

The Influence Of Competency, Working Behavior And Work Experience On The Performance Of Employees Of Regional Tax Services In Malang City

Fierly Endyarta Ilham¹, Tanto G², Sumarsono, Sutriswanto³

¹ (Student Magister of Management, University Merdeka, Malang, Indonesia)

² (Faculty Economics And Business, University of Merdeka Malang, Indonesia)

Abstract:

In line with the increasing demands of the organization, the greater the responsibility that must be carried out by the human resources section which includes competence, work behavior and work experience can not be ignored on the performance of employees in managing and developing employees because employees must be able to carry out the duties and responsibilities according to the demands of the organization. This study aims to determine the effect of competence, work behavior, and work experience on employee performance. This study uses quantitative research methods with regression design.

Keyword: Competence, Work Behavior, Work Experience, Employee Performance

Date of Submission: 28-10-2021

Date of Acceptance: 12-11-2021

I. Introduction

Referring to Scholler (Lina Anatan and Lina Elitan, 2007: 3), the main problem being considered is a business problem which is related to Human Resources (HR) including HR management to produce capacity (capacity) in humans. Resources, managing a number of workers for competitive advantage, managing HR for competitive advantage, managing HR to overcome globalization. To overcome the globalization of the change process, HR management carries out development activities related to the important role of new HR managers, especially for businesses, organizations or partners with the generation of change, work consulting, development and implementation of strategies, talent managers, interests and leadership and for managing directors and managers. control. The main task of leadership in this situation is to direct and manage the training, education, and resource programs that institutions or organizations are obliged to carry out to increase the capacity of existing human resources.

The importance of increasing the capacity of human resources in an organization results from an increase in human functions for the implementation and development of the organization. HR functions range from administrative duties to management duties and strategic duties. In line with the increasing demands of the organization, the HR department is obliged to play a bigger role in managing and developing employees, because employees are obliged to carry out their duties and responsibilities in accordance with the demands of the organization. So, HR activities continue to grow. Performance is the work of employees in terms of quality and quantity, referring to work standards. Simomora (2006: 539) stated that performance is the level of task achievement, namely the job that describes how an employee can fulfill the requirements of a job. Efforts to improve performance may need to pay attention to training, a good work environment and an efficient and structured organizational culture

II. Literature Review

Performance is a multidimensional construct that has many factors that influence it. These factors are built from internal factors of employees with indications of employees and reliable work skills with external factors along with employee performance, strong commitment, morale, discipline and responsibility. Indication of an element of leadership (senior qualities for the directory). Support of adequate workforce, work system, environment and facilities. (Mangakupraveera and Vitayala, 2007: 115). Referring to Wibowo (2007: 86), competence is expertise in carrying out personnel or tasks referring to skills or knowledge and is supported by the work approach needed by employees. Spencer and Spencer (1993: 9), citing Umi Narimavati (2007: 75), can play a role where competence is a characteristic of behavior and actions, or the desire and ability of individuals to acquire it in facing character, work and work environment for the result of synergy between concepts. self, intrinsic knowledge motivation and cognitive.

In addition to employee competencies, the thing to remember is employee attitudes. If an employee has influence in achieving organizational goals, all the tasks assigned to him are automatically carried out everywhere. By Gitosuderno and Saudita (2008: 23) have suggested: "Behavior for attitudes and feelings is routine and tends to act on environmental aspects." Amirullah (2002: 40) says: "Work behavior is a mental and neurological state related to advice about behavior, experiences with desires and is governed by direct and selective dynamic effects." Experience is a lesson for all who learn from the events they experienced in their life journey. Experiences that create one's abilities, for example, experiences created from work and adaptation. Both sweet and bitter experiences play an important role in developing one's abilities. Given that experience plays an important role in capacity building, natural leaders know their HR background. Referring to Manalang (2002: 84): "Work experience is the process of developing knowledge or skills in job functions that arise from the work of employees to carry out work tasks.

III. Research Method

Population

Population is the sum of all possible values, the result of qualitative calculations and measurements and measurements rather than complete and inapplicable group characteristics (Sudana, 2008: 164). Understand other people who state where the population is for the group, those who are, symptoms, test scores, objects or events (Arikunto, 2009). The population in this study is the Public Service Agency of Malang Regency, which has around 105 employees. However, the number of samples in this study is based on calculations applying the Slovak formula (Precio and Janah, 2012: 137):

$$n = N / (1 + (N \times E))$$

Information:

size n = sample

N = population size

E = critical value (accuracy range) (percentage of accuracy due to sampling error).

$$n = 105 / (1 + (105 \times 0.052))$$

$$= 105 / (1 + (105 \times 0.0025))$$

$$= 105 / (1 + 0.2625)$$

$$= 105 / 1.2625$$

$$= 83.16 \rightarrow 83 \text{ people}$$

Referring to the Slovak formula, the sample of the treatises is 83 people. The sampling method for these treatises is to carry out a simple random sample.

Attributes of respondents

The population in this study is the Public Service Agency of Malang Regency, which has around 105 employees. However, the number of samples in this study is based on calculations applying the Slovak formula.

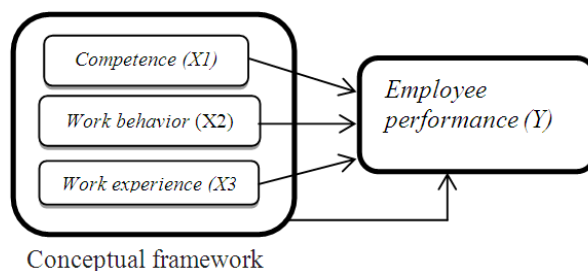
Instrument testing

In the event that $-t_{table} \leq t_{check} \leq +t_{table}$ then H_0 is acknowledged and H_a is rejected, In the event that $t_{check} < -t_{table}$ or $t_{check} > +t_{table}$ then H_0 is rejected and H_a is acknowledged.

In this t test completed on the degrees of opportunity $(n-k-1)$, where n is the quantity of respondents and k is the quantity of factors. For the dimension of certainty utilized is 95% or $\alpha = 5\%$.

Concept Of the Framework

To support the management of activities in the Malang Regency Tax Service Board, one of the goals that can be achieved is to increase the workforce of employees, therefore, one of the most important factors is the application of employee capacity. If available, the employee skills application will determine the types of competencies required in each section. There are a number of factors that can influence employee performance, in particular: skills, behavior (attitudes), and work experience. Because of this, it is important to look at the types of employees applied to each class.



Research Hypotheses:

H1: Of course, competence, work behavior, and work experience will have a significant impact on improving employee performance at the Malang City Tax Office.

H2: It is also expected that the Malang City Tax Service. Council will have the greatest impact on employee performance, work experience, skills and work experience.

IV. Data Analysis And Research

Validity Test

Legitimacy testing brought out through the SPSS program ver. 20.0 by utilizing item minute relationship creates the estimation of every thing articulation with the general thing score. sig esteem. r thing questions are littler than 0.05 ($\alpha = 0.05$) which implies that every thing variable is substantial, so it tends to be inferred that these things can be utilized to quantify inquire about factors.

Classic assumption test

a. Multicollinearity

Multicollinearity Test Results

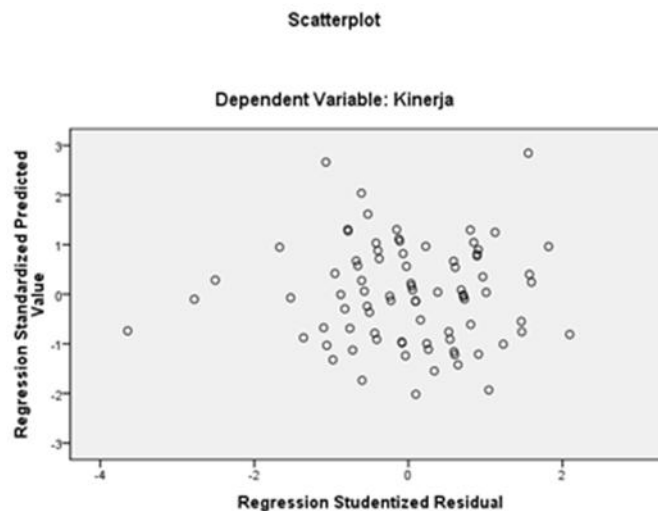
Model		Colliearity Statistics	
		Tolerance	VIF
1	Comptence (X1)	0,991	1,009
2	Work Behavior (X2)	0,991	1,009
3	Work Experience (X3)	1,000	1,000

Source: Data processed.2018

Referring to the results of the VIF calculation, it can be seen that the VIF value of the ability, work behavior, and work experience variables is <5, so it can be concluded that the regression model does not have a multi-subject problem.

b. Heteroscedasticity

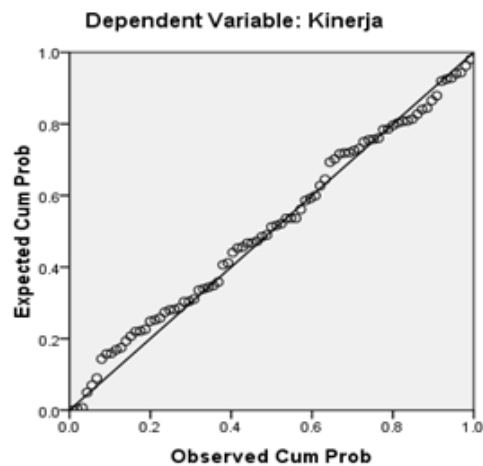
Heteroscedasticity Test



c. Normality

Normality test

Normal P-P Plot of Regression Standardized Residual



Source: Data processed.2018

Figure 4.2 Shows where the data (points) are defined and the diagonal lines touch. This shows where research data that includes variables of ability, work behavior, and work experience are usually disseminated. Recapitulation of Results of Multiple Linear Regression Analysis

Variable	Regression Coefficient	t count	Sig.	Information
<i>Competence (X1)</i>	0,080	1,037	0,015	significant
<i>Work Behavior (X2)</i>	0,032	0,506	0,008	significant
<i>Work Experience (X3)</i>	0,098	0,920	0,001	Significant
Constants	18.247			
R	0,797			
<i>Adjusted R square</i>	0,622			
F _{count}	0,757			
	0,000			
Sig. F	83			
N				
Dependent variable = <i>Employee Performance (Y)</i>				
F table = 2.71				
t table = 1.663				

Source: Data processed.2018

Referring to the recapitalization table, several regression formulas are derived from the following:
 $Y = 18,247 + 0.080 X1 + 0.032 X2 + 0.098 X3$

Referring to this equation, it can be explained for the following:

a = 18.247 Constant means that if all variables are inefficient (X1), work behavior (X2), and work experience (X3) is 0, then the measure of the performance variable is Employees 18,247.

B1 = 0.080 is the size of the independent variable regression coefficient (x 1), positive coefficient in some formulations and a critical value of less than 0.05 which shows the dependent variable has a direct impact on employee performance, average employee behavior (X2) and work experience (X3) is considered an increase in the level of competence that can be contributed by employees.

B2 = 0.032 The independent variable is the size of the regression coefficient for work behavior (X2), the positive coefficient of regression time and a significant value less than 0.05 which shows where behavior change is a direct effect on employee performance. The variable of ability (X1), and work experience (X3) remains constant.

$\beta_3 = 0.098$ is the amount of the independent variable regression coefficient (X3), the positive regression coefficient shows where work experience has a direct impact on employee performance, which means that the employee's work experience will lead to an increase in employee performance. Assume that labor (X1) and aptitude (X2) remain large.

The correlation coefficient (R) of 0.797 shows the relationship between ability (X1), work behavior (X2) and work experience (X3), but it does not necessarily have an effect on employee performance (Y).

From the results of the above multiple linear regression calculations, a correlation coefficient (adjusted R value) of 0.622 can be seen. This figure shows how the coefficient of determination of ability (X1), work behavior (X2), and work experience (X3) can contribute to employee performance.

V. Discussion And Conclusion

Referring to the results of linear management research, it was found that the variable ability had no significant effect on employee performance, while work and work experience variables had a significant effect. On employee performance, and variables that have a major impact on employee performance in the workplace. This effect is a positive effect, which means better variable behavior and work experience, higher employee performance. Conversely, work behavior and work experience that are less variable, reduce employee performance.

The influence of employee performance abilities

This competition is intended to produce results that are in line with the goals and objectives of the Malang City Tax Service Council with the standards set. Knowledge, skills, work motivation, personal character, and expertise in terms of controlling self-concept are emphasized.

The impact of work on employee performance

In any agency or company, they are obliged to try to do a good job. A good work ethic is not only for management's expectations, but also for all agency or company employees. A good work environment will benefit the company or agency, including integrity and work discipline and good employee performance.

Effects of Worker Experience on Performance

Work experience is very important because it relates to employee performance. Employees with good work experience perform better and stay on the job longer. Recognizing the importance of work experience, there is a need to evaluate the work experience of organizational employees.

Referring to the results of the research and discussion carried out, the following conclusions can be drawn:

1. The results of the job descriptions show where skills, work ethic and work experience have improved and must be maintained and improved in order to improve the quality of community services and employee welfare.
2. In the results of this study, the employee variables are properly regulated in the Malang City Tax Office so that capacity can have a significant impact on employee performance. Competence can be captured through knowledge, thinking skills, attitudes and skills. If all employees have the capacity, they can increase the capacity of employees in the organization to improve organizational performance.
3. In the results of this study, it was found that work behavior variables have a significant impact on employee performance. In line with the work ethic and expectations of employees, an employee can work hard to make the best contribution to the Poor Tax Service Agency.
4. In the research results, it was found that the work experience variable had a significant impact on employee performance. Good work experience can improve personal skills in organizational leadership not only in the organization but also in employees. Employee performance includes quantity, quality, and efficiency. Answer: The main thing that can improve employee performance is the quality of work. Organizational success cannot be different from the role of the employees involved, because good work experience increases productivity and work quality, and ultimately supports the achievement of organizational goals.

References

- [1]. Amirullah, 2002, *Consumer Behavior, first edition, first printing*, Publisher: Graha Ilmu, Yogyakarta
- [2]. Boreham, Nick, 2004, "A theory of collective competence challenging the ne-liberal individualization of Performance at work". *Journal of Management Development* Vol. 27 No.1, pp. 5-7
- [3]. Darwinanti, 2008, "*The Effect of Human Resource Competence on Employee Performance (Study at Pt Perkebunan Nusantara III Deli Serdang-2 Sei Karang*", North Sumatra
- [4]. Dharma, 2005, *Human Resource Competency Development, first edition, second edition*, Publisher: Pustaka Pelajar, Yogyakarta
- [5]. Gitosudarmo, Indriyo and I Nyoman Sudita, 2008, *Organizational Behavior, first edition*. BPFE, Yogyakarta
- [6]. Guritno, Bambang and Waridin. 2005. *The Influence of Employee Perceptions Regarding Leadership Behavior, Job Satisfaction and Motivation on Performance*. JRBI. Vol 1. No 1. pp: 63-74.
- [7]. Hasibuan, Melayu, S. P., 2008, *Human Resource Management, Revised edition*, Publisher: Bumi Aksara, Jakarta.
- [8]. Hutapea, Parulian and Nurianna Thoha, 2008, *Competency Plus: Theory, Design, Cases and Applications for HR and Dynamic Organizations*, Publisher: Gramedia Pustaka Utama, Jakarta
- [9]. Knoers, A.M and Hadinoto, S.R, 2001, *Developmental Psychology: Introduction in Its Various Sections*, Publisher: Gajah Mada University Press, Yogyakarta

The Influence Of Competency, Working Behavior And Work Experience On The Performance ..

- [10]. Lina Anatan and Lena Ellitan, 2007, *Human Resource Management, In Modern Business*, Publisher: Alfabeta, Bandung
- [11]. Malthis, Robert L. and John H. Jackson, 2006, *Human Resource Management, Issue Ten, Translation: Diana Angelica*, Publisher: Salemba Empat, Jakarta
- [12]. Mangkunegara, Anwar Prabu, 2005, *Evaluation of Human Resources Performance, first edition, first printing*, Publisher: Refika Aditama, Bandung
- [13]. Manullang, 2002, *Personnel Management*, Publisher: Ghalia Indonesia, Jakarta
- [14]. Moh. As'ad, 2006, *Industrial Psychology, fourth edition, sixth printing*, Publisher: Liberty, Yogyakarta

Fierly Endyarta Ilham, et. al. "The Influence Of Competency, Working Behavior And Work Experience On The Performance Of Employees Of Regional Tax Services In Malang City." *IOSR Journal of Business and Management (IOSR-JBM)*, 23(11), 2021, pp. 59-64.