

**Analysis of The Effect of Competence and Work Placement on Public Service Performance Through “Satriya” Work Culture In Samsat Bantul**

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**ABSTRACT**

*Employee performance is important in an organization. Public services are also the main target of implementing activities at the Bantul Samsat. As for the competence and staffing conditions of employees, they are the most important part of the service. The main objective of this study is to determine whether competence and work placement have a significant effect on the performance of public services through the work culture of SATRIYA in Samsat Bantul. This research uses descriptive analysis method and inference. Meanwhile, the data collection method used a saturated sample or non-probability sampling by distributing questionnaires to all 50 employees in Samat Bantul. The results showed that competence and work placement had a positive and significant impact on the performance of public services through the work culture of SATRIYA in Samsat Bantul.*

**Keywords: Competence, Work Placement, Work Culture, Performance**

## INTRODUCTION

Samsat Bantul as one of the Technical Implementing Units (UPT) which serves as a place to pay motor vehicle taxes is one of the DIY Regional Government agencies that must always improve itself in terms of service. The readiness of all aspects of service must always be improved for the purpose of the organization, namely excellent service. According to Permenpan RBRI No. 17 (2017) In 2017, the term "public service" is an activity or series of activities related to meeting service needs based on laws and regulations from all Indonesian citizens and residents regarding goods and services. And/or management services provided by public service providers. Meanwhile, public service providers (hereinafter referred to as organizers) are all government agencies, legal entities, independent bodies established by law for public service activities, and other public service activities in the form of a corporation.

The ability of the employees at Samsat Bantul can be said to be competent because the work done has not changed too much from time to time. Only technological advances that distinguish the system in the implementation of work. According to Haryanto, (2021) "there are 6 aspects of competence that can be developed, namely: knowledge, understanding, skills, values, attitudes and interests". From the existing aspects, as the author observes, in terms of knowledge and understanding, the Bantul Samsat employees are very understanding and understand the work that must be completed every day. Likewise in the aspect of ability, employees are

proficient in completing tasks, especially in services to taxpayers. This is due to monotonous work every day so it has become an easy habit to do. In terms of values, attitudes and interests, not all employees actually carry out their duties wholeheartedly because many backgrounds, especially education, are different from one another and also do not match the needs of employees in accordance with existing regulations. Employees' interest in working in the Samsat office is good, as can be seen from the employee's attendance on time.

Employees working at Samsat Bantul have a fairly high age difference. There are employees who have worked for more than 10 or even 20 years, but there are also those who have just entered work in 2021. The ability of each employee also depends on how long they have worked and also the experience they have gained. The work carried out in Samsat is generally not difficult, because it is done every day, it may even be monotonous, but the quality of service must always be improved considering changes, especially in the field of information technology, which continues to grow.

Research purposes :

1. Knowing and analyzing the influence of competence on the performance of public services.
2. Knowing and analyzing the effect of work placement on the performance of public services.
3. Knowing and analyzing the influence of competence on the work culture of "SATRIYA".
4. Knowing and analyzing the effect of work placement on the work culture of "SATRIYA"

5. Knowing and analyzing the influence of "SATRIYA" work culture on public service performance.

**METHODS**

1. Subject, object, population and sample

The subjects of this research are the Bantul Samsat employees who are the perpetrators of motor vehicle tax services in the Bantul area, while the objects of this research are employee competence, work placement and work culture of SATRIYA as a mediation of public service performance.

The population of this study were all 50 employees of Samsat Bantul. The sampling technique used in this study is a saturated sample or non-probability sampling. All employees in Samsat Bantul were sampled. According to Wiyono, (2020) the method used in this study is the census method, that is, all the population is used for research data. Researchers use this method because the population is only small so it is possible to do both in terms of time and cost considerations.

2. Data collection methods, instrument development and data analysis methods

The sampling technique used is a saturated or non-probability sample from the existing respondents. The type of data used is primary data with an ordinal scale. The scaling technique used is the Likert Scale, with a score of 1 to 5.

The test instrument used is the validity and reliability test using SmartPLS 3.2.8.

In this study, researchers analyzed using descriptive analysis methods and inference analysis methods.

The picture of the framework of thought is as follows:

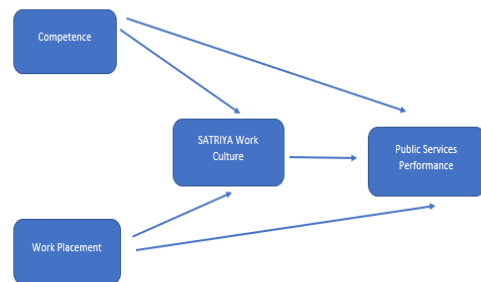


Figure 1 Frame of Mind

**RESULT**

Characteristics of Respondents

Respondents used in this study were all employees of Samsat Bantul, both ASN and Contract ASN, totaling 50 people. The results of the summary of the characteristics of the respondents are depicted in table 1 below: Table 1. Distribution of Respondents' Characteristics in Samsat Bantul

N o.	Characteristics	Total	Percent age
1.	<b>Age</b>		
	20-30	16	32%
	31-40	13	26%
	41-50	6	12%
	More than 50 yo	15	30%
	<b>Total</b>	<b>50</b>	<b>100%</b>
2.	<b>Gender</b>		
	Male	34	68%
	Female	16	32%
	<b>Total</b>	<b>50</b>	<b>100%</b>

<b>3. Years of service</b>			
Less than 5 years	26	52%	
More than 5 years	24	48%	
<b>Total</b>	<b>50</b>	<b>100%</b>	
<b>4. Education level</b>			
S2	4	8%	
S1	12	24%	
D3	12	24%	
SMA	22	44%	
<b>Total</b>	<b>50</b>	<b>100%</b>	
<b>5. Employee status</b>			
ASN	27	54%	
Non ASN	23	46%	
<b>Total</b>	<b>50</b>	<b>100%</b>	

Source: Primary Data processed (2022)

The results of the study in table 1 show that the majority of employees are 20-30 years old, which is 32%, only 1 person differs from the number of employees who are over 50 years old. The number of employees who have a service period of less than 5 years is more than those who have more than 5 years, which is 52%. Furthermore, the majority of employees are male by 68%. Characteristics of the respondents based on the level of education is the high school level, which is 44%. The majority employment status is ASN, which is 54%.

#### Validity dan Reliability

The validity and reliability test used by researchers using SmartPLS 3.2.8. application. The results of the tests are as follows:

Table 2. Convergent Validity Test Results

	<b>X1</b>	<b>X2</b>	<b>Y1</b>	<b>Y2</b>	<b>KET.</b>
<b>X1.1</b>	0,884				valid
<b>X1.2</b>	0,840				valid
<b>X1.3</b>	0,831				valid
<b>X1.4</b>	0,833				valid
<b>X1.5</b>	0,865				valid
<b>X1.6</b>	0,842				valid
<b>X2.1</b>		0,881			valid
<b>X2.2</b>		0,863			valid
<b>X2.3</b>		0,881			valid
<b>X2.4</b>		0,880			valid
<b>X2.5</b>		0,887			valid
<b>X2.6</b>		0,860			valid
<b>X2.7</b>		0,819			valid
<b>Y1.1</b>			0,891		valid
<b>Y1.2</b>			0,873		valid
<b>Y1.3</b>			0,777		valid
<b>Y1.4</b>			0,867		valid
<b>Y1.5</b>			0,938		valid
<b>Y1.6</b>			0,767		valid
<b>Y2.1</b>				0,885	valid
<b>Y2.2</b>				0,845	valid

Y2.3				0,891	valid
Y2.4				0,895	valid
Y2.5				0,947	valid
Y2.6				0,861	valid

Source: Primary Data processed (2022)

.From the convergent validity test in table 2 above, it can be seen that the coefficient on the outer loading shows a number above 0.7. Therefore, it can be concluded that all the variables tested are valid. Of the 25 indicators and 75 statements distributed to respondents, the numbers are valid.

Table 4. Result of Composite Reliability Test

Variable	Loading Factor	Description
X1	0,931	Reliable
X2	0,943	Reliable
Y1	0,932	Reliable
Y2	0,952	Reliable

Description:

X1 : Competence

X2 : Work Placement

Y1 : SATRIYA Work Culture

Y2 : Public Service Performance

From table 4 above, it can be seen that all the variables and indicators that are made show coefficients above the number 0.7, which means they are all reliable / reliable.

### Hypothesis Test

After being tested for validity and reliability, the researcher then tested the hypothesis with the following results:

Table 5. Result of Hypothesis Test

HYPOTHESIS	Sign	Parameter Coefficient (Original Sampel)	t-Statistic	PValue	Status
H1 Competence affects performance	(+)	0,225	1,818	0,035	Proven
H2 Work placement affects performance	(+)	0,247	2,219	0,013	Proven
H3 competence affects work culture	(+)	0,583	3,978	0,000	Proven
H4 Work placement affects work culture	(+)	0,377	2,485	0,007	Proven
H5 Work culture affects performance	(+)	0,539	3,646	0,000	Proven

Source: SmartPLS 3.2.8 output.

The first hypothesis tests whether X1 (competence) has a positive effect on Y2 (public service performance). The test results show that the competency parameter has a coefficient value of 0.225, a p-value of 0.035, and a t-statistic of 1.818. This result is significant because the

pValue is less than 0.05 and the tstatistic (1.818) is above the standard deviation of 0.124. Therefore, the first hypothesis is stated to be proven.

The second hypothesis tests whether X2 (work placement) has a positive effect on Y2 (public service performance). The test results show

that the coefficient value of the Work Placement parameter is 0.247 and the pValue is 0.013 and the t-statistic is 2.219. From these results it is stated that the pValue value is significant because it is below 0.05 and the tstatistic (2.219) is above the standard deviation of 0.111. Thus, the second hypothesis is stated to be proven.

The third hypothesis tests whether X1 (Competency) has a positive effect on Y1 (SATRIYA Work Culture). The test results show that the coefficient value of the Competence parameter is 0.583 and the p-Value is 0.000 and the t-statistic is 3.978. From these results it is stated that the pValue value is significant because it is above 0.05 and the t-statistic (3.978) is above the standard deviation of 0.147. Thus, the third hypothesis is stated to be proven.

The fourth hypothesis tests whether X2 (Work Placement) has a positive effect on Y1 (SATRIYA Ape Culture). The test results show that the coefficient value of the Work

Placement parameter is 0.377 and the pValue is 0.007 and the t-statistic is 2.485. From these results it is stated that the p-value is significant because it is below 0.05 and the t-statistic (2.485) is above the standard deviation of 0.152. Thus, the fourth hypothesis is stated to be proven.

The fifth hypothesis tests whether Y1 (SATRIYA Work Culture) has a positive effect on Y2 (Public Service Performance). The test results show that the coefficient value of the SATRIYA Work Culture parameter is 0.539 and the p-Value is 0.000 and the t-statistic is 3.646. From these results it is stated that the p-value is significant because it is below 0.05 and the t-statistic (3.636) is above the standard deviation of 0.148. Thus, the fifth hypothesis is stated to be proven.

### Mediation Analysis

After the hypothesis is tested, the researchers conducted a mediation analysis with the following results:

Table 6 Result of Mediation Analysis

Variable	Direct Effect (DE)	Indirect Effects (IE)	Total Effects (TE)	Mediation Effects
(1)	(2)	(3)	(4) (DE + IE)	(5)TE-DE
X1	0,225 (0,035)	0,314 (0,002)	0,539 (0,000)	(0,539-0,225) = 0,314
X2	0,247 (0,013)	0,203 (0,025)	0,450 (0,001)	(0,450-0,247) = 0,203

Source: smartPLS output.

Table 6 shows that competence (X1) has a positive and significant effect on public service performance (Y2) through the work culture of SATRIYA (Y1). This is indicated by the direct effect (DE) from X1 to Y2, with a value of 0.225 and a significant P value of 0.035 (less than 0.05). In addition, the results of the mediation effect showed a significant effect with a coefficient of 0.314. On the other hand, work placement (X2)

through the work culture of SATRIYA (Y1) has a positive and significant effect on public service performance (Y2). This is indicated by the direct effect factor of 0.274 and a significant p value (less than 0.05) which is 0.013. Furthermore, the results of the mediation effect showed a significant effect with a coefficient of 0.203.



## **DISCUSSION**

- a. The influence of competence on the performance of public services at Samsat Bantul

The results of the hypothesis test carried out show that competence is proven to have an effect on the implementation of public services. This can be seen from the results of the parameter factor of 0.225 and the P value of 0.035 which indicates that capacity has a positive and significant effect on the performance of the Bantul Samsat public service. Therefore, changes in the competency value (X1) are offset by changes in the performance value of the Bantul Samsat employee (Y2). In other words, the added value of employee capabilities affects the added value of employee performance at Samsat Bantul.

This can also be seen from the education level of employees at Samsat Bantul, the majority of whom are D3 and S1 graduates as many as 24 people (48%) affect the performance of public services. In addition, the positive influence of competence on performance can also be seen from the age of employees who are in the range of 20-30 years. This shows that the employees in Samsat Bantul are still of a productive age so that changes in both technology and regulations can be easily applied in the implementation of daily activities.

Based on the descriptive analysis that has been done, the data obtained: employees know how to use the equipment in Samsat Bantul (52% agree and 44% strongly agree) so that the

SOP for Samsat services can be implemented properly (50% agree and 46% strongly agree). Then employees know their duties in the office (58% agree and 38% strongly agree) so that employees can keep state secrets in their duties (64% agree and 36% strongly agree). In addition, employees understand their duties at work (56% agree and 42% strongly agree) so that employees carry out work in accordance with their duties (66% agree and 43% strongly agree). From this descriptive analysis, it can be concluded that competence and performance support each other with a high percentage. Thus, good employee performance in Bantul Samsat is influenced by good employee competence.

According to research results from Hartati, (2020), Anggraeni and Muhsin, (2020) and Fachriyah and Wijayanti, (2021), competence has a positive and significant influence on employee performance. And the results of this study indicate that competence has a positive and significant effect on the performance of public services in Samsat Bantul. This is supported by parameter coefficient data of 0.225 and p-value of 0.035 (below 0.05). Thus, the results of this study support previous studies with significant positive results.

- b. The Effect of Work Placement on Public Service Performance at Samsat Bantul

From the results of the hypotheses that have been carried out, it can be concluded that the effect of work placement is proven to have an effect on the

performance of public services in Samsat Bantul. These results are obtained from the parameter coefficient of 0.247 and P-value of 0.013. These results indicate that the effect of work placement on performance is positive and significant.

Judging from the characteristics of the respondents obtained, the difference in the number between ASN and Contract ASN (54% and 46%) in Samsat Bantul will affect the performance in Samsat Bantul. In addition, the working period of employees who are less than 5 years of 52% of the total employees also affects the completion of work because it is carried out by young employees (between 20-30 years) of which 32% are still productive. Thus, it can be concluded that the placement of employees by the Civil Service Agency with the difference between ASN and Contract ASN and also the recruitment of productive age employees greatly affects the performance of public services in Samat Bantul.

Based on the descriptive analysis conducted, the researchers got the results in the form of: employees know how to work well (62% agree, 36% strongly agree) so that employees can serve taxpayers according to applicable procedures (68% agree and 62% strongly agree). Then, employees also know the function of the Samsat (64% agree and 34% strongly agree) so that employees can carry out the work according to the established procedures (68%

agree and 32% strongly agree). In addition, employees know how to print PKB notices (56% agree and 42% strongly agree, so that they can serve taxpayers carefully (64% agree and 36% strongly agree). Thus, it can be concluded that the placement of employees is carried out by the Regional Civil Service Agency. (BKD) providing additional new employees under the age of 30 years is very helpful in the performance of Samsat Bantul.

According to research results from Purwono, (2020), Bernard, (2017) and Hardono et al., (2019), work placement has a positive and significant influence on performance. And this research shows that the effect of work placement on performance is positive and significant, so this research supports previous research. This is indicated by a positive parameter coefficient (0.247) and a significant P-value (0.013).

c. The Influence of Competence on SATRIYA's Work Culture at Samsat Bantul

From the hypothesis test that has been carried out, the researcher finds that competence has an effect on the work culture of SATRIYA at Samsat Bantul. These results are obtained from the parameter coefficient of 0.583 and P-value of 0.000. These results indicate that the influence of competence on the work culture of SATRIYA is positive and significant.

From the characteristics of the respondents, it can be seen that there are 48% of employees who have an educational background of



S1 and D3 so that the implementation of the SATRIYA work culture will be easier to understand. The ability to analyze the situation also affects the increase in understanding of the work culture that is in accordance with the character of the people of Yogyakarta. In addition, the level of education also affects the ability to adapt to the work culture used by the DIY local government.

From the descriptive analysis carried out, the researchers got the results: Samsat Bantul employees know how to use the internet for work in the office every day (50% agree and 44% strongly agree) so that employees can adapt to new conditions that occur in the office (64% agree and 34% strongly agree). In addition, employees are able to explain the meaning of PKB to taxpayers (62% agree and 32% strongly agree) so that employees can accept changes to the existing Samsat rules in Samsat Bantul (62% agree and 36% strongly agree). The employees at Samsat Bantul carry out the tasks assigned by the leadership (54% agree and 42% strongly agree), so that employees can keep the job secret according to the needs of the job (56% agree and 44% strongly agree). Thus, it can be concluded that employee competence has an effect on the work culture of SATRIYA in Samsat Bantul. The more employees understand their competence, the better the work culture of SATRIYA will be.

According to research results from Potalangi et al., (2017) and Hanheide., (2021),

competence has a positive and significant influence on work culture. Thus, the results of this study support previous research, namely competence has a positive and significant influence on the work culture of SATRIYA in Samsat Bantul.

d. The Influence of Work Placement on SATRIYA's Work Culture at Samsat Bantul

From the hypothesis test that has been carried out, the researcher finds that work placement has proven to have an effect on the work culture of SATRIYA at Samsat Bantul. These results are obtained from the parameter coefficient of 0.377 and P-value of 0.007. These results indicate that the effect of work placement on SATRIYA's work culture is positive and significant.

Judging from the characteristics of the respondents, 30% of the employees are more than 50 years old, so it can be concluded that the understanding of the meaning of work culture is very attached to them. Knowledge of the work culture characterized by Yogyakarta has been implemented since starting to work at a young age. Thus, with the SATRIYA work culture that is currently being promoted, employees will more easily adapt to the changes.

From the results of the description analysis carried out, the researchers got the

results: employees know how to accept registration of taxpayers who will pay PKB (54% agree and 44% strongly agree), so that employees can carry out

services during working hours (64% agree and 34% strongly agree). agree) well. Then the employees have worked at Samsat Bantul for more than 1 year (50% agree and 48% strongly agree) so that employees can serve taxpayers by speaking politely (56% agree and 42% strongly agree. In addition, the employees have worked for more than 1 year both as ASN and as an assistant (48% agree and 50% strongly agree) so that employees can easily accept technological advances that often occur (64% agree and 34% strongly agree).

According to research results from de Boer et al., (2018), Nirmah & Muslichah, (2021) state that good employee placement will affect a good work culture so as to produce good organizational goals as well. This is in accordance with the research conducted and resulted in a positive and significant coefficient for the effect of work placement on the work culture of SATRIYA at Samsat Bantul.

e. The Influence of SATRIYA's Work Culture on Public Service Performance at Samsat Bantul

From the results of hypothesis testing, the researchers found that the work culture of SATRIYA had an effect on the performance of public services in Samsat Bantul. This is supported by a parameter coefficient of 0.539 and a P-value of 0.000. These results indicate that the influence of SATRIYA's work culture on the performance of public services in Samsat Bantul is positive and significant.

From the characteristics of the respondents, it can be seen that there are 48% of employees who have worked more than 5 years in Samsat Bantul. It can be said that many employees already know and even implement the work culture set by the Yogyakarta Special Region Government, especially for the character of SATRIYA which is adapted to the culture of Yogyakarta. Employees who have worked for a long time certainly have good competence and experience in carrying out work at the Bantul Samsat. Thus, the performance of public services will be even better with the knowledge and understanding of employees about the work culture of SATRIYA at Samsat Bantul.

From the results of the description analysis carried out, the researchers got the results: employees want to listen to taxpayer complaints at the time of service (60% agree and 38% strongly agree), thus the employees carry out their work seriously in service to taxpayers (60% agree and 38% strongly agree). Then the employees can accept technological advances, especially the problem (64% agree and 34% strongly agree) so that the employees can complete the task well (64% agree and 36% strongly agree). In addition, employees prioritize the interests of their duties (58% agree and 38% strongly agree) so that they can serve taxpayers regardless of status / class (52% agree and 48% strongly agree). Thus, it can be concluded that the existence of SATRIYA's work culture in

Samsat Bantul has a good influence on the performance of its services.

According to research results from Abbas et al., (2020), Hidayat et al., (2020) and also Putranti et al., (2018) show that work culture has a significant positive effect on performance. Based on the results of the previous research, the research conducted resulted in a positive and significant coefficient for the influence of SATRIYA's work culture on the performance of public services in Samsat Bantul.

## **CONLUSSIONS AND SUGGESTION**

### **Conclusion**

From the results of research and testing that have been described above, it can be concluded several things as follows:

1. Competence has a positive and significant influence on the performance of public services in Samsat Bantul. This means that an increase in employee competence will affect the performance of public servants, and vice versa, if competence decreases, the performance of public services will also decrease.
2. Work placement has a positive and significant impact on the performance of public services in Samsat Bantul. This can be interpreted as: by improving the placement of employees in accordance with the needs of the Bantul Samsat, the performance of public services in the Bantul Samsat will increase, and vice versa if the placement of employees is not in accordance with the needs of the Bantul Samsat, the performance of public services in the Bantul Samsat will decrease.
3. Competence has a positive and significant influence on the work culture of SATRIYA at Samsat Bantul. This means, the better the employee's competence, the better the understanding of the work culture will be, and vice versa if the competence decreases, the ability to understand the work culture will also decrease.
4. Work placement has a positive and significant impact on the work culture of SATRIYA at Samsat Bantul. With good employee placement, the implementation of SATRIYA's work culture will also be carried out well, and vice versa if the placement of employees is not good then the implementation of SATRIYA's work culture will also be less good. The placement of employees in accordance with the conditions and needs of the office will make the situation conducive and it will be easier to develop and implement the work culture of SATRIYA.
5. SATRIYA's work culture has a positive and significant impact on the performance of public services in Samsat Bantul. With a good work culture and in accordance with the character of DIY, the performance of public services will increase, taxpayers will feel comfortable with the services at Samsat Bantul. Vice versa, if the work culture developed is not compatible with the regional character, the performance of public services will also experience a decline in quality

because it is not in accordance with the conditions of the people being served.

### **Suggestion**

Based on the data analysis carried out, several suggestions can be drawn that can be considered by the Bantul Samsat to improve the performance of public services, namely:

#### **1. Competence**

- a. There is a need for technical guidance (bintek) regarding the use of computers, networks and printers for the smooth implementation of services at the Bantul Samsat.
- b. There needs to be internal coordination between all members of the Samsat, both the Regional Government, the Police and Jasa Raharja so that employees are more familiar with the work environment in the Bantul Samsat.
- c. There needs to be coordination in each section/subsection in order to understand the duties and functions of each personal position.
- d. Leaders should provide clarity when assigning tasks / dispositions to subordinates so that at the time of implementation it can be carried out properly and correctly.
- e. Employee coaching should be carried out regularly, quarterly or semi-annually so that employees maintain their respective professionalism, including collaborating, being honest and responsible with their respective jobs so that the

completion of work becomes faster and more precise.

- f. It is necessary to carry out spiritual showers every month/quarterly to maintain friendship between employees in order to create a conducive working atmosphere.
  - g. It is necessary to maintain buildings and work infrastructure so that employees feel comfortable and safe at work.
- #### **2. Work Placement**
- a. There is a need for periodic technical guidance (bintek) related to the use of security applications (computers and their networks), determination of PKB, analysis of PKB cases, deciding on PKB cases, calculating PKB fines.
  - b. There is a need for periodic technical guidance (bintek) related to the use of security applications (computers and their networks), determination of PKB, analysis of PKB cases, deciding on PKB cases, calculating PKB fines.
  - c. There is a need for technical guidance (bintek) regarding Samsat regulations, related and latest policies regarding motor vehicle taxation, motor vehicle tax functions for the Regional Government and the community.
  - d. There needs to be socialization of skills in serving taxpayers in the form of: how to speak well, how to give good advice, how to convey information related to the Samsat.
- #### **3. SATRIYA Work Culture**
- a. There needs to be internal

socialization involving all Bantul Samsat employees to strengthen the character of SATRIYA's work culture so that employees can develop themselves and also maintain their own integrity, adapt to new conditions, advances in technology, changes to both applicable rules and policies.

- b. There is a need for socialization of SATRIYA's work culture related to official responsibilities, service systems starting from service hours to service needs.

#### 4. Public Service Performance

- a. There is a need for socialization about Samsatan services to taxpayers with clear SOPs, careful, precise and fast calculation of PKB so as to create excellent service.
- b. The convenience of taxpayers who come to the main office as well as Samdes and BPD Corner must be considered by cleaning the workplace and good service.

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