

ABSTRAK

Tujuan penelitian dilakukan untuk mengetahui pengaruh pengawasan dan motivasi terhadap disiplin kerja pegawai dan pengaruh pengawasan dan motivasi terhadap disiplin kerja pegawai yang dimoderasi dengan insentif. Penelitian menggunakan data primer yang bersumber dari kuesioner penelitian. Populasi pada penelitian adalah pegawai pada Badan Pengelolaan Keuangan Daerah Kota Langsa yang berjumlah 97 orang. Kemudian sampel yang digunakan dalam penelitian sebanyak 97 responden dengan teknik sampling jenuh. Metode analisis data menggunakan *Moderated Regression Analysis* (MRA). Hasil penelitian diketahui bahwa pengawasan berpengaruh positif dan signifikan terhadap disiplin kerja. Motivasi berpengaruh positif dan signifikan terhadap disiplin kerja. Insentif bukan merupakan variabel moderator antara pengawasan dan disiplin kerja. Insentif bukan variabel moderator antara motivasi dan disiplin kerja. Dengan demikian maka variabel insentif dapat menjadi variabel bebas atau variabel intervening.

Kata Kunci: *Pengawasan, Motivasi, Insentif, Disiplin Kerja*

ABSTRACT

The research objective was conducted to determine the effect of supervision and motivation on employee work discipline and the effect of supervision and motivation on employee work discipline moderated by incentives. This study uses primary data sourced from a research questionnaire. The population in this study were employees of the Langsa City Regional Financial Management Agency, amounting to 97 people. Then the sample used in the study was 97 respondents with a saturated sampling technique. Methods of data analysis using Moderated Regression Analysis (MRA). The results showed that supervision had a positive and significant effect on work discipline. Motivation has a positive and significant effect on work discipline. Incentives are not a moderating variable between supervision and work discipline. Incentives are not a moderating variable between motivation and work discipline. Thus, the incentive variable can become an independent variable or an intervening variable.

Keywords: *Supervision, Motivation, Incentives, Work Discipline*