International Conference on Sustainable Economics, Management, and Accounting (ICSEMA 2025)
Proceedings
Vol. 01 No.01 Year 2025, Page 2437-2447

ANALYSIS OF THE EFFECT OF THE IMPLEMENTATION OF STANDARD OPERATING PROCEDURES AND WORK ENVIRONMENTAL CONDITIONS ON EMPLOYEES' WORK EFFECTIVENESS IN THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TREASURY OF CENTRAL JAVA PROVINCE IN SEMARANG

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Abstract

This study aims to analyze the influence of the implementation of Standard Operating Procedures (SOPs) and work environment conditions on employee work effectiveness at the Regional Office of the Directorate General of Treasury, Central Java Province. Work effectiveness is measured by three indicators: work quality, quantity, and Punctuality. A quantitative approach was applied with data collection using a structured questionnaire distributed to 42 employees. The data were analyzed using multiple linear regression to test the effect of each independent variable on the dimensions of work effectiveness. The results show that the implementation of SOPs has a positive and significant effect on the quality, quantity, and punctuality of employee work. Likewise, the work environment both physical and non-physical also has a significant positive effect on all three indicators of effectiveness. These findings emphasize the importance of clear procedural guidelines and a supportive work environment in improving organizational performance. This study provides practical insights for government institutions to reinforce SOP-based work systems and optimize workplace conditions in order to enhance employee productivity and service quality.

Keywords: Standard Operating Procedures, Work Environment, Work Effectiveness, Work Quality, Work Quantity, Punctuality

INTRODUCTION

The Regional Office of the Directorate General of Treasury of Central Java Province plays a vital role in state financial management, where employee work effectiveness becomes a key factor in achieving institutional goals. One of the main factors affecting effectiveness is the implementation of Standard Operating Procedures (SOPs), which provide clear guidelines to reduce errors, increase consistency, and ensure timely task completion. In addition to SOPs, a supportive work environment—physically and socially—also contributes significantly to employee motivation and performance.

At this institution, SOPs are not only designed to streamline processes but also to serve as a legal safeguard for employees who frequently interact with state budget disbursement and must maintain accountability. Efforts to improve SOPs continue through internal reviews and policy refinements, such as updating digital signature protocols and payment procedures. Furthermore, work environment quality, including proper lighting, temperature, interpersonal relationships, and recognition systems, has a measurable influence on employee productivity and morale.

This research aims to investigate the influence of SOP implementation and work environment conditions on employee work effectiveness, which is assessed through three key indicators: work quality, work quantity, and Punctuality. Theoretically, this study contributes to the literature on public sector performance by providing empirical insights into how administrative systems and physical-social settings impact employee outcomes. Practically, it offers recommendations for government institutions to enhance internal governance and work conditions.

The novelty of this study lies in the integration of SOP and work environment variables in relation to multiple dimensions of work effectiveness within a government financial agency context. It addresses a gap in previous research by simultaneously examining these variables in a public service setting that is subject to strict compliance and accountability measures.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

1. Standard Operating Procedures (SOP)

Standard Operating Procedures (SOP) are documents that outline the steps that must be consistently followed in executing a process. This is crucial to ensure that each task is carried out correctly and efficiently. The purpose of an SOP is to guarantee that all individuals involved in a task can perform it accurately and in accordance with established standards. This consistency plays a vital role in reducing the likelihood of errors and maintaining work quality during operations (Aulia & Nugroho, 2024). SOPs contain detailed, step-by-step instructions designed to assist workers in executing repetitive production processes. The goal is to achieve a predetermined level of production (Nasrul et al., 2024). SOPs serve as guidelines for conducting work, tailored to the roles and equipment available (Taufiq, 2019). An SOP provides a comprehensive description of the work stages that must be followed, the sequence of execution, technical directives, and rules and policies that must be adhered to, including safety guidelines and other instructions that facilitate a particular process or task. SOP documents should be designed systematically, easy to understand, and implementable by every individual involved (Novia, 2021).

According to Rahmawati & Suryana (2024), the objectives of SOPs include ensuring that all organizational activities run smoothly and in accordance with regulations, guaranteeing the reliability of reports, and simplifying the decision-making process. Furthermore, SOPs help maintain control over organizational activities, preventing fraud or deviations by members of the organization and external parties. The benefits of SOPs are significant. SOPs explain activity steps in an easily understandable manner, reducing the time and effort required to train employees, and establishing uniform work procedures for all parties within the organization. Additionally, SOPs facilitate managers in performance evaluations and help maintain stable work quality within the company (Rahmawati & Suryana, 2024). According to Santosa (2014), several key indicators are used to measure the effectiveness of SOPs. These indicators include efficiency, consistency, and minimization of errors. SOPs serve as guides to reduce mistakes in task execution and assist in identifying and resolving potential issues. Furthermore, SOPs also play a role in protecting the workforce, systematically organizing workflows, and ensuring that SOPs are not easily altered by external factors, thereby maintaining operational stability.

2. Work Environment

The work environment refers to the conditions within an organization that can influence how employees complete their tasks, encompassing physical, social, and psychological aspects (Hermawan & Rahadi, 2021). Everything surrounding employees that has the potential to affect their performance is part of the work environment, which plays a crucial role in the organizational structure. Therefore, it is essential for companies to create a supportive work atmosphere to enable employees to work optimally (Saefullah & Basrowi, 2022). The work environment significantly impacts employees as they carry out their duties. A comfortable workplace atmosphere fosters harmonious relationships among coworkers. Additionally, the presence of adequate facilities positively influences employee performance, thereby enhancing their productivity (Ismoyo, 2023).

The work environment can be divided into two types: physical and non-physical. According to Saefullah and Basrowi (2022), the physical work environment includes various aspects present at the workplace, such as lighting levels, room temperature, humidity, color selection, cleanliness, noise levels, and vibrations that may occur in the work area. These elements should create a sense of safety and comfort, contributing to improved employee performance. On the other hand, the non-physical work environment is shaped by social factors, such as interactions, the familial atmosphere at work, and the ability to self-manage. Both types of environments interact to create a supportive work atmosphere, which is necessary for employees to optimize their potential in achieving the company's goals. The physical work environment encompasses all physical elements around the workplace that can influence employees, whether the impact is direct or indirect (Sedarmayanti, 2018:26). Meanwhile, the non-physical work environment includes various conditions related to social relationships in the workplace, including the relationships between management and staff, as well as among employees themselves.

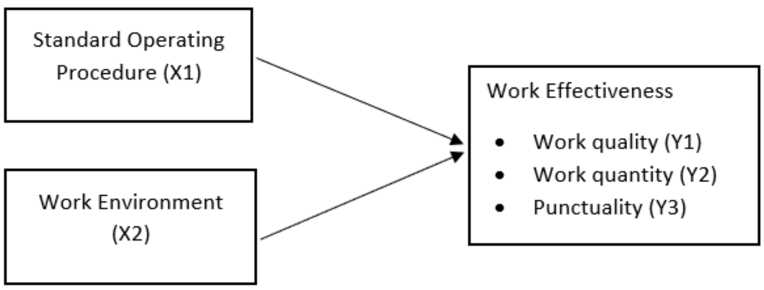
3. Work Effectiveness

Effectiveness of performance refers to an individual's ability to achieve expected work outcomes and their competence in setting appropriate goals to meet established targets. This increase in effectiveness can be attained when a person possesses the competencies and skills that align with the demands of their job (Septiana & Velani, 2024). Additionally, performance effectiveness can be understood as an indicator of success in fulfilling roles, responsibilities, missions, and programs of an organization or company, in accordance with defined objectives, including work volume, quality of results, and Punctuality. Effectiveness reflects the extent to which work outcomes contribute to the achievement of organizational goals— the higher the contribution, the greater the level of effectiveness of an activity, program, or organization as a whole (Septiana & Velani, 2024).

Effectiveness refers to how well something is achieved as expected. In the organizational context, this often relates to how well employees can reach their goals and fulfill their responsibilities (Intifadah et al., 2023). Work effectiveness specifically indicates the degree of success employees have in meeting targets and completing tasks efficiently. It serves as an indicator of productivity as well as the quality of work produced by individuals or groups within an organization (Wahjoedi et al., 2023). According to Saleh et al. (2024), indicators of work effectiveness include several important aspects: first, quality of work, which evaluates the standard of output produced by employees; high-quality work means that tasks are completed at a level that meets or exceeds the expectations set by the organization. Second, quantity of work assesses the amount of work completed within a specific time frame. Third, Punctuality is a crucial element of work effectiveness, evaluating whether employees are able to complete tasks within the specified deadlines.

Research Model

Based on the hypothesis formulated below, the research model can be described as follows:



Hypothesis Formulation

Based on the reviewed literature and theoretical framework, the hypotheses developed in this study are as follows:

H1 : *The implementation of Standard Operating Procedures has a significant positive effect on work quality.*

H2 : *The implementation of Standard Operating Procedures has a significant positive effect on work quantity.*

H3 : *The implementation of Standard Operating Procedures has a significant positive effect on Punctuality.*

H4 : *Work environment conditions have a significant positive effect on work quality.*

H5 : *Work environment conditions have a significant positive effect on work quantity.*

H6 : *Work environment conditions have a significant positive effect on Punctuality.*

RESEARCH METHODS

This study employed a quantitative approach to examine the influence of Standard Operating Procedures (SOP) implementation and work environment conditions on employee work effectiveness. Work effectiveness was measured using three indicators: work quality, work quantity, and Punctuality. The research was conducted at the Regional Office of the Directorate General of Treasury, Central Java Province, located in Semarang.

Primary data were collected through questionnaires distributed to 42 respondents selected using Slovin's formula from a total population of 50 employees. The research instrument utilized a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5) to measure both independent and dependent variables.

The independent variables consisted of Standard Operating Procedures (X1) and Work Environment (X2), while the dependent variable was Work Effectiveness (Y), which includes three dimensions: Work Quality (Y1), Work Quantity (Y2), and Punctuality (Y3). Each variable was measured using validated indicators based on previous studies.

Data were analyzed using multiple linear regression. Prior to the regression analysis, classical assumption tests were conducted, including validity and reliability tests, normality, multicollinearity, and heteroskedasticity tests. The data processing was carried out using SPSS software to ensure the accuracy and reliability of the results.

RESULTS AND DISCUSSION

The results of multiple linear regression analysis show that both the implementation of Standard Operating Procedures (SOP) and the condition of the work environment have a positive and significant influence on all three indicators of employee work effectiveness: work quality, work quantity, and Punctuality. The summary of the regression results and hypothesis testing is presented in the table below.

Independent Variable	Work Quality (Y1)	Work Quantity (Y2)	Punctuality (Y3)
SOP	0.320	0.155	0.261
	0.000	0.024	0.000
Work Environment	0.195	0.404	0.233
	0.006	0.000	0.000

The **simultaneous test (F-test)** also confirmed that SOP and work environment jointly have a significant influence on each dimension of work effectiveness. The F-values for work quality, work quantity, and Punctuality are 76.288, 29.372, and 86.304 respectively, all with significance levels of 0.000.

The **coefficient of determination (R^2)** indicates that:

- SOP and work environment explain **79.6%** of the variance in work quality,
- **60.1%** of the variance in work quantity,
- and **81.6%** of the variance in Punctuality.

These findings support all six hypotheses (H1–H6). SOP implementation has the strongest influence on improving work quality and Punctuality, while the work environment has a more dominant effect on work quantity. This finding is in line with research by Asna (2020), who stated that SOPs enhance task clarity and work precision. Similarly, Parhan (2024) confirmed that SOPs help reduce uncertainty and ensure consistent service standards.

In terms of work environment, Sedarmayanti (2009) emphasized that physical comfort, such as lighting and air circulation, positively affects focus and concentration. Fahriz (2023) also found that social aspects of the work environment, such as interpersonal relationships and appreciation, significantly improve employee motivation and productivity.

The practical implication of these findings is that government institutions should continue to update and implement effective SOPs, while also investing in both physical and non-physical improvements to the work environment to support optimal employee performance.

DISCUSSION

The implementation of Standard Operating Procedures (SOPs) significantly has a positive impact on work quality.

Analysis results indicate that the application of SOPs positively influences the work quality of employees at the Regional Office of the Directorate General of Treasury in Central Java Province. This shows that consistently applied SOPs can serve as an essential instrument in enhancing the quality of employee work. A well-implemented SOP allows each work process to be carried out according to established procedures, resulting in more accurate, efficient work with minimal errors. In the context of government institutions like the Regional Office of the Directorate General of Treasury in Central Java Province, where job responsibilities are directly related to state financial management, the application of SOPs is crucial to ensure that all procedures are executed systematically, transparently, and responsibly. SOPs fundamentally serve as operational guidelines for employees in performing their duties and responsibilities. They create a structured work pattern, minimize personal interpretation in task completion, and foster a disciplined and consistent work culture. This aligns with Agustina's (2021) research, which states that SOPs play a vital role in enhancing work efficiency through process simplification, reduction of implementation time, and improvement of accuracy and result consistency. When SOPs are used as the main work reference, employees can focus more on their tasks because they understand the correct and systematic workflow, which ultimately has a direct impact on the quality of the work output produced. Furthermore, Gilang Maulana (2019) explains that SOPs not only provide clarity on technical procedures but also build employees' confidence as they feel they have clear guidelines when facing complex work situations. This clarity in procedures is essential in preventing procedural errors, especially in administrative activities involving financial documents and legal accountability.

In institutions such as the Regional Office of the Directorate General of Treasury in Central Java Province, where employees often handle fund disbursement processes and document verification, work quality is assessed not only by the final results but also by adherence to valid procedures and regulations. Furthermore, this finding aligns with Asna's (2020) research, which emphasizes that SOPs serve as tools to maintain work quality through process standardization, encompassing technical implementation guidelines, supervision, and addressing issues that arise in the field. In a complex work environment, SOPs help employees remain within the established regulatory framework while allowing for continuous evaluation. Well-structured SOPs also benefit the training and development of new employees, as the work procedures are clearly documented and easily understood, facilitating a quicker and more effective adaptation to the organization's work system. Within the scope of the Regional Office of the Directorate General of Treasury in Central Java Province, where SOPs serve as the foundation for carrying out strategic tasks such as document reviews, budget disbursement, and financial report preparation, the implementation of standardized SOPs has proven effective in maintaining the quality of service and strengthening the accountability system. This is evidenced by the periodic internal and external audits conducted to ensure that procedures are followed according to the established quality standards. Thus, SOPs play a crucial role not only as administrative documents but also as an essential foundation for creating a professional work culture focused on work quality. The clarity, consistency, and compliance of work procedures implemented through SOPs are vital in ensuring that every task performed by employees meets organizational quality standards, is free from administrative errors, and supports the establishment of good governance practices.

The implementation of Standard Operating Procedures (SOPs) significantly and positively affects work quantity.

Analysis results indicate that the application of SOPs has a positive and significant impact on the work quantity of employees at the Regional Office of the Directorate General of Treasury in Central Java Province. This finding suggests that the higher the level of SOP implementation by employees, the greater the volume of work that can be completed within a given timeframe. In the context of the Regional Office of the Directorate General of Treasury, work quantity is strategically important, as this office is a vertical unit of the Ministry of Finance responsible for managing state finances in the province. The processes carried out by employees, such as verifying Payment Order (SPM) documents, monitoring budget absorption, disbursing Special Allocation Funds (DAK) for physical projects and village funds, as well as conducting internal audits, require high productivity, timely execution, and freedom from administrative errors. Therefore, the existence and implementation of SOPs are crucial to ensure that all workloads are completed optimally.

Standard Operating Procedures, as defined by Nasrul et al. (2024), are procedural documents that serve as work references to ensure tasks are carried out consistently, efficiently, and effectively. In the operations of the Directorate General of Treasury, SOPs are designed to regulate highly technical processes related to state finances, such as the issuance of SPM, management of budget realization reports, execution of the Treasury Single Account (TSA), and procedures for monitoring and evaluating state expenditures. The implementation of SOPs allows employees to clearly understand the tasks and procedures they must follow, thereby reducing downtime, minimizing the risk of errors, and increasing the quantity of work completed. This aligns with research by Gilang Maulana (2019), which shows that the application of SOPs can reduce procedural confusion and provide clarity in task completion.

In the high-quantity target environment of the Regional Office of the Directorate General of Treasury, such as accelerating fund disbursements and timely financial reporting, SOPs act as technical guidelines that enable employees to complete more work within limited timeframes. Well-implemented SOPs help employees work efficiently without relying on repetitive instructions from supervisors. Furthermore, Asna (2020) states that SOPs provide clarity regarding the portion of work that must be completed within a specific timeframe. This is particularly relevant in the Directorate General of Treasury, where employees must align their work with the national fiscal calendar and comply with monthly to annual reporting deadlines. SOPs help establish work priorities, distribute workloads, and avoid overlap between departments, allowing for continuous improvement in work quantity without sacrificing work quality or compliance with regulations.

According to Santosa (2014), indicators used to assess the effectiveness of SOP implementation include efficiency, consistency, error minimization, workflow mapping, and problem resolution. All these indicators are highly relevant to the technical tasks within the Directorate General of Treasury, which require both accuracy and speed in execution. For example, efficiency and workflow mapping aid in the expedited issuance of Payment Disbursement Orders (SP2D), while consistency and error minimization contribute to maintaining high output stability. SOPs also serve as an essential managerial control tool within the bureaucracy of the Directorate General of Treasury. As a public institution that prioritizes good governance principles, SOPs form the basis for evaluating employee performance and accountability. Therefore, improving work quantity is not only measured by the number of documents or processes completed but also by the accuracy of execution according to established standards. This finding is further supported by institutional data, such as the SOP review conducted by the State Treasury Service Office (KPPN) Semarang I, which operates under the coordination of the Regional Office of the Directorate General of Treasury in Central Java. In 2025, KPPN Semarang I proposed updates to the SOP for completing payment approval letters using electronic signatures. This update not only accelerated the workflow but also increased the number of documents that could be processed daily.

Overall, this research is consistent with operational management theory, which posits that SOPs are a key element in enhancing work productivity. In the working environment of the Directorate General of Treasury, SOPs are not merely procedural documents but also strategic instruments that ensure employees can work systematically, efficiently, and in large volumes. Therefore, the effective implementation of SOPs significantly contributes to the improvement of work quantity, ultimately supporting the institution's success in managing state finances in an accountable and professional manner.

The implementation of Standard Operating Procedures (SOPs) has a significant positive impact on punctuality.

Analysis results indicate that the application of SOPs positively and significantly influences the punctuality of employees at the Regional Office of the Directorate General of Treasury in Central Java Province. These findings confirm that the higher the level of SOP implementation by employees, the better their ability to complete tasks within the specified timeframes. In the work environment of the Regional Office of the Directorate General of Treasury in Central Java, punctuality is one of the main indicators of work effectiveness. Punctuality is crucial because the key tasks undertaken by this institution, such as the disbursement of the State Budget, issuance of Payment Orders, cash management, and monitoring budget execution by work units, have strict and scheduled deadlines. Delays in these processes can directly affect the timely realization of state expenditures, disrupt public services, and diminish partners' trust in the professionalism of the Directorate General of Treasury.

SOPs serve as instruments that enable each work process to be carried out more quickly and measurably. According to Parhan and Burhannudin (2024), clearly structured SOPs can enhance punctuality by reducing task duplication, accelerating technical decision-making, and creating consistency in workflows. In the context of the Directorate General of Treasury, the application of SOPs allows employees to carry out their duties according to the established stages and timelines without needing additional directions or clarifications from superiors. This aligns with Gilang Maulana's (2019) view that SOPs not only establish work procedures but also specify deadlines for each stage of the process. With clear time benchmarks, employees find it easier to manage their work pace, prioritize tasks, and avoid potential delays. In practice, this is reflected in the quarterly budget realization reports, which have fixed deadlines. The implementation of SOPs helps employees organize the steps for data completion systematically so that they can be collected and submitted on time. Furthermore, Asna (2020) emphasizes that SOPs function as tools to enhance discipline regarding work timelines. When operational procedures are standardized, all work processes operate in a predictable flow. As a result, the time required to complete tasks becomes more consistent and efficient. In the Directorate General of Treasury's work environment, this is particularly evident in document processing, such as Payment Orders and Disbursement Orders, where each procedural stage and estimated execution time are clearly defined in the SOP for both internal processes and services to partner work units.

The indicators used to assess punctuality in this research refer to Handoko's (2010) theory, which includes accuracy in task completion, planned Punctuality, and the success of actions performed according to schedule. These three aspects are closely related to the effectiveness of SOPs. Good SOPs not only specify what needs to be done but also establish when tasks should be completed and how much time is allocated. Employees who adhere to SOPs will find it easier to ensure that tasks are completed on time and avoid unnecessary delays. In addition to being a technical tool, SOPs also play a role in fostering a disciplined work culture that values responsibility towards time. In the Directorate General of Treasury, this principle is a crucial part of bureaucratic reform that emphasizes efficiency, accountability, and excellent service. Punctuality reflects not only employees' technical abilities but also their integrity and commitment to public trust. Therefore, SOPs are essential in internalizing these professionalism values into daily work habits. For example, the State Treasury Service Office (KPPN) Semarang I, operating under the coordination of the Regional Office of the Directorate General of Treasury in Central Java, actively conducts evaluations and updates of SOPs to enhance efficiency and punctuality. In one SOP review activity in 2025, updates were proposed for the procedure of issuing payment approval letters to be processed more quickly using electronic signatures. This step has proven capable of accelerating processes without compromising accuracy and compliance, directly impacting the improvement of punctuality in the completion of state financial documents.

The working environment significantly positively affects work quality.

Analysis results indicate that the working conditions have a positive and significant influence on the work quality of employees at the Regional Office of the Directorate General of Treasury in Central Java Province. This finding supports the hypothesis proposed in the research that a conducive working environment is an important factor in promoting the work quality of employees. In the context of government institutions like the Directorate General of Treasury, work quality is crucial for the successful execution of both technical and administrative tasks, ranging from monitoring the implementation of the state budget (APBN), providing technical assistance, evaluating budget disbursement, to preparing financial reports. At the Regional Office of the Directorate General of Treasury in Central Java, these various tasks require high-quality standards in terms of accuracy, attention to detail, regulatory compliance, and timely completion. Therefore, support from the working environment becomes essential.

Adequate physical working conditions, as described by Sedarmayanti (2009), include elements such as sufficient lighting, comfortable room temperature, good ventilation, and maintained cleanliness. In the office environment, employees frequently interact with information technology systems, important documents, and public service activities. When the physical aspects of the office are well-organized, it supports employees' concentration and comfort at work, thereby reducing errors and enhancing work quality. In addition, non-physical working conditions also play a significant role. Astuti and Dewi (2019) mention that clarity of tasks, good interpersonal relationships, and a fair recognition system can create a conducive work atmosphere. In the structure of the Regional Office of the Directorate General of Treasury, which consists of various sections and fields such as Budget Implementation Supervision and KPPN Supervision, intensive cross-unit coordination is required. If communication among employees is effective and the division of tasks is clear, employees will feel more motivated and responsible for completing their tasks with high quality. This aligns with the findings of Devi and Selvan (2024), which show that employee work quality is influenced by a supportive physical and social working environment. A comfortable workspace and a positive organizational culture enhance employee engagement in task completion, motivating them to produce accurate and professional work output.

In practice, the Regional Office of the Directorate General of Treasury in Central Java has been continuously conducting supervision and guidance functions for work units and partner KPPNs in its area. These activities can only be carried out effectively if the involved employees work in an environment that enables them to prepare detailed analytical reports, provide comprehensive assistance, and conduct document verifications with care. All of these processes require high-quality work that cannot be achieved without a supportive working environment from various aspects. Therefore, the presence of a well-organized working environment, both physically and non-physically, is a crucial element that directly fosters the improvement of employees' work quality. In the context of the Regional Office of the Directorate General of Treasury in Central Java, this serves as a foundational aspect in ensuring that tasks are carried out professionally, accountably, and oriented toward producing high-quality results.

The working environment significantly positively influences work quantity.

Analysis results indicate that working conditions have a positive and significant impact on the work quantity of employees at the Regional Office of the Directorate General of Treasury in Central Java Province. This suggests that a well-organized working environment, both physically and non-physically, plays a crucial role in increasing the volume of work that employees can complete within a certain timeframe. In public organizations with a high work rhythm, such as the Directorate General of Treasury, employees' workloads include both technical and administrative tasks that must be completed quickly and accurately. These tasks range from data entry for financial reports, budget realization reporting, coordinating the disbursement of Special Allocation Funds, to evaluating the performance of partner work units. Adequate physical working conditions, as described by Sedarmayanti (2009), enable employees to work more productively due to good lighting, functional space layout, and minimal external distractions that hinder focus. On the other hand, non-physical working conditions, such as clarity of work procedures, effective internal communication systems, and an organizational structure that supports inter-unit integration, as explained by Astuti and Dewi (2019), accelerate work processes and minimize coordination barriers.

In practice, employees at the Regional Office of the Directorate General of Treasury in Central Java are often required to handle multiple activities simultaneously, such as data processing, reporting to headquarters, and providing technical consultation to work units. An efficiently designed and professionally managed working environment will enable employees to carry out these various tasks concurrently while still meeting organizational targets. With the support of a positive environment and a well-structured work system, employees are not only capable of completing a larger volume of work but also maintaining daily performance consistency in accordance with the institution's needs.

The working environment significantly and positively affects punctuality.

Analysis results indicate that working conditions have a positive and significant impact on the timely completion of tasks by employees at the Regional Office of the Directorate General of Treasury in Central Java Province. This demonstrates that punctuality in task completion is not only determined by individual factors but is heavily influenced by how the working environment is structured and managed by the organization. In the context of the Regional Office of the Directorate General of Treasury, tasks such as preparing budget execution reports, processing expenditure realization data, monitoring output achievements, reviewing the budget implementation of partner work units, and distributing reports to the central office all have strict deadlines that must be met according to the national budget cycle. Well-organized physical working conditions, as described by Sedarmayanti (2009), allow employees to work efficiently without being hindered by factors that can obstruct productivity, such as cramped workspaces, poor lighting, or noise disturbances. This is crucial since many tasks at the Regional Office of the Directorate General of Treasury require high concentration and quick responses to dynamic financial data.

Meanwhile, non-physical aspects of the working environment, such as clarity in task division, effective inter-departmental communication systems, standardized work procedures, and the role of supervisors in providing direction and monitoring, as articulated by Astuti and Dewi (2019), directly facilitate work processes and prevent delays. In practice, punctuality in completing technical instructions from headquarters, collecting regional financial reports, and providing assistance to KPPNs and work units is a key performance indicator for the Regional Office of the Directorate General of Treasury. When employees work in a well-structured environment with supportive systems, they are better prepared to meet deadlines and maintain bureaucratic rhythms in accordance with established cycles and regulations.

CONCLUSION

This study concludes that the implementation of Standard Operating Procedures (SOPs) and favorable working conditions have a positive and significant influence on employee work effectiveness, including aspects of quality, quantity, and Punctuality. The findings indicate that well-structured SOPs and supportive work environments are key factors in enhancing employee performance in government institutions. Practically, these results can serve as a reference for institutional leaders to improve SOPs and foster a conducive work environment to optimize employee productivity and professionalism. The main limitation of this study lies in its relatively small sample size and the fact that it was conducted in a single institution, making the findings more contextual in nature. Therefore, future research is recommended to involve a broader range of government units with a larger sample size to obtain more generalizable and comprehensive results.

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