The Effect of Competence and Coordination on Employee Performance with Motivation as Intervening Variable in Regional Tax and Levy Management Agency of Musi Rawas Regency

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ABSTRACT

Research objective – This study aims to determine the effect of competence and coordination on employee performance with motivation as an intervening variable at the Regional Tax and Levy Management Agency of Musi Rawas Regency.

Design/Methodology/Approach – In this study, the census method was used by giving questionnaires to the entire population of 105 people. Structural equation modeling (SEM) analysis was used for data analysis which is operated through the LISREL 8.70 program.

Findings – The results showed that the competence and coordination variables each had a significant positive effect on employee motivation and performance. In addition, motivation as an intervening variable shows an insignificant positive effect on employee performance.

Research Limitations – This work is only applicable to the employees at Regional Tax and Levy Management Agency of Musi Rawas Regency.

Originality/value – This is the first study that investigates the impact of competence and coordination on employee performance with motivation as intervening variable at Regional Tax and Levy Management Agency of Musi Rawas Regency.

Keywords : Employee performance, Competence, Coordination, Motivation

INTRODUCTION

Human resource management (HRM) is a strategic area of the organization (Ahammad, 2017; Cania, 2014). HRM is often related to policy and practices that need to be implemented. It should also be seen as an extension of the traditional view of managing employees effectively. Therefore, certain knowledge and skills are required to perform an effective employee management system. Good human resources can also improve the quality of work and this is indicated by the capabilities possessed which are part of competence. Competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by a good work attitude (Edy, 2016). It is often declared as an important factor in HRM (Meijerink, Bondarouk, & Lepak, 2016; Venegas, Thill, & Domnanovich, 2017).

It is also necessary to harmonize regulations that can be followed together so as to create the desired results of a company or organization. This alignment can move the activities of all organizational units so that they are aimed at contributing as much as possible to achieve overall organizational goals. It is also declared that coordination plays crucial roles in the implementation of HRM (Lin & Sanders, 2017; McDermott, Fitzgerald, Van Gestel, & Keating, 2015). The coordination of an organization will be placed as an important base that will create and produce a good and optimal work. Thoughts that are formed together to achieve the desired goals will be carried out if done together which shows the importance of the role of coordination in overcoming problems.

Improved employee performance is expected to bring progress for government agencies to be able to survive in an unstable competitive government environment. Therefore, efforts to

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improve employee performance are the most serious management challenges because of the success in achieving the goals and survival of a government agency depends on the quality of the performance of the human resources in it. Thus, it is mandatory for organizations to think of the right strategy for their organization in improving employee performance. As one of the government agencies, the Regional Tax and Levy Management Agency of Musi Rawas Regency also requires an improved employee performance.

The professionalism index of civil servants working at the Regional Tax and Levy Management Agency of Musi Rawas Regency is found to be very low as reported by The Human Resources Training Personnel Agency (BKPSDM) of Musi Rawas Regency in quarter 1 and 2 of 2020. It is evident from this report that there is still a lack of awareness or motivation from within employees to improve self-quality resulting in low employee performance especially in understanding skills and knowledge of local taxes. The education level of the employees is also dominated by an undergraduate education level. However, there is no employees with educational background from the Department of Taxation, Statistics and Measurement.

The required skills in the field of regional taxes and levy which are indicators of competence have not been obtained adequately and will certainly affect employee performance. This condition has the potential to affect the main tasks and functions as a civil servant in terms of increasing regional income as a regional tax and levy manager. Moreover, the utilization of HRM in this agency is still relatively not optimal. This can be seen from the placement of employees who are not in accordance with their educational background. The achievement of the performance of employees of the Regional Tax and Levy Management Agency of Musi Rawas Regency has not yet reached the predetermined target.

According to the explanation of the public consultation forum for the preparation of the 2020 Musi Rawas Regency RKPD which was held in January 2019 by the BAPPEDA of South Sumatra Province, it was stated that Musi Rawas Regency was ranked 6th out of 17 City Regencies in South Sumatra which was classified as poor. Musi Rawas Regency is ranked 6th (014) after North Musi Rawas Regency, Musi Banyu Asin, Lahat, Ogan Komering Ilir and Pali Regency. Although Musi Rawas Regency has carried out the 76th regency anniversary in 2019 meaning that it is 76 years old, the poverty level is still above the standard set by the province (013) and the national standard (010). This means that the management of regional income and wealth are still not optimal and there is a lack of effort in exploring the potential solutions for increasing regional income.

From the various problems and shortcomings that exist in the Regional Tax and Levy Management Agency of Musi Rawas Regency, it is still necessary to develop employees from various aspects. With regards to competence, the lack of personnel who have an understanding of taxation which is strongly required in performing day to day activities and duties at the Regional Tax and Levy Management Agency of Musi Rawas Regency should be properly solved. Turning to motivation, employees still have low interest in participating in training and there is still a lack of encouragement in issuing innovations. All of these issues should be addressed to provide a better performance of the Regional Tax and Levy Management Agency of Musi Rawas Regency. Therefore, the aim of this to study is to investigate the effect of competence and coordination in relation to motivation on employee performance at the Regional Tax and Levy Management Agency of Musi Rawas Regency.

LITERATURE REVIEW

Performance

The term performance is used to measure the results that have been achieved in connection with the company's activities. According to (Edy, 2016), employee performance is about doing the work and the results achieved from the work. Certainly, the basic principle of performance is a necessity to achieve common goals by being done together so that it becomes a strong foundation in the organization's journey in realizing the goals, vision, and mission of the

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organization. Managerial standards, motivation, commitment, employee evaluations, positive environment, technology, locus of control, lack of incentives, morale, comfort level, poor management are all stated as factors affecting performance (Ibrahim & Brobbey, 2015).

Competence

Competence is defined as a level of personal skills reflecting the level of conformity of a certain competence which enables the constructive action in modifying social conditions (Daminov, Tulaev, Khimmataliev, Shakov, & Kurbonova, 2020). Thus, it can be concluded that competence is a basic characteristic of a person that indicates a way of thinking, acting as well as drawing conclusions that can be carried out and maintained by a person at a certain time. It can be concluded that competence can be influenced by factors such as level of education, work experience, ability to analyze, self-control, self-confidence and flexibility. There are also other factors such as confidence, values, skills, personality, characteristics, motivations, emotional issues and intellectual abilities.

Motivation

Motivation is defined as the mental constrain that produces complex forms of goal-directed considerations and behaviors. These forms spin around an individual's inner mental strengths nearby outside environmental/contextual strengths and decide the course, escalated, and tirelessness of individual behavior pointed at a particular goal(s) (Shkoler & Kimura, 2020). It can be inferred that motivation is an encouragement to a series of processes of human behavior in achieving goals. In general, there are intrinsic and extrinsic factors which affects motivation (Chang, Hou, Wang, Cui, & Zhang, 2020; Ryan & Deci, 2020). Individual factors that usually affect motivation from an intrinsic point of view can make a person to do an activity if the activity is an activity according to his interests. On the other hand, extrinsic factors make employees feel satisfied with the work done and the satisfaction will encourage them to work better.

Coordination

Coordination has been defined as overseeing and compelling interaction (Omicini, 2020). Thus, individuals and departments will lose control of their roles in the organization without coordination. Collaboration and cooperation are often linked as important aspects which affect coordination (Castañer & Oliveira, 2020). The goal in an organization is to achieve common goals which individuals cannot achieve alone. Groups of two or more people working together in a cooperative and coordinated manner can achieve more results than individuals. Coordination discipline is an effort to adjust different parts so that the activities of those parts are completed on time resulting in the contribution to the maximum effort spent in order to obtain productive results.

Research Conceptual Framework

According to Sugiyono (2015:117) suggests that the framework of thinking is a synthesis of the relationship between action variables and the results compiled from the various theories that have been described. then used to formulate hypotheses. The development of planned and sustainable Human Resources (HR) is an absolute necessity in supporting the achievement of the vision, mission, and goals.
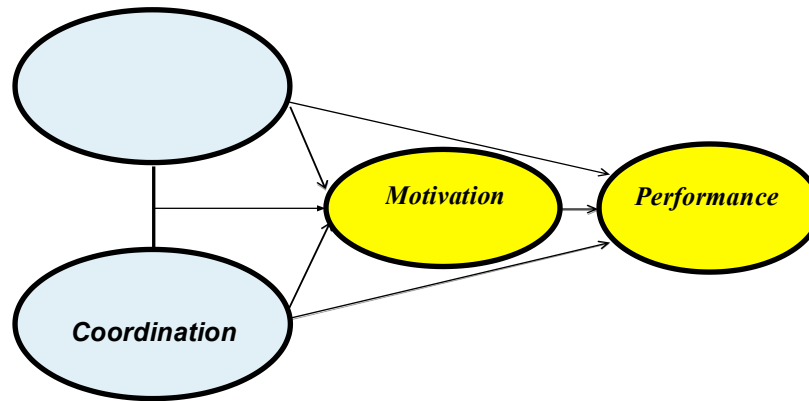
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Figure 1 Research Conceptual Framework

Research Hypotheses
    The following are the formed hypothesis in this work:

H1:   Competence is suspected to have a direct effect on motivation at the Regional Tax and
       Retribution Management Agency of Musi Rawas Regency.
H2:   Coordination is suspected to have a direct effect on motivation at the Regional Tax and
       Levy Management Agency of Musi Rawas Regency.
H3:   Competence is suspected to have a direct effect on employee performance at the Regional
       Tax and Levy Management Agency of Musi Rawas Regency.
H4:   Coordination is suspected to have a direct effect on employee performance at the
       Regional Tax and Levy Management Agency of Musi Rawas Regency.
H5:   Motivation is suspected to have a direct effect on employee performance at the Regional
       Tax and Levy Management Agency of Musi Rawas Regency.
H6:   Competence is suspected to have an indirect and simultaneous effect on employee
       performance through motivation at the Regional Tax and Levy Management Agency of
       Musi Rawas Regency.
H7:   Coordination is suspected to have an indirect and simultaneous effect on employee
       performance through motivation at the Regional Tax and Levy Management Agency of
       Musi Rawas Regency.

RESEARCH METHODS
    Quantitative method with descriptive and associative research approaches were used in
this work. These methods were chosen to present an overview of the relationship between the
variables studied.

Sample and Design
    The population in this study are employees of the Regional Tax and Retribution
Management Agency Office of Musi Rawas Regency. The sample consists of 43 civil servants
and 22 non employees and 40 partners from the Tax Management and Regional Levy Agency
with the total number of samples of 105 people. The number of samples are in alignment with
the criteria for SEM analysis (Wahyuni, Ibrahim, Irawan, Mansur, & Pasolo, 2021).

Data Collection Method
    Data collection method used in this study was based on interviews and questionnaires.
Interviews and questionnaires are carried out in a structured (open) or unstructured (closed)
manner to respondents and applicable to both permanent employees and leaders of the Regional
Tax and Levy Management Agency of Musi Rawas Regency with 12 statements for each
measured variable. The use of interviews is intended to obtain preliminary data and also aims to

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obtain more detailed information in relation to the subject and object of this study. Respondents were asked to provide answers that match their opinions, with alternative answers:
1) Answers strongly agree are given a score of 5; 2) Answers agree are given a score of 4; 3) Doubtful answers are given a score of 3; 4) Disagree answers are given a score of 2; 5) Answers strongly disagree are given a score of 1

Instruments and Analytical Techniques
 Variables used in this study consists of independent variable and dependent variable. Exogenous variables are competence (X1) and coordination (X2). Whereas, endogenous variable is employee performance (Y1) and motivation as intervening variable (Y2). All variables used in this work are shown in Table 1.

Table 1. The Used Dependent and Independent Variables

Latent Variable	Corresponding ManifestVariable
Y1 : Employee Performance	1 Aim. 2.Standard, 3. Feedback, 4.Tools 5. Competence,6. Motive,7.Opportunity
Y2 : Motivation	1. Interest. 2.Positive attitude,3.Needs 4. Motivator, 5.Performance Health
X1 : Competence	1.Motive,2.Traits,3.Self-Concept, 5. Knoledge, 5. Skills
X2 : Coordination	1. Communication, 2. Awareness of the Importance of Coordination 3. Competency of participants,.4 Coordi Nation agreements, commitments and Incentives,5.Continuity of palnning

For analysis purposes, the variables are then defined operationally in Table 2

Table 2. Operational Variables

Variable	Operational Definistion	Scale	Item
Y1: Employee Performace	Employee performance is about doing the work and the results achieved from the work, about what is done and how to do it	Likers	(1 to 12)
Y2: Motivation	Motivation is an individual factor that encourages someone to do something based on an absolute internal drive and an external impulse, so that it makes the individuals feel satisfied with something they do and this satisfaction will encourage them to do s omething better.	Likers	(13 to 24)
X1: Competence	Competence is the ability and characteristics that underlie a person's behavior to carry out the tasks and obligations assigned to him/her in accordance with the expected results.	Likers	(25 to 36)
X2. Coordination	Coordination is an effort to direct, unite, and synchronize different activities in all organizational units so that they are aimed	Likers	(37 to 48)

at contributing as much as possible to achieve
the overall organizational goals.

RESULTS AND DISCUSSION

The analysis in this study uses structural equation modeling to analyze multivariate on several variables of this study simultaneously or simultaneously, with the application of Lisrel 0.24 which is a causal modeling approach with the aim of maximizing the variance of the latent variable which can be explained by the latent variable predictor (Solihin & Ratmono). , 2013)

The measurement model in this study was tested using validity and reliability before testing the hypothesis. Validity testing is defined as the main criterion in a scientific study that is able to display the acceptability of research results to the general public (Hartono, 2014). Validity in this study consists of convergent validity and validity. discriminant, Rule of Thumbs. The validity of this study, among others, the loading factor must be more than 0.7, the average extracted (AVE) must be more than 0.5 and the communality must be more than 0.5 while the cross loading must be greater than 0.7. The model in this study also sees reliability which is defined as the consistency of the measuring instrument in measuring, using Cronbach alpha and composite relaibility with a value greater than 0.7 even though a value of 0.6 can still be tolerated considering that a valid construct is a reliable construct, but a reliable construct is not necessarily reliable. valid.

The model above this study also looks at the inner model with an R^2 value where the research model is said to be good if it has a high R^2 value (Hartono, 2014). subjective diagnostic, interactive subjective variable, and evaluation fairness variable have met the criteria of validity and reliability. This means that it is feasible to do further testing, namely hypothesis testing

Respondents who participated in this study were 82 males with a percentage of 78% of the total respondents, while the female respondents who participated in the study were 23 respondents with a percentage of 22%. The majority of respondents who work at the Regional Tax and Levy Management Agency of Musi Rawas Regency are included in the adult age category with a percentage of 60% with a total of 63 respondents. The young age category consists of 42 people with a percentage of 40%. This shows that this agency comprised of productive employees in terms of age and this is a valid place to be studied.

Validity and reliability tests in this study were carried out with the help of Lisrel software version 8.70. The criteria for the validity test are based on the Standardized Loading Factor (SLF) and t-value. The statement item is declared valid if the loading factor value (SLF) found as ≥ 0.50 and is declared significant if it meets the t-value of ≥ 1.96 (95% confidence level). The reliability test is based on the standard error value in the standardized solution estimate with the path value on the black path diagram and the Construct Reliability (CR) value calculated as ≥ 0.70.

It is found that the statement items in the competency, coordination, employee performance and motivation questionnaire have met the validity and reliability test by referring to the output path diagram of the basic model from Lisrel software, which shows the estimated value on the paths is black and the SLF value is ≥ 0.50 and the t-value is ≥ 1.96 and the CR count is ≥ 0.70.

The path that connects the competence and motivation variables in the theoretical model structure has a t-value of 2.90 (95% confidence level) ≥ 1.96 and an estimated value of SLF of 0.47. Although the resulting estimated value is significant and acceptable, Lisrel shows the path with the estimated value in black. This condition is also in agreement with the results in (Hartati, 2020; Ivanec, 2021). This clarifies that there is a relationship between competence and motivation.

The estimated value of SLF and t-value on the path of the relationship between coordination and motivation shows a significant value. The t-value on the track is 2.11 (95% confidence level) ≥ 1.96, which means that there is a significant relationship between the coordination variable and motivation. Furthermore, the estimated value of the SLF of 0.31

indicates that the competence variable has a positive relationship on the motivation variable with a correlation coefficient of 0.84. In other words, coordination found to be related to the motivation as also found in (Paais & Pattiruhu, 2020).

The results of the structural model output by Lisrel show the relationship between competence and employee performance with the t-value on the path of 4.70 (95% confidence level) ≥ 1.96 which means there is a significant relationship between the competency variables with performance which is also aligned with previous work (Ekhsan, Badrianto, Fahlevi, & Rabiah, 2020; Pasae, 2021). The path of the relationship between the competence variable and employee performance shows the SLF value of 0.62. So that the trajectory of the relationship between the competence variables and performance can make a good contribution to the model.

The relationship between variables of structural model output by Lisrel shows that the path of the relationship between the coordination variable and performance provides a significant value. This is because the t-value (at the 95% confidence level) is 2.52 > 1.96 (t-table). The path value is significant in the SLF estimation, which is 0.27 > 0.05 which fulfills the significance in the t-value estimation. Thus, it can be concluded that the relationship path between the coordination variable and performance is supported by empirical data in the field. This relationship between coordination and performance also found in (Hagemann, Ontrup, & Kluge, 2020; Müller & Antoni, 2020).

The results of the path test of the relationship between coordination and employee performance on the theoretical model structure show that the estimated value of SLF and t-value on the path path has a significant value. The t-value on the path is 1.10 (95% confidence level) ≥ 1.96. This means that there is an insignificant relationship between the motivation variable and employee performance. The estimated value of the SLF is 0.12 indicates that the motivation variable has a positive relationship to the employee Performance variable. Therefore, it can be concluded that the motivation variable with employee performance has an insignificant positive relationship which is also found in previous work (Yunus, Iis, Adam, & Sofyan, 2020).

The Direct and Indirect Relationship of motivation, competence, and coordination with performance is shown in Table 3. This table has answered the hypothesis which states that there is a direct or indirect relationship of motivation, competence, and coordination to performance. From the exogenous variables, competence and coordination were found to have a relationship with employee performance either directly or indirectly through the motivation variable. A direct relationship from exogenous variables to endogenous variables is indicated by the path of the relationship between the coordination variable and performance with a path coefficient value of 0.27. On the other hand, the indirect relationship is shown by the path of the relationship between the variables of competence and motivation with performance ability through the variable of motivation with each indirect relationship path coefficient of 0.29 and 0.48. Therefore, it can be concluded that the coordination variable has a fairly large direct relationship with the employee performance variable. The coordination variable also has a relationship that has a fairly large value with employee performance through the motivation variable.

Table 3. Direct and Indirect Relationship of Motivation, Competence and Coordination with Performance

Variable relationship	Direct	Indirect (through motivation variable)	Total
Competence - Motivation	0,49	0	0,47
Competence - Performance	0,62	0,29	0,91
Coordination - Motivation	0,31	0	0,31
Coordination - Performance	0,27	0,48	0,75
Motivation - Performance	0,12	0	0,12

Competence and motivation variables in the structure of the theoretical model have a t-value of 2.90 (95% confidence level) ≥ 1.96 and an estimated value of SLF of 0.47. Although

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the resulting estimated value is significant and acceptable, Lisrel shows the path with the estimated value in black. This clarifies that employee competence variables have a significant effect on motivation work.

The results of the structural model output by Lisrel in Figure 1 and Figure 2 show the relationship between competence and employee performance with the t-value on the path of 4.70 (95% confidence level) ≥ 1.96 which means that there is a significant relationship between the competency variables with performance. This is because of the fact that in the initial analysis of the structural model in Figure 3, the path of the relationship between the competence variable and employee Performance shows the SLF value of 0.62. Thus, the trajectory of the relationship between the competency variables and performance contributes well to the model.

The relationship between the coordination variable with performance provides a significant value. This is because the t-value (at the 95% confidence level) is 2.52 > 1.96 (t-table). The path value is also significant in the SLF estimation, which is 0.27> 0.05. This shows the significance in the estimated t-value and it can be assumed that the relationship path between the coordination variable and performance is well supported by the obtained empirical data.

Based on the results of relationship test between variables in the theoretical model structure using the Lisrel program, the estimated value of SLF and t-value on the path of the relationship between coordination and motivation shows a significant value. The t-value on the track is 2.11 (95% confidence level) ≥ 1.96. This shows that there is a significant relationship between the coordination variable and motivation. Thus, it can be concluded that the coordination variable with motivation has a significant positive relationship.

The results of the path test of the relationship between motivation and employee performance on the theoretical model structure show that the estimated value of SLF and t-value on the path of the path has a significant value. The t-value on the trajectory is 1.10 (95% confidence level) ≥ 1.96, This means that there is an insignificant relationship between the motivation variable and employee Performance. The estimated value of the SLF of 0.12 indicates that the motivation variable has a positive relationship to the employee Performance variable. Therefore, it can be concluded that the motivation variable with employee performance has an insignificant positive relationship.

The path of the relationship between the variables of motivation and performance is not supported by empirical data in the field. This means that the existing motivation is not maximally supportive of performance. However, in terms of trajectories, the existing relationship is positive, as it is known that employee performance really needs strong motivation. Nevertheless, the results of the measurement of motivation found to be less than optimal in supporting employee performance.

The indirect relationship is shown by the relationship path between the competence and motivation variables with the performance ability through the motivation variable with each indirect relationship path coefficient of 0.29. The relationship path between the competence variable and employee performance shows the SLF value of 0.62. If the direct and indirect effects are combined with the competence on employee performance, a total of 0.91 is obtained.

It can be concluded that the motivation variable as an intervening variable has a fairly large indirect effect between the competence variable and the employee performance variable. Thus, the existing competence of the employee will greatly support the performance of the employee when coupled with the motivation of the employees.

The indirect relationship of coordination and motivation variables with performance is shown by the path through the variable motivation with each coefficient of the indirect relationship path of 0.48. The path value is significant in the SLF estimation, which is 0.27. If the direct and indirect effects of competence on employee performance are combined, a total of 0.75 is obtained. This meets the significance of the estimated t-value.

It shows that the path of the relationship between the coordination variable and performance is supported by empirical data in the field. The coordination variable also has a fairly large direct relationship with the employee performance variable and the coordination

variable has a relationship that has a fairly large value with employee performance through the motivation variable.

The direct relationship can be seen from the path that connects the exogenous latent variable with the endogenous latent variable directly. Meanwhile, the indirect relationship can be seen from the path of the relationship from exogenous latent variables to endogenous latent variables through endogenous intervening variables. The exogenous latent variable competence has a direct relationship with the endogenous latent variable of employee performance with a correlation coefficient of 0.62 (62%) and the exogenous latent variable of coordination has an indirect relationship with the endogenous latent variable of employee performance through the intervening variable motivation with a correlation coefficient of 0.29 (29%).

The exogenous latent variable of coordination has a direct relationship with the endogenous latent variable of employee performance with a correlation coefficient of 0.27 (27%) and the exogenous latent variable of coordination has an indirect relationship with the endogenous latent variable of employee performance through the intervening variable motivation with a coefficient relationship of 0.48 (48%).
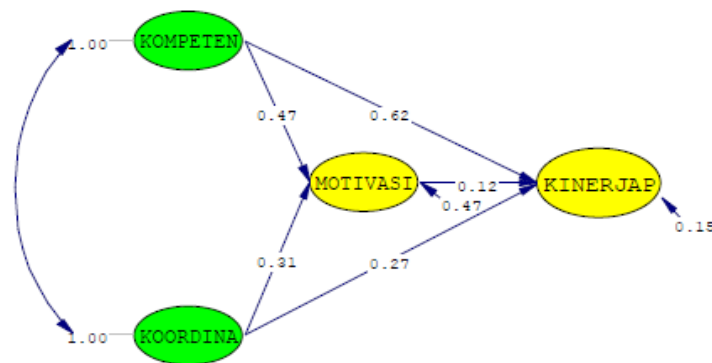
Chi-Square=336.32, df=269, P-value=0.00328, RMSEA=0.049

Figure 1. Lisrel Theoretical Model Output Structure with Standardized Solution Estimation. Competence (*KOMPETEN*), motivation (*MOTIVASI*), coordination (*KOORDINA*) and performance (*KINERJAP*).
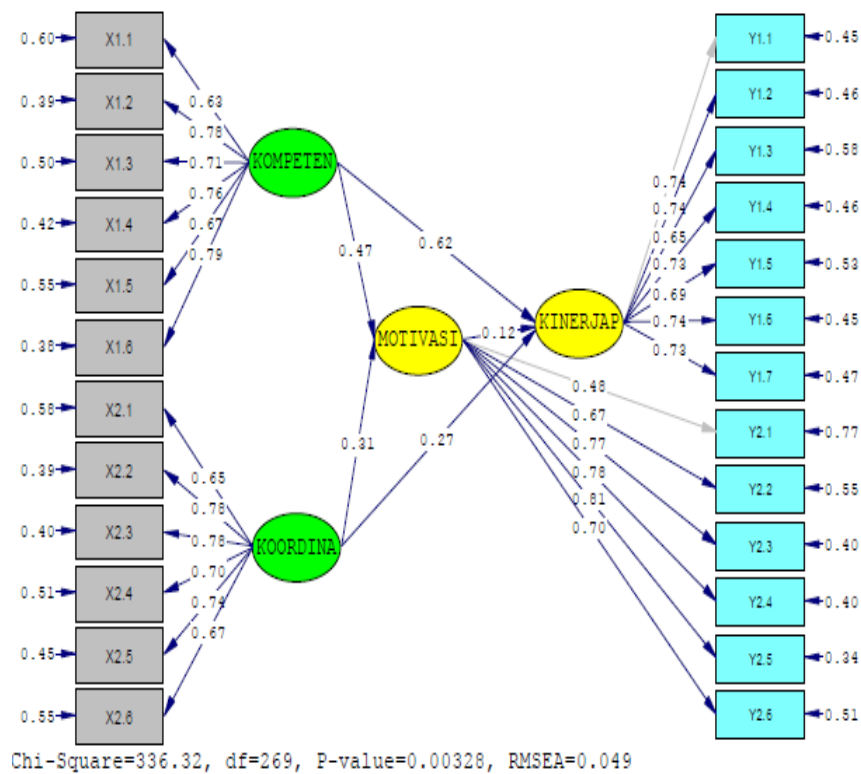
Figure 2. Lisrel Structural Model Output with Standardized Solution Estimation. Competence (*KOMPETEN*), Motivation (*MOTIVASI*), Coordination (*KOORDINA*) and Performance (*KINERJAP*).
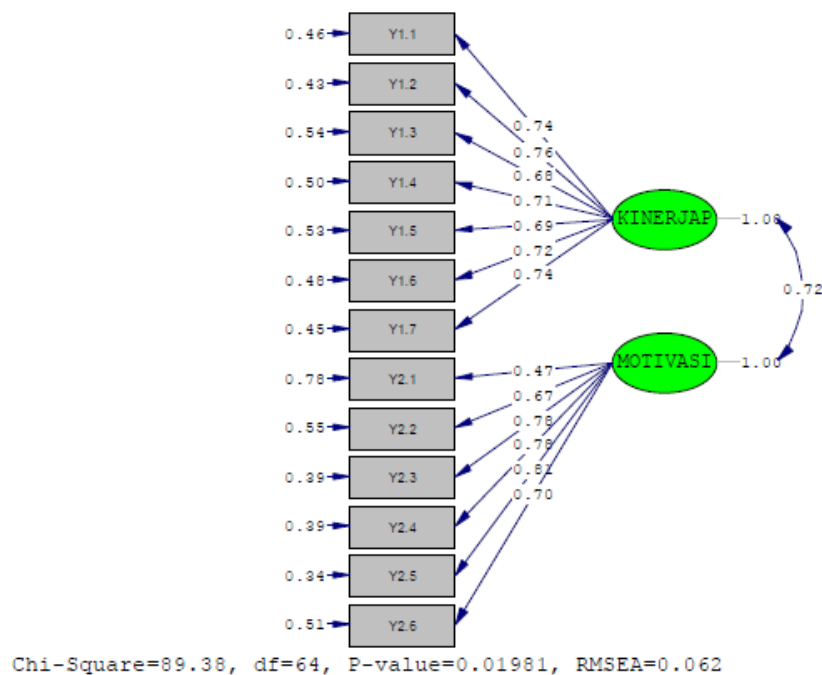

Figure 3. Lisrel Endogenous Variable Theoretical Model Output with Standardized Solution Estimation. Performance (*KINERJAP*) and Motivation (*MOTIVASI*).

CONCLUSION

It has been shown in this work that there are valid relationships between all the used variables, namely competence, motivation, coordination and employee performance. However, the strength of those relationships is not equal. We found that motivation as an intervening variable shows an insignificant positive effect on employee performance. This shows a novel finding that can be considered when this study is also applied in different organizations or Government agencies.

Based on the research and conclusions that have been presented, there are several suggestions that the researcher conveys which are expected to provide benefits for the Regional Tax and Levy Management Agency of Musi Rawas Regency, along with related parties in implementing programs related to empowering human resources.

LIMITATION AND FUTURE RESEARCH

The authors suggests that motivation is given to employees to perform work without having to wait for orders from the leaders. The implementation of coordination between fields is also suggested to be done without waiting for a command. Ultimately, it is suggested that the Institute pays attention to the assessment of employee performance. Similar method can also be applied to other government agencies in Indonesia.

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