

Analysis of Work Environment and Work Discipline on Employee Performance with Job Satisfaction as a Mediating Variable at the Medan Belawan Tax Office Medan Belawan Primary Tax Office

Analisis Lingkungan Kerja dan Disiplin Kerja terhadap Kinerja Pegawai dengan Kepuasan Kerja sebagai Variabel Mediasi pada Kantor Pelayanan Pajak Pratama Medan Belawan

Samuel Alexander Leonardo Sianturi ¹⁾, Husni Muharram Ritonga ²⁾, Kiki Farida Ferine ³⁾

¹⁾Master's Student in Management, Panca Budi University

^{2),3)}Master of Management, Panca Budi Development University

Email: ¹⁾ husnimuharram@dosen.pancabudi.ac.id

ARTICLE HISTORY

Received [10 March 2026]

Revised [17 May 2026]

Accepted [20 May 2026]

KEYWORDS

Employee Performance, Job Satisfaction, Work Discipline, Work Environment.

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRAK

Kinerja pegawai merupakan faktor penting dalam mendukung kualitas pelayanan publik, khususnya pada Kantor Pelayanan Pajak Pratama Medan Belawan sebagai instansi yang berperan langsung dalam administrasi dan pelayanan perpajakan. Penelitian ini bertujuan untuk menganalisis pengaruh lingkungan kerja dan disiplin kerja terhadap kinerja pegawai dengan kepuasan kerja sebagai variabel mediasi. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Populasi penelitian terdiri dari seluruh pegawai negeri sipil pada Kantor Pelayanan Pajak Pratama Medan Belawan yang berjumlah 100 orang, dengan teknik pengambilan sampel jenuh. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan metode Partial Least Squares–Structural Equation Modeling (PLS-SEM) dengan bantuan aplikasi SmartPLS. Hasil penelitian menunjukkan bahwa lingkungan kerja dan disiplin kerja berpengaruh positif dan signifikan terhadap kinerja pegawai. Selain itu, lingkungan kerja dan disiplin kerja juga berpengaruh positif dan signifikan terhadap kepuasan kerja. Kepuasan kerja terbukti berpengaruh positif dan signifikan terhadap kinerja pegawai serta berperan sebagai variabel mediasi dalam hubungan antara lingkungan kerja dan kinerja pegawai, maupun antara disiplin kerja dan kinerja pegawai. Koefisien determinasi menunjukkan bahwa lingkungan kerja dan disiplin kerja mampu menjelaskan sebesar 49,6% variabel kepuasan kerja, sedangkan lingkungan kerja, disiplin kerja, dan kepuasan kerja mampu menjelaskan sebesar 61,2% variabel kinerja pegawai. Hasil penelitian ini memberikan implikasi bahwa peningkatan kualitas lingkungan kerja, penguatan disiplin kerja, serta pengelolaan kepuasan kerja secara berkelanjutan merupakan strategi penting dalam meningkatkan kinerja pegawai pada Kantor Pelayanan Pajak Pratama Medan Belawan.

ABSTRACT

Employee performance is an important factor in supporting the quality of public services, especially at the Medan Belawan Primary Tax Office as an agency that plays a direct role in tax administration and services. This study aims to analyze the effect of work environment and work discipline on employee performance with job satisfaction as a mediating variable. This study uses a quantitative approach with a survey method. The research population consists of all civil servants at the Medan Belawan Primary Tax Office, totaling 100 people, with a saturated sample technique. Data were collected through questionnaires and analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the help of the SmartPLS application. The results show that work environment and work discipline have a positive and significant effect on employee performance. In addition, work environment and work discipline also have a positive and significant effect on job satisfaction. Job satisfaction is proven to have a positive and significant effect on employee performance and acts as a mediating variable in the relationship between work environment and employee performance, as well as between work discipline and employee performance. The coefficient of determination shows that the work environment and work discipline can explain 49.6% of job satisfaction, while the work environment, work discipline, and job satisfaction can explain 61.2% of employee performance. The results of this study imply that improving the quality of the work environment, strengthening work discipline, and managing job satisfaction in a sustainable manner are important strategies in improving employee performance at the Medan Belawan Tax Office.

INTRODUCTION

Employee performance is a strategic factor in determining the success of government organizations, including the Medan Belawan Primary Tax Office (KPP), which is at the forefront of providing tax services to the public. As an agency responsible for tax management, increasing taxpayer compliance, implementing tax administration, and achieving state revenue targets, employee performance greatly determines the quality of public services and the credibility of the tax institution. To

support these tasks, employees are required to work professionally, accurately, quickly, and keep up with the increasingly digitally integrated tax system.

One important factor that affects employee performance is the work environment. Farismawarni and Sumbogo (2024) explain that a conducive work environment—both in terms of physical aspects such as workplace comfort, lighting, and work facilities, as well as non-physical aspects such as inter-employee relationships, communication, and organizational climate—has a significant effect on employee motivation and performance. At the Medan Belawan Tax Office, the work environment is an important aspect because employees carry out administrative and service tasks that require high concentration, precision, intensive communication with taxpayers, and coordination between units.

In addition to the work environment, work discipline is also a major determinant of employee performance. Fitriyani (2024) emphasizes that high work discipline—such as adherence to working hours, punctuality, performing tasks according to procedures, and consistent attendance—has a positive correlation with performance achievement. In the context of public services such as taxation, discipline is essential because any delay or inaccuracy can hinder the tax administration process, reduce service quality, and even decrease taxpayer satisfaction.

Although the work environment and work discipline have a direct influence on performance, recent research shows that this relationship can be strengthened by job satisfaction as a mediating variable. Dewi and Putra (2023) found that job satisfaction increases employees' commitment, motivation, and desire to perform at their best. When employees are satisfied with their work, work environment, rewards, relationships with superiors, and opportunities for development, they will be more productive, enthusiastic, and show high loyalty. Santya and Dewi (2022) also emphasize that job satisfaction is an important mediator that bridges the influence of organizational factors on performance.

At KPP Pratama Medan Belawan, job satisfaction is a relevant issue because employees face a high workload, especially during tax reporting periods, rapid regulatory changes, demands for service digitalization, and the need to maintain accuracy in every administrative process. An inadequate work environment or suboptimal work discipline can reduce job satisfaction and impact the quality of taxation services.

Given these conditions, research on the influence of the work environment and work discipline on employee performance, with job satisfaction as a mediating variable, is very important. This research is expected to provide a scientific description of the factors that influence employee performance and serve as a basis for the Medan Belawan Tax Office in formulating policies to improve performance, strengthen work culture, and improve the quality of public services.

LITERATURE REVIEW

Performance

According to Rahman & Lataruva (2023), employee performance is defined as the extent to which an employee is able to achieve expected results or meet established standards in the context of their work. Measurement includes productivity, work quality, compliance with policies, creativity, initiative, attendance, and contribution to the achievement of organizational goals.

Factors That Affect Performance

Factors Affecting Performance According to Rahman & Lataruva (2023), The leadership style of superiors, especially those that are participatory, transformational, or supportive, greatly influences the enthusiasm, direction, and performance of subordinates. The level of motivation from within (intrinsic) and from outside (extrinsic) that drives a person to achieve work goals. High motivation can drive optimal performance. Work discipline (Abilities & Skills), the knowledge, expertise, and work experience possessed by employees greatly determine the quality and productivity of their work. Work Environment, physical and non-physical: workplace comfort, employee relationships, organizational culture, and overall work climate. Work Discipline, the level of employee compliance with rules, procedures, and work ethics. High discipline contributes directly to good performance. Reward and Incentive System, financial and non-financial compensation (recognition, promotion, bonuses) that encourages employees to work to their full potential. Job Satisfaction, the level of satisfaction with work, superiors, facilities, and opportunities for self-development also affects the consistency and quality of performance.

Performance Indicators

Performance Indicators according to Rahman & Lataruva (2023), Work Quantity, the amount of output or work completed within a certain period of time in accordance with the set targets. Work Quality, the level of precision, accuracy, and correctness of work results compared to applicable standards.

Timeliness, the ability to complete work within the specified time limit and work time efficiency. Attendance and Discipline, level of attendance and discipline in following the work schedule, including compliance with organizational rules. Cooperation with Colleagues, ability to work in a team, good communication, and active participation in completing joint tasks. Initiative and Responsibility, a tendency to take action or find solutions without waiting for instructions, as well as awareness of job responsibilities. Understanding of Tasks and Implementation of Procedures, to what extent employees understand their tasks and perform their work in accordance with applicable procedures and instructions.

Job Satisfaction

According to Atmaja (2022), job satisfaction is a pleasant emotional attitude and love for one's work. Indicators of Job Satisfaction, according to Atmaja (2022), job satisfaction can be measured through several indicators that describe employees' emotional responses to their work. These indicators include, Satisfaction with the Job Itself. Describes the extent to which employees feel their work is meaningful, interesting, and in line with their abilities. Satisfaction with Salary/Compensation, refers to the level of employee satisfaction with the fairness, adequacy, and accuracy of the compensation received (salary, incentives, benefits). Satisfaction with Promotion Opportunities, assessing whether employees feel they have opportunities for growth, to obtain higher positions, with a transparent and fair promotion process. Satisfaction with Supervision/Superiors, describes employees' feelings about their boss's leadership style, support, communication, and fairness in leading. Satisfaction with Coworkers, measures the extent to which employees feel comfortable and supported by their coworkers, including aspects such as cooperation, social relationships, harmonious communication, and team solidarity.

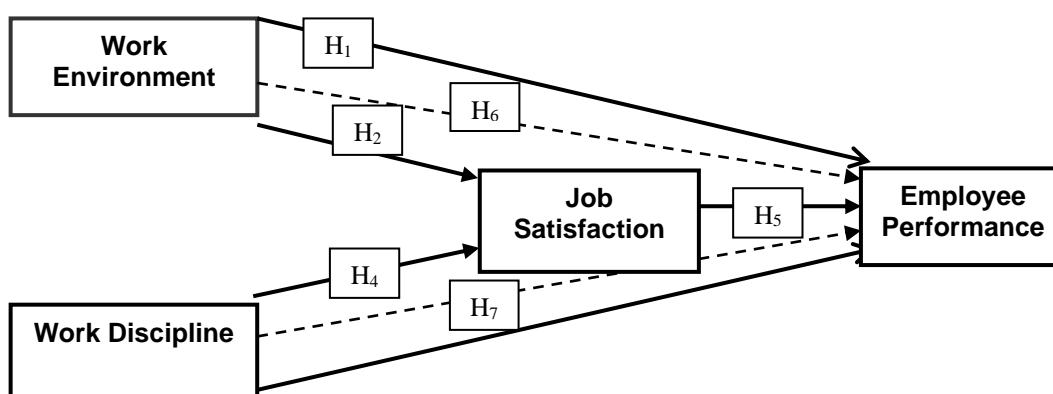
Work Discipline

Mangkunegara (2021) defines work discipline as an individual's willingness to obey the rules and work standards set by the organization, as well as demonstrating responsibility in carrying out tasks consistently. Indicators of Work Discipline, Mangkunegara (2021) explains that work discipline can be measured through several key indicators, such as punctuality, the ability of employees to arrive on time, start and complete work according to the predetermined schedule. Compliance with Work Regulations, the level of employee compliance with all rules applicable within the organization, both written (SOPs, policies) and unwritten. Compliance with Work Standards, employee compliance with the quality and work procedures specified by the organization. Attendance Rate, the frequency of employee attendance at work, as well as minimal absences without valid reasons. Responsibility in Performing Duties, employees' attitude that demonstrates seriousness and willingness to complete work properly and maintain work facilities.

Work Environment

Saefullah (2022) states that the work environment is everything that surrounds workers and can influence them in performing their work. Work Environment Indicators, according to Saefullah (2022), the work environment can be measured through the following indicators, Physical Work Environment, this indicator focuses on the physical conditions of the workspace that affect employee comfort, thereby increasing focus and productivity. Non-Physical Work Environment, includes psychological and social factors in the workplace, such as: a good social atmosphere promotes the psychological well-being of employees. Support from Management, supervisors have a strong influence on the quality of the work environment, such as supportive leaders who increase motivation and morale. Work Facilities, adequate facilities are crucial for smooth operations; good facilities enhance work efficiency and effectiveness.

Figure 1. Conceptual Framework



Research Hypothesis

- H1 : The work environment has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
- H2 : The work environment has a positive and significant effect on job satisfaction at the Medan Belawan Primary Tax Office.
- H3 : Work discipline has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
- H4 : Work discipline has a positive and significant effect on job satisfaction at the Medan Belawan Primary Tax Office.
- H5 : Job satisfaction has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
- H6 : Work environment has a positive and significant effect on employee performance through job satisfaction at the Medan Belawan Primary Tax Office.
- H7 : Work discipline has a positive and significant effect on employee performance through job satisfaction at the Medan Belawan Primary Tax Office.

RESEARCH METHOD

Type of Research

The type of research used by the researcher is quantitative research. According to Sugiyono (2022), quantitative research can be defined as a method based on positivism philosophy, used to study a specific population or sample, with sampling techniques generally conducted randomly, data collection using research instruments, and quantitative/statistical data analysis with the aim of testing predetermined hypotheses. This type of quantitative research was conducted to create a study aimed at adjusting a study and analyzing the work environment and work discipline on employee performance with job satisfaction as a mediating variable at the Medan Belawan Tax Office.

Research Location and Time

The research was conducted at the Medan Belawan Tax Office, located at Jalan Kolonel Laut Yos Sudarso No. 27 KM 8, RW.2, Tanjung Mulia, Medan Deli District, Medan City. The research was conducted over a period of 3 months, from October to December 2025.

Population and Sample

Sugiyono (2021) defines population as a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied, and then conclusions are drawn. The population and sample in this study were all permanent employees at the Medan Belawan Primary Tax Office. There were 100 civil servant employees at the Medan Belawan Primary Tax Office. In this study, the entire population was used as the sample, which is known as a population study.

Research Data Sources

The data source used in this study is primary data.

RESULTS AND DISCUSSION

Validity Test

Table 1. Outer Loadings Values

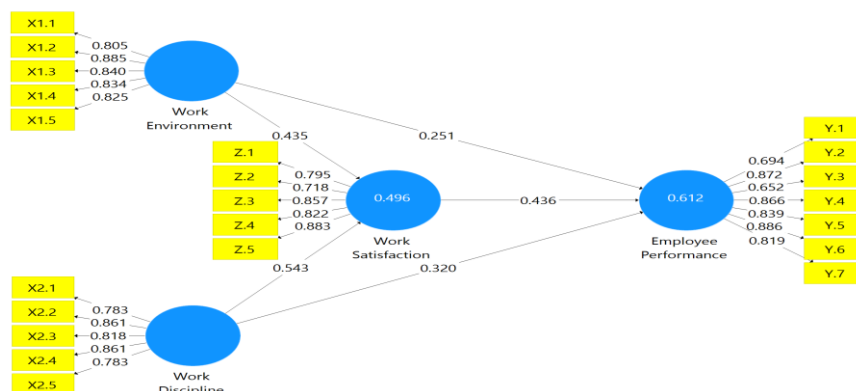
	Employee Performance	Work Discipline	Work Environment	Job Satisfaction
X1.1			0.805	
X1.2			0.885	
X1.3			0.840	
X1.4			0.834	
X1.5			0.825	
X2.1		0.783		
X2.2		0.861		
X2.3		0.818		
X2.4		0.861		

	Employee Performance	Work Discipline	Work Environment	Job Satisfaction
X2.5		0.783		
Y.1	0.694			
Y.2	0.872			
Y.3	0.652			
Y.4	0.866			
Y.5	0.839			
Y.6	0.886			
Y.7	0.819			
Z.1				0.795
Z.2				0.718
Z.3				0.857
Z.4				0.822
Z.5				0.883

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, which show the results of outer model testing through loading factor/outer loadings values, all indicators in each variable have a loading value ≥ 0.70 . This indicates that each indicator is measured validly and strongly. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria, as shown in the following figure.

Figure 2. Outer Loading



In this study, there is an equation, and that equation consists of two substructures for substructure

1:

$$Z = \beta_1 X_1 + \beta_2 X_2 + e_1$$

$$Z = 0.435 X_1 + 0.543 X_2 + e_1$$

For substructure 2:

$$Y = \beta_2 X_1 + \beta_3 X_2 + \beta_3 Z + e_2$$

$$Y = 0.251 X_1 + 0.320 X_2 + 0.436 Z + e_2$$

Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Employee Performance	0.909	0.916	0.929	0.654
Work Discipline	0.880	0.890	0.912	0.676
Work Environment	0.894	0.898	0.922	0.702

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Job Satisfaction	0.874	0.883	0.909	0.667

Source: Smart PLS Output, 2025

From Table 2 above, the reliability test results show that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70. This indicates that all indicators have high internal consistency and are reliable in measuring their respective constructs. Thus, the research instrument is declared reliable and suitable for use in structural model testing.

Coefficient of Determination (R²)

In assessing the model with PLS, we begin by looking at the R-squared for each dependent latent variable. The table below shows the R-squared estimation results using SmartPLS.

Table 3. R Square Results

	R Square	Adjusted R-Square
Work Satisfaction	0.496	0.485
Employee Performance	0.612	0.599

Source: Smart PLS, 2025

Table 3 shows the R-squared values for both dependent variables. For the job satisfaction variable, the R-squared value is 0.496, meaning that the influence of the work environment and work discipline is 0.496 or 49.6%, with the remainder attributable to other variables outside the model. The R-square value for employee performance is 0.612, meaning that the work environment, work discipline, and job satisfaction account for 0.612 or 61.2%, with the remainder attributable to other variables outside the model.

Structural Model Testing (Inner Model)

Hypothesis Testing, Direct Influence Between Variables. The direct effect between variables can be seen in the path coefficients. The data analysis results show the direct effect values in the following table.

Table 4. Path Coefficients (Direct Effects)

	Original Sample	T Statistics	P Values	Conclusion
Work Environment -> Employee Performance	0.251	2.787	0.006	Accepted
Work Environment -> Job Satisfaction	0.435	6.947	0.000	Accepted
Work Discipline -> Employee Performance	0.320	3,921	0.000	Accepted
Work Discipline -> Job Satisfaction	0.543	10,079	0.000	Accepted
Work Satisfaction -> Employee Performance	0.436	4.031	0.000	Accepted

Source: Smart PLS Output, 2025

The results in Table 4 show the following direct effect values: The work environment has a positive and significant effect on employee performance with a t-statistic value of 2.787 above 1.96 and a significance of 0.006 below 0.05, meaning that the work environment has a real effect on employee performance because the significance value is above 0.05. The results of this study are in line with previous studies, namely that the work environment has a positive and significant effect on employee performance (Ferine & Surya, 2025).

The work environment has a positive and significant effect on job satisfaction with a t-statistic value of 6.947 above 1.96 and a significance of 0.000 below 0.05, meaning that the work environment has a real effect on job satisfaction because the significance value is below 0.05. The results of this study are in line with previous studies, namely that the work environment has a positive and significant effect on job satisfaction (Maulita & Mesra, 2024).

Work discipline has a positive and significant effect on employee performance with a t-statistic value of 3.921 above 1.96 and a significance of 0.000 below 0.05, meaning that work discipline has a real effect on employee performance because the significance value is below 0.05. The results of this study are in line with previous studies, namely that work discipline has a positive and significant effect on

employee performance (Siahaan et al., 2022; Kibar et al., 2023; Fithrya & Rahayu, 2025).

Work discipline has a positive and significant effect on job satisfaction with a t-statistic value of 9.154 above 1.96 and a significance of 0.000 below 0.05, meaning that work discipline has a significant effect on job satisfaction because the significance value is below 0.05. The results of this study are in line with previous studies, namely that work discipline has a positive and significant effect on job satisfaction (Simanjuntak & Indrawan, 2024; Gultom & Mesra, 2024).

Job satisfaction has a positive and significant effect on employee performance with a t-statistic value of 4.045 above 1.96 and a significance of 0.000 below 0.05, meaning that job satisfaction has a significant effect on employee performance because the significance value is below 0.05. The results of this study are in line with previous studies, namely that job satisfaction has a positive and significant effect on employee performance (Nurseha & Ferine, 2024; Supardam et al., 2024; Wahyuni & Anwar, 2025).

Indirect Effects Between Variables

The indirect effect between variables can be seen in the specific indirect effect values. The data analysis results show the indirect effect values in Table 5 below.

Table 5. Specific Indirect Effects

	Original Sample	T Statistics	P Values	Conclusion
Work Environment -> Work Satisfaction -> Employee Performance	0.190	3.425	0.001	Accepted
Work Discipline -> Work Satisfaction -> Employee Performance	0.237	3.786	0.000	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effects between variables, namely The work environment has a positive and significant effect on employee performance through job satisfaction with a t-statistic value of 3.425 above 1.96 and a significance value of 0.001 below 0.05, meaning that job satisfaction acts as an intervening variable between the work environment and employee performance. Work discipline has a positive and significant effect on employee performance through job satisfaction with a t-statistic value of 3.786 above 1.96 and a significance value of 0.000 below 0.05, meaning that job satisfaction acts as an intervening variable between work discipline and employee performance.

CONCLUSION AND RECOMMENDATION

Conclusion

1. The work environment has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
2. The work environment has a positive and significant effect on job satisfaction at the Medan Belawan Tax Office.
3. Work discipline has a positive and significant effect on employee performance at the Medan Belawan Tax Office.
4. Work discipline has a positive and significant effect on job satisfaction at the Medan Belawan Tax Office.
5. Job satisfaction has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Office.
6. The work environment has a positive and significant effect on employee performance through job satisfaction at the Medan Belawan Tax Office.
7. Work discipline has a positive and significant effect on employee performance through job satisfaction at the Medan Belawan Tax Office.

Recommendation

1. Employee performance with the lowest score was "I complete my work on time." Therefore, the recommendation is that the Medan Belawan Tax Office should improve its workload management and consistent monitoring of time discipline so that work can be completed more optimally within the set time targets.
2. Job satisfaction with the lowest score being "I am satisfied with my salary or compensation." The Medan Belawan Tax Office is advised to conduct periodic evaluations of the compensation system and ensure that it is in line with the workload and performance of employees in order to improve job satisfaction and performance on an ongoing basis.

3. Work discipline with the lowest score: "I arrive and complete my work on time in accordance with applicable regulations." The Medan Belawan Tax Office is advised to strengthen time discipline enforcement through consistent monitoring and appreciation for employees who comply with working hours regulations.
4. Work environment with the lowest score of "Leaders develop and communicate a clear work vision to employees." The Medan Belawan Tax Office is advised that leaders consistently communicate the vision and direction of work through formal and informal forums so that all employees have an understanding and alignment in achieving organizational goals.

REFERENCES

- Atmaja, I. M. (2022). Job satisfaction and the factors that influence it. Yogyakarta: Pustaka Ilmu.
- Dewi, M., & Putra, I. P. P. (2023). The role of job satisfaction in strengthening employee performance in public sector institutions. *Journal of Management and Organization*, 12(1), 45–56.
- Farismawarni, A., & Sumbogo, I. A. (2024). The influence of the work environment on employee motivation and performance in public sector organizations. *Journal of Administration and Business*, 8(2), 112–121.
- Ferine, K. F., & Surya, E. D. (2025, June). The Role of Motivation in Mediating the Influence of the Work Environment on Teacher Performance at SMA Negeri 1 Bandar Bener Meriah Regency. In *International Conference Epicentrum of Economic Global Framework* (pp. 448-445).
- Fithrya, N., & Rahayu, S. (2025, October). Exploring Work Design and Discipline in Shaping Employee Performance: The Mediating Role of Job Satisfaction among Non-Civil Servants in the Protocol and Communication Division of Medan City Government. In *Proceedings of International Conference on Islamic Community Studies* (pp. 3031-3039).
- Fitriyani, I. (2024). The influence of competence and work discipline on job satisfaction and its implications on employee performance (A study at Elia Waran Regional General Hospital, South Manokwari, West Papua Province). Unpublished thesis. Sangga Buana University.
- Gultom, R. D., & Mesra, B. (2024, June). Optimizing Employee Performance Through Job Satisfaction. In *Proceedings of the International Conference on Multidisciplinary Science (INTISARI)* (Vol. 1, No. 1, pp. 431-444).
- Kibar, Y., Ferine, K. F., & Indrawan, M. I. (2023). The Effect Of Work Stress And Work Discipline On Employee Performance With Work Motivation As An Intervening Variable At Pt Hki Jakarta. *International Journal of Management, Economics and Accounting*, 1(2), 668-682.
- Mangkunegara, A. P. (2021). *Corporate Human Resource Management*. Bandung: PT Remaja Rosdakarya.
- Maulita, C., & Mesra, B. (2024, February). Analysis of Compensation and Work Environment on Employee Performance with Employment Satisfaction as an Intervening Variable. In *International Conference on Artificial Intelligence, Navigation, Engineering, and Aviation Technology* (Vol. 1, pp. 175-178).
- Nurseha, H., & Ferine, K. F. (2024, June). Improving Performance Through Job Satisfaction. In *Proceedings of the International Conference on Multidisciplinary Science (INTISARI)* (Vol. 1, No. 1, pp. 445-458).
- Rahman, F., & Lataruva, R. (2023). Employee performance: Concept, determinants, and measurement framework in modern public organizations. *Journal of Public Administration Studies*, 11(2), 88–102.
- Saefullah, U. (2022). *Work Environment Management in Modern Organizations*. Jakarta: Mitra Wacana Media.
- Santya, I. M. M. D., & Dewi, I. G. A. M. (2022). Job satisfaction as a mediator in the effect of organizational culture and leadership on employee performance. *International Research Journal of Management, IT and Social Sciences*, 9(4), 569–586. <https://doi.org/10.21744/irjmis.v9n4.2118>
- Siahaan, D. S. Y., Anwar, Y., & Ritonga, H. M. (2022). The Influence of Ability, Work Discipline, and Work Motivation on Employee Performance (Study on Honorary Employees at the Department of Transportation of the City of Binjai). *Konfrontasi: Jurnal Kultural, Ekonomi dan Perubahan Sosial*, 9(3), 483-495.
- Sugiyono. (2022). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta.
- Simanjuntak, R., Wardani, D. S., Indrawan, I. W. A., & Hinisa, F. N. (2024). Husband Support and Coping with Stress on Exclusive Breastfeeding in Primipara. *Jurnal Info Kesehatan*, 22(2), 235-243.
- Wahyuni, S., Anwar, A., & Afiah, N. (2025). Analysis of the Effectiveness of Accounts Receivable Control at PT PLN (Persero) UID Sulselrabar. *Jambura Accounting Review*, 6(2), 448-459.