

Causation of Motivation Factors on the Work Performance of Employees of the Regional Office of the Directorate General of State Treasury, East Java Province

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Abstract : Human resource management refers to activities aimed at utilizing human resources effectively to achieve organizational goals. Motivation is a psychological drive that directs individuals toward achieving goals, derived from the Latin word *movere*, meaning “to move,” encompassing both physical and mental processes. Employee performance is a crucial component of the overall work process, and objective performance appraisal is important for both employees and organizations, as it provides feedback on abilities, weaknesses, and potential for career planning and development. In organizational settings, employee motivation plays an essential role in determining productivity, job satisfaction, and overall performance outcomes. This study aims to analyze whether physiological needs, safety needs, social needs, esteem needs, and self-actualization needs simultaneously influence employee performance at the Regional Office of the Directorate General of State Treasury in East Java Province. The findings indicate that all these motivational factors have both simultaneous and partial significant effects on employee performance, where higher fulfillment of needs leads to improved performance, and self-actualization needs emerge as the most dominant factor influencing employee performance.

Keywords : Employee Performance; Esteem Needs; Motivation; Self-Actualization; Safety Needs.

1. INTRODUCTION

Background of the problem

Human resource management refers to activities aimed at ensuring the effective utilization of human resources within an organization to achieve its goals. Motivation is a psychological drive that directs individuals toward achieving specific objectives. Motivation comes from the Latin word *movere*, which means “to move,” and refers to the processes both physical and mental that drive a person to take action.

According to Berelson and Steiner, as cited by Djamin (1995: 195), motivation is a psychological state and mental attitude that energizes, encourages, and directs human behavior toward fulfilling needs that provide satisfaction or reduce imbalance. For employees, performance appraisal serves as feedback regarding their abilities, limitations, fatigue, and potential, which is useful for setting goals, planning career paths, and personal development. For organizations, performance appraisal results are essential for decision-making processes, such as identifying training needs, recruitment, selection, placement, promotion, compensation systems, and other aspects of effective human resource management.

Furthermore, according to McClelland (1961), Murray (1957), and Miller and Gordon (1970), as cited by Mangkunegara (2003: 165), There is a positive correlation between motivation and achievement, meaning that higher levels of motivation tend to lead to better outcomes or performance. This means that individuals with high motivation tend to achieve higher performance, while low performance is often associated with low motivation.

Maslow's motivational theory is based on a hierarchy of needs arranged according to their priority and strength, also known as the hierarchy of needs theory. Maslow argued that when lower-level needs are met, these satisfied needs will lead to the need to meet higher-level needs. The factors in Maslow's theory of motivation are:

- a. Physiological Needs: Basic needs to survive, such as food, water, sleep, and a place to live.
- b. Safety Needs: The need to feel safe and secure, both in daily life and at work.
- c. Social Needs: The need to have friends, feel accepted, and interact with other people.
- d. Esteem Needs: The need to be respected, appreciated, and confident in oneself.
- e. Self-Actualization Needs: The need to grow, develop abilities, and achieve one's full potential.

Based on the background above, the author is interested in conducting research on several motivational factors that influence employee performance at a government agency, specifically at the Regional Office of the Directorate General of State Treasury in East Java Province, where the author works.

2. LITERATURE REVIEW

Theoretical basis

The Essence of Human Resource Management

In human resource management, the human element is the top priority compared to other factors. The main focus is how human resources are developed and utilized so they can work effectively and efficiently. According to several experts, human resource management includes activities such as planning, recruiting, selecting, developing, maintaining, and utilizing employees to achieve both individual and organizational goals. It also involves organizing, directing, controlling, compensation, and building work relationships.

Overall, human resource management can be understood as the process of managing and empowering employees so that their physical and psychological potential can function optimally. This process starts from workforce planning and continues through development

until the termination of employment, aiming to benefit individuals, organizations, and society.

The task of human resource management is to study and develop various ways for people to be effectively integrated into the company to achieve its goals.

Motivation

Understanding Motivation

Motivation refers to the process of giving or creating a motive, which leads to the emergence of an inner drive or encouragement. In other words, motivation is a factor that pushes people to act or behave in a certain way. According to Nitisemito (1996), motivation is an effort/activity of a manager to be able to create/increase the enthusiasm and work passion of workers or employees.

According to Winardi (2000:135) Motivation is the act of providing a driving force that encourages a person to work with greater enthusiasm, enabling them to perform more effectively and align their efforts to achieve satisfaction. Meanwhile, according to the administrative dictionary, it states that "the work carried out by a manager is to provide inspiration, enthusiasm and encouragement to take action". This encouragement aims to encourage people or employees so that they are enthusiastic and can achieve the results that these people desire. Motivation can be defined as a mental condition that drives individuals to take action and provides the energy needed to achieve their needs, create satisfaction, or reduce imbalance.

According to Manullang (2001: 148) in general, types of incentives can be classified into three groups, namely:

- a. *Incentive material*
- b. *Semi material incentive*
- c. *Non-material incentives*

All incentives that can be valued in money are included in *material incentives*, all types of incentives that cannot be valued in money are included in *the non-material incentive type of motivation*. All types of incentives that are not included in one of the incentives above are classified as *non-material incentives* which include: (Manullang 2001: 148):

- a. Proper placement
- b. Systematic training
- c. Objective promotion
- d. Secured employment
- e. Participation of employee representatives in decision-making within the company
- f. Pleasant working conditions

- g. Providing information about the company
- h. Facilities for reactions

Motivation Theory

There are a number of motivation theories, but looking at the employee context which is the focus of the research, it is limited to two theories put forward by Maslow and McClelland.

a. Maslow's Hierarchy of Needs Theory

Maslow's theory explains a hierarchy of needs that shows the existence of 5 levels of human desires and needs where higher needs will drive a person to obtain satisfaction, after lower (previous) needs have been satisfied. The hierarchy of 5 basic human needs according to Maslow (Handoko and Reksohadiprodjo, 1997: 260) is: self-actualization needs, esteem needs, social needs, safety needs and physiological needs are levels of human needs that motivate behavior, ranging from basic survival needs to the desire for personal growth and fulfillment.

- 1) Self-actualization is the need to develop one's abilities, reach full potential, and continuously grow as a person.
- 2) Self-esteem is the need to feel valued, respected, and confident in one's own abilities.
- 3) Social Ownership (Belongingness): The need to feel accepted, loved, and part of a group.
- 4) Sense of Security: The need for safety, protection, and stability.
- 5) Physiological needs are the most basic requirements for survival, including food, water, rest, and shelter.

b. McClelland's Motivation Theory

McClelland's achievement motivation theory differs from Maslow's theory. According to McClelland, a person has high achievement motivation when they have a strong desire to perform better than others. McClelland (Handoko and Reksohadiprodjo, 1997: 261) focuses his attention on three human needs, namely:

- 1) Need for achievement
- 2) Affiliate needs
- 3) The need for power.

Work motivation

According to Martoyo (2000: 165), Work motivation is the drive or energy that encourages a person to work with enthusiasm. Everyone has different motives/drives for working, but the primary motivation is to fulfill their needs, both physical and mental. Therefore, the primary factor that drives someone to work/carry out an activity is the existence of a need that must be met.

According to Nawawi (2001: 359) in the UNMER economics journal, work motivation is divided into 2 types, namely:

- a. Intrinsic Motivation: Motivation that comes from within a person, driven by personal interest, enjoyment, or satisfaction in doing a task.
- b. Extrinsic Motivation: Motivation that comes from outside the person, such as rewards, recognition, or incentives given by others.

The motivation process involves several key aspects. First, organizational goals must be clearly defined, and employees are then encouraged to achieve those goals. It is important to understand employees' needs and interests, not only from the perspective of leaders or the company. Effective communication is important so that employees clearly understand their responsibilities and what rewards or outcomes they will receive in return.

Furthermore, there must be alignment between organizational goals and employee interests. Managers should also provide adequate facilities to support employees in performing their tasks effectively. Lastly, strong teamwork is crucial, as good coordination among different departments helps achieve overall organizational goals (Hasibuan, 1996: 101).

Elements of Motivation

According to Maslow, the factors that influence motivation consist of:

- a. Physiological needs are the basic necessities required for human survival, including food, water, rest, and shelter.
- b. Need for Safety: The need for safety, protection, and stability in life and work.
- c. Social Needs: The need for interaction, belonging, and relationships with others.
- d. Need for Recognition or Appreciation: The need for respect, acknowledgment, and appreciation from others.
- e. Need for Self-Development Opportunities: The need to grow, improve skills, and achieve personal potential.

Based on Maslow's theory, the motivational elements here will be directly translated into the basic needs of workers (operational), namely becoming

- a. Salary/wage elements.
- b. Elements of work safety and security.
- c. Elements of social needs.
- d. Elements of the work environment.
- e. Elements of appreciation.
- f. Elements of self-actualization.

Definition of Performance

The definition of performance in the expectancy model is an individual's perception that the effort they expend will lead to a favorable evaluation and that favorable evaluation will result in rewards they value.

According to several experts, performance can be defined in different but related ways. Waldman (in Koesmono, 2005:179) states that performance is a combination of behavior and achievement in completing tasks according to expectations within an organization. Mangkunegara (2001:67) Performance is defined as the quality and quantity of work completed by an employee according to their responsibilities. Meanwhile, Cascio (1995: 275) explains performance as the level of achievement in carrying out assigned tasks.

According to Robbin (1996:259) there are three criteria for viewing a person's performance, namely: individual task results. (*Individual Task Outcomes*) , behavior (*Behavior*) and characteristics (*Traits*) , which can be described as follows:

- a. Individual Task Outcomes: The results or outputs achieved by an employee in completing assigned tasks.
- b. Behavior: The actions or ways employees perform their work, including attitudes and work habits.
- c. Traits: Personal characteristics such as personality, attitude, and abilities that influence job performance.

By identifying the aspects or dimensions of performance, the effectiveness of the performance of a job that has been carried out by an employee can be known, so that it will be easier for business entities to determine the appropriate rewards to be given to employees according to the performance they have achieved.

Performance assessment

Virtually all companies have formal and informal means of assessing their employees' performance. Performance appraisals are necessary to determine the level of individual contribution, or performance. According to Simamora (2001:416), Performance appraisal is the process used by an organization to assess an employee's work performance. It is a key function in human resource management and is also commonly referred to as a performance review, employee appraisal, performance evaluation, or employee evaluation, all of which describe the same process.

According to Robert Mathis and John Jackson (2001: 81), performance appraisal is the process of assessing how well employees perform their jobs compared to established standards and then communicating the results to them.

The Influence of Work Motivation on Employee Performance

Essentially, motivation is directing, activating, and encouraging someone toward a specific goal by providing material or non-material *incentives* according to their level of need. The way this motivation is provided varies from employee to employee. This is due to differences in time, atmosphere, and location. Furthermore, motivation is also influenced by a person's circumstances and social context.

According to Winardi (2000: 140), the entire process of motivating subordinates to work sincerely to achieve organizational goals is stated. If subordinates are willing to work sincerely, the company's goals will certainly be achieved, and of course, there are factors that increase employee performance which have an impact on increasing organizational performance.

Meanwhile, according to (Mangkunegara, 2003:98), expectancy theory states that one of the important elements in motivation is the desire for someone to achieve the expected performance, which is called *expectancy*, in addition to the existence of a clear relationship between performance and *the reward* /reward obtained (*instrumentality*), and the reward to be obtained is in accordance with the form that is most desired at this time.

Hypothesis

Based on the problem formulation, research objectives, and theoretical review, the hypotheses of this study are as follows:

- a. Physiological needs, safety needs, social needs, esteem needs, and self-actualization needs simultaneously have a significant effect on employee performance at the Regional Office of the Directorate General of State Treasury of East Java Province.
- b. Self-actualization needs have the most dominant influence on employee performance at the Regional Office of the Directorate General of State Treasury of East Java Province.
- c. The research design is a structured plan used to determine the resources and data required to answer research questions (Asep Iwa Soemantri, 2020: 5). Company standards regarding expected outputs are intended to support organizational development (Istanti, Enny, 2021: 560), while effective time management skills help ensure that work plans are carried out smoothly (Rina Dewi et al., 2020: 14). In the data collection process, researchers obtain raw data as primary data. The survey method is applied to collect this data through written questionnaires (Kumala Dewi, Indri et al., 2022: 29). Moreover, the research framework is designed to clarify previous research findings and the underlying theoretical basis, including the relationships between variables (Enny Istanti et al., 2024: 150). This study is conducted in three stages: the measurement model (outer model), the

structural model (inner model), and hypothesis testing (Pramono Budi et al., 2023: 970).

3. RESEARCH METHODS

Population

Population is a generalization area that includes objects or subjects with specific characteristics determined by the researcher for study, from which conclusions are drawn (Sugiyono, 2004: 72). In this study, the population consists of employees at the Regional Office of the Directorate General of State Treasury in East Java Province.

Sample

The sampling technique used in this study is probability sampling (random sampling), which ensures that each member of the population has an equal chance of being selected as a sample (Sugiyono, 2004: 77). The specific method applied is simple random sampling, where every employee who meets the population criteria has an equal opportunity to be chosen (Sugiyono, 2004: 80). Therefore, the sample in this study consists of 50 employees from the Regional Office of the Directorate General of State Treasury in East Java Province.

Research Variables and Operational Definitions

Research Variables

To determine the variables used in this study, the following variables are identified:

a. *Independent* variables consist of:

- 1) Physiological Needs (X_1)
- 2) Need for Safety (X_2)
- 3) Social Needs (X_3)
- 4) Need for Appreciation (X_4)
- 5) Self-Actualization Needs (X_5)

b. The dependent variable in this study is *Employee Performance* (Y)

Operational Definition

The operational definitions of the variables used in this study are:

a. *Independent Variable*

- 2) Physiological Needs (X1)
- 3) Need for Safety (X2)
- 4) Social Needs (X3)
- 5) Need for Appreciation (X4)
- 6) Self-Actualization Needs (X5)

b. *Dependent Variable*

Work performance (Y)

Is the actual work results produced by each employee. Work performance has several indicators used in the employee work performance assessment process, namely: Indicators used:

- a. Quantity of Work: The amount of work completed within a certain period of time.
- b. Quality of Work: How well the work is done, based on accuracy and standards.
- c. Job Knowledge: How well a person understands their job and related tasks.
- d. Creativity: The ability to produce new ideas and solve problems effectively.
- e. Cooperation: The ability and willingness to work well with others.
- f. Dependability: Being reliable in attendance and responsible in completing tasks.
- g. Initiative: The willingness to take action and handle new tasks or responsibilities.
- h. Personal Qualities: Personal traits such as leadership, friendliness, and integrity.

Models and Analysis Techniques

Analysis Model

The analysis in this study uses multiple linear regression. The regression equation is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5$$

Where: Y = Work Performance

X₁ = Physiological Needs

X₂ = Need for Safety

X₃ = Social Needs

X₄ = Need for Appreciation

X₅ = Actualization Needs

β₀ = Constant

β₁ – β₅ = Regression coefficient

e = standard error

To find out whether the analysis model is suitable enough to be used to determine the next step and to find out to what extent the independent variable is able to explain the dependent variable, it is necessary to know the R² value (coefficient of determination value) by using:

$$R^2 = \frac{JK. \text{ Regresi}}{JK. \text{ Total}} \dots\dots\dots \text{Sudrajat (1996: 85)}$$

Where :

R^2 = coefficient of determination

JK = Sum of squares

The main characteristics of R^2 are:

- Does not have negative value
- The value ranges between 0 and 1 or $0 \leq R^2 \leq 1$

Hypothesis Testing

Partial Test (t-Test)

The t-test is used to examine the effect of each independent variable on the dependent variable individually (partially). It helps determine whether there is a significant relationship between variables. The criteria are as follows:

- If t-count > t-table or Sig. < 0.05, the independent variable has a significant effect on the dependent variable (H_0 is rejected, H_1 is accepted).
- If t-count $\leq$ t-table or Sig. $\geq$ 0.05, the independent variable does not have a significant effect on the dependent variable (H_0 is accepted, H_1 is rejected).

$$t \text{ count} = \frac{\beta_i}{Se(\beta_i)} \dots\dots\dots (\text{Drs. Napa J. Awat, SU., 1995:347})$$

With degrees of freedom of $n - k - 1$ where:

β_i = Regression Coefficient

Se = Standard Error

n = Number of Samples

k = Number of Parameters

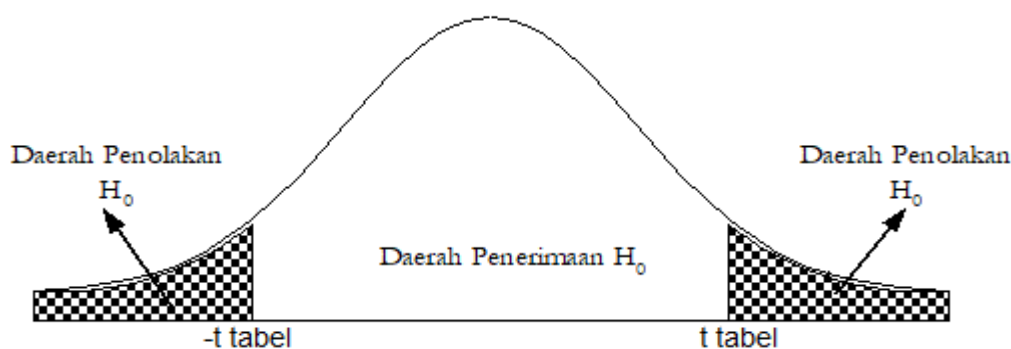


Figure 1. the Distribution of Partial Acceptance or Rejection of Hypothesis

Source: (Imam Ghozali, 2001)

The image shows a two-tailed t-test distribution. The shaded areas on both ends represent the rejection regions (H_0 is rejected), while the middle area represents the acceptance region (H_0 is accepted). If the calculated t-value falls beyond the critical values ($\pm t\text{-table}$), H_0 is rejected; otherwise, it is accepted.

Simultaneous Test (F Test)

The F-test is used to examine whether all independent variables simultaneously affect the dependent variable. The criteria are as follows:

- If $F\text{-count} > F\text{-table}$ or $\text{Sig.} < 0.05$, all independent variables together have a significant effect on the dependent variable (H_0 is rejected, H_1 is accepted).
- If $F\text{-count} \leq F\text{-table}$ or $\text{Sig.} \geq 0.05$, all independent variables together do not have a significant effect on the dependent variable (H_0 is accepted, H_1 is rejected).

$$F\text{-count} = \frac{\text{KT Regresi (Mean Square Regression)}}{\text{KT Galat (Mean Square Residual)}}$$

Information :

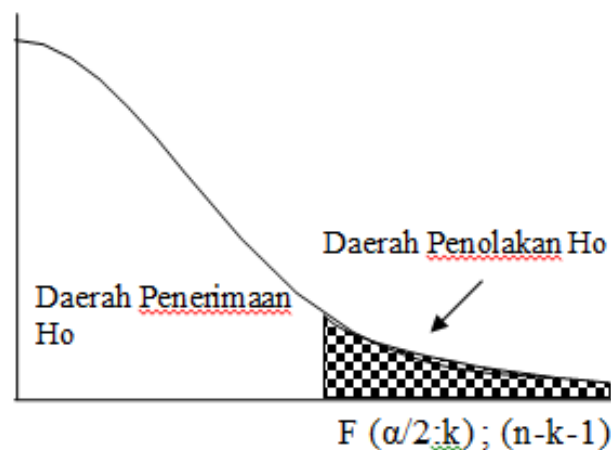
Mean Square Regression = middle square (*Mean Square Regression*)

KT Error = error or residual (*Mean Square Residual*)

With degrees of freedom ($k, n-k-1$)

where : n = number of observations

k = number of independent variables.



Source: Sudjana (1992)

Figure 2. the Distribution of Simultaneous Acceptance or Rejection of Hypotheses

The image shows a right-tailed F-test distribution. The left area represents the acceptance region of H_0 , while the shaded right area is the rejection region of H_0 . If the

calculated F-value is greater than the critical F-value (F-table), H_0 is rejected; otherwise, it is accepted.

4. RESEARCH RESULTS AND DISCUSSION

Hypothesis Testing

Several studies on the effect of motivation on work performance have shown different levels of significance. Therefore, this study controls several variables and focuses on respondents who are executive (non-echelon) employees at the Regional Office of the Directorate General of State Treasury (DJPBN) of East Java Province. The results of data processing using the SPSS program are presented in the appendix of this study.

Since the objective of this discussion is to examine the relationship between the five motivational variables—Physiological Needs (X_1), Safety Needs (X_2), Social Needs (X_3), Esteem Needs (X_4), and Self-Actualization Needs (X_5)—and work performance (Y), the appropriate model used is the multiple linear regression equation as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5$$

Where the results of calculations using a computer with the SPSS 13.0 (*Statistical Program for Social Science*) program application under Windows operation.

Tabel 1. Multiple Linear Regression Analysis Table

No.	Variables	Regression Coefficient	Std. Error
1.	(Constant)	-2.5472	6,0857
2.	Physiological Needs (X_1)	0.4426	0.1393
3.	Need for Safety (X_2)	0.1645	0.0576
4.	Social Needs (X_3)	0.2138	0.0892
5.	Need for Appreciation (X_4)	0.5851	0.1445
6.	Self-Actualization Needs (X_5)	0.5834	0.1356
$R^2 = 0.807$			
$R = 0.898$			

Source: Appendix 3

Based on the table, the multiple linear regression equation can be written as:

$$Y = -2.5472 + 0.4426X_1 + 0.1645X_2 + 0.2138X_3 + 0.5851X_4 + 0.5834X_5 + e$$

From this equation, the constant value of -2.5472 represents the level of work performance when all independent variables are held constant. The coefficient for physiological needs (X_1) is 0.4426, meaning that a one-unit increase in X_1 will increase work performance by 0.4426, assuming other variables remain unchanged. Similarly, safety needs (X_2) have a coefficient of 0.1645, social needs (X_3) 0.2138, esteem needs (X_4) 0.5851, and self-

actualization needs (X_5) 0.5834, indicating that each variable has a positive contribution to work performance when other variables are constant.

The coefficient of determination ($R^2 = 0.807$) shows that 80.7% of the variation in work performance can be explained by the five motivational variables, while the remaining 19.3% is influenced by other factors outside the model. The correlation coefficient ($R = 0.898$) indicates a strong relationship between the independent variables and work performance.

To test the simultaneous effect of all independent variables on the dependent variable, the F-test is applied using the analysis of variance (ANOVA) table.

ANOVA^{ab}

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3126,528	5	625,306	36,847	,000 ^a
	Residual	746,692	44	16,970		
	Total	3873,220	49			

a. Predictors: (Constant), Kebutuhan Aktualisasi Diri (X_5), Kebutuhan Sosial (X_3), Kebutuhan Rasa Aman (X_2), Kebutuhan Fisiologis (X_1), Kebutuhan Penghargaan (X_4)

b. Dependent Variable: Prestasi Kerja (Y)

Figure 2. Simultaneous Influence Analysis Results Table

Source: Appendix 3

The F-test is used to examine whether all independent variables simultaneously affect the dependent variable. The criteria are that if $F\text{-count} > F\text{-table}$ or $\text{Sig.} < 0.05$, then all independent variables together have a significant effect on the dependent variable (H_0 is rejected, H_1 is accepted). Conversely, if $F\text{-count} \leq F\text{-table}$ or $\text{Sig.} \geq 0.05$, then all independent variables together do not have a significant effect on the dependent variable (H_0 is accepted, H_1 is rejected).

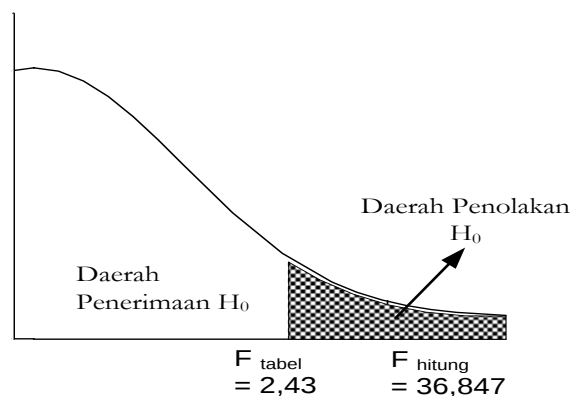


Figure 3. of the Distribution of Acceptance/Rejection Criteria for Hypotheses Simultaneously or Overall

t-test

To examine the effect of each independent variable individually on the dependent variable, a t-test analysis is used.

Tabel 2.Partial Influence Analysis Results Table

Variables	t count	t table	Sig	Partial Correlation	
				r	r ²
Physiological Needs (X1)	3,1768	2,0154	0.0027	0.4319	0.1866
Need for Safety (X2)	2,8569	2,0154	0.0065	0.3956	0.1565
Social Needs (X3)	2,3961	2,0154	0.0209	0.3397	0.1154
Need for Appreciation (X4)	4,0497	2,0154	0.0002	0.5211	0.2715
Self-Actualization Needs (X5)	4,3022	2,0154	0.0001	0.5442	0.2961

Source: Appendix 3

Through this process, employees are provided with training and development that are relevant to their job performance, so they are expected to carry out their responsibilities as effectively as possible (Abdul Aziz Sholeh et al., 2024: 82). Choosing is part of problem-solving as well as a component of the decision-making process. Therefore, appropriate purchasing decisions are required (Kristiawati Indriana et al., 2019: 28). Collaboration between the government, industry, research institutions, and civil society in designing and implementing programs is essential. Strong commitment and cooperation from all stakeholders are key to the success of these efforts (Gazali Salim et al., 2024: 63). The SERVQUAL model involves measuring the gap between customer expectations and perceptions based on paired statements (Diana Zuhro et al., 2024: 98). In a competitive business environment, credit marketing strategies play an important role in attracting and retaining customers (Mahjudin et al., 2025: 2659–2672). The research approach represents the overall process of thinking in broadly determining what will be studied in order to achieve the best possible results (Sutopo et al., 2021: 83–92). Promotion is carried out by providing consumers with knowledge about the quality of a company's products, thereby attracting their interest in using the services offered (Firdaus, Fikri, et al., 2021: 76–82).

5. DISCUSSION

Discussion

Analysis of multiple linear regression calculations on independent variables (X) in the form of employee needs consisting of X₁ (Physiological Needs), X₂ (Security Needs), X₃ (Social Needs), X₄ (Appreciation Needs), X₅ (Self-Actualization Needs) on Work Performance (Y) shows results that are in accordance with Maslow's statement that the lack of motivation in achieving good work performance can be linked to the needs of employees who are not met, if the needs at the lower level have been met, then these satisfied needs will give

rise to the need to fulfill higher needs. Because all needs cannot be met at once, these needs tend to have priority levels in their fulfillment, namely by increasing Physiological Needs, Safety Needs, Social Needs, Appreciation Needs and Self-Actualization Needs well in the employees of the Regional Office of the Directorate General of State Treasury of East Java Province .

This is shown by the values of the correlation coefficient (R) and the coefficient of determination (R^2). The correlation coefficient ($R = 0.898$) indicates a strong relationship between motivation variables and work performance. Meanwhile, the coefficient of determination ($R^2 = 0.807$) shows that 80.7% of the variation in employee work performance at the Regional Office of the Directorate General of State Treasury of East Java Province is explained by the five independent variables: physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. The remaining 19.3% is influenced by other factors outside the model.

Simultaneous testing using the F-test indicates that all independent variables—physiological needs, safety needs, social needs, esteem needs, and self-actualization needs—collectively have a significant effect on employee work performance. Furthermore, partial testing using the t-test shows that each of these variables individually also has a significant influence on employee work performance at the Regional Office of the Directorate General of State Treasury of East Java Province.

Based on the significance value of each independent variable, it shows that the regression coefficients for X_1 , X_2 , X_3 , X_4 and X_5 have an effect on the dependent variable (Y).

Below we will discuss each variable of employee needs based on theoretical and phenomenal studies:

- a. Physiological Needs (X_1)
- b. Need for Safety (X_2)
- c. Social Needs (X_3)
- d. Need for Appreciation (X_4)
- e. Self-Actualization Needs (X_5)

Conclusion

Physiological needs, security needs, social needs, appreciation needs, and self-actualization needs simultaneously have a significant effect on the work performance of employees of the Regional Office of the Directorate General of State Treasury of East Java Province. This is proven by the calculated F value of 36.847, which is greater than the F table

value of 2.43, with a significance value of 0.0000 (less than 0.05), indicating that all variables collectively influence employee performance.

Physiological needs partially have a significant effect on employee performance, as shown by a calculated t value of 3.1768, which is greater than the t table value of 2.0154, with a significance value of 0.0027. Security needs also show a partial significant effect, indicated by a calculated t value of 2.8569 and a significance value of 0.0065. Social needs partially influence employee performance, with a calculated t value of 2.3961 and a significance value of 0.0209.

Furthermore, appreciation needs have a significant partial effect on employee performance, proven by a calculated t value of 4.0497 and a significance value of 0.0002. Self-actualization needs also have a significant partial effect, with a calculated t value of 4.3022 and a significance value of 0.0001. Among all variables, self-actualization needs are identified as the most dominant factor influencing employee performance at the Regional Office of the Directorate General of State Treasury of East Java Province.

Suggestion

The results of the study show that the social needs variable is the variable with the weakest influence on employee work performance compared to other independent variables. It is necessary to open functional positions that can provide opportunities for employees who actually have great potential to achieve but do not have enough opportunities to occupy structural positions.

Providing more education and training to improve the technical skills of employees so that employees' abilities and competencies can be improved so that they can complete their work more effectively and efficiently.

In addition, the Personnel Administration section also needs to pay attention to and improve motivational factors because if these employee needs are met well, employee work performance will increase and ultimately can increase employee productivity and work quality and reduce undesirable bad things.

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