The Effect of Supervision and Motivation on Employee Job Satisfaction at The Regional Revenue Agency of Pekanbaru City

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Abstract

This study aims to examine the effect of supervision and work motivation on employee job satisfaction at the Regional Revenue Agency of Pekanbaru City. The research employed a quantitative approach using a survey method. The population consisted of 161 employees, with a sample of 62 respondents. Data were collected through questionnaires and analyzed using multiple linear regression with SPSS version 25. The results indicate that supervision has a positive and significant effect on employee job satisfaction, with a regression coefficient of 0.276, a t-value of 5.961, and a significance level of less than 0.001. Work motivation also has a positive and significant effect on employee job satisfaction, with a regression coefficient of 0.189, a t-value of 4.272, and a significance level of less than 0.001. The coefficient of determination (R^2) is 0.519, indicating that supervision and work motivation explain 51.9% of the variation in employee job satisfaction. These findings suggest that effective supervision and appropriate work motivation play important roles in improving employee job satisfaction at the Regional Revenue Agency of Pekanbaru City.

Keywords: *Supervision, Work Motivation, Job Satisfaction, Employee, Regional Revenue Agency.*

A. INTRODUCTION

Human resource management plays an important role in achieving organizational objectives. Employees are valuable organizational assets whose attitudes and experiences can influence the effectiveness of organizational activities. One important aspect of human resource management is job satisfaction, which refers to employees' emotional responses and attitudes toward various aspects of their work. Job satisfaction may be reflected in employees' perceptions of their work, compensation, working relationships, and work environment (Handoko, 2020; Sutrisno, 2019).

Job satisfaction is important because employees may have different expectations and perceptions regarding their work. Employees' satisfaction may depend on whether the conditions and rewards they receive correspond to their expectations. A positive work environment, fair treatment, and appropriate relationships within the organization are among the aspects associated with employees' job satisfaction (Handoko, 2020; Nitisemito, 2019).

Supervision is an important managerial function that helps ensure organizational activities are implemented according to established plans and standards(Nasution & Khair, 2022). (Handoko, 2016) describes supervision as a

process of ensuring that organizational and managerial objectives are achieved. Similarly, (Siagian, 2018) explains that supervision involves observing operational activities to ensure that they comply with previously established plans. Effective supervision enables organizations to identify deviations and take corrective action when necessary (Harianto, 2020; Nursan & Fakhri, 2019; Siagian, 2018; Syafiie, 2019).

Motivation is another factor that may influence employees' work attitudes and job satisfaction. (Wardan, 2020) explains that motivation involves managerial efforts to increase employees' enthusiasm and willingness to work. (Mohtar, 2019a) defines motivation as a work-related drive that encourages individuals to behave in pursuit of predetermined goals, while (Pratiwi, 2019) examines work motivation in relation to employee performance and work discipline. These perspectives emphasize the importance of motivation in the workplace(Maharani, 2018).

The employee attendance records presented in the research indicate a relevant organizational phenomenon at the Regional Revenue Agency of Pekanbaru City (Badan Pendapatan Daerah Kota Pekanbaru). The reported attendance figures were 34% in 2020, 30% in 2021, 28% in 2022, 28% in 2023, and 27% in 2024. Although the figures decreased over the five-year period, they remained above the institution's stated attendance standard of 25%. This condition provides a basis for examining employee-related factors, particularly supervision, motivation, and job satisfaction, within the institution (Handoko, 2020; Sutrisno, 2019).

Supervision and motivation are considered relevant factors in understanding employee job satisfaction. Supervision is related to monitoring work implementation and ensuring that activities comply with established standards, while motivation concerns the drive that encourages employees to perform their duties. The relationship between employees and their supervisors, as well as the encouragement provided to employees, may be important considerations in understanding job satisfaction (Mohtar, 2019b; Siagian, 2018; Wardan, 2020).

Previous studies cited in the article, including (Rakasiwi, 2024) and (Ayuni, 2025), have examined supervision and motivation in relation to employee-related outcomes. (Chairani & Khair, 2022) also examined the relationship between supervision, motivation, and employee performance, with work discipline as a mediating variable. (Ningsih et al., 2022) specifically investigated the effects of supervision and motivation on employee job satisfaction. (Syarif et al., 2023) examined the relationship between supervision, work motivation, and employee performance. Similarly, (Wijaya et al., 2023) investigated supervision and motivation in relation to employee performance. Based on the research context and the issues identified at the Regional Revenue Agency of Pekanbaru City, this study aims to examine the effect of supervision on employee job satisfaction, the effect of motivation on employee job satisfaction, and the simultaneous effect of supervision and motivation on job satisfaction (Siagian, 2018; Wardan, 2020).

B. METHOD

This study employed a quantitative research method with a survey approach to examine the effect of supervision and motivation on employee job satisfaction. The quantitative approach was used to analyze numerical data and determine the relationships between the research variables. The independent variables were supervision (X1) and motivation (X2), while the dependent variable was employee job satisfaction (Y). The research approach was based on the quantitative research framework described by (Sugiyono, 2020).

The research was conducted in June 2025 at the Regional Revenue Agency of Pekanbaru City (Badan Pendapatan Daerah Kota Pekanbaru), located at Jalan Teratai No. 81, Pekanbaru, Indonesia.

The population consisted of 161 employees of the Regional Revenue Agency of Pekanbaru City in 2024. A sample of 62 respondents was selected using the Slovin formula. The sample size was determined based on the total population and the specified error tolerance. This sampling approach was used to determine the number of respondents representing the population under investigation (Sugiyono, 2020).

The study used primary and secondary data. Primary data were obtained directly from respondents and consisted of information related to supervision, motivation, and job satisfaction. Secondary data were obtained from institutional sources and included information such as the agency's profile, number of employees, organizational structure, and organizational conditions. Data were collected using questionnaires, while supporting institutional information was obtained from relevant administrative sources (Sugiyono, 2020).

The data were analyzed using multiple linear regression with the assistance of Statistical Package for the Social Sciences (SPSS) version 25. The regression model was formulated as (Y = \alpha + \beta_1X_1 + \beta_2X_2 + e), where (Y) represents job satisfaction, (X_1) represents supervision, (X_2) represents motivation, (\alpha) is the constant, (\beta_1) and (\beta_2) are the regression coefficients, and (e) represents the error term. Multiple linear regression was used to assess the relationships between the independent variables and the dependent variable (Ghozali, 2018).

Hypoarticle testing was conducted using the t-test and F-test. The t-test was used to examine the partial effect of supervision and motivation on job satisfaction, while the F-test was used to assess their simultaneous effect. The coefficient of determination (R^2) was also examined to determine the proportion of variation in job satisfaction explained by the independent variables. Statistical significance was evaluated using a significance level of 0.05 (Ghozali, 2018).

C. RESULT AND DISCUSSION

1. Respondent Overview

The research was conducted among 62 employees of the Badan Pendapatan Daerah Kota Pekanbaru. The following results are presented based on the descriptive analysis and statistical tests reported in the article.

Table 1. Descriptive Analysis of Supervision (X1)

No.	Supervision statement	Mean
1	I know the work standards established by the organization.	4.209
2	My work results are measured or evaluated by my supervisor.	4.225
3	I know that my work results are compared with applicable work standards.	4.177
4	I receive correction or guidance from my supervisor when mistakes occur.	4.193
Mean		**4.201**

The article reports an overall supervision mean of 4.201. According to the interpretation stated in the article, the score falls in the "Agree" category. The highest mean was 4.225 for the statement that work results are measured or evaluated by supervisors, while the lowest mean was 4.177 for the comparison of work results with standards.

Table 2. Descriptive Analysis of Motivation (X2)

No.	Motivation Statement	Mean
1	I have opportunities to develop skills and abilities at work.	4.241
2	I am given the opportunity to participate in determining organizational goals.	4.241
3	The tasks assigned to me match my abilities.	4.241
4	The organization rewards employees with outstanding performance.	4.274
5	I feel safe and comfortable working in this organization.	4.209
Mean		**4.241**

The overall motivation mean was 4.241, which the article categorizes as "Strongly Agree." The highest item mean was 4.274 for organizational rewards for outstanding employees, while the lowest was 4.209 for feeling safe and comfortable at work.

Table 3. Descriptive Analysis of Jon Satisfaction (Y)

No.	Job satisfaction statement	Mean
1	The work I do matches my abilities and interests.	4.580
2	I am satisfied with the wages I receive compared with my workload.	4.661
3	I have a fair opportunity to receive a promotion.	4.693
4	My supervisor provides clear guidance and direction in performing my work.	4.548
5	I have a good and mutually supportive relationship with coworkers.	4.677
Mean		**4.632**

The article reports a job satisfaction mean of 4.632 and categorizes it as "Strongly Agree." The highest score was 4.693 for fair promotion opportunities, and the lowest was 4.548 for clear guidance from supervisors. The article interprets the results as indicating that most employees are satisfied with their work.

Table 4. Validity test

Variable	Item	r-count	r-table	Result
Supervision (X1)	X1.1	0.984	0.250	Valid
	X1.2	0.985	0.250	Valid
	X1.3	0.984	0.250	Valid
	X1.4	0.984	0.250	Valid
Motivation (X2)	X2.1	0.905	0.250	Valid
	X2.2	0.937	0.250	Valid
	X2.3	0.921	0.250	Valid
	X2.4	0.912	0.250	Valid
	X2.5	0.929	0.250	Valid
Job Satisfaction (Y)	Y1	0.703	0.250	Valid
	Y2	0.589	0.250	Valid
	Y3	0.701	0.250	Valid
	Y4	0.650	0.250	Valid
	Y5	0.608	0.250	Valid

The article concludes that all questionnaire items were valid because the reported item-total correlations exceeded the critical value of 0.250.

Table 5. Reliability Test

Variable	Cronbach's Alpha	Cutoff	Conclusion
Supervision (X1)	0.989	0.60	Reliable
Motivation (X2)	0.955	0.60	Reliable
Job Satisfaction (Y)	0.658	0.60	Reliable

The article's SPSS reliability output reports Cronbach's alpha values of 0.989 for supervision, 0.955 for motivation, and 0.658 for job satisfaction. All values are above the study's stated threshold of 0.60.

Table 6. Regression Test

Variable	B	Std. Error	Beta	t	Sig.
Constant	14.527	1.127	—	12.890	0.000
Supervision (X1)	0.276	0.046	0.545	5.961	0.000
Motivation (X2)	0.189	0.044	0.391	4.272	0.000

The regression equation reported in the article is: $Y = 14.527 + 0.276X1 + 0.189X2$. The article explains that the constant is 14.527, the supervision coefficient is 0.276, and the motivation coefficient is 0.189. Both predictor coefficients are positive.

Table 7. Hypothesis Testing

Hypothesis	Calculated Statistic	Critical Value	Significance	Conclusion
H1: Supervision affects job satisfaction	t = 5.961	2.001	0.000 < 0.05	Accepted; significant
H2: Motivation affects job satisfaction	t = 4.272	2.001	0.000 < 0.05	Accepted; significant
H3: Supervision and motivation jointly affect job satisfaction	F = 31.873	3.15	0.000 < 0.05	Accepted; significant

The t-test results indicate that supervision and motivation individually have significant effects on job satisfaction. The F-test indicates that supervision and motivation jointly have a significant effect on job satisfaction.

Table 8. Regression Model Summary

Statistic	Value	Meaning as reported in article
R	0.721	Very strong relationship
R Square	0.519	51.9%
Adjusted R Square	0.503	50.3% explained variation
Standard Error of the Estimate	1.13831	Reported in Model Summary

The article interprets R = 0.721 as a very strong relationship between supervision and motivation together and job satisfaction. Adjusted R^2 = 0.503 means that 50.3% of job satisfaction variation is explained by the two independent variables, while 49.7% is explained by factors outside the study.

The findings indicate that supervision has a positive and significant effect on job satisfaction among employees of the Regional Revenue Agency of Pekanbaru City. The partial test showed a t-value of 5.961, which was greater than the t-table value of 2.001, with a significance level of 0.000, below 0.05. Therefore, the first hypoarticle was accepted. The average score for supervision was 4.201, indicating that supervision was generally assessed as good by the employees. These findings suggest that effective supervision plays an important role in supporting employee job satisfaction. Consistent supervision can help employees understand their responsibilities, maintain work discipline, and ensure that tasks are performed according to established standards. When supervision is carried out effectively, employees may experience a more organized and supportive working environment, which can contribute to their satisfaction at work.

The results also demonstrate that motivation has a positive and significant effect on job satisfaction among employees of the Regional Revenue Agency of Pekanbaru City. The t-test produced a value of 4.272, exceeding the t-table value of 2.001, with a significance level of 0.000, below 0.05. Thus, the second hypoarticle was accepted. The article reports that employee motivation was generally assessed as very good, with an average score of 4.241. This finding indicates that motivation is an important factor associated with employees' job satisfaction. Employees who have stronger work motivation are more likely to demonstrate enthusiasm and commitment in carrying out their responsibilities. Motivation may also encourage employees to maintain a positive attitude toward their work and contribute to a more satisfactory working experience.

The simultaneous test confirms that supervision and motivation jointly have a significant effect on employee job satisfaction. The F-test value was 31.873, exceeding the F-table value of 3.15, with a significance level of 0.000, below 0.05. Therefore, the third hypoarticle was accepted. The correlation coefficient (R) of 0.721 indicates a strong relationship between supervision, motivation, and job satisfaction. Furthermore, the adjusted coefficient of determination (Adjusted R^2) was 0.503. This means that supervision and motivation explain 50.3% of the variation in employee

job satisfaction, while the remaining 49.7% is associated with other factors not examined in this study. This result demonstrates that supervision and motivation are important explanatory variables, although they do not account for all aspects of job satisfaction.

The findings imply that supervision and motivation should be considered together in efforts to improve employee job satisfaction. Effective supervision can provide direction, consistency, and accountability, while motivation can encourage employees to perform their duties with greater enthusiasm. Their combined contribution may support a more comfortable and productive working environment.

Overall, the results support the importance of maintaining effective supervision and strengthening employee motivation at the Regional Revenue Agency of Pekanbaru City. The findings also indicate that further attention should be given to other factors that may influence job satisfaction, since nearly half of its variation remains unexplained by the two variables examined in this study.

D. CONCLUSION

This study concludes that supervision and motivation have significant effects on job satisfaction among employees of the Regional Revenue Agency of Pekanbaru City. The partial test results demonstrate that supervision has a positive and significant effect on job satisfaction, with a t-value of 5.961 and a significance level of 0.000. Similarly, motivation has a positive and significant effect on job satisfaction, with a t-value of 4.272 and a significance level of 0.000. These findings indicate that both effective supervision and employee motivation are important factors in improving job satisfaction.

The simultaneous test further confirms that supervision and motivation jointly have a significant effect on job satisfaction, with an F-value of 31.873 and a significance level of 0.000. The correlation coefficient of 0.721 indicates a strong relationship between the independent variables and job satisfaction. Meanwhile, the Adjusted R^2 value of 0.503 indicates that supervision and motivation explain 50.3% of the variation in job satisfaction, while the remaining 49.7% is explained by other factors not examined in this study.

Therefore, the Regional Revenue Agency of Pekanbaru City should continue to improve the quality of supervision and strengthen employee motivation to support job satisfaction. Further research may examine additional factors that contribute to job satisfaction, considering that supervision and motivation do not explain the entire variation in the dependent variable.

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