THE EFFECT OF COMPETENCE, COMMUNICATION AND MOTIVATION ON PERFORMANCE OF BATAM UTARA TAX OFFICE's EMPLOYEE

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Abstract

Employees in carrying out their duties and functions are expected to provide the performance expected by the organization. The elements that affect performance include employee competence, communication and employee motivation in carrying out their duties and functions. This condition is also expected to give the same result to the Batam Utara Tax Office. To determine the effect of competence, communication, motivation on the performance of the employees of the Batam Utara Tax Office. The sample of the study amounted to 50 people, this study obtained the results Y = 7.582 + 0.036x1 + 0.414x2 + 0.293x3 +e. With an R2 value of 0.625 (62.5%). The competence variable has an insignificant positive effect on performance of 0.036, a significant level of 0.829 is greater than 0.05, the hypothesis Ho is rejected and Ha is accepted, the conclusion is the hypothesis is rejected. the hypothesis Ha is accepted and Ho is rejected, the conclusion of the hypothesis is accepted. motivation has a significant effect on work performance of 0.293 significant level 0.033 smaller than 0.05 the hypothesis Ha is accepted and Ho is rejected, the conclusion is the hypothesis is accepted. Competence, communication and motivation affect employee performance Simultaneous Test (F test) of 17.809 with a significant value of 0.000 where the value is smaller than 0.05. Hypothesis Ho is rejected and Ha is accepted.

Keywords**: Competence, Communication, Motivation, Performance**

1. INTRODUCTION

The Directorate General of Taxes has the function of guaranteeing a sovereign and independent State administration by, among other things, collecting revenues based on high voluntary tax compliance and fair law enforcement, then tax officials with integrity, competence and professionalism. In the understanding of society in general, the task of collecting tax revenues in Indonesia is the main task of the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia.

Considering that tax revenues are the largest contributor to the State Revenue and Expenditure Budget (APBN), the government needs to increase the capacity and authority of the Directorate General of Taxes to maintain its duties in collecting taxes so that the State is able to finance the State Revenue and Expenditure Budget (APBN), independently, so that gradually it can reduce tax revenues. the State's efforts to seek debt which is increasing in number every year.

Based on the explanation of the presidential regulation and the decision of the Directorate General of Taxes regarding the duties and functions of the Directorate General of Taxes, it is known that the duties of the apparatus in the Directorate General of Taxes are responsible for working professionally based on an attitude of high integrity and have reliable competence to be able to collect every Rupiah state revenue in the State Revenue and Expenditure Budget (APBN), based on statutory regulations in the field of taxation.

Research purposes
1. To find out the effect of competence on the performance of the Batam Utara Tax Office employees

2. To find out the effect of communication on the performance of the employees of the Batam Utara Tax Office employees
3. To find out the effect of motivation on the performance of the Batam Utara Tax office employees
4. To find out the effect of competence, communication, motivation on the performance of the Batam Utara Tax office employees

   Theoretical framework

1. Competence

   Competence is the individual's ability to carry out a job correctly and has advantages based on matters relating to the knowledge, skills and attitudes of Emro, Yohny, Imas (2017, 140). Meanwhile, according to George Klemp (2017) competence is the underlying characteristic of a person who produces effective work and superior performance. Competency indicators according to Ediseon (2016, 143):

   a. Knowledge

   Have knowledge that supports work, have a desire to increase knowledge

   b. Skills

   Have technical expertise in accordance with the field of work being handled, have the ability to identify problems, have the ability to find solutions to the problems faced

   c. Attitude

   Have the initiative to help colleagues, have friendliness and courtesy in carrying out work and seriously handle any complaints

2. Communication

   According to Harold Lasswell in Effendy (2011:10) to explain communication is to answer the following questions: Who Says What In Which Channel to Whom With What Effect?

   If described, communication includes answers to the questions posed, namely communicator (communicator, source, sender), message (message), media (channel, media), communicant (communicant, communicate, receiver, recipient), and effects (effect, impact, influence).

   Barnlund in Hidayat (2012:42) suggests that interpersonal communication is always associated with meetings between three or maybe four people that occur directly and are not structured. 7C for Effective Communication for Effective Communication, there are 7 (seven) Communication factors that need to be considered. These Seven Communication Factors are often referred to as the 7C's of Communication or 7C's of Communication. The following are the 7Cs for Effective Communication in question.

   a. Clear

   When we speak or write a message to others, make sure the message we give has a clear purpose. What do you really want from the message?

   b. Concise (Concise)

   Communication should be concise but still focused on the point we want to get to. Submission of messages with excessive sentences will confuse listeners or readers with the meaning of our message.

c. Concrete

The message conveyed must be concrete, so that the recipient of the message can clearly understand the message conveyed as a whole and focus on the intent to be conveyed. Usually supported by facts and data so that they are not misinterpreted.

d. Correct

The message conveyed must be free from grammatical errors so that it is easily understood by the recipient of the message.

e. Coherent (Coherent / Reasonable)

Coherent communication is communication that is logical or reasonable, all messages given are in accordance with the main topic of conversation.

f. Complete

g. Communication must be complete, we must give a complete message to the recipient of the message so that the recipient of the message knows the intent and purpose of the message in question. Incomplete messages will lead to misunderstanding because the recipient of the message will assume and the assumption is not necessarily what we mean.

h. Courteus (Polite)

Communication is carried out in a polite, friendly and open manner without any element of insult or innuendo hidden in it.

Communication Indicator.

According to Hutapea and Nurianna (2008:28) communication indicators include:

a. Knowledge
   a) Knowing and understanding knowledge in their respective fields regarding their duties and responsibilities at work
   b) Knowing knowledge related to rules, procedures, techniques that are new in the company
   c) Knowing how to use the right and correct information, tools and tactics

b. Skills
   a) Ability to communicate in writing
   b) Ability to communicate clearly orally

c. Attitude
   a) Have the ability to be active at work
   b) There is a high work spirit
   c) Have ability in planning/organizing

3. Motivation

According to Pamela & Oloko (2015) motivation is the key to a successful organization to maintain the continuity of work in the organization with a strong way and help to survive. Motivation is providing the right guidance or direction, resources and rewards so that they are inspired and interested to work in the desired way. Motivation is a factor that encourages someone to do a certain activity, therefore motivation is often interpreted as a factor driving a person's behavior (Hamali, 2018; 133).

4. Performance

Lawler and Porter (Tika, 2010: 53) state that performance is a successful role achievement obtained by a person from his actions, so from these limits it can be said that performance is the result achieved by a person according to the rules that apply to the work in question.

According to Mangkunegara (2010: 67) the definition of employee performance (work achievement) is the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Therefore, it is concluded that HR performance is work performance or work (output) both quality and quantity achieved by HR per unit of time in carrying out their work duties in accordance with the responsibilities given to them.

According to Griffin in Sinambela (2016: p.481), performance is one of the total collections of work that exists in workers. According to Hadari in Maulana (2015), said that employee performance is the result of carrying out a job, both physical/mental and non-physical/non-mental. while Ilyas in Wibasuri (2011), said that performance is the appearance of the work of lecturers both in quantity and quality. Performance can be in the form of individual or group work performances.

2. IMPLEMENTATION METHOD

The research approach used in this research is a quantitative approach, the type of research is a survey and the method is a quantitative method with data analysis tools using multiple linear regression. Data was collected through the distribution of questionnaires.
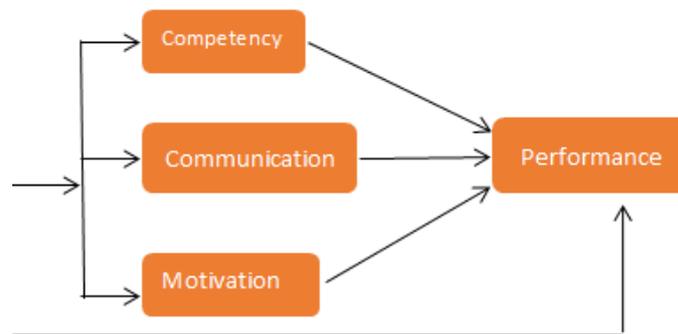
3. RESULTS AND DISCUSSION

Respondents consisted of 50 respondents divided into 31 people (62%) and women as many as 19 people (38%). The average age of respondents was 18-25 years (31%), age 26-30 years (15.5%), 31-40 years, (45.1%), 40 years (8.5%). The most common age ranges from 31-40 years. Hypothesis Testing Results

Testing this hypothesis is based on processing research data using SPSS analysis.

1. Reliability Test

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded[a]	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables I the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.879	4

Based on the table above, Cronbach's Alpha Value for each variable is above 0.6, so it is very reliable.

2. Multicollinearity Test

Coefficientsᵃ

Model		Collinearity Statistics		
		Part	Tolerance	VIF
1	(Constant)			
	Kompetensi	.024	.421	2.377
	komunikasi	.378	.529	1.891
	Motivasi	.241	.512	1.954

a. Dependent Variable: kinerja

Based on the table above, it can be seen that the VIF value of competence is 2,377, for communication is 1,891 and motivation is 1,954. These results indicate that the variables free from the classical assumption are not multicollinearity because the results are greater than 10 and not smaller than 10.

3. Heteroscedasticity Test
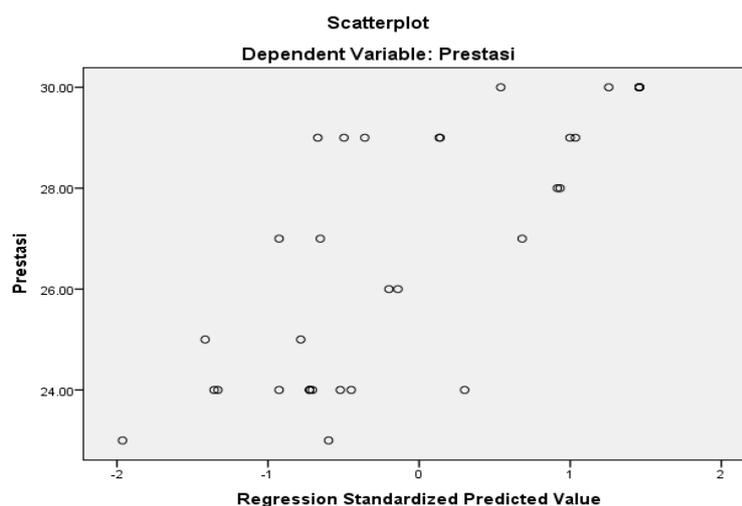
Based on the picture above, it can be concluded that this research is free from the assumption of heteroscedasticity because the data points are not patterned and spread above and below or around the number 0.

4. Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Correlations Zero-order	Partial	Part	Collinearity Statistics Tolerance	VIF
1	(Constant)	7.582	2.998		2.529	.017					
	Kompetensi	.036	.167	.036	.218	.829	.612	.039	.024	.421	2.377
	komunikasi	.414	.119	.519	3.490	.001	.736	.525	.378	.529	1.891
	Motivasi	.293	.132	.336	2.223	.033	.658	.366	.241	.512	1.954

a. Dependent Variable: kinerja

Based on the results of testing the individual parameters presented in the figure above, a regression equation model can be developed:

$Y = +b_1x_1 + b_2x_2 + b_3x_3 + e$

$Y = 7.582 + 0.036x_1 + 0.414x_2 + 0.293x_3 + e$

5. Simultaneous Significance Test (Test f)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	146.067	3	48.689	17.809	.000[b]
	Residual	87.488	32	2.734		
	Total	233.556	35			

a. Dependent Variable: kinerja
b. Predictors: (Constant), Motivasi, komunikasi, Kompetensi

From the table above, the Fcount value is 17,809 with a significance of 0.000. Therefore the probability is much smaller than the significance level of 0.05 or 5%. Thus, it can be concluded that Ho is rejected and H1 is accepted, which means that there is a significant influence of competence, communication and motivation on the performance of the employees of the Batam Utara tax office.

6. Coefficient of Determination Test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.791[a]	.625	.590	1.65348	.625	17.809	3	32	.000	1.867

a. Predictors: (Constant), Motivasi, komunikasi, Kompetensi
b. Dependent Variable: kinerja

From the table above, it can be seen that R square or coefficient of determination is 0.625 (62.5%) meaning that employee performance can be explained by competence, communication and motivation of 62.5%, while the remaining 100-62.5 = 37.5% is explained by other variables not examined in this study.

4. CONCLUSION

1. The competency variable has a positive and insignificant effect on the performance of the employees of the Batam Utara Tax Office, namely the competency variable (X1) of 0.036 with a significant level of 0.829 which is greater than 0.05 which means that the hypothesis in this study Ho is rejected and Ha received. It was concluded that the hypothesis was rejected

2. The communication variable has a significant influence on the performance of the employees of the Batam Utara Tax Office, namely the competency variable (X2) of 0.414 with a significant level of 0.001 which is smaller than 0.05 which means that the hypothesis in this study Ha is accepted and Ho is rejected, concluded that the hypothesis is accepted

3. The motivation variable has a significant influence on the performance of the employees of the Batam Utara Tax Office, namely the competence variable (X3) of 0.293 with a significant level of 0.033 which is smaller than 0.05 which means that the hypothesis in this study Ha is accepted and Ho is rejected, concluded that the hypothesis is accepted

4. Competence, communication and motivation have an effect on the performance of the employees of the Batam Utara Tax Office. Judging from the results of simultaneous testing (Test F) which shows a value of 17.809 with a significant value of 0.000 where the value is smaller than 0.05. Thus Ho is rejected and Ha is accepted. This means that simultaneous testing shows that competence, communication and motivation together have a significant effect on performance.

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