

The Influence of Work Skills and Work Environment on Employee Performance in Palopo Primary Tax Service Office

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Abstract

Keywords:

work skills, work environment, employee performance

The purpose of this study was to determine the effect of work skills and work environment on the performance of employees at the Palopo Pratama Tax Service Office. The research method used was a quantitative approach. The sampling technique applied was a saturated sampling technique, namely the entire population was used as a sample consisting of 30 respondents. The data analysis technique used was multiple linear regression. The results of this study indicate that 1. Work skills have a positive and significant influence on employee performance. 2. The work environment has a positive and significant influence on employee performance. 3. Simultaneous testing shows that work skills and the work environment simultaneously have an influence on employee performance.

INTRODUCTION

Optimal performance tends to be achieved when employees possess a high level of skill. Skills can be defined as an individual's capacity to implement a series of complex behavioral patterns in an organized, fluid, and situation-relevant manner to achieve a specific goal. Job skills refer to an individual's ability to complete various tasks relevant to the job. Good skills enable an employee to work more efficiently and effectively. Job skills can include technical skills, managerial skills, or social skills needed to collaborate and communicate with others. With the advancement of technology and the demands of globalization, relevant and up-to-date skills are crucial for employees to adapt to change and improve their performance.

The work environment is everything surrounding the work area that has the potential to influence employee performance. A conducive work environment creates a comfortable atmosphere and supports productivity. These work environment factors include physical factors (e.g., cleanliness, facilities, layout) and non-physical factors (e.g., employee relationships, managerial style, and company culture). A positive environment can foster motivation and work enthusiasm, while a less conducive environment can hinder productivity.

The Palopo Pratama Tax Service Office (KPP Pratama) is part of the Directorate General of Taxes (DGT), which is responsible for providing all forms of tax services to the public. This work unit is tasked with providing services, conducting administrative supervision, and conducting simple audits of taxpayers, particularly in the areas of income tax, value-added tax, luxury goods sales tax, and other indirect taxes. All these duties and responsibilities are carried out based on relevant laws and within the limits of its jurisdiction.

The combination of a good work environment and job skills can significantly impact employee performance. Employees with job-relevant skills and working in a supportive environment are more likely to deliver optimal results. Therefore, to improve employee performance, organizations need to focus on skills development through appropriate training and creating a conducive work environment. The combination of these two factors has been proven to increase employee satisfaction and productivity, which in turn positively impacts the company's success.

The modernization of the Tax Service Office resulted from the integration of the Conventional Tax Service Office with the Tax Audit and Investigation Office. During the same period, two Large Tax Offices (LTOs) were established as part of the development of the tax service structure. Furthermore, in 2003, or one year later, ten Tax Service Offices were established specifically for Special Taxpayers. Then, in 2004, the Directorate General of Taxes initiated the establishment of Medium Tax Offices (MTOs). Two years later, in 2006, Modern Tax Offices, known as Small Tax Offices (STOs), or Pratama Tax Service Offices, began operating to provide services to taxpayers. The STO establishment process lasted from 2006 to 2008, and became the type of tax service office with the largest number and spread across various regions in Indonesia.

Meanwhile, the primary tax service office is the technical implementation unit within the vertical structure under the coordination of the Regional Tax Office. Institutionally, this unit is a vertical element of the DGT, which falls under the Ministry of Finance of the Republic of Indonesia.

The duties of the primary tax service office are to carry out supervision, counseling, and services in the fields of income tax (PPH), value added tax (PPN), land and building acquisition tax (BPHTB), land and building tax (PBB), and luxury goods sales tax (PPnBM).

The functions of the primary tax service office include collecting, searching, and processing tax-related data, monitoring tax potential, income of tax subjects and objects, issuing and determining tax legal products, processing and receiving letters, administering tax files and documents, receiving and notifying other letters, implementing taxpayer registration, monitoring compliance with obligations, tax services and counseling, implementing tax audits, reducing tax sanctions, implementing tax consultations, taxpayer taxation, and implementing office administration.

The work skills required at the Pratama Tax Service Office (KPP) include managerial skills, such as planning and organizing, the ability to carry out various Pratama Tax Service Office tasks such as service, law enforcement, counseling, supervision, the ability to collect, search, and process data, the ability to observe tax potential, the ability to present tax information, and the ability to receive and process tax return letters.

The Pratama Tax Service Office is a branch of the Directorate General of Taxes (DGT) responsible for providing tax services to taxpayers within its jurisdiction. The office is under the auspices of the Regional Tax Office, which is an agency under the Ministry of Finance.

The aim of my research is to find out whether there is an influence of work skills and the work environment on employee performance at the Palopo Pratama Tax Service Office (KPP).

Based on the background above, the author is interested in conducting research with the title "the influence of work skills and work environment on employee performance at the Palopo Pratama Tax Service Office (KPP).

Formulation of the problem

Referring to the background that has been explained, the following problems can be formulated:

1. How do work skills influence employee performance at the Palopo Pratama Tax Service Office?
2. How does the work environment influence employee performance at the Palopo Pratama Tax Service Office?
3. Is there a significant relationship between work skills and the work environment on employee performance at the Palopo Pratama Tax Service Office?

Research purposes

The objectives of the study are:

1. Analyze and examine the extent to which work skills influence employee performance at the Palopo Pratama Tax Service Office.

2. To find out to what extent the work environment influences the improvement of employee performance at the Palopo Pratama Tax Service Office.
3. Identifying the relationship between work skills and the work environment on employee performance at the Palopo Pratama Tax Service Office

Benefits of research

The benefits of this study are:

1. This study can contribute to the development of human resource management science, especially in understanding the relationship between work skills and the work environment.
2. Benefits for the office: It can help the office plan strategies to improve employee performance through job skills development and improved work environments.
3. The benefit for employees is that they can understand the importance of work skills and the work environment in influencing their productivity.
4. It is hoped that this research will serve as a reference or point of reference for relevant research.

RESEARCH METHODS

Research Design

A research design is a systematic guideline used by researchers when conducting research activities. The purpose of a research design is to provide a directed structure and clear guidelines for carrying out the research process.

According to Creswell (2014), research design is the systematic steps taken by researchers to plan how research will be carried out.

This type of research applies quantitative methods. Quantitative methods are a type of research that is designed in a structured, systematic manner and has a clear plan from the outset (Sugiyono, 2011).

Research Location

The location of this research is on Jalan Andi Djemma, Wara Timur, Palopo City.

Population and Sample

The population in this study was some of the employees of the Palopo Pratama Tax Service Office, totaling 30 respondents.

Data Usage Techniques

In this study, the data collection technique was carried out through a questionnaire. This technique refers to the process of providing written questions to respondents, who are then asked to answer them, which can be in the form of open-ended or closed-ended statements. However, this study specifically implemented a closed-ended questionnaire, meaning each respondent could only choose an answer from a predetermined set of alternatives. The questionnaire was constructed using a Likert scale as a measuring tool, which aims to assess the perceptions, views, and attitudes of individuals and groups towards a social phenomenon. The five categories of Likert scale answer choices used in this study consist of:

- 1) strongly agree,
- 2) agree,
- 3) neutral,
- 4) disagree, and
- 5) strongly disagree.

Respondents were instructed to respond to each statement by selecting one of five available options, based on their level of understanding. After completing the questionnaires, all questionnaires were collected and the validity of the data obtained was verified using IBM SPSS

Statistics software. The verified data was then analyzed using multiple linear regression techniques.

Research Instruments

A research instrument is a tool used to collect data scientifically and objectively in quantitative research. This research instrument uses a questionnaire (validity and reliability).

Data Analysis Methods

In this study, the data analysis method applied was multiple linear regression, which was used to analyze the magnitude of the influence of more than one independent variable on the dependent variable. The general form of a regression equation that includes two or more independent variables is as follows: (Suharyadi and Purwanto, 2009:210), in Yusman (2021)

$$Y = a + b_1 x_1 + b_2 x_2 + e$$

Y = employee performance

X1 = work skills

X2 = work environment

a = constant

b1 = work skills regression coefficient

b2 = work environment regression coefficient

e = standard error

RESULTS AND DISCUSSION

Research result

Descriptive Analysis

Descriptive statistical analysis yielded information that the total number of respondents was 30, with 21 male employees and 9 female employees. The average age of respondents was 25-37 years. The work experience of KPP Pratama Palopo employees shows that the majority of employees have educational backgrounds relevant to their jobs. The level of training and human resource development received by employees is quite high, with most employees participating in technical training and competency development, and adequate skills and a positive work environment can improve employee performance.

Validity and Reliability Test

1. Validity test

This test was conducted to determine whether the questionnaire was valid or not. The results of the questionnaire validity test can be seen from the data collected according to the research variables. All indicators used in the study showed a significant correlation with the measured variables. This validity test indicates that the instrument used is valid for measuring skills and work environment on the performance of KPP Pratama Palopo employees.

The questionnaire item is valid if the calculated r-value > r-table at a significance level of 5% (0.05).

The questionnaire item is invalid and needs to be revised if the calculated r-value < r-table.

Here are some tables regarding validity tests.

Validity Test of Variable X1

Table 1. x1 validity test results

Statement	r- Count	r -Table	P (sig.)	Information
X1	0.515	0.361	0.004	Valid
X2	0.541	0.361	0.002	Valid

X3	0.573	0.361	0.001	Valid
X4	0.510	0.361	0.004	Valid
X5	0.567	0.361	0.001	Valid
X6	0.507	0.361	0.004	Valid
X7	0.530	0.361	0.003	Valid
X8	0.67	0.361	0.001	Valid

Validity Test of Variable X2

Table 2. Validity test x2

Statement	r- Count	r -Table	P (sig.)	Information
X2.1	0.616	0.361	0,000	Valid
X2.2	0.548	0.361	0.002	Valid
X2.3	0.556	0.361	0.001	Valid
X2.4	0.600	0.361	0,000	Valid
X2.5	0.534	0.361	0.002	Valid
X2.6	0.528	0.361	0.003	Valid
X2.7	0.504	0.361	0.005	Valid

Validity Test of Variable Y

Table 3. Validity test y

Statement	r- Count	r -Table	P (sig.)	Information
Y1	0.556	0.361	0.001	Valid
Y2	0.625	0.361	0,000	Valid
Y3	0.552	0.361	0.002	Valid
Y4	0.525	0.361	0.003	Valid
Y5	0.555	0.361	0.001	Valid
Y6	0.502	0.361	0.005	Valid
Y7	0.539	0.361	0.002	Valid
Y8	0.525	0.361	0.003	Valid
Y9	0.570	0.361	0.001	Valid
Y10	0.566	0.361	0.001	Valid

Reliability Test

This research needs to conduct a reliability test to measure the consistency or otherwise of a questionnaire in the research used to measure the influence of variables X1, X2 and Y. The Cronbach's Alpha value > 0.7 confirms that the research instrument is reliable.

Reliability Test of Variable X1

Table 4. x1 reliability test

Number of Statements	Crombuch's Alpha	Condition	Information
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8	639	0.6	Reliable
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Reliability Test of Variable X2

Table 5. x2 reliability test

Number of Statements	Cromburch's Alpha	Condition	Information
7	0.625	0.6	Reliable

Reliability Test of Variable Y

Table 6. Reliability test y

Number of Statements	Cromburch's Alpha	Condition	Information
10	716	0.6	Reliable

Reliability testing produced a Cronbach's Alpha value >0.6 , meaning the results were reliable.

Multiple linear regression analysis

Multiple linear regression analysis is a model in statistics that is used to build a relationship model between one dependent variable and two or more independent variables.

$$Y = a + b_1 x_1 + b_2 x_2 + e$$

$$Y = 3.376 + 3.695 + 70.571$$

Partial Test (t-test)

The t-test is conducted to identify the partial effect of the independent variable on the dependent variable. This method is applied in statistical testing to confirm the truth or falsity of a hypothesis. The hypothesis is accepted if the calculated t value is greater than the table t value, but the hypothesis is rejected if the calculated t value is less than the table t value.

Table 7. Partial test (t)

Coefficientsa

Unstandardized Coefficients		Standardized Coefficients	t	Sig.
B	Std. Error	Beta		
3,376	2,342		1,441	.001
.210	.057	.054	3,695	.000
2.126	.030	1,024	70,571	.000

Referring to the table above, it can be seen that work skills have a calculated t value of $3.695 > t$ table 2.052 and a significance level of $0.000 < 0.05$, therefore H1 is accepted. Therefore, it can be concluded that work skills have a positive and significant influence on employee performance.

The work environment has a calculated t value of $70.571 > t$ table 2.052 and a significance level of $0.000 < 0.05$, therefore H2 is accepted. Therefore, it can be concluded that the work environment has a significant and positive influence on employee performance.

F Test (Simultaneous)

The F-test is applied to identify the simultaneous influence of work skills and the work environment on employee performance. If the calculated f-value $>$ f-table with a significance level of 0.05, then the hypothesis that the independent variable simultaneously influences the dependent variable is accepted. Referring to the data values from the table, it is known that the f-table is 3.32.

Table 8. simultaneous test (f)

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2633,594	2	1316,797	3172,836	.000b
Residual	11,206	27	.415		
Total	2644.800	29			

- a. Dependent Variable: employee performance
- b. Predictors: (Constant), work environment, work skills

Based on the table above, it is known that the calculated f value is $3172.836 >$ f table 3.32 with a significance of $0.000 < 0.05$. Therefore, H3 is accepted, which indicates a simultaneous influence between work environment variables and work skills on employee performance.

Discussion of research results

The influence of work skills on employee performance

Work skills have a positive and significant influence on employee performance, because the calculated $t >$ t table, namely $3.695 > 2.052$, and the significance level is $0.000 < 0.05$. This confirms that work skills have a significant and positive influence on employee performance, indicating that the better the work skills experienced by employees, the better their employee performance will be.

These results indicate a significant positive relationship between work skills and employee performance. These findings suggest that individuals with good skills tend to demonstrate better ability to handle and understand the problems faced by employees.

The influence of the work environment on employee performance

The work environment has a significant and positive influence on employee performance. This is based on the results of the T-test, with t count $>$ t table, namely $70.571 > 2.052$, and a significance value of $0.000 < 0.05$. These findings indicate that the work environment variable has a significant and positive influence on employee performance.

A good work environment significantly impacts employee performance. An effective work environment can improve an individual's understanding of how to manage a better work environment.

The Influence of Work Skills and Work Environment on Employee Performance

Simultaneous testing shows that both work skills and the work environment simultaneously influence employee performance. This is based on the calculated F ($3172.836 >$ F table (3.32) and a significance level of $0.000 < 0.05$.

Thus, skills and work environment not only have a positive influence individually on employee performance, but both work together to improve employee performance to be more conducive.

CONCLUSION

Work skills. Based on research results, employee work skills significantly influence employee performance at the Palopo Pratama Tax Service Office. Employees with better skills tend to be more efficient in completing tasks and have better problem-solving abilities. Therefore, improving skills through training and education can increase employee productivity at the office.

Work environment. To encourage improved employee performance at the Palopo Pratama Tax Service Office, a conducive work environment plays a crucial role. Supportive facilities, a positive work atmosphere, and positive employee relationships can increase motivation and job satisfaction. A positive work environment can reduce stress and improve employee concentration, enabling them to perform more optimally.

Impact on employee performance. Employee performance is significantly influenced by the close relationship between the work environment and job skills at the Palopo Pratama Tax Service Office. This study shows that both have a significant impact on employee effectiveness and efficiency. Therefore, organizations need to pay special attention to improving these two aspects to enhance employee performance.

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