

# The Influence Of The Environment And Work Ethic In Improving Performance With Communication As A Moderator Variable In The Regional Financial And Revenue Management Agency Of Jambi Province

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## ABSTRACT

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This study examines the influence of environment and work ethic in improving employee performance with communication as a moderating variable at BPKPD of Jambi Province. A quantitative method was applied in this study with a population of 167 civil servants and a sample of 118 respondents. Data were collected through questionnaires and analyzed using descriptive analysis and Structural Equation Modeling (SEM) with SmartPLS 4.0. The findings show that the work environment and work ethic have a positive and significant effect on employee performance, while communication does not have a significant effect on employee performance. Furthermore, communication does not moderate the effect of the work environment on employee performance, but it significantly weakens the effect of work ethic on employee performance.

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## 1. INTRODUCTION

Employee performance is a key factor in determining whether an agency's vision, mission, and objectives are achieved. For the Jambi Provincial BPKPD, which is tasked with supporting government affairs in the field of finance, having employees with optimal performance is very important to ensure that tasks and responsibilities are carried out smoothly. This is because without optimal performance, the achievement of the agency's objectives can be hampered (Arif & Indrawijaya, 2022).

The work environment plays a crucial role in influencing employee performance. A comfortable and calming work environment can create a conducive working atmosphere, which can contribute to improved employee performance. Conversely, an uncomfortable and unsettling work environment has the potential to hinder employees in their work. Therefore, the work environment is a crucial factor that influences employee performance (Kasmir, 2016). However, findings (Hartati et al., 2020) provide a different opinion, namely that the work environment has a partially negative and insignificant impact on employee performance. These differing results indicate that the influence of the work environment on employee performance is still inconsistent.

In addition to the work environment, work ethic also influences employee performance. A positive work ethic among employees makes them more likely to work with enthusiasm and pride in their work, demonstrating a high level of enthusiasm and discipline, integrity, responsibility, perseverance, initiative, and loyalty to the institution (Endrianto, 2021). Employees who demonstrate

a strong work ethic and enthusiasm will have a positive impact on their own performance. As research shows (Hantrisna, 2023), an improvement in work ethic will encourage an improvement in employee performance. Meanwhile, (Rosmawati & Jermawinsyah, 2018) offer a different opinion, namely that work ethic does not simultaneously impact employee performance.

Another factor that influences employee performance is communication. Communication plays a crucial role as a means of interaction for conveying messages or information to superiors and subordinates in the workplace (Bu'ulolo et al., 2021). At the BPKPD of Jambi Province, employees use disposition sheets as a written means of communication to convey information. However, based on findings in the field, there are still problems with communication in the form of unclear information delivery between employees and between departments, leading to misunderstandings or differences in perception in the information delivery process. According to (Bu'ulolo et al., 2021), differences in perception often become obstacles that cause misunderstandings in communication.

Communication is considered effective when the communication objectives are achieved and the message content is well understood by the recipient. Effective communication in various ways will create a work atmosphere that makes employees feel comfortable. The sense of comfort that arises from good communication will encourage employees to perform their jobs optimally (Setyawati et al., 2023). Research findings (Krisnandi & Saputra, 2021) show that employee performance will improve along with effective communication. On the other hand, (Hardiawan, 2022) argues otherwise, namely that communication does not have a significant impact on employee performance.

Overall, the performance of the Jambi Provincial BPKPD shows good results, as seen from the BPKPD performance achievement data, which indicates that the agency has successfully met most of its targets. However, this achievement does not necessarily mean that all supporting factors are functioning optimally. Based on findings in the field, there are still issues related to the work environment, such as inadequate facilities and communication processes that are not yet fully functioning properly. Therefore, optimal employee performance will be difficult to achieve if it is not supported by harmonious working relationships between employees and leaders, as well as a conducive work environment (Saragi et al., 2021).

Previous studies have also shown inconsistent results regarding the influence of work environment, work ethic, and communication on employee performance. In addition, research (Wulandari & Nurhayati, 2023) found that teamwork can moderate the impact of the work environment on employee performance, indicating that there are other factors that can strengthen or weaken this relationship. Therefore, this study places communication as a moderating variable to examine how communication can strengthen or weaken the influence of the work environment and work ethic on employee performance.

Referring to the problems and gaps found in the research, this study aims to analyze the influence of work environment and work ethic on employee performance, as well as analyze the role of communication as a moderating variable at the Jambi Provincial BPKPD. This study is expected to provide a clear and up-to-date understanding of the relationship among the variables, while enriching references, expanding knowledge, and offering recommendations for the agencies.

## 2. RESEARCH METHOD

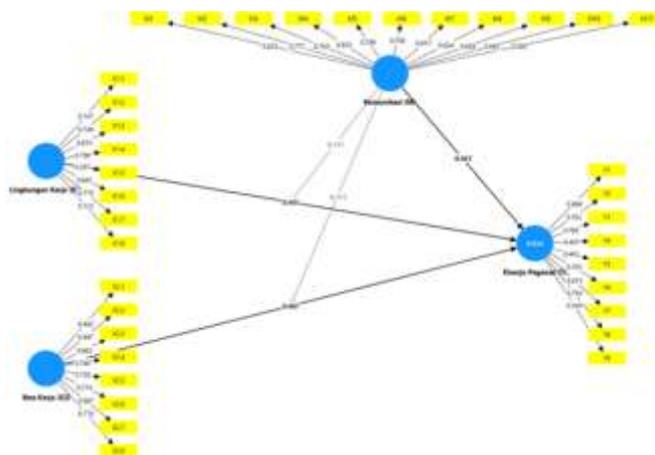
Quantitative methods were applied in this study with the aim of conducting a descriptive statistical analysis of the influence of work environment and work ethic on employee performance, with communication as a moderating variable at the Jambi Provincial BPKPD. According to (Sugiyono, 2022), quantitative methods are used to analyze a predetermined population or sample, with data collected through research instruments. Furthermore, the data was analyzed quantitatively and statistically to test the hypotheses that had been formulated previously.

This study involved all 167 civil servants as the population, and 118 respondents were selected as the sample using probability sampling and the Slovin formula. Data were collected through a Likert scale questionnaire and analyzed in 2025 using descriptive analysis and Structural Equation Modeling (SEM) to examine data related to the relationship between latent variables through path analysis using SmartPLS 4.0 software.

### 3. RESULTS AND DISCUSSIONS

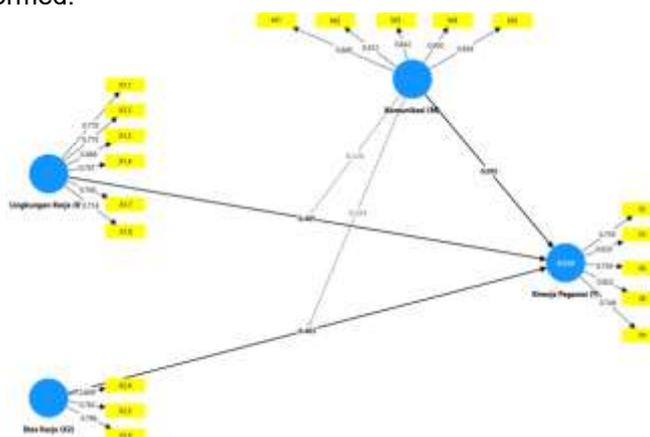
#### Outer Model

The outer model analysis includes testing for convergent validity, discriminant validity, and composite reliability. The first step is convergent validity, which is used to measure how well the indicators within a construct are correlated and how effectively they represent the construct's variance. The Average Variance Extracted (AVE) value is used as a reference to assess this test (Hair et al., 2018). Below are the results obtained from the PLS-Algorithm calculations through outer loading:



**Figure 1.** Outer Loading

The figure above shows that some variable indicators have a loading factor/outer loading value  $< 0.7$ , indicating low validity and must be removed from the model. After removing invalid indicators, recalculation is performed.



**Figure 2.** Outer Model Recalculation Results

The figure above shows that all variable indicators have a loading factor/outer loading value  $> 0.7$ , which means that the convergent validity criteria have been met, and no indicators need to be removed from the model. The following presents the recalculated Average Variance Extracted (AVE) values:

**Table 1.** Average Variance Extracted (AVE) value after recalculation

	Average Variance Extracted (AVE)
Employee Performance (Y)	0.607
Work Environment (X1)	0.615
Work Ethic (X2)	0.655
Communication (M)	0.715

Source: Processed by researchers through SmartPLS,2025

Referring to the table, all research variables show an AVE value > 0.50. This indicates that all variables have met the convergent validity standard.

Next, the second step is discriminant validity. This test indicates that the indicators within a construct are not highly correlated with indicators from other constructs. The following presents the cross-loading values for each construct:

**Table 2.** Discriminant Validity Test Results (Cross Loading)

Indicator	Employee Performance	Work Environment	Work Ethic	Communication
Y2	0.759			
Y3	0.826			
Y6	0.738			
Y8	0.822			
Y9	0.746			
X1.1		0.778		
X1.2		0.770		
X1.3		0.888		
X1.4		0.781		
X1.5		0.766		
X1.8		0.714		
X2.4			0.849	
X2.5			0.782	
X2.8			0.796	
M1				0.840
M2				0.812
M3				0.842
M4				0.892
M5				0.839

Source: Processed by researchers through SmartPLS,2025

The findings above show that each indicator outperforms the indicators from other variables. This means that the indicators used have met the discriminant validity standard, enabling them to represent each variable.

The last step is composite reliability. This test is conducted to assess the accuracy and consistency of the measuring instruments used. The following presents the results of composite reliability and Cronbach's alpha values:

**Table 3.** Reliability Test Results (Composite Reliability and Cronbach's Alpha)

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
Employee Performance (Y)	0.837	0.842	0.885	0.607
Work Environment (X1)	0.874	0.880	0.905	0.615
Work Ethic (X2)	0.741	0.758	0.851	0.655
Communication (M)	0.900	0.902	0.926	0.715

Source: Processed by researchers through SmartPLS,2025

Referring to the table, all variables obtained composite reliability and Cronbach's alpha values above 0.6, indicating that all constructs were reliable and met the criteria for good measurement tools.

**Inner Model**

The first step of this test is R<sup>2</sup>, which shows the percentage of variation in the dependent variable that can be explained by the independent variable. The R-Square values are presented in the following table.

**Table 4.** R-Square Value Results

	R-Square	R-Square adjusted
Employee Performance (Y)	0.638	0.622

Source: Processed by researchers through SmartPLS,2025

Referring to the table, work environment, work ethic, and communication explain 63.8% of employee performance, while the remaining 36.2% is influenced by variables outside the scope of this study.

Next, the second step is F-Square. This test is used to assess the relative effect of an independent variable on the dependent variable. The F-Square (f<sup>2</sup> effect size) results are presented in the following table.

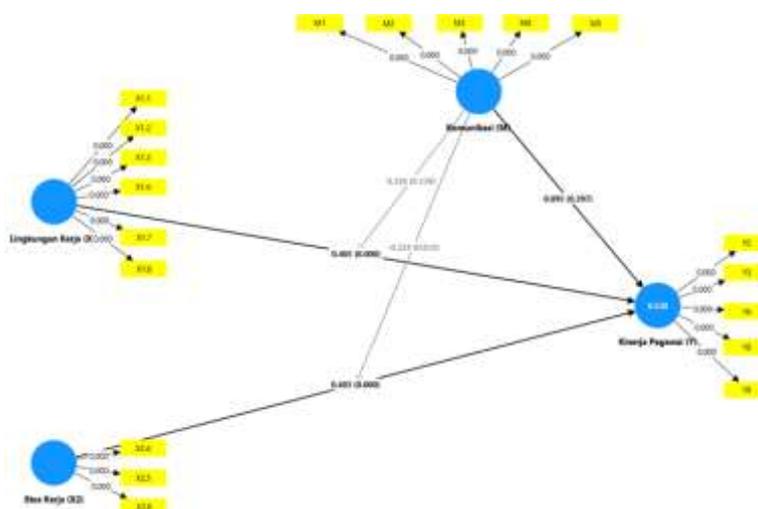
**Table 5.** F-square value (f<sup>2</sup> effect size) results

	Employee Performance (Y)
Work Environment (X1)	0.238
Work Ethic (X2)	0.236
Communication (M)	0.013
Communication (M) x Work Environment (X1)	0.033
Communication (M) x Work Ethic (X2)	0.080

Source: Processed by researchers through SmartPLS,2025

Referring to the table, work environment and work ethic have a moderate/significant effect, while communication has a minor effect. In addition, work environment on employee performance moderated by communication and work ethic on employee performance moderated by communication have a minor effect on employee performance.

The last step is the hypothesis testing. This test aims to examine the parameter coefficient values and the significance of the T-statistics using path coefficient analysis. In this study, the hypotheses were tested using the bootstrapping method. The bootstrapping results are presented below.



**Figure 3.** Bootstrapping Hypothesis Test Results

For more details, see the following table:

**Table 6.** Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Work Environment (X1) -> Employee Performance (Y)	0.405	0.408	0.091	4.438	0.000
Work Ethic (X2) -> Employee Performance (Y)	0.403	0.406	0.087	4.656	0.000
Communication (M) -> Employee Performance (Y)	0.095	0.096	0.113	0.847	0.397
Communication (M) x Work Environment (X1) -> Employee Performance (Y)	0.126	0.120	0.085	1.483	0.138
Communication (M) x Work Ethic (X2) -> Employee Performance (Y)	-0.224	-0.216	0.089	2.522	0.012

Source: Processed by researchers through SmartPLS,2025

The table above presents the results of hypothesis testing using bootstrapping through SmartPLS 4.0 software.

## DISCUSSION

### The Influence Of Work Environment On Employee Performance

Based on the results of the hypothesis test, it was found that the work environment has a positive and significant effect on the performance of employees at BPKPD Jambi Province. This finding indicates that improving a supportive and conducive work environment tends to enhance employee performance. This is in line with (Kasmir, 2016), who stated that a work environment that provides comfort and calmness can create an enjoyable work atmosphere and boost employee performance. Conversely, an unsupportive work environment has the potential to hinder employees in carrying out their tasks.

This means that the work environment, which includes both physical and non-physical aspects, plays an important role in employee performance. Physical aspects include lighting quality, good air circulation, room layout that facilitates employee activities, and comfortable office decor. Meanwhile, non-physical aspects include relationships with leaders, where leaders provide solutions in completing work, and relationships with colleagues, where employees provide mutual support and assistance in completing tasks. These conditions encourage improved employee performance, which is reflected in well-organized work results, meticulous work behavior, and honest, accurate, and creative work habits in completing tasks effectively and efficiently.

These findings are in line with research (Saragi et al., 2021), which states that a conducive work environment can support task performance, encourage employee morale, and ultimately lead to improved performance. In addition, research (Hantrisna, 2023; Rosita, 2014; Yantika et al., 2018) supports this finding, where the work environment has a positive and significant influence on employee performance, so that this finding is consistent with previous studies. Therefore, the work environment is one of the various aspects that play an important role in influencing employee performance.

### **The Influence Of Work Ethic On Employee Performance**

Based on the results of hypothesis testing, it was found that work ethic has a positive and significant effect on employee performance. This means that an improvement in work ethic will tend to improve employee performance. Employees with a positive work ethic tend to work with enthusiasm and pride in their work, demonstrating a high level of motivation and discipline, integrity, responsibility, perseverance, initiative, and loyalty to the organization (Endrianto, 2021).

This means a work ethic that includes working smart, which is reflected in the creativity of employees and their pride in their roles and responsibilities, and working sincerely, which is demonstrated through the provision of quality service as a form of work responsibility. This contributes to improving employee performance, which is evident in well-organized work results, meticulous work behavior, and honest, accurate, and creative work habits in completing tasks effectively and efficiently.

Research (Endrianto, 2021; Hantrisna, 2023) reinforces this finding by stating that work ethic has a positive and significant impact on employee performance, thus showing consistency with previous studies. Therefore, work ethic is also an important factor in influencing employee performance.

### **The Influence Of Communication On Employee Performance**

Based on the results of hypothesis testing, it was found that communication does not have a significant effect on employee performance. This finding indicates that communication within an organization is not always a major factor in improving employee performance. This is because other factors such as work environment, work ethic, motivation, and leadership play a greater role in influencing employee performance. Therefore, communication here plays more of a supporting role, whose effect on performance depends on the conditions of the organization.

In addition, the insignificant effect of communication may also be due to the communication quality not being fully effective, such as unclear information being conveyed. This condition aligns with field findings and has the potential to cause misunderstandings that can hinder the smooth execution of tasks. This finding is consistent with (Bu'ulolo et al., 2021), who stated that differences in perception often become obstacles that lead to miscommunication, as well as (Busro, 2020), who noted that communication can be influenced by the ability to convey and receive information, attitudes, knowledge, and the media channels used by both the sender and receiver of the message.

The study by (Hardiawan, 2022) reinforces this finding, showing that communication has no significant effect on employee performance. Conversely, research by (Ardiansyah, 2019) and (Krisnandi & Saputra, 2021) argues that communication has a positive and significant impact on employee performance, indicating inconsistency with previous studies. Based on this condition, the agency can improve the quality and effectiveness of communication by conducting communication training, such as public speaking workshops. This aims to enable employees to convey information clearly and understandably to one another, thereby reducing the occurrence of misunderstandings.

### **The Effect of Work Environment on Employee Performance Through Communication as a Moderator Variable**

Based on the results of the hypothesis test, it was found that the work environment does not have a significant effect on employee performance through communication as a moderating variable. This finding indicates that communication, acting as a moderator, has not been effective in strengthening the influence of the work environment on employee performance, even though the work environment at BPKPD Jambi Province is already adequate, both in terms of physical aspects such as lighting, air circulation, room layout, and decor, as well as non-physical aspects such as relationships with leaders and colleagues.

This condition may be caused by communication quality that is not yet fully optimal, such as unclear information delivery. This is in line with findings in the field and has the potential to cause misunderstandings between employees and between departments, which can hinder the smooth execution of tasks. Thus, communication plays more of a role as a tool for coordination and information delivery, rather than as a factor that strengthens the influence of the work environment on employee performance.

These findings are in line with the opinion (Bu'ulolo et al., 2021) that differences in perception often become obstacles that cause misunderstandings in communication. Research (Hartati et al., 2020) also reinforces these findings that the work environment does not have a significant impact on employee performance. On the other hand, (Wulandari & Nurhayati, 2023) found that teamwork can moderate the influence of the work environment on employee performance. This indicates that there are other aspects that can moderate the relationship between the work environment and employee performance. Therefore, to improve employee performance, institutions need to strengthen supporting aspects, such as improving communication quality through communication training in the form of public speaking training, so that an adequate work environment can truly encourage improved employee performance.

### **The Effect of Work Ethic on Employee Performance Through Communication as a Moderator Variable**

Based on the results of hypothesis testing, it was found that work ethic has a significant effect on employee performance, but the role of communication as a moderating variable actually weakens this effect. This means that even though employees have a strong work ethic, ineffective communication can reduce the positive impact of work ethic on employee performance.

This work ethic includes working smart, which is reflected in the creativity of employees and their pride in their roles and responsibilities, and working sincerely, which is demonstrated through the provision of quality service as a form of work responsibility. This work ethic has an impact on employee performance, which is reflected in well-organized work results, meticulous work behavior, and an honest, accurate, and creative work ethic in completing tasks.

However, suboptimal communication, such as unclear or poorly conveyed information, can lead to misunderstandings among employees. As a result, the work ethic that should improve employee performance is not fully maximized. In other words, communication functions more as a tool for coordination and information delivery, rather than as a factor that strengthens the influence of work ethic on employee performance.

According to (Afandi, 2021), communication is the process of transmitting messages containing thoughts and feelings in the form of meaningful symbols, such as ideas, information, beliefs, hopes, appeals, and instructions to others. This process can take place through direct communication, such as face-to-face, or indirectly through the media, with the aim of influencing behavior, views, and attitudes. Research (Endrianto, 2021; Hantrisna, 2023) reinforces this finding that work ethic has an influence on employee performance. Therefore, agencies need to improve the quality of communication through communication training in the form of public speaking training, so that the positive influence of work ethic on employee performance can be more optimal.

## **4. CONCLUSION**

The conclusion that can be drawn from these results and discussions is that the work environment and work ethic have a positive and significant influence on employee performance at the Jambi Provincial BPKPD, while communication does not have a significant influence on employee performance. In addition, communication does not moderate the influence of the work environment on employee performance, but significantly weakens the influence of work ethic on employee performance.

This study focuses solely on the variables of employee performance, work environment, work ethic, and communication. Future researchers are advised to explore other moderating variables, which could help expand on findings that show no significant effect.

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