

The Effect of Employee Competence, Job Placement, and Career Development on Employee Performance at the Medan Belawan Primary Tax Service Office

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ABSTRACT

This study investigates the influence of employee competency, job placement, and career development on employee performance at the Medan Belawan Pratama Tax Service Office. The survey method is used to collect data from respondents who are tax officials. The results of multiple regression analysis show that employee competency, job placement, and career development have a significant influence on employee performance. These findings highlight the importance of competency development, appropriate placement, and career development programs in improving employee performance in government institutions. Managerial implications and recommendations for future research are also discussed.

INTRODUCTION

Employee performance is a key factor in achieving organizational goals, especially in the public service sector such as the Pratama Tax Service Office. In the midst of increasing demands for efficient and effective services, factors that influence employee performance have become important subjects for research. Previous research shows that employee competency, appropriate job placement, and career development have a significant impact on employee performance. However, research that specifically explores this relationship in tax offices, especially in regional contexts such as Medan Belawan, is still limited. Therefore, this research aims to fill this knowledge gap by analyzing the influence of employee competency, job placement, and career development on employee performance at the Medan Belawan Pratama Tax Service Office.

The increasingly fierce level of competition and the dynamics of rapid changes in the business environment place additional pressure on the Pratama Tax Service Office to improve the efficiency and quality of their services. In this context, the role of qualified and high-performing tax employees is crucial to achieving organizational targets. However, to ensure optimal performance, internal factors such as competency, appropriate job placement, and career development opportunities must be taken seriously.

Previous research has highlighted the importance of employee competency as the main basis for carrying out complex tasks in the tax office. Apart from that, the right job placement also has a significant impact on an individual's level of performance, considering the correlation between tasks that suit an individual's skills and the level of job satisfaction. Furthermore, career development is also recognized as an important factor in motivating employees to achieve better performance, by providing clear career paths and professional development opportunities.

Although some research has been conducted in other contexts, such as the private sector, the importance of understanding these dynamics specifically in government agencies such as the tax office requires more in-depth research. Therefore, this research aims to fill this knowledge gap by exploring the relationship between competency, job placement and career development on employee performance at the Medan Belawan Pratama Tax Service Office. It is hoped that the findings from this research can provide valuable insight for management in improving the performance and effectiveness of tax services at the local level.

LITERATURE REVIEW

HR are individuals who work and capability as hierarchical/organization resources that can be evaluated, and HR is a potential that drives the association. One factor that greatly affects the progress and development of a company or organization is the resources owned by the company and the performance of qualified and productive employees. Companies that have developed and developed are required by the performance of all employees. Performance according to Rivai (2009), is a genuine way of behaving showed by everybody as work accomplishments delivered by representatives as per their

job in the organization. Great execution should be visible from the aftereffects of work that can be accomplished by a representative. Assuming the aftereffects of a representative's work are great and as per laid out strategies, the objective will be accomplished.

The Medan Belawan Primary Tax Service Office is a work unit of the Directorate General of Taxes that carries out all tax services to the community, as an agency of the Medan Belawan Primary Tax Service Office deals with taxpayers. Based on observations at the Medan Belawan Primary Tax Service Office, it shows that there are still employees who arrive late and do not follow the morning apple. Inaccuracy in completing tasks certainly affects the performance of employees. Employee performance becomes less than optimal because to carry out the next task, reports from activities carried out previously must have been completed, so that if the report is delayed, the next activities will be delayed. Employee performance is still not optimal, this is because of the absence of work discipline that is as yet not obeyed as expected. Endeavors to further develop worker execution by focusing on representative ability. Capability is the capacity moved by an individual including information, abilities, inventiveness, demeanor to take care of his business competently founded on work guidelines and administration conveyance methods that have been set. The skills moved by individual representatives should have the option to help the execution of authoritative methodologies and have the option to help any progressions made by the board.

Proper employee placement is also one of the keys to achieving optimal work appraisal from each employee, both creativity and initiative will develop. Placement is the process of filling positions or reassigning employees to new positions or different positions. For job placement, the company does not have to place its employees in the positions offered, but can also be placed How well the workforce matches the job will affect the number and quality of employee work. Because of the importance of the role of placement in the company related to achieving company goals through employee performance in accordance with employee skills and abilities, it is considered necessary to conduct research related to job placement variables on employee performance. This is in line with Wursanto's opinion (2001) in Isra, et al (2015) that if an employee is placed in accordance with his expertise and field of work, then the employee will be more enthusiastic in carrying out his duties which has an impact on improving the employee's performance.

Another component that can influence worker execution is vocation advancement. Worker vocation improvement is an officially organized approach or action to increment representative development, work fulfillment, information, and capacity so the association can guarantee that individuals with reasonable capabilities and experience are accessible in the association. Kwenin (2013), expressed that associations that give preparing, instructive offices to representatives, then, at that point, these workers are more dedicated and faithful to the association and workers who are given schooling and preparing will actually want to increment creation in the organization.

METHODOLOGY

This research was conducted at the Medan Belawan Primary Tax Service Office on Jl. KL Yos Sudarso Km 8,2 Number 27 Medan. The population in this study was all employees of the Medan Belawan Primary Tax Service Office totaling 94 people. Sampling using total sampling (total sampling) where the population is still below 100 eating the sample in this study is the entire population of 92 people excluding the head of office and researchers.

Information assortment strategies are utilizing polls, meetings, perceptions, and documentation. Research instruments in research utilizing Likert Scale. Information investigation procedures use information quality tests which incorporate legitimacy tests, dependability tests, traditional presumption tests, various direct relapse examination, theory tests, F tests, and assurance coefficient tests.

RESEARCH RESULT

Result and Research

Data Quality Test

1. Validity Test

Testing the realness of the instrument should be clear in the part Altered Thing Rigid Affiliation. Expecting that the affiliation number got is more indispensable than the assessment number ($r\text{-count} > r\text{-table}$) then, at that point, the instrument ought to be certifiable.

Table 1. Validity Test

Variable	Instrument	r-count	r-table	Information
Employee Competency (X1)	1) K1	0.304	0.205	Valid
	2) K2	0.379	0.205	Valid
	3) K3	0.535	0.205	Valid
	4) K4	0.612	0.205	Valid
	5) K5	0.654	0.205	Valid
	6) K6	0.613	0.205	Valid
	7) K7	0.596	0.205	Valid
	8) K8	0.554	0.205	Valid
	9) K9	0.705	0.205	Valid
	10) K10	0.668	0.205	Valid
Job Placement (X2)	1) P1	0.412	0.205	Valid
	2) P2	0.443	0.205	Valid
	3) P3	0.515	0.205	Valid
	4) P4	0.737	0.205	Valid
	5) P5	0.593	0.205	Valid
	6) P6	0.609	0.205	Valid
	7) P7	0.702	0.205	Valid
	8) P8	0.410	0.205	Valid
	9) P9	0.715	0.205	Valid
	10) P10	0.721	0.205	Valid
Career Development (X3)	1) PK1	0.339	0.205	Valid
	2) PK2	0.431	0.205	Valid
	3) PK3	0.546	0.205	Valid
	4) PK4	0.681	0.205	Valid
	5) PK5	0.608	0.205	Valid

	6)	PK6	0.696	0.205	Valid
	7)	PK7	0.678	0.205	Valid
	8)	PK8	0.669	0.205	Valid
	9)	PK9	0.576	0.205	Valid
	10)	PK10	0.668	0.205	Valid
Employee Performance (Y)	1)	KP1	0.522	0.205	Valid
	2)	KP2	0.444	0.205	Valid
	3)	KP3	0.717	0.205	Valid
	4)	KP4	0.670	0.205	Valid
	5)	KP5	0.599	0.205	Valid
	6)	KP6	0.650	0.205	Valid
	7)	KP7	0.667	0.205	Valid
	8)	KP8	0.660	0.205	Valid
	9)	KP9	0.625	0.205	Valid
	10)	KP10	0.655	0.205	Valid

Source: 2023 Research Results

2. Reliability Test

Dependability tests are performed to pick on the off chance that the surveying gadget utilized areas of strength for is stays obvious assuming the appraisal is repeated. An overview ought to be solid in the event that Cronbach's Alpha is more perceptible than 0.6. This shows that the evaluation information is accounted areas of strength for.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Reliability Limits	Information
Employee competency (X1)	0.740	0.6	Reliabel
Job placement (X2)	0.743	0.6	Reliabel
Career development (X3)	0.744	0.6	Reliabel
Employee performance (Y)	0.752	0.6	Reliabel
Variabel	Cronbach's Alpha	Batas Reliabilitas	Keterangan
Kompetensi pegawai (X1)	0.740	0.6	Reliabel
Penempatan kerja (X2)	0.743	0.6	Reliabel
Pengembangan karir (X3)	0.744	0.6	Reliabel
Kinerja pegawai (Y)	0.752	0.6	Reliabel

Source: 2023 Research Results

From the information of table 3.2 above, it will overall be seen that the consequences of the dependability test estimation show that Cronbach's alpha in each part of the variable is more perceptible than 0.6 (unfaltering quality end), so it very well may be announced that the instrument major areas of strength for is.

3. Classic Assumption

a. Normality Test

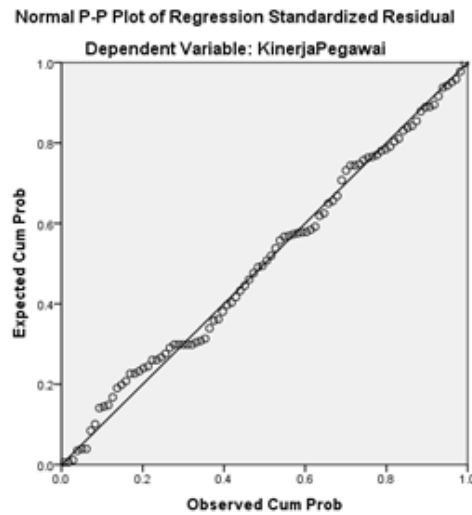


Figure 1. Data Normality Test Graph

Considering figure 3.1 above, it might be seen that the data spreads around the bend to corner line and trails behind the to one side line on the histogram diagram, showing that the dissemination configuration is common. So it will in general be surmised that considering the P plot graph, the backslide model satisfies the commonness doubt.

b. Multicollinearity Test

Table 3. Multicollinearity Test

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Employee Competency	.662	1.509
	Job Placement	.613	1.631
	career development	.457	2.186

a. Dependent Variable: Employee Performance

Source : Research Results 2023

The obstruction regard shows that there is no free element that has a flexibility worth of under 0.10 which infers there is no connection between's free factors or multicollinearity doesn't occur. The results of working out the value of progress extension factor (VIF) in like manner show the very same thing, there is no one free variable that has a VIF worth of more than 10. So it will in general be assumed that there is no multicollinearity between free figures the backslide model.

c. Heteroskedastisitas Test

Testing the presumption of heteroscedasticity accepted that the fall away from the faith model didn't happen heteroscedasticity. In light of everything, there is a closeness conversely, of residuals starting with one wisdom then onto

the accompanying. The possible results of the heteroscedasticity test should be observable in figure 3.2 under:

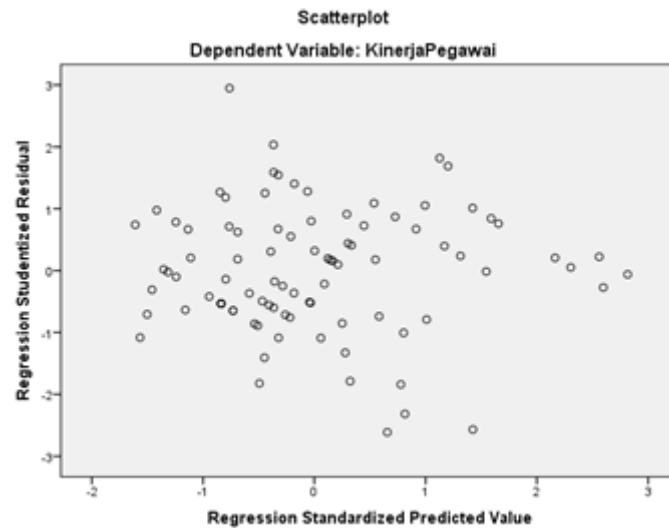


Figure 3.2 Heteroscedasticity Test

4. Hypothesis Testing

a. t test

Table 4. t test

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.541	3.824		1.449	.151
	KompetensiPegawai	.267	.094	.255	2.859	.005
	PenempatanKerja	.262	.089	.272	2.938	.004
	PengembanganKarir	.363	.109	.357	3.331	.001

a. Dependent Variable: KinerjaPegawai

Source: Data processed 2023

In light of the table above, it is realized that the determined t worth of every autonomous variable to some degree influences the dependent variable, to be specific:

- 1) The representative capability variable has a p-esteem (in the Sig. segment) of $0.005 < 0.05$, which means huge, while t count $2.859 >$ from t table 1.987 means critical. This implies that representative skill significantly affects worker execution.
- 2) The work situation variable has a p-esteem (in the Sig. section) of $0.004 < 0.05$, which means critical, while t count $2.938 >$ t table 1.987 means huge. This implies that the work situation affects representative execution.
- 3) The vocation improvement variable has a p-esteem (in the Sig. section) of $0.001 < 0.05$, which means huge, while t count $3.331 >$ from t table 1.987 means critical. This implies that vocational improvement affects representative execution.

b. F test

Table 5. Simultaneous Test (F Test)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	542.091	3	180.697	34.149	.000 ^b
	Residual	465.649	88	5.291		
	Total	1007.739	91			

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), PengembanganKarir, KompetensiPegawai, PenempatanKerja

In view of the F test, Anova test or concurrent test above, the F count is gotten at 34.149 at $\alpha = 5\%$ or 0.05 with a huge degree of 0.000. In light of the fact that the likelihood esteem (0.000) is a lot more modest than 0.05, the relapse model can be utilized to foresee that representative capability (X1), work situation (X2), and vocation improvement (X3) as free factors together (all the while) influence representative execution (Y). As such, representative capability (X1), work situation (X2), and profession improvement (X3) all affect worker execution since F counts > F table, which is $34.149 > 2.71$. This actually intends that if representative capability (X1), work position (X2), and profession advancement (X3) are mutually applied inside the association, it will berdampak pada kenaikan kinerja pegawai (Y), sebaliknya jika kompetensi representatives (X1), work arrangement (X2), and vocation improvement (X3) together are not executed, which will diminish representative execution (Y).

c. Analysis Of The Coefficient Of Determination (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733 ^a	.538	.522	2.300

a. Predictors: (Constant), PengembanganKarir, KompetensiPegawai, PenempatanKerja

Source : Data processed 2023

The handled outcomes in the table above show the worth of the changed coefficient of assurance (R2) (Changed R Square) of 0.538. This implies that 53.8% of the dependent variable (representative execution) is impacted or made sense of by autonomous factors, to be specific, worker capability, work arrangement and profession improvement, and the remaining 46.2% (100 percent-53.8%) is affected or made sense of by different factors outside the factors utilized in this review.

5. Regression Equation Results

Table 6. Multiple Linear Regression Test
Coefficientsa Coefficientsa

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	5.541	3.824		1.449	.151
	Employee Competency	.267	.094	.255	2.859	.005
	Job Placement	.262	.089	.272	2.938	.004
	Career development	.363	.109	.357	3.331	.001

a. Dependent Variable: KinerjaPegawai

Source: Data processed 2023

The regression equation that has been formulated is carried out data processing so that the final equation is obtained, namely:

$$Y = 5,541 + 0,267X_1 + 0,262X_2 + 0,363X_3$$

In this relapse model, the value of the consistent recorded at 5.541 can be deciphered on the off chance that the free factor in the model is thought to be equivalent to nothing or the autonomous variable. In this situation, representative ability, work arrangement and vocation advancement are applied, and representative execution will increment by 5,541 units. The worth of relapse coefficient 1 of 0.267 in this study can be deduced from the fact that the worker capability variable (X1) influences representative execution (Y). This shows that when representative ability is met, worker execution will increment by 0.267 units. The worth of relapse coefficient β_2 of 0.262 in this study can be deduced from the fact that the work situation variable (X2) influences execution pegawai (Y). Hal ini shows that when the work arrangement variable is met, representative execution will increment by 0.262 units. The worth of relapse coefficient β_3 of 0.363 in this study can be deciphered from the fact from the fact that the profession improvement variable (X3) influences representative execution (Y). This shows that when vocation improvement factors are met, worker execution will increase by 0.363 units.

DISCUSSION

The Influence of Employee Competency, Work Placement and Work Development on Employee Performance

In testing the speculation in light of the computation results, one might say that worker skill, work situation and vocation improvement all affect representative execution at the Medan Belawan Essential Duty Administration Office. Consequently, all the while, the aftereffects of this study are as per the hypothesis that worker skill, work arrangement and profession improvement are influential for representative execution. The positive and huge impact of worker skill, work arrangement and profession advancement applied at the Medan Belawan Essential Duty Administration Office will further develop

representative execution. This implies that representative ability, work arrangement and profession improvement play a significant part in further developing representative presentation. It likewise shows that, having the option to finish work as per the quantity of guidelines set by the organization, the work you produce is as per the objectives set by the organization., being able to complete work better than the standards, being able to complete every job carefully and neatly, never being late for work, entering and leaving work according to the time determined by the company, Can give more value or benefit to my work, can excel in your work, can complete your work without the need for the help of others, can understand each of your own work.

The Influence of Employee Competency on Employee Performance

Partially, the results of this study show that employee competence has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Service Office. This influence shows that employee competence is in line with employee performance or in other words the fulfillment of employee competence will affect good / high employee performance. This influence shows that employee competence has an important role in improving employee performance at the Medan Belawan Primary Tax Service Office.

This is evident from the answers of respondents who on average agree that having knowledge in terms of good service in the field of work I do, trying to come up with new ideas for the progress of the organization, being able to work well with colleagues, being able to solve problems that occur at work, having the ability to communicate well with colleagues, always carrying out work on time, Can comply with social norms in carrying out work, can work together to meet the rules and regulations that apply in my work, have good skills to carry out my work, get training and skill development to support my work.

The Influence of Work Placement on Employee Performance

Partially, the results of this study show that job placement has a positive and significant effect on employee performance. In other words, the fulfillment of job placement at the Medan Belawan Primary Tax Service Office will affect employee performance. This shows that work placement is very necessary and important to be applied at the Medan Belawan Primary Tax Service Office.

This is evident from the answers of respondents who on average agreed that being placed in the Medan Belawan Primary Tax Service Office according to my educational background, my job requires me to have specific skills, my job position berdasarkan My previous work experience, being able to work professionally, easily feeling tired in carrying out work, the age factor really helps me in thinking and working, employees who are placed have skills that are in accordance with the needs of the Medan Belawan Primary Tax Service Office, employee placement at the Medan Belawan Primary Tax Service Office Already in accordance with the work experience I have, placed in accordance with the knowledge I have, placed in the company according to the work skills I have.

The Influence of Career Development on Employee Performance

Partially, the results of this study show that career development has a positive and significant effect on employee performance at the Medan Belawan Primary Tax Service Office. This influence shows that the influence of career development is in line with employee performance. This influence also shows that career development has an important role in improving employee performance at the Medan Belawan Primary Tax Service Office.

This is evident from the answers of respondents who on average agree that they feel they get fair treatment in the current career system, leaders always open access to employees to develop careers, the training I get is useful in developing my career, the training I get enables me to do work at a higher career level, my career can improve if I diligently improve my knowledge, The education I gained was able to develop my career, satisfied with the promotion system at the Medan Belawan Primary Tax Service Office, had an interest in being promoted in certain positions, the Company gave me opportunities and opportunities to grow through training programs / courses, was satisfied with the career path of the company I worked.

CONCLUSIONS AND RECOMMENDATIONS

The ends that can be portrayed in this study are: Representative capability, work situation and profession improvement all the while affect worker execution at the Medan Belawan Essential Expense Administration Office. This is upheld by the consequences of the F count examination $> F\text{-table}$ ($34.149 > 2.71$) at $n = 92$ at an importance level of 95%. Representative skill somewhat meaningfully affects representative execution at the Medan Belawan Essential Duty Administration Office. This is upheld by the consequences of the examination t compute $t\text{-table}$ $>$ ($2.859 > 1.987$) at $n = 92$ at an importance level of 95%. Halfway work arrangements significantly affect worker execution at the Medan Belawan Essential Expense Administration Office; this is upheld by the aftereffects of the t -count investigation $> t\text{-table}$ ($2.938 > 1.987$) at $n = 92$ at an importance level of 95%. Vocation advancement to some degree affects representative execution at the Medan Belawan Essential Assessment Administration Office; this is upheld by the aftereffects of the t -table t - $>$ count examination ($3.331 > 1.987$) at $n = 92$ at an importance level of 95%.

The advice given in this research is: Head of the Medan Belawan Primary Tax Service Office in order to continue to try to retain employees who have a strong organizational commitment in order to continue to improve performance and create loyal employees. Every employee must have good performance, someone must have a high desire to do and know his job and can be improved so that there is a match between work and ability.

ADVANCED RESEARCH

Future research can develop a more comprehensive conceptual model to understand the dynamics of the relationship between employee competency, job placement, career development, and employee performance in more depth. This model can include additional variables that influence employee performance directly or indirectly. Further research could expand the geographic scope and test the same concepts in the context of tax offices in other locations. This can help gain a more general understanding of the factors that influence employee performance in these government agencies. Further studies could involve comparative analysis between the Primary Tax Service Office and other public service organizations, such as post offices or immigration offices, to see differences in the influence of certain factors on employee performance in various contexts. The results of further research can assist management in designing more effective interventions to improve employee performance, including the development of training programs tailored to individual needs, improving the job placement process, and providing more appropriate incentives.

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