

The Effect of Work Motivation and Burnout on Employee Performance at Perumda Tirta Mangkaluku in Palopo City

Nur Ainun^{1*}, Saharuddin¹, Rismawati¹, Dr. Ramakant Amar Navghare²

^{1*}Faculty of Economics and Business, Muhammadiyah University Palopo, Indonesia

²Librarian, Changu Kana Thakur Arts, Commerce, and Science College, New Panvel, India

Corresponding Author: nurainun010198@gmail.com ^{1*}

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Abstract: *The purpose of this study is to determine the effect of Work Motivation and Burnout on Employee Performance at Perumda Tirta Mangkaluku in Palopo City. This study uses a quantitative method with data collection techniques through the distribution of questionnaires. This study uses a probability sampling technique, namely simple random sampling, with a total of 76 respondents, namely employees of Perumda Tirta Mangkaluku in Palopo City. The data analysis technique used in this study is multiple linear regression analysis using SPSS version 27. The results of this study indicate that Work Motivation has a positive and significant effect on Employee Performance, while Work Fatigue has a negative and significant effect on Employee Performance. Meanwhile, Work Motivation and Fatigue have a simultaneous effect on Employee Performance. This study is expected to serve as a reference for further research and for companies to consider paying more attention to employees in order to improve employee performance at Perumda Tirta Mangkaluku in Palopo City.*

Introduction

In today's world, every company or organization in both the public and private sectors, such as Regional Public Companies (Perumda), is a business entity owned by local governments that is responsible for providing public services and promoting regional economic growth. In this case, global growth is increasing every day (Wara et al., 2023), especially Perumda Tirta Mangkaluku in Palopo City, one of the Regional Owned Enterprises (BUMD) that is strategically responsible for providing clean water to the community. However, recurring problems that indicate a decline in service quality, such as delayed technical responses and suboptimal handling of customer complaints, suggest that there may be issues with work motivation and burnout that could affect overall employee performance. Employee performance is a key component that determines the success and sustainability of regional

company operations (Fachrudin et al., 2022). Therefore, it is crucial in human resource management to understand the components that influence employee performance.

Human resources are a major factor influencing a company's activities, as people are a source of labor that can grow and develop. Every company wants significant improvement to achieve the expected results (Manrang et al., 2022). Therefore, motivation is necessary for the workforce to develop within the company. Without motivation, companies will find it difficult to achieve optimal success. However, motivation does not stand alone in influencing performance. One of the challenges often faced by organizations today is burnout or work fatigue, which can hamper productivity and significantly reduce performance quality (Bahwiyanti & Tinggi Ilmu Ekonomi Pancasetia Banjarmasin, 2023).

Burnout is one of the main problems in workplace management, as it often reduces employee productivity, which can ultimately lead to business failure. For example, fatigue in the workplace is caused by routine and high levels of stress at work, which can lead to depression. In the context of the Tirta Mangkaluku Regional Public Company in Palopo City, which works in the clean water service sector to meet various public service demands, burnout or fatigue is a real challenge that can threaten employee performance (Bahwiyanti & Tinggi Ilmu Ekonomi Pancasetia Banjarmasin, 2023).

Previous studies, such as those conducted by (Evy Cornelia Hutasoit, 2023), show that work motivation has a positive and significant effect on employee performance. On the other hand, burnout has a negative and significant effect on employee performance, as proven by (Fahri Fhauzan & Ali, 2024). However, there are still very few studies that examine the simultaneous effects of these two factors in regional public service companies in South Sulawesi, especially in the city of Palopo.

Previous studies have focused more on the private sector or hospitals and tend to analyze each variable separately. This shows that there are not many empirical studies that combine Work Motivation and Burnout as predictors of performance in the context of BUMDAs in developing regions such as Palopo City. In addition, Perumda Tirta Mangkaluku has never been the subject of a specific academic study on this issue, providing an opportunity to explore the real problems experienced by the organization.

Although research on Work Motivation and Burnout tends to focus on the private sector. However, this study focuses on employees in the public sector and provides new insights into the dynamics of Work Motivation, Burnout, and Employee Performance in public organizations, which differ from private organizations. Thus, this study offers a novelty by examining the relationship between two important psychological variables, Motivation and Burnout, on Employee Performance in the context of regional companies that are oriented towards public service.

This research is very important because employee performance at Perumda Tirta Mangkaluku Kota Palopo has a direct impact on the quality of public services, especially the provision of clean water. Lack of work motivation and burnout can reduce employee performance, which ultimately affects how they provide services to the community. Research in the public sector, especially in regional companies, is very limited. Therefore, this research is very important to provide a scientific basis for formulating policies that can improve employee welfare and the quality of public services.

To improve employee performance, it is very important to maximize human resource potential. Improving employee performance will increase income, which will ultimately improve their own welfare. Based on the differences in the findings of previous studies, the

author is interested in conducting a study entitled “The Effect of Work Motivation and Burnout on Employee Performance at Perumda Tirta Mangkaluku in Palopo City”.

Therefore, this study aims to analyze the effect of Work Motivation and Burnout on Employee Performance at Perumda Tirta Mangkaluku Kota Palopo, with the hope of making a real contribution to human resource management in the BUMD environment.

Work Motivation

Work motivation is the enthusiasm or drive that a person has to do their job diligently in order to achieve certain goals, whether organizational or personal. In their research (Febrina & Rahmat, 2024) states that changes in energy within a person are visible through the emergence of feelings and begin with a response to a goal, which is referred to as motivation. Meanwhile, according to (Sumady, 2024) Motivation is a drive that encourages a person to do something to achieve a goal. It can be concluded that motivation is an internal drive that triggers action or behavioral change, manifested by changes in energy and the emergence of the will or desire to act, which encourages a person to exert effort to achieve a specific goal.

Various internal and external factors influence work motivation, which is a highly complex psychological aspect (Biewendt et al., 2021). It is very important to understand how motivation is formed and managed in human resource management. This is because in modern organizations, especially in the public sector such as state-owned enterprises, work pressure, service demands, and lack of resources make it more difficult to maintain employee motivation (Halsa et al., 2022).

One theory that is widely used in understanding Work Motivation is the Two-Factor Theory. Frederick Herzberg divides the factors that influence Work Motivation into two groups, namely Motivator Factors, which are intrinsic factors that encourage a person to work harder and feel more satisfied, such as Achievement, Recognition, Responsibility, Progress, and Personal Growth. And Hygiene Factors are extrinsic factors that do not motivate people when present, but will cause dissatisfaction when absent, such as Salary, Company Policy, and Job Security.

It is very important for public organizations and regional companies, especially Perumda Tirta Mangkaluku Kota Palopo, to have work motivation because the high workload and limited facilities in their workplace can affect employee performance. Therefore, Work Motivation must focus on how companies create work systems that make employees more motivated and satisfied (Qurniadi et al., 2023).

According to Hasibuan (2019) in (Adeina Sri Nining et al., 2023) There are four signs of motivation, namely:

1. Physical needs, namely decent salaries for employees, achievement bonuses, meals, and transportation allowances.
2. The need for security and safety, namely social security for workers, pension funds, and other social protections,
3. Social needs, which involve creating small teams in each subdivision with the aim of working well together and solving problems as a group,
4. The need for recognition, which involves not only providing education and training, but also giving performance bonuses that enable employees to maximize their abilities, skills, and potential, so that they feel valued for their abilities.

Burnout

In the field of Human Resource Management, burnout as a psychological phenomenon in the workplace is becoming increasingly popular, especially for those working in the public service sector, where they face a lot of social pressure and responsibility (Rotenstein et al., 2023). Burnout is a multidimensional condition that develops gradually as a result of prolonged exposure to work stress that is not properly managed (Yuridha, 2022).

In research (Parashakti & Ekhsan, 2022), burnout is a type of exhaustion that occurs when someone works too hard, too long, is overly committed, and does too much without considering their needs and desires. As a result, the person feels pressure to contribute more to their company. Meanwhile, according to (Hardiningtyas & Dhanny S, 2022), burnout is psychological pressure caused by emotional complaints experienced by employees, which often causes them to feel tired, hopeless, and unmotivated to work.

From the above description, it can be concluded that burnout is a condition of physical and psychological exhaustion that arises from prolonged work pressure, where a person works too hard, too long, and too much without paying attention to their personal needs, causing emotional exhaustion, despair, and decreased motivation at work. Burnout can occur due to various factors. Maslach and Jackson (1981) made an important contribution to the development of the Maslach Burnout Inventory (MBI), which produced a clearer concept and more systematic research on burnout (Santoso et al., 2025). Burnout has three different indicator components, namely:

1. Emotional Exhaustion This aspect indicates a state of uncertainty and disappointment caused by prolonged stress. Those who experience emotional exhaustion may feel drained of energy, which can cause them to not give their full attention and focus to their work.
2. Depersonalization This aspect discusses how a person's view of their work and others in their work environment changes. When a person does not feel empathy and understand the needs of others, it is called depersonalization. They may have negative thoughts about their work and others, such as seeing them only as a means to an end or as unimportant.
3. Lack of Personal Accomplishment This aspect indicates the possibility that a person is performing poorly and is unmotivated to complete tasks. Personal Accomplishment may indicate that a person is having difficulty completing work, producing poor results, and does not want to achieve their work goals.

In the context of public organizations such as Perusahaan Umum Daerah Tirta Mangkaluku, which has high service pressure, these three indicators are very likely to be the main triggers of burnout. This is especially true if the human resource management system does not actively pay attention to the psychological well-being of its employees. Several studies also show that burnout can function as a mediating variable that weakens the relationship between work motivation and performance (Graña et al., 2021). In other words, even if someone has high work motivation, their performance may decline if they experience fatigue or burnout (Mulyadi et al., 2021).

With increasing awareness of mental health issues in the workplace, including in state-owned enterprises, burnout management should be part of every company's human resource management strategy. Effective burnout management not only improves employees' mental health but also improves the way they provide public services (Utami Putri et al., 2021).

Employee Performance

In human resource management in both the private and public sectors, performance management is very important because it shows how well an organization works and how well its work systems function. Employee performance is very important because it will determine the progress or decline of a company. If its employees perform poorly, the company will collapse. Conversely, if the employees are diligent and innovative, the company will progress (Setiobudi, 2017).

According to (Julita & Arianty, 2019) Performance is an important part of a company's efforts to achieve its goals. Performance is the actual behavior demonstrated by the work achievements of each employee in accordance with their position in the company. Meanwhile, according to (Nurhandayani, 2022), performance can also be defined as the results achieved by an individual, both in terms of quality and quantity, when compared to previously established standards. Therefore, it can be concluded that employee performance is the results or work behavior demonstrated by employees when carrying out their duties to achieve company goals, both in terms of quality and quantity.

McClelland's Theory of Needs suggests that employee performance is influenced by three main needs. First, the need for achievement, which is the motivation within a person to fulfill their need to face difficulties, develop, and progress. Second, the need for power, which is an individual's desire to fulfill their need for power by influencing other members of the organization. Third, the need for affiliation, which is an individual's drive to fulfill their need to interact with others. Employees with a high need for achievement tend to be more productive. According to (Ahmad Rayyan & Atik Budi Paryanti, 2021) the dimensions and indicators of performance are as follows:

1. Work quality (accuracy, work results, and timeliness)
2. Work quantity (speed and work targets)
3. Cooperation (cooperation and solidarity)
4. Initiative (willingness and independence).

The relationship between motivation and performance has been widely proven in literature. Employees who are highly motivated tend to work harder, take initiative, and show enthusiasm for their work. Conversely, burnout that is left unaddressed can reduce work quality, increase errors, and decrease customer satisfaction. Therefore, performance management cannot be separated from psychological approaches and employee emotional well-being.

To maintain and improve employee performance at Perumda Tirta Mangkaluku, motivation and burnout management must be prioritized. To achieve optimal performance, employees must have strong internal motivation and feel psychologically supported by the company. If performance management ignores the mental health and well-being of employees, it will lead to an unhealthy work environment and adversely affect the achievement of the company's long-term goals.

Conceptual Framework

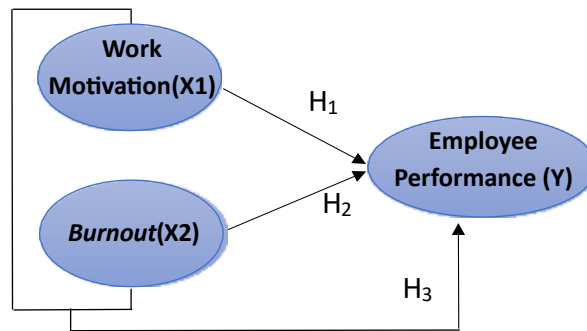


Figure 1. Conceptual Framework

Research Hypothesis

Based on the above framework, researchers can formulate preliminary hypotheses or research assumptions:

1. H1: It is hypothesized that work motivation has a positive and significant partial effect on employee performance at Perumda Tirta Mangkaluku in Palopo City.
2. H2: It is hypothesized that Burnout has a negative and significant partial effect on Employee Performance at Perumda Tirta Mangkaluku in Palopo City.
3. H3: It is hypothesized that Work Motivation and Burnout have a simultaneous effect on Employee Performance at Perumda Tirta Mangkaluku in Palopo City.

Research Method

Research Location and Time

In this study, the author chose the city of Palopo as the object and location of the research. The research was conducted at the Tirta Mangkaluku Regional Public Company in Palopo City, located on Jl. PongSimpin, Murante Village, Mungkajang District, Palopo City. The research lasted for three months.

Type of Research

This research uses quantitative research, which collects data in the form of numbers, such as the number of company employees and other data related to the topic. The quantitative approach was chosen because it allows researchers to objectively measure research variables. This approach also allows researchers to produce data that can be statistically analyzed to determine how these variables interact with one another.

Population and Sample

Population research is the entirety of people, objects, or events that are the main subjects of research (Candra Susanto et al., 2024). The population used by the author as the object of research is all 316 employees of the Tirta Mangkaluku Regional Public Company in Palopo City.

The source of research data is a sample, which is part of the population. In other words, the sample represents part of the population (Sulistiyowati, 2017). The researcher used the Probability Sampling technique, namely simple random sampling, which is a method of taking samples randomly without considering different parts of the population. To obtain the sample, the Slovin formula was used to collect samples for this study:

$$n = \frac{N}{1 + N(e)^2}$$

Note: n = Sample size

N = Population size

e = Desired margin of error (10% = 0.1)

Therefore:

$$n = \frac{316}{1+316(10\%)^2} \quad n = \frac{316}{1+316(0.1)^2}$$

$$n = \frac{316}{1+316 \times 0,01} \quad n = \frac{316}{1+3,16} \quad n = \frac{316}{4,16} \quad n = 75,9615 \text{ or } 76$$

Based on the above calculations, the number of samples taken in this study was 75.9615, rounded up to 76 employees of Perumda Tirta Mangkaluku Kota Palopo.

Sources and Methods of Data Collection

Anything that can provide information about the research subject is called a data source. The following are the data sources used in this study.

1. Primary Data, which is data obtained directly from the source through direct collection by the researcher.
2. Secondary Data, which is data that is not collected directly, but obtained from relevant documents and journals or from other people.

In this study, data collection was carried out using the following steps:

1. Questionnaires are a method of data collection that involves giving respondents a set of written questions and asking them to answer using a Likert scale. Questionnaires were distributed directly to employees at Perumda Tirta Mangkaluku in Palopo City. Respondents were asked to fill out the questionnaire based on their experiences related to Work Motivation, Burnout, and Employee Performance.
2. Interviews (if necessary). In addition to questionnaires, brief interviews may be conducted with several employees to obtain additional information, such as the number of employees.

Instrument Testing

1. Validity Testing, According to (Ono, 2020) Validity comes from the word validity, which means validity or truth. The validity test aims to ensure that the tool used can truly measure what is desired or what should be measured.
2. Reliability Test, According to (Al Hakim et al., 2021) Reliability Test is a condition that is trustworthy and reliable. It measures how consistent the tool used by researchers is in assessing research variables using the same questionnaire or survey repeatedly. Reliability testing uses Cronbach's Alpha to assess internal consistency, with a reliability standard of ≥ 0.60 .

Data Analysis Techniques

The data obtained from the questionnaire will be analyzed using SPSS statistical software. The data analysis process is carried out in the following steps:

1. Multiple Linear Regression Test is a type of regression model that uses more than one independent variable. It is used to determine the simultaneous and partial effects of Work Motivation and Burnout on Employee Performance. The multiple linear regression model can be expressed by the following formula:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Ket: **Y** : Employee Performance

a : Constant

β_1 / β_2 : Regression Coefficient

X1 : Work Motivation

X2 : *Burnout*

e : Standard Error

2. Hypothesis Testing

a. The T-test in multiple regression is used to determine whether the independent variables (Work Motivation and Burnout) partially have a significant impact on the dependent variable (Employee Performance) (Mardiatmoko, 2020).

b. The F test is used to determine whether the independent variables (Work Motivation and Burnout) together have a significant effect on the dependent variable (Employee Performance) (Mardiatmoko, 2020).

3. The Coefficient of Determination (R²) test is a way to determine how much influence variable X has on variable Y. This analysis is also used to see what percentage of influence the independent variables have collectively on the dependent variable (Mardiatmoko, 2020)

Result and Discussion

Research Results

Instrument Testing

1. Validity testing is used to determine the validity of the questionnaire. The questionnaire is considered valid if the calculated $r >$ table r . The following are the validity test results:

Table 1. Validity Test Results Work Motivation (X1)

Variable	Item	Calculated R	Table R	Description
Work Motivation (X1)	X1.1	0,456	0,226	Valid
	X1.2	0,680	0,226	Valid
	X1.3	0,783	0,226	Valid
	X1.4	0,735	0,226	Valid
	X1.5	0,802	0,226	Valid
	X1.6	0,754	0,226	Valid
	X1.7	0,846	0,226	Valid
	X1.8	0,846	0,226	Valid

Source: Data processed using SPSS 2025

Table 2. Validity Test Results Burnout (X2)

Variable	Item	Calculated R	Table R	Description
Burnout (X2)	X2.1	0,439	0,226	Valid
	X2.2	0,760	0,226	Valid
	X2.3	0,807	0,226	Valid
	X2.4	0,639	0,226	Valid
	X2.5	0,630	0,226	Valid
	X2.6	0,728	0,226	Valid
	X2.7	0,614	0,226	Valid

Source: Data processed using SPSS 2025

Table 3. Validity Test Results Employee Performance (Y)

Variable	Item	Calculated R	Table R	Description
Employee Performance (Y)	Y.1	0,822	0,226	Valid
	Y.2	0,701	0,226	Valid
	Y.3	0,808	0,226	Valid
	Y.4	0,691	0,226	Valid
	Y.5	0,823	0,226	Valid
	Y.6	0,827	0,226	Valid
	Y.7	0,756	0,226	Valid
	Y.8	0,727	0,226	Valid

Source: Data processed using SPSS 2025

Based on the results in the table above, all items from the Work Motivation, Burnout, and Employee Performance variables are considered valid because the calculated r value > the table r value, which is 0.226.

2. Reliability Test, aimed at determining whether the instrument can be used to collect data. If Cronbach's Alpha > 0.60, then the instrument is considered reliable. The following are the reliability test results:

Table 4. Reliability Test Results

Variables	Cronbach Alpha	Standards	Description
Work Motivation (X1)	0,855	0,60	Reliable
Burnout (X2)	0,763	0,60	Reliable
Employee Performance (Y)	0,898	0,60	Reliable

Source: Data processed using SPSS 2025

Based on Table 4, Cronbach's alpha for the Work Motivation variable is 0.855, the Burnout variable is 0.763, and the Employee Performance variable is 0.898. Thus, it can be concluded that all variables in this study are reliable because the Cronbach's alpha value is > 0.60.

Data Analysis Techniques

1. Multiple Linear Regression Test Results

The following are the results of Multiple Linear Regression Analysis, which aims to determine how the independent variables of Work Motivation and Burnout affect the dependent variable of Employee Performance:

Table 5. Multiple Linear Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.635	4.133		4.267	<.001
	X1	.608	.088	.613	6.906	<.001
	X2	-.272	.096	-.252	-2.833	.006

a. Dependent Variable: Y

Source: Data processed using SPSS 2025

Based on the results of Table 5, the regression equation obtained is as follows: $Y = 17.635 + 0.608X1 - 0.272X2$ Based on the multiple linear regression equation above, it can be stated as follows:

1. The constant value of 17.635 indicates that if the Work Motivation (X1) and Burnout (X2) variables are zero, the Employee Performance (Y) variable will remain at a value of 17.635 units.
2. The regression coefficient for the Work Motivation variable (X1) has a positive value of 0.608, indicating that every one-unit increase in Work Motivation (X1) will increase the Employee Performance (Y) value by 0.608.
3. The regression coefficient for the Burnout variable (X2) is negative at -0.272, indicating that every one-unit increase in Burnout (X2) will decrease the Employee Performance (Y) value by 0.272.

2. Hypothesis Test Results

- The T-test is used to evaluate how independent variables and dependent variables partially influence each other. If the sig value is < 0.05 or the calculated t is > t table, then there is an influence of Variable X on Variable Y.

Table 6. T-test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.635	4.133		4.267	<.001
	X1	.608	.088	.613	6.906	<.001
	X2	-.272	.096	-.252	-2.833	.006

a. Dependent Variable: Y

Source: Data processed using SPSS 2025

Based on the results of Table 6:

1. It can be seen that the t-test value in the sig table for Work Motivation (X1) on Employee Performance (Y) is $0.000 < 0.05$ and the t-count value is $6.906 >$ the t-table value of 1.993. Therefore, Work Motivation (X1) has a positive and significant effect on Employee Performance (Y), which means that H1 is accepted.
2. It can be seen that the t-test value in the sig table for Burnout (X2) on Employee Performance (Y) is $0.006 < 0.05$ and the t-count value is $-2.833 >$ the t-table value of 1.993. Therefore, Burnout (X2) has a negative and significant effect on Employee Performance (Y), which means that H2 is accepted.

The F test is used to test simultaneously or collectively to determine whether there is an effect between the independent variable and the dependent variable.

Table 7. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	754.182	2	377.091	59.377	<.001 ^b
	Residual	463.607	73	6.351		
	Total	1217.789	75			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Data processed using SPSS 2025

From Table 4.7 above, the Sig value for the effect of Work Motivation (X1) and Burnout (X2) on Employee Performance (Y) is $0.000 < 0.05$ and the calculated f value of 59.377 > the table f value of 3.12, which indicates that H3 is accepted. This means that Work Motivation (X1) and Burnout (X2) influence Employee Performance (Y) simultaneously.

3. Results of the Coefficient of Determination Test (R^2)

The coefficient of determination test is a way to determine how much influence variable X has on variable Y. This analysis is also used to see what percentage of influence the independent variables have collectively on the dependent variable (Mardiatmoko, 2020).

Table 8. Results of the Coefficient of Determination (R^2) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.787 ^a	.619	.609	2.52008

a. Predictors: (Constant), X2, X1

Source: Data processed using SPSS 2025

Based on the data from the Summary model above, it is known that the R Square value is 0.619 or 61.9%, indicating that the Employee Performance variable can be explained by the Work Motivation and Burnout variables by 61.9%. The remaining 38.1% is influenced by other variables not examined in this study.

Discussion

The Effect of Work Motivation on Employee Performance

The results of the study show that Work Motivation (X1) has a positive and significant effect on Employee Performance (Y). This is evident from the t-test results, where the t-value is $6.906 > t\text{-table } 1.993$, and the significance level is $0.000 < 0.05$. Thus, it can be explained that the higher the work motivation, the higher the employee performance. High work motivation can improve employee performance, both in terms of quality and quantity of work. Motivated employees are more likely to work better and collaborate with their colleagues. Therefore, the hypothesis is accepted, which is in line with the research (Gautama & Edalmen, 2020) showing that there is a positive and significant influence between Work Motivation and Employee Performance.

The Effect of Burnout on Employee Performance

The results of the study show that Burnout (X2) has a negative and significant effect on Employee Performance (Y). This is evident from the t-test results, which show that the calculated t-value of $-2.833 > \text{the table } t\text{-value of } 1.993$, and the significance value of $0.006 < 0.05$. Therefore, the hypothesis is accepted, meaning that the higher the level of burnout experienced by employees, the lower their performance. Burnout can reduce employee performance, both in terms of quality and quantity. Theoretically, this is in line with Maslach and Jackson's (1981) theory, which states that emotional exhaustion, depersonalization, and reduced personal accomplishment can cause employees to feel unmotivated and reduce their productivity. This is in line with research (Evy Cornelia Hutasoit, 2023) which states that burnout has a negative and significant effect on employee performance. Furthermore, the results of this study are also in line with research from (Vanya & Fajrianti, 2019) which found that burnout has a negative and significant effect on the performance of PT X employees.

The Effect of Work Motivation and Burnout on Employee Performance

The results of the study show that Work Motivation (X1) and Burnout (X2) have a significant simultaneous effect on Employee Performance (Y). This can be seen from the f test results, namely the calculated f value $> f \text{ table or } 59.377 > 3.12$ and a significance value of $0.000 < 0.05$. Therefore, the hypothesis is accepted, and it can be explained that if employees have high Work Motivation but also experience Burnout, the impact on performance can be more complex. Burnout can reduce the effectiveness of work motivation in improving performance. This is in line with the research (Jannah, 2021) which states that the two independent variables, Work Motivation (X1) and Burnout (X2), simultaneously (together) affect the Employee Performance (Y) variable at PT.Vinilon Building.

Conclusion

Based on the results of the analysis and discussion conducted using multiple linear regression, the effect of Work Motivation and Burnout on Employee Performance at Perumda Tirta Mangkaluku Kota Palopo was analyzed, and the following conclusions can be drawn:

1. The Work Motivation variable (X1) at Perumda Tirta Mangkaluku Kota Palopo has a positive and significant impact on Employee Performance (Y). The t-test results show that the calculated t value > t table, or $6.906 > 1.993$, and that the significance is $0.000 < 0.05$.
2. The Burnout variable (X2) at Perumda Tirta Mangkaluku Kota Palopo has a negative and significant impact on Employee Performance (Y). The t-test results show that the t-value is > t-table, or $-2.833 > 1.993$, and the significance value is $0.006 < 0.05$.
3. At Perumda Tirta Mangkaluku Kota Palopo, employee performance (Y) is influenced by two independent variables, namely Work Motivation (X1) and Burnout (X2). The F test results show that the F value is > F table, or $59.377 > 3.12$, and the significance value is $0.000 < 0.05$.

Recommendations

1. For Perumda Tirta Mangkaluku Kota Palopo, with good employee performance, the company will find it easier to achieve its vision, mission, and objectives. Therefore, this study is expected to serve as a reference or consideration for improving employee performance.
2. For future researchers, it is recommended to use a broader object and sample to obtain a better picture of the research and to add other variables that have not been discussed in this study. This study is also expected to serve as a reference for other researchers who wish to discuss work motivation, burnout, and employee performance.

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