

DETERMINATION OF RESPONSIBILITIES, WORK FACILITIES AND WORK DISCIPLINE WITH WORK MOTIVATION AS A MEDIATOR VARIABLE ON EMPLOYEE PERFORMANCE TAX MANAGEMENT AGENCY AND RETREBUTION FOR THE CITY OF BATAM

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Abstract

In this study, researchers used data respondents, such as gender, age and long working respondents to provide information on the characteristics of respondents. The questionnaire was spread over 48. The discussion in this chapter is the result of field studies to obtain data on the questionnaire responses that measure five key variables in the study, namely responsibility, work facilities, work discipline, work motivation and employee performance. Analysis of data with parametric and non parametrics statistics using SEM-PLS (structural Equation Modelling-Partial Least Square) on the research variables, instrument test, normality test, hypothesis test, as well as discussion of the hypothesis test results and path analysis Path. This research uses path analysis to test relationship patterns that reveal the influence of variables or a set of variables against other variables, both direct influences and indirect influences. Calculation of line coefficient in this study assisted with Smart PLS Ver 3.0. To find out the direct and indirect influences between variables then be seen from the calculation result of the line coefficient and to know the significance. The influence of the variable X3 on X4 has a P-Values value of 0,000 <0.05, so it can be stated that the influence between X3 on X4 is significant. The effect of the X3 variable on Y has a P-Values value of 0,005 <0.05, so it can be stated that the effect between X3 on Y is significant. The influence of the variable X4 on Y has a P-Values value of 0.008 <0.05, so it can be stated that the influence between X4 on Y is significant. The influence of variable X1 to X4 has a P-Values value of 0.039 <0.05, so it can be stated that the influence between X1 to X4 is significant. The effect of the variable X1 on Y has a P-Values value of 0.017 <0.05, so it can be stated that the effect between X1 on Y is significant. The influence of variable X2 on X4 has a P-Values value of 0.006 <0.05, so it can be stated that the influence of X2 on X4 is significant. The influence of the variable X2 on Y has a P-Values value of 0.008 <0.05, so it can be stated that the influence between X2 on Y is significant.

Keywords: *Responsibilities, Work Facilities, Work Discipline, Work Motivation, Performance.*

1. INTRODUCTION

The potential for regional revenue in Batam City must be explored maximally, but of course within the corridors of applicable laws and regulations, including local taxes and levies which are indeed the main source of Regional Original Income (PAD). This requires a synergy and sustainable strategy for the regions to formulate development plans that can have a positive impact and added value for the people of Batam City, especially. Basically, strategy is the determination of the goals to be achieved by an organization, the selection of ways of acting that can be done to achieve the desired goals and the allocation of economic resources owned by an organization. Strategic planning is thus a management decision starting from planning, implementing, and monitoring the objectives to be achieved, how to act to achieve goals and the allocation of human and economic resources. The Batam City Tax and Retribution Management Agency has the main task of carrying out Regional Government affairs in the revenue sector based on the principles of

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autonomy and co-administration. Broadly speaking, its capacity in determining policies, planning, and implementing development programs in the area of regional revenue. As a determinant of policies in the field of regional income.

Vision and Mission of the Batam City Tax and Retribution Management Agency must be able to coordinate, integrate, harmonize and harmonize policies and activities in the area of regional income. As a compiler of planning in the field of income and compiling development plans in the field of regional income, compiling and implementing work plans and development programs in the area of regional income, and setting regional revenue targets each year. In order to realize the vision and mission of the Batam City Regional Tax and Retribution Management Agency, it is necessary to increase the responsibilities that support the realization of this vision and mission. Work facilities are a supporting factor for the smooth running of the tasks they do, so that work can be done as expected. Employees are also very much needed by every agency, because employees are the planner, actor, and determinant of the realization of the goals of an organization / agency. So that all the facilities needed by employees should be provided by the agency in order to achieve common goals.

Work Motivation is a form of training that seeks to improve and shape the knowledge, attitudes and behavior of employees so that these employees voluntarily work cooperatively with other employees. Employee discipline requires a means of communication, especially on specific warnings against employees who do not want to change their nature and behavior. Discipline itself is defined as the willingness of a person who arises with his own awareness to follow the regulations that apply in the organization. Work motivation is a person's primary strength that encourages the desire of individuals to carry out certain activities in order to achieve a motivational goal, namely training related to individual work results as well as affecting organizational performance. Motivation is often defined as encouragement. The impulse or that energy as well as the mental and physical movements to act so that the motivation is the driving force that mobilizes humans to behave and in doing so has a specific purpose. Performance is the result achieved by employees based on quantity and meanwhile Sopiah stated that the environment can also affect a person's performance. A conducive environmental situation, for example support from superiors, coworkers, adequate facilities and infrastructure will create its own comfort and will spur good performance.

1.1 Problem Formulation

1. Does responsibility determination directly to the work motivation Of Employes Tax Management Agency And Retribution For The City Of Batam?
2. Does the work facility determinate directly to the work motivation Of Employes Tax Management Agency And Retribution For The City Of Batam?
3. Does the working discipline determinate directly to the work motivation Of Employes Tax Management Agency And Retribution For The City Of Batam?
4. Does the motivation of work determinate directly to the performance Of Employes Tax Management Agency And Retribution For The City Of Batam?
5. Does responsibility determinate directly to the performance Of Employes Tax Management Agency And Retribution For The City Of Batam?
6. Does the work facility determinate directly to the employee performance Tax Management Agency And Retribution For The City Of Batam?

7. Does the working discipline determinate directly to the performance Of Employes Tax Management Agency And Retribution For The City Of Batam?

2. IMPLEMENTATION METHOD

In this study, researchers used data respondents, such as gender, age and long working respondents to provide information on the characteristics of respondents. The questionnaire was spread over 48. The discussion in this chapter is the result of field studies to obtain data on the questionnaire responses that measure five key variables in the study, namely responsibility, work facilities, work discipline, work motivation and employee performance. Analysis of data with parametric and non parametrics statistics using SEM-PLS (structural Equation Modelling-Partial Least Square) on the research variables, instrument test, normality test, hypothesis test, as well as discussion of the hypothesis test results and path analysis Path. This research uses path analysis to test relationship patterns that reveal the influence of variables or a set of variables against other variables, both direct influences and indirect influences. Calculation of line coefficient in this study assisted with Smart PLS Ver 3.0. To find out the direct and indirect influences between variables then be seen from the calculation result of the line coefficient and to know the significance. The population in this research is the Tax Management Agency And Retribution For The City Of Batam amounting to 48 people regardless of the strata and the specific field of duty. Arikunto (in Riduwan, 2012:210) suggests that for the mere ancer when the subject is less than 100, it is better taken all, so that his research is a population research. Due to population limitation, all population members were made samples of research so that the research used the saturated samples that were taken through the census techniques by using proportional random sampling.

3. RESULTS AND DISCUSSION

3.1 Analisis Konsistensi Internal

The internal consistency analysis is a form of reliability that is used to assess the consistency of cross-item results in a given test. Internal consistency testing using the value of composite reliability with the criteria of a variable is said to be reliable if the value of the reliability of the composite > 0.600 (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 1 Analisis Konsistensi Internal

Variabel	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Average Varians Diekstrak (AVE)
X1	0,855	0,858	0,887	0,499
X2	0,844	0,856	0,879	0,512
X3	0,918	0,934	0,934	0,644
X4	0,809	0,830	0,863	0,519
Y_	0,845	0,891	0,889	0,584

Source: Data Processing (2021)

Based on the internal consistency analysis data in the table above obtained the result that the X1 variable has a composite reliability value of $0.887 > 0.600$ then the X1 variable is reliable, then the variable X2 has a composite reliability value of $0.879 > 0.600$ then the variable X2 is reliable, variable X3 has a composite reliability value of $0.934 > 0.600$ then the Variebel X3 is reliable, the

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X4 variable has a composite reliability value of $0.863 > 0.600$ then the X4 variable is reliable , variable Y has a composite reliability value of $0.889 > 0.600$ so the variable Y is reliable.

3.2 Validity Convergent

The validity of convergent is used to see the extent to which a measurement is positively correlated with the alternative measurements of the same construct. To see an indicator of a construct variable is valid or not, it is seen from the outer loadingnya value. If the outer loading value is greater than (0.4) then an indicator is vailid. (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 2 Validity Confergent

Variabel	X1	X2	X3	X4	Y
X1.1	0,615				
X1.2	0,578				
X1.3	0,839				
X1.4	0,772				
X1.5	0,631				
X1.6	0,731				
X1.7	0,726				
X1.8	0,719				
X2.1		0,635			
X2.2		0,665			
X2.3		0,697			
X2.4		0,791			
X2.5		0,807			
X2.6		0,692			
X2.7		0,707			
X3.1			0,813		
X3.2			0,818		
X3.3			0,869		
X3.4			0,929		
X3.5			0,610		
X3.6			0,718		
X3.7			0,858		
X3.8			0,761		
X4.1				0,713	
X4.2				0,815	
X4.3				0,671	
X4.4				0,776	
X4.5				0,814	
X4.6				0,478	
Y1					0,602
Y2					0,817
Y3					0,821
Y4					0,861

Y5					0,930
Y6					0,439

Source: Data Processing (2021)

According to the table above, it can be seen that the outer loading value for the variable X1, X2, X3, X4, Y where the whole item value of the question in the 5 variables tested is greater than 0.4 then all indicators in the 5 variables are declared valid.

3.3 Validity Discrimination

The validity of discrimination aims to assess an indicator of a variable variables is valid or not, by way of looking at the value Of Heterotrait-Monotrait Ratio Of Correlation (HTMT) < 0.90, then the variable has a good discriminant validity (a valid) (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 3 Validity Discrimination

Variabel	X1	X2	X3	X4	Y
X1					
X2	0,887				
X3	0,507	0,496			
X4	0,841	0,831	0,828		
Y	0,273	0,374	0,752	0,670	

Source: Data Processing (2021)

Based on the table above, the correlation of the X1 variable with an X2 of 0.887 correlation of variable X1 with X3 of 0.507 is the correlation of the X1 variable with X4 of 0.841 correlation variable X1 with Y of 0.273. The whole variable has a correlation value of < 0.900, thus the value of the whole variable correlation is declared valid. Based on the table above also acquired variable X3 correlation results with X2 amounting to 0.496 correlation variable X4 with X2 customer of 0.831 variable correlation Y with a customer X2 of 0.374. The whole variable has a correlation value of < 0.900, thus the value of the whole variable correlation is declared valid. Also can be seen above table obtained results also correlation variable X4 with X3 of 0.828 variable correlation Y with X3 of 0.752 all variables have a correlation value of < 0.900, thus the value of the entire correlation variable is declared valid. Last from the table above also obtained the result that the correlation of the variable Y with X4 of 0.670 the entire variable has a correlation value of < 0.900 thereby the value of the entire correlation variable declared valid.

3.4 Colinearity

The structural analysis of models or (inner models) aims to test the research hypothesis. The part that needs to be analyzed in structural model is, coefficient of determination (R Square) with hypothesis testing. The testing of the colinearity is to prove the correlation between the latent/constructable variables whether strong or not. If there is a strong correlation means the model contains issues in if it is seen from the methodological angle, because it has an impact on the estimation of its significance. This problem is called colinearity. The value used to analyze it is by looking at the Variance Inflation Factor (VIF) value. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016). If the value of VIF is greater than 5.00 then there is a problem of cholestearity, and a problem of colinearity occurs if the value of VIF is < 5.00 (Hair, Hult, Ringle, & Sarstedt, 2014).

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Table 4 Colinearity

Variabel	X1	X2	X3	X4	Y
X1				2,330	2,538
X2				2,236	2,577
X3				1,331	2,321
X4					3,884
Y					

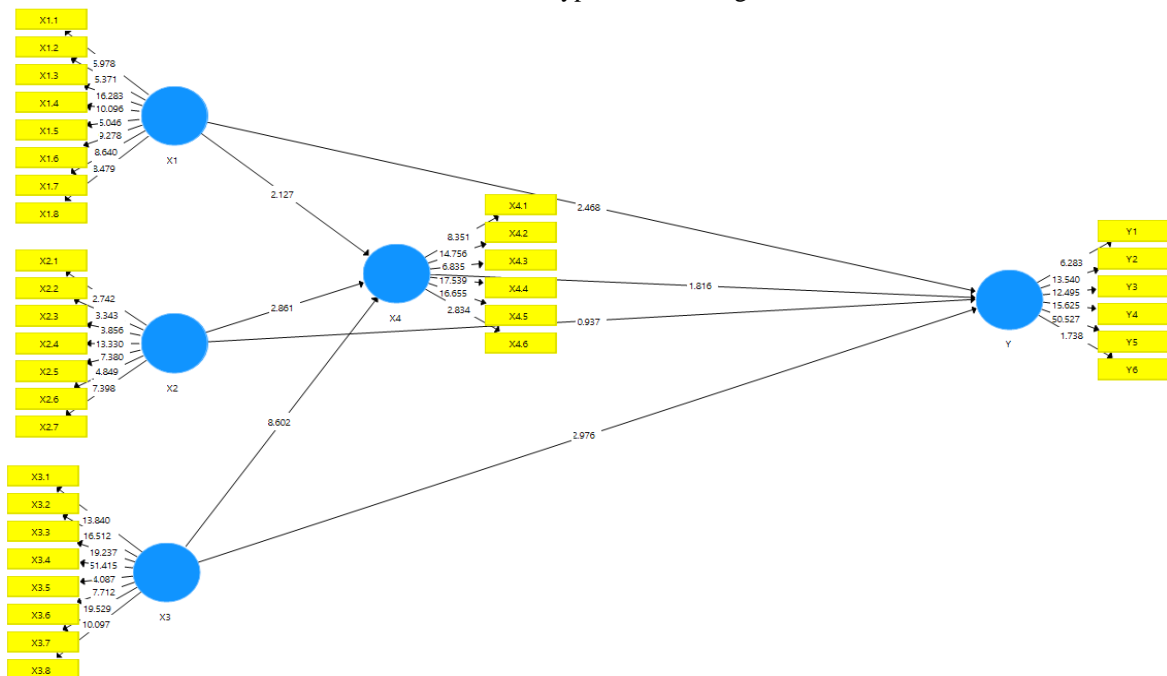
Source: Data Processing (2021)

From the above data can be described as follows:

- VIF to correlation X1 with Y is $2,538 < 5.00$ (No colinearity problem occurs)
- VIF for the correlation of X2 with Y is $2,577 < 5.00$ (No colinearity problem occurs)
- VIF for correlation X3 with Y customer is $2,321 < 5.00$ (No colinearity problem occurs)
- VIF for correlation of X4 with Y is $3,884 < 5.00$ (No colinearity problem occurs)

Thus, from the above data, the structural model in this case does not contain the problem of colinearity.

Picture 1 Hypothesis Testing



Direct influence hypothesis testing aims to prove the hypotheses of the influence of a variable to other variables directly (without intermediaries). If a path coefficient value is positive it indicates that the value increment of a variable is followed by another variable value increment. If the value of a path coefficient is negative it indicates that the increment of a variable is followed by a decrease in the value of other variables. If the value of the probability (P-Value) is $< \text{Alpha} (0.05)$

then H_0 is rejected (the influence of a variable with the other variables is significant). If the value of the Preswipe (P-Value) $>$ Alpha (0.05) then H_0 is rejected (the effect of a variable with another variable is insignificant).

Table 5 Direct Influence Hypothesis

Variabel	Original Sample	Average Sample	Standar Deviasi	T Statistik	P Values
X1 -> X4	0.231	0.256	0.109	2.127	0.039
X1 -> Y	-0.399	-0.398	0.162	2.468	0.017
X2 -> X4	0.297	0.298	0.104	2.861	0.006
X2 -> Y	0.104	0.102	0.111	0.937	0.035
X3 -> X4	0.505	0.499	0.059	8.602	0.000
X3 -> Y	0.518	0.521	0.174	2.976	0.005
X4 -> Y	0.414	0.440	0.228	1.816	0.008

Source: Data Processing (2021)

1. The direct effect of the variable X3 to the X4 variable has a path coefficient of 8.602 (positive), hence the increase in variable X3 values will be followed by the increase of X4 variables. The effect of the X3 variable against X4 has a P-Values value of $0.000 < 0.05$, so it can be stated that the effect between X3 against X4 is significant.
2. The direct effect of the variable X3 to the variable Y has a path coefficient of 2.976 (positive), hence the increase in variable X3 values will be followed by the increase of variable Y. The effect of the variable X3 against Y has a P-Values value of $0.005 < 0.05$, so it can be stated that the influence between X3 against Y is significant
3. The direct effect of the X4 variable against the Y variable has a line coefficient of 1.816 (positive), hence the increase of the X4 variable value will be followed by the increase of variable Y. The effect of X4 variables against Y has a P-Values value of $0.008 < 0.05$, so it can be stated that the effect between X4 to Y is significant
4. The direct effect of the X1 variable against the X4 variable has a line coefficient of 2.127 (positive), then the value increase of the X1 variable will be followed by the increase of X4 variables. The effect of the X1 variable against X4 has a P-Values value of $0.039 < 0.05$, so it can be stated that the effect between X1 against X4 is significant.
5. The direct effect of the X1 variable against the Y variable has a line coefficient of 2.468 (positive), then the value increase of the X1 variable will be followed by the increase of variable Y. The effect of the X1 variable against Y has a P-Values value of $0.017 < 0.05$, so it can be stated that the effect between X1 against Y is significant.
6. The direct effect of variable X2 against the X4 variable has a path coefficient of 2.861 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against X4 has a P-Values value of $0.006 < 0.05$, so it can be stated that the effect of X2 against X4 is significant.
7. The direct effect of variable X2 against variable Y has a path coefficient of 2.976 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against Y has a P-Values value of $0.008 < 0.05$, so it can be stated that the effect of the X2 against Y is significant.

An indirect influence hypothesis test is aimed at proving the hypotheses of the influence of a variable to other variables indirectly (through intermediaries). If the physical value of indirect influence $>$ The coefficient of influence langsnug, then the intervening variable is to irradiate the relationship between one variable and the other variables. Conversely, if the physical value of the

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indirect effect of the < coefficients of a langsnug influence, then the intervening variable is not to metabolise the relationship between one variable and the other variable.

Table 6 Indirect Influence Hypothesis

Variabel	Original Sample	Average Sample	Standar Deviasi	T Statistik	P Values
X1 -> X4 -> Y	0,096	0,107	0,082	1,172	0,247
X2 -> X4 -> Y	0,123	0,132	0,090	1,367	0,178
X3 -> X4 -> Y	0,209	0,223	0,122	1,718	0,092

Source: Data Processing (2021)

Based on the above table obtained the value of indirect influence coefficient of variable X1 against Y by $0.979 > 0.385$ (direct influence of X1 against Y) Thus it can be stated that the X4 has the influence of the X1 against Y.

1. Furthermore, indirect influence coefficient value of the variable X2 against Y of $0.349 < 1.566$ (Direct effect of X2 against Y) thus can be stated that X4 does not radiate influence between X2 against Y.
2. Then, the indirect influence coefficient value of the variable X3 against Y of $36.400 > 0.835$ (direct effect of X3 against Y) Thus it can be stated that X4 radiated influence between X3 against Y.
3. The coefficient of determination (R Square) aims to evaluate the accuracy of a variable's prediction. In other words to evaluate how variations of variable values are bound to be influenced by a variation of the value of free variables on a model path.

Table 7 Coefficient Determination

Variabel	R Square	Adjusted R Square
X4	0,743	0,725
Y	0,550	0,508

Source: Data Processing (2021)

In the table above, the result of X1, X2 and X3 against X4 (E1) was 0.743, meaning that the impact of X1, X2 and X3 against X4 was 74.30%. Then, the impact of X1, X3 and X4 against Y is 0.550, meaning that the magnitude of the influence of X1, X3 and X4 against Y is 55.00%.

4. CONCLUSION

1. The direct effect of the variable X3 to the X4 variable has a path coefficient of 8.602 (positive), hence the increase in variable X3 values will be followed by the increase of X4 variables. The effect of the X3 variable against X4 has a P-Values value of $0.000 < 0.05$, so it can be stated that the effect between X3 against X4 is significant.
2. The direct effect of the variable X3 to the variable Y has a path coefficient of 2.976 (positive), hence the increase in variable X3 values will be followed by the increase of variable Y. The effect of the variable X3 against Y has a P-Values value of $0.005 < 0.05$, so it can be stated that the influence between X3 against Y is significant
3. The direct effect of the X4 variable against the Y variable has a line coefficient of 1.816 (positive), hence the increase of the X4 variable value will be followed by the increase of variable Y. The effect of X4 variables against Y has a P-Values value of $0.008 < 0.05$, so it can be stated that the effect between X4 to Y is significant

4. The direct effect of the X1 variable against the X4 variable has a line coefficient of 2.127 (positive), then the value increase of the X1 variable will be followed by the increase of X4 variables. The effect of the X1 variable against X4 has a P-Values value of $0.039 < 0.05$, so it can be stated that the effect between X1 against X4 is significant.
5. The direct effect of the X1 variable against the Y variable has a line coefficient of 2.468 (positive), then the value increase of the X1 variable will be followed by the increase of variable Y. The effect of the X1 variable against Y has a P-Values value of $0.017 < 0.05$, so it can be stated that the effect between X1 against Y is significant.
6. The direct effect of variable X2 against the X4 variable has a path coefficient of 2.861 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against X4 has a P-Values value of $0.006 < 0.05$, so it can be stated that the effect of X2 against X4 is significant.
7. The direct effect of variable X2 against variable Y has a path coefficient of 2.976 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against Y has a P-Values value of $0.008 < 0.05$, so it can be stated that the effect of the X2 against Y is significant.

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