The Influence of Training Programs on Employee Work Performance at the South Makassar I Regional Revenue Technical Implementation Unit (UPTP) Office

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Info Artikel	Abstract
Keywords: Training, Employee Work	This study aims to determine the significance of the Influence of the Training Program on Employee Work Performance at the UPTP Office of the South Makassar I Region, the method in this study was collecting data through questionnaires and observation. The population in this study were 40 employees. With a sample of 40 employees, the results of this study indicate that training has a positive and significant effect on employee performance.

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1. Introduction

In order to face developments in the current era and in the current conditions of society, quite a number of problems have been discovered which have caused many governments to experience failure, whether caused by the lack of good results of the work of human resources existing in the government, and the inability to adapt to increasingly developing technological advances. In fact, within organizations/governments it is clear that humans are the main factor that determines the success of a government.

The most important asset of an organization/ government is having human resources that play an active and profitable role for the organization/government. Correct management of human resources will lead to goal achievement. Every year an organization or government sets goals and targets in order to obtain a suitable strategy to improve its quality.

According to Handoko (2012), human resource management is a recognition of the importance of the organization's workforce as vital human resources for achieving organizational goals and the utilization of various personnel functions and activities to ensure that they are used effectively. effective and wise to be useful for individuals, organizations and society.

Training activities are carried out through teaching and training activities which include knowledge, skills and expertise material. So that in the end these activities can produce superior and qualified employees in accordance with the requirements set by government organizations/ agencies. Training is an activity to increase knowledge and skills that will be needed in a job (Mondy, 2008). One of the environmental factors that influences work performance is training, Byar and Rue (1984) in Sutrisno (2009:151).

An employee's career development in occupying a position is greatly influenced by certain factors. According to Payaman (2011:56), factors that determine an employee's career include the attitude of superiors and co-workers, work experience, education and training, work performance, and other factors.

Bernardin and Russel (2003) in Rusydi (2018:71) provide a definition of work performance as a record of the results obtained through certain work functions or activities over a certain period of time.

UPTP Makassar 1 South Region is a government office that operates in the field of taxation where employees or human resources work to find and manage regional taxes, especially motor vehicle taxes. Motor vehicle tax as defined in article 1 numbers 12 and 13 of Law of the Republic of Indonesia Number 28 of 2009 is a tax on ownership and/or control of motor vehicles.

In connection with the importance of training programs on work performance, in researching employees at the South Makassar I Region UPTP office, it is necessary to pay attention to the training programs implemented and given on their work performance.

Employee work performance results are measured by referring to the results of implementing the training program. The following are training activities provided and held by the office for South Makassar 1 Region UPTP employees over a period of 4 years, 2019 – 2022.

Table 1.1 Training Programs Implemented at the South Makassar I Region UPTP Office in the Period 2019-2022

No.	Kegiatan Pelatihan	Waktu Pelatihan	Peserta Pelatihan	Tempat Pelatihan	Tujuan Pelatihan
1.	Pelatihan penggunaan layanan E-Samsat pada UPTP Wil.Makassar I Selatan	05 April 2019	Seluruh pegawai UPTP Wil.Makassar I Selatan	Kantor UPTP Wil.Makassar I Selatan	Untuk mengetahui tata cara penggunaan pembayaran E-Samsat pada aplikasi, alur dalam melaksanakan transaksinya, dan untuk mengedukasi kepada masyarakat agar menggunakan layanan E-Samsat guna memudahkannya dalam melakukan pembayaran dan menghindari jatuh tempo.
2.	Pelatihan Budaya Pelayanan Prima Bagi Aparatur UPTP Wil.Makassar I Selatan	05 - 06 September 2020	Seluruh pegawai UPTP Wil.Makassar I Selatan	Villa Reunion Malino, Kab. Gowa	Untuk mengembangkan cara melayani wajib pajak dengan baik menggunakan metode layanan yang sesuai standar SOP, dengan mengutamakan keselamatan dan kenyamanan wajib pajak.
3.	Pengembangan Aplikasi dengan metode pembayaran QRIS pada UPTP Wil. Makassar I bersama Bank Sulselbar	07 Desember 2022	Pegawai UPTP Wil. Makassar I Selatan khususnya Kasir, Operator System dan Operator Data	Hotel Claro	Untuk mengedukasi pegawai mengenai tata cara penggunaan QRIS pada aplikasi kasir dan penanganan ketika mengalami error pada proses transaksi.

Source: South Makassar I Region UPTP Office Archives

Table 1.1 shows the training program carried out by employees at the South Makassar I Regional UPTP office, namely in 2019 the training program for using E-Samsat services for all employees was held and implemented within the South Makassar I Regional UPTP Office. In 2020, the excellent service culture training program for South Makassar I UPTP officials was held at Villa Reunion Malino, Gowa. And finally in 2021 an application development program with the QRIS payment method at UPTP Wil. South Makassar I and held at the Claro Hotel.

The thing that the superiors at the South Makassar I Regional UPTP Office really pay attention to is the performance of each employee. Because according to him, achieving office goals and targets depends on employee performance. When a boss pays attention to his employees by providing training programs, the employees will

increase their skills and knowledge and by providing training we can strengthen cooperation, good relationships between employees, and better closeness for employees and superiors so that after being given training, it is hoped that employees can excel in performance and achieve what has become the office's goals and targets and maximize service to the community.

The researcher was interested in using the South Makassar 1 Region UPTP Samsat Office as the background because initial observations found that there were deficiencies in terms of employee performance due to the lack of training programs provided by the South Makassar 1 Region UPTP office. This also occurs because many employees are placed but are not suited to their fields due to not having been given training, thus hampering work performance and affecting target achievement and maximum service to the community.

2. Research Method

The type of research used in this research is descriptive research with a quantitative approach. In this research, the population used is employees in the South Makassar I Region UPTP, totaling 40 employees. With a sample size of 40 employees. Data collection techniques in this research are through questionnaires and observations. The variables of this research are Training which is the Independent Variable and Work Performance which is the Dependent Variable. In this research variable, the researcher used a questionnaire with quantitative descriptive analysis data analysis techniques.

3. Results

Validity test

Based on the table above, it proves that all statement items for each variable indicator are declared valid, where the r-count value is > r-table 0.312. Therefore, the results obtained for each statement item indicator for each Training (X) and Job Performance (Y) variable can all be declared valid and can be used in subsequent submissions.

Reliability Test

No.	Variabel	Cronbach's Alpha	Keterangan
1.	Pelatihan (X)	0.752	Reliable
2.	Prestasi Kerja (Y)	0.726	Reliable

Based on the table above, it can be seen that all Cronbach's Alpha (a) statistical values are greater than > 0.60, it is known that Training (X) has a Cronbach's Alpha value of 0.752 and Work Performance (Y) has a Cronbach's Alpha value of 0.726. So the questionnaires in the Reliability Test are all declared Reliable.

Classic assumption test
**Normality test**
Normality Test Results with Kolmogrov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		40
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.21791719
Most Extreme Differences	Absolute	.144
	Positive	.144
	Negative	-.055
Kolmogorov-Smirnov Z		.912
Asymp. Sig. (2-tailed)		.376
a. Test distribution is Normal.		

The Kolmogorov-Smirmov (K-S) normality test guidelines for decision making are (Rochaety et al. 2019:177):

a) If the significant value is > 0.05 then the distribution is normal

b) If the significant value is <0.05 then the distribution is not normal.

Based on the Kolmogorov-Smirnov test table above, the Statistical Test value is 0.912, which is greater than 0.05, while the Asymp. Sig. (2-tailed) of 0.376 is greater than 0.05, meaning that the data tested is normally distributed.
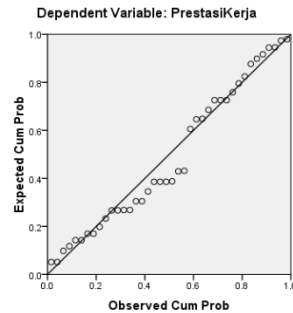
Normality Test Results with Histogram
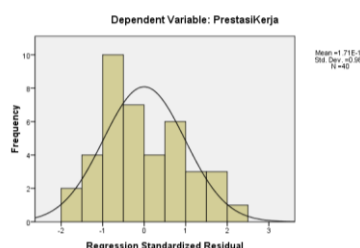
The image above is a histogram graph. The histogram image is said to be normal if the data distribution forms a bell shape. Not leaning left or leaning right. The histogram graph above forms a bell and does not lean to the right or left so the histogram graph is declared normal.

Normality Test Results with P-Plot

The graph above provides an explanation of the curve showing that the P–P plot forms around the regression line. The line depicting the actual data will follow the diagonal line if the data distribution is normal (Ghozali, 2011). The P-P Plot graph shows that the data is spread around a diagonal line that follows the direction of the diagonal line. Thus, the regression model is normally distributed or meets the normality assumption requirements.

Multicollinearity Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	22.283	4.905		4.543	.000		
Pelatihan	.253	.121	.322	2.094	.043	1.000	1.000

a. Dependent Variable: PrestasiKerja

Based on the calculation results, the table above shows the results of the multicollinearity test. The test results show that the training variable has a tolerance value greater than 0.10 and a VIF value smaller than 10.00. This is indicated by the tolerance value for the training variable of 1,000 which is greater than 0.10. Meanwhile, the VIF for the training variable, namely 1.000, is smaller than 10.00. Thus, the regression in this study was proven to be free from multicollinearity or in other words, multicollinearity did not occur.

Heteroscedasticity Test

Based on the image above, the scatterplot graph shows that the data is spread out on the Y axis and does not form a clear pattern in the distribution of the data. This shows that heteroscedasticity does not occur in the regression model, so the regression model is suitable to be used to predict the effect of training on job performance.

Simple Linear Regression Analysis

Based on the results of data calculations in the table, it can be seen that the regression coefficient of training (X) on work performance (Y) is 0.253 and the constant value is 22,283. Thus, the following regression equation is formed:

$$Y = 22.283 + 0.253X$$

This model shows that the estimated regression coefficient is positive. These results illustrate that there is a positive relationship between the training variable and work performance, which means that increasing training will increase work performance. It can be explained that the training variable has a positive regression coefficient of 22.283, this means that if training increases by 1, then work performance will increase by 22.283, then if there is no change in the training variable, then work performance will be 22.283.

Hypothesis testing

Hypothesis testing is carried out using the Coefficient of Determination Test (R^2), and Partial Test (t Test)

In the table it is known that the R Square value is 0.103. Based on the R Square (R^2) value, it can be said that 10.3% of the training variables can explain and influence work performance variables. Meanwhile, the remainder is the contribution of influence provided by other factors, namely 89.7% observed in this research.

t test

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	22.283	4.905		4.543	.000
	Pelatihan	.253	.121	.322	2.094	.043

a. Dependent Variable: PrestasiKerja

Test criteria T test:

Ho:β_1> 0 : Training has no significant effect on work performance

H$_1$:β_1< 0: Training has a significant effect on work performance

If tcount > ttable then H$_1$ is accepted and Ho is rejected. From the calculation of the regression coefficient, tcount for the independent variable training is 2.094 and is significant at the confidence level (α = 0.05), the significant value obtained is 0.043 which is smaller than 0.05. Determining the test results can be done by comparing tcount with ttable. The ttable value with α = 0.05 and the degrees of freedom obtained is 40-1=39, then the ttable value is 2.023. Therefore, the t value for the training variable coefficient of 2.094 is greater than t table (2.094 > 2.023), so Ho is rejected and H$_1$ is accepted. This means that it can be said that training has a positive and significant effect on work performance.

4. Discussion

Based on the results of the analysis that has been carried out, it can be seen that the training variable influences employee work performance at the South Makassar I Regional UPTP Office. This is proven by the results of the t test which obtained a calculated t value for the Training variable of 2.094 > t table of 2.023 and a significance value of 0.043 < 0.05. This shows that the training variable has a positive and significant effect on employee work performance. So in accordance with hypothesis H1, namely that training has an influence on employee work performance at the South Makassar I Regional UPTP Office, thus H1 is accepted, so it can be concluded that the more frequently training activities are carried out in an organization or agency, the higher employee work performance will be. Likewise, if you never carry out training activities in an organization or agency, the level of employee work performance will be low.

In the results that the author has examined, it was found that there are several methods that have been used and implemented by the UPTP Wil Office. Makassar I Selatan to improve employee work performance including the following:

On The Job

In this method, the teacher will directly guide the employee concerned to carry out work operations. For example, at UPTP Wil. Makassar I Selatan has a service counter where at the counter we as employees will directly serve people who want to carry out the annual Motor Vehicle Tax (PKB) ratification process. In this method we as employees will be coached directly by the leadership. Or usually the leadership orders experienced employees to help new employees in providing education and teaching about how to operate the application service in stages so that over time the

new employees can master the job. This method is a significant method and is quite good to use for offices and superiors in providing basic training methods to new employees or employees who are new to the task, because this method does not require a large amount of time, place and costs to provide education and training. . This method is useful for improving employee work performance because employees can unleash their potential and can adapt easily so that office service activities can run well and quickly.

Demonstrations and Examples

It is a training method that is carried out by demonstrating and explaining how to do a job through demonstrated examples or experiments. Usually demonstrations are equipped with images, text, discussions, videos, etc.

This implementation is carried out for employees who are directly responsible for operating computers and service applications. For example, System Operators (Opsys), Data Operators (Opdat), Cashier Determinations, and Cashiers have carried out training by demonstrating and explaining "How to Operate Online Tax Services" using Mbanking, Qris, Indomaret, Gopay, etc. In this training, employees will be given education via pictures/videos on how to operate the service and how to resolve problems with the service if an error or payment failure occurs.

Classroom Methods

Classroom meeting methods include lectures, conferences, programmed instruction, case study methods, role playing, discussion methods and seminar methods.

For example, UPTP Wil. South Makassar I once held an activity "Excellent Service Culture Training for South Makassar I Wil. UPTP Officials" in which all employees were involved to be given teaching or education about how we as service officers can provide the best to taxpayers in accordance with SOP standards. The material includes the following:

- As tax service officers, we have ethics in providing services, one way is by showing our body and speaking well, correctly and politely. Examples include greeting taxpayers with greetings and a smile, explaining procedures to taxpayers in detail and politely, assisting taxpayers in completing paperwork at the office.
- As employees, we are obliged to keep the environment clean and cool for taxpayers so that taxpayers feel happy and comfortable in carrying out their obligations as Indonesian citizens.
- As employees we can provide free wifi services, provide soft drinks such as mineral water, coffee and tea to the public so that taxpayers are happy with the service procedures provided.

- As employees, we are obliged to provide special services to disabled and handicapped people to make it easier for them to complete motor vehicle authorization.

5. Conclusions and Suggestions

Conclusion

This research aims to determine the effect of training on employee work performance at the South Makassar I Region UPTP office. Based on the results of the analysis and discussion, the following conclusions can be drawn:

There is a partial positive and significant influence of training on employee work performance at the South Makassar I Region UPTP office.

Suggestion

Untuk peneliti selanjutnya yang akan melanjutkan penelitian yang sama, harap dapat memperluas penelitian dengan menambahkan faktor faktor lain yang belum dimasukkan oleh peneliti sebelumnya, yang mungkin berpengaruh terhadap pelatihan bagi para pegawai agar hasil penelitian dapat lebih menggambarkan kondisi sesungguhnya dalam jangka panjang.

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