adjusted R-square value of work productivity is 0.304, meaning that 30.4% of variations or changes in work productivity are influenced by work-life balance and work motivation, while the remaining 69.6% are influenced by other variables not studied.

d. *F-Square*(F2)

The F2 value criteria consist of three classifications: 0.02 (small/poor); 0.15 (moderate/sufficient); and 0.35 (large/good) (Setiawan, 2023). The following are the results of the F-square test in this study:

Table F-Square Value

Variable Relationship	<i>f Squares</i>	Substantive influence
Work Motivation -> Work Productivity	0.175	Enough
<i>Work Life Balance</i> -> Work Motivation	0.132	Small
<i>Work Life Balance</i> -> Work Productivity	0.133	Small

Based on the table above, it can be seen that the work motivation variable has a significant substantive influence on work productivity (0.175). Meanwhile, the work-life balance variable has a small substantive influence on work motivation (0.132) and work-life balance on work productivity (0.133).

#### 4. Conclusion

Based on several analytical studies and discussions, the following conclusions can be drawn: *Work-life balance* has a positive and significant effect on work productivity, meaning that the better the Semarang KPP Madya employees are at balancing work life and personal life, the higher the work productivity achieved. *Work-life balance* has a positive and significant effect on work productivity, meaning that KPP Madya Semarang employees who can balance their work life and personal life well tend to be more motivated to work hard and achieve organizational goals. Work motivation has a positive and significant effect on work productivity, meaning that the higher the employee's work motivation, the higher the work productivity, where work motivation can encourage KPP Madya Semarang employees to work better and produce maximum productivity. Work motivation is able to mediate the positive and significant influence of work life balance on work productivity, meaning that *work-life balance* good work motivation can increase work motivation, which in turn will have a positive impact on increasing the productivity of KPP Madya Semarang employees.

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