DETERMINATION OF COMPETENCE, EDUCATION AND SELF EFFICACY WITH WORK SPIRIT AS A MEDIATOR VARIABLE ON EMPLOYEE PERFORMANCE TAX MANAGEMENT AGENCY AND RETREBUTION FOR THE CITY OF BATAM

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Abstract

In this study, researchers used data respondents, such as gender, age and long working respondents to provide information on the characteristics of respondents. The questionnaire was spread over 42. The discussion in this chapter is the result of field studies to obtain data on the questionnaire responses that measure five key variables in the study, namely competence, education, self efficacy, work spirit and employee performance. Analysis of data with parametric and non parametrics statistics using SEM-PLS (structural Equation Modelling-Partial Least Square) on the research variables, instrument test, normality test, hypothesis test, as well as discussion of the hypothesis test results and path analysis Path. This research uses path analysis to test relationship patterns that reveal the influence of variables or a set of variables against other variables, both direct influences and indirect influences. Calculation of line coefficient in this study assisted with Smart PLS Ver 3.0. To find out the direct and indirect influences between variables then be seen from the calculation result of the line coefficient and to know the significance.The influence of the variable X3 on X4 has a P-Values value of 0.008 <0.05, so it can be stated that the influence between X3 on X4 is significant. The influence of the variable X3 on X4 has a P-Values value of 0,000 <0.05, so it can be stated that the influence between X3 on X4 is significant. The influence of the variable X4 on Y has a P-Values value of 0.008 <0.05, so it can be stated that the influence between X4 on Y is significant. The influence of the variable X1 to X4 has a P-Values value of 0.010 <0.05, so it can be stated that the influence between X1 to X4 is significant. The effect of the variable X1 on Y has a P-Values value of 0.047 <0.05, so it can be stated that the effect between X1 on Y is significant. The influence of the variable X2 on X4 has a P-Values value of 0,000 <0.05, so it can be stated that the influence of X2 on X4 is significant. The effect of the variable X2 on Y has a P-Values value of 0.007 <0.05, so it can be stated that the influence between X2 on Y is significant.

Keywords : Competence, Education, Self Efficacy, Spirit Work, Performance

1. INTRODUCTION

Currently, each region is required to be able to develop and optimize all the potential of Regional Original Revenue in accordance with their respective authority, whether sourced from Regional Taxes, Regional Levies, Separated Wealth Management, and Other Legitimate Original Regional Revenues.Regions are required to increase regional financial independence so that their dependence on revenue sources from the central government will decrease. On the other hand, there is a demand to increase the realization of regional revenue in order to solve various problems and strategic issues of regional development in various sectors which in turn accelerate the realization of community welfare.Basically, strategy is the determination of the goals to be achieved by an organization, the selection of ways of acting that can be done to achieve the desired

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goals and the allocation of economic resources owned by an organization.Strategic planning is thus a management decision starting from planning, implementing, and monitoring the objectives to be achieved, how to act to achieve goals and the allocation of human and economic resources.This Batam City Regional Tax and Retribution management agency is a Medium-Term Development Plan Document for Regional Revenue in Batam City, containing Policies, Targets, Programs and activities that are compiled through deliberation and coordination processes in the scope of implementing programs and activities within the Tax and Retribution Management Agency. Regions include Technical Implementing Units in the regions. In order to realize the vision and mission of the Batam City Regional Tax and Retribution Management Agency, it is necessary to improve competencies that support the realization of this vision and mission. So Competence is the ability at work by integrating knowledge, skills, abilities and personal values based on experience and learning in order to carry out their duties professionally, effectively and efficiently.Education is an activity to increase a person's general knowledge including increased mastery of theory and skills to decide issues related to activities to achieve goals, the broad definition of education is to define education as life. Education is all learning education that takes place in the environment and throughout life (long life education). Self-efficacy is an individual's belief regarding his or her ability to perform tasks or actions needed to achieve certain results. Based on the definitions above, self-efficacy can be defined as an individual's belief in his or her ability to overcome obstacles in order to achieve the desired goals.Education is an activity to increase a person's general knowledge including increased mastery of theory and skills to decide issues related to activities to achieve goals, the broad definition of education is to define education as life. Education is all learning education that takes place in the environment and throughout life (long life education). Self-efficacy is an individual's belief regarding his or her ability to perform tasks or actions needed to achieve certain results. Based on the definitions above, self-efficacy can be defined as an individual's belief in his or her ability to overcome obstacles in order to achieve the desired goals.Performance is a result achieved by a person in carrying out the tasks assigned to him based on skills, education, and ability and time. In short, performance is an achievement after carrying out tasks based on objectives.

2. IMPLEMENTATION METHOD

In this study, researchers used data respondents, such as gender, age and long working respondents to provide information on the characteristics of respondents. The questionnaire was spread over 42. The discussion in this chapter is the result of field studies to obtain data on the questionnaire responses that measure five key variables in the study, namely competence, education, self efficacy, work spirit and employee performance. Analysis of data with parametric and non parametrics statistics using SEM-PLS (structural Equation Modelling-Partial Least Square) on the research variables, instrument test, normality test, hypothesis test, as well as discussion of the hypothesis test results and path analysis Path. This research uses path analysis to test relationship patterns that reveal the influence of variables or a set of variables against other variables, both direct influences and indirect influences. Calculation of line coefficient in this study assisted with Smart PLS Ver 3.0. To find out the direct and indirect influences between variables then be seen from the calculation result of the line coefficient and to know the significance.The population in this study is the Tax Management Agency And Retrebution For The City Of Batam, amounting to

42 people regardless of the strata and the specific field of duty. Arikunto (in Riduwan, 2012:210) suggests that for the mere ancer when the subject is less than 100, it is better taken all, so that his research is a population research. Due to the population limitation, all population members were made samples of research so that the research used the saturated samples that were taken by the census techniques by using proportional random sampling.

3. RESULTS AND DISCUSSION

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

Table1
AnalysisKonsistensi Internal

Variabel	Cronbach's Alpha	rho_A	ReliabilitasKomposit	Rata-rata VariansDiekstrak (AVE)
X1	0,907	0,923	0,929	0,686
X2	0,901	0,907	0,920	0,593
X3	0,915	0,919	0,932	0,636
X4	0,829	0,857	0,867	0,489
Y_	0,906	0,907	0,924	0,606

Source: Data Processing (2021)

Based on the internal consistency analysis data in the table above obtained the result that the X1 variable has a composite reliability value of 0.929 > 0.600 then the X1 variable is reliable, then the variable X2 has a composite reliability value of 0.920 > 0.600 then the variable X2 is reliable, variable X3 has a composite reliability value of 0.932 > 0.600 then the Variebel X3 is reliable, the X4 variable has a composite reliability value of 0.867 > 0.600 then the X4 variable is reliable , variable Y has a composite reliability value of 0.924 > 0.600 so the variable Y is reliable.

ValidityConvergent

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

Table2
Validity Confergent

Variabel	X1	X2	X3	X4	Y
X1.1	0,647				
X1.2	0,875				
X1.3	0,893				
X1.4	0,863				
X1.5	0,821				
X1.6	0,849				
X2.1		0,657			

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X2.2		**0,823**		
X2.3		**0,724**		
X2.4		**0,832**		
X2.5		**0,814**		
X2.6		**0,783**		
X2.7		**0,724**		
X2.8		**0,784**		
X3.1			**0,657**	
X3.2			**0,882**	
X3.3			**0,822**	
X3.4			**0,880**	
X3.5			**0,879**	
X3.6			**0,820**	
X3.7			**0,620**	
X3.8			**0,778**	
X4.1				**0,785**
X4.2				**0,803**
X4.3				**0,727**
X4.4				**0,765**
X4.5				**0,493**
X4.6				**0,551**
X4.7				**0,707**
Y1				**0,731**
Y2				**0,747**
Y3				**0,840**
Y4				**0,868**
Y5				**0,782**
Y6				**0,823**
Y7				**0,730**
Y8				**0,689**

Source: Data Processing (2021)

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

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

Table3
Validity Discrimination

Variabel	X1	X2	X3	X4	Y
X1					
X2	0,575				
X3	0,545	0,827			
X4	0,588	0,873	0,748		
Y	0,563	0,845	0,831	0,759	

Source: Data Processing (2021)

Based on the table above, the correlation of the X1 variable with an X2 of 0.575 correlation of variable X1 with X3 of 0.545 is the correlation of the X1 variable with X4 of 0.588 correlation variable X1 with Y of 0.563. The whole variable has a correlation value of < 0.900, thus the value of the whole variable correlation is declared valid. Based on the table above also acquired variable X3 correlation results with X2 amounting to 0.827 correlation variable X4 with X2 customer of 0.873 variable correlation Y with a customer X2 of 0.845. The whole variable has a correlation value of < 0.900, thus the value of the whole variable correlation is declared valid. Also can be seen above table obtained results also correlation variable X4 with X3 of 0.748 variable correlation Y with X3 of 0.831 all variables have a correlation value of < 0.900, thus the value of the entire correlation variable is declared valid. Last from the table above also obtained the result that the correlation of the variable Y with X4 of 0.759 the entire variable has a correlation value of < 0.900 thereby the value of the entire correlation variable declared valid.

Colinearity

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

Table4
Colinearity

Variabel	X1	X2	X3	X4	Y
X1				1,423	1,520
X2				3,648	4,637
X3				3,544	3,555
X4					3,287
Y					

Source: Data Processing (2021)

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From the above data can be described as follows:

A.   VIF to correlation X1 with Y is 1,520< 5.00 (No colinearity problem occurs)

B.   VIF for the correlation of X2 with Y is 4,637< 5.00 (No colinearity problem occurs)

C.   VIF for correlation X3 with Y customer is 3,555< 5.00 (No colinearity problem occurs)

D.   VIF for correlation of X4 with Y is 3,287< 5.00 (No colinearity problem occurs)

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

Picture1
Hypothesis Testing
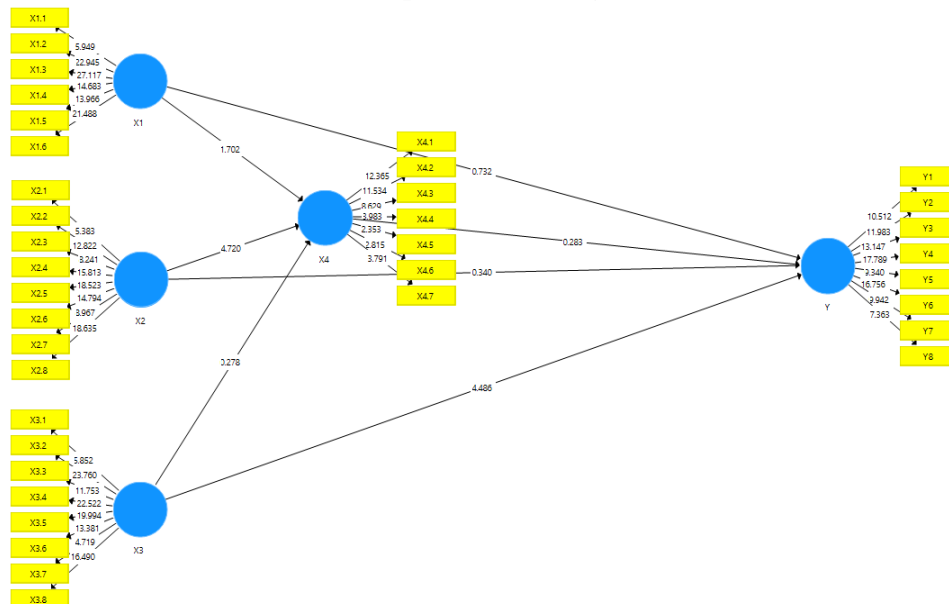
Direct influence hypothesis testing aims to prove the hypotheses of the influence of a variable to other variables directly (without intermediaries). If a path coefficient value is positive it indicates that the value increment of a variable is followed by another variable value increment. If the value of a path coefficient is negative it indicates that the increment of a variable is followed by a decrease in the value of other variables If the value of the prbability (P-Value) is < Alpha (0.05) then Ho is rejected (the influence of a variable with the other variables is significant). If the value of the Preswipe (P-Value) > Alpha (0.05) then Ho is rejected (the effect of a variable with another variable is insignificant).

Table 5
Direct Influence Hypothesis

Variabel	Original Sample	Average Sample	StandarDeviasi	T Statistik	P Values
X1 -> X4	0.171	0.165	0.101	1.702	**0.010**
X1 -> Y	0.095	0.096	0.129	0.732	**0.047**

X2 -> X4	0.778	0.754	0.165	4.720	**0.000**
X2 -> Y	0.095	0.125	0.280	0.340	**0.007**
X3 -> X4	-0.056	-0.002	0.201	0.278	**0.008**
X3 -> Y	0.666	0.626	0.148	4.486	**0.000**
X4 -> Y	0.084	0.087	0.298	0.283	**0.008**

Source: Data Processing (2021)

1.   The direct effect of the variable X3 to the X4 variable has a path coefficient of 0.278 (positive), hence the increase in variable X3 values will be followed by the increase of X4 variables. The effect of the X3 variable against X4 has a P-Values value of 0.008 < 0.05, so it can be stated that the effect between X3 against X4 is significant.

2.   The direct effect of the variable X3 to the variable Y has a path coefficient of 4.486 (positive), hence the increase in variable X3 values will be followed by the increase of variable Y. The effect of the variable X3 against Y has a P-Values value of 0.000 < 0.05, so it can be stated that the influence between X3 against Y is significant

3.   The direct effect of the X4 variable against the Y variable has a line coefficient of 0.283 (positive), hence the increase of the X4 variable value will be followed by the increase of variable Y. The effect of X4 variables against Y has a P-Values value of 0.008 < 0.05, so it can be stated that the effect between X4 to Y is significant

4.   The direct effect of the X1 variable against the X4 variable has a line coefficient of 1.702 (positive), then the value increase of the X1 variable will be followed by the increase of X4 variables. The effect of the X1 variable against X4 has a P-Values value of 0.010 < 0.05, so it can be stated that the effect between X1 against X4 is significant.

5.   The direct effect of the X1 variable against the Y variable has a line coefficient of 0.732 (positive), then the value increase of the X1 variable will be followed by the increase of variable Y. The effect of the X1 variable against Y has a P-Values value of 0.047 <0.05, so it can be stated that the effect between X1 against Y is significant.

6.   The direct effect of variable X2 against the X4 variable has a path coefficient of 4.720 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against X4 has a P-Values value of 0.000 < 0.05, so it can be stated that the effect of X2 against X4 is significant.

7.   The direct effect of variable X2 against variable Y has a path coefficient of 0.340 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against Y has a P-Values value of 0.007 < 0.05, so it can be stated that the effect of the X2 against Y is significant.

An indirect influence hypothesis test is aimed at proving the hypotheses of the influence of a variable to other variables indirectly (through intermediaries). If the physical value of indirect influence >The coefficient of influence langsnug, then the intervening variable is to inradiate the relationship between one variable and the other variables. Conversely, if the physical value of the indirect effect of the < coefficients of a langsnug influence, then the intervening variable is not to metabolise the relationship between one variable and the other variable.

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Table 6
Indirect influence hypothesis

Variabel	Original Sample	Average Sample	StandarDeviasi	T Statistik	P Values
X1 -> X4 -> Y	0,014	0,021	0,058	0,249	0,805
X2 -> X4 -> Y	0,066	0,060	0,218	0,301	0,765
X3 -> X4 -> Y	-0,005	0,002	0,051	0,093	0,926

Source: Data Processing (2021)

1. Based on the above table obtained the value of indirect influence coefficient of variable X1 against Y by 0.732 > 0.249 (direct influence of X1 against Y) Thus it can be stated that the X4 has the influence of the X1 against Y.
2. Furthermore, indirect influence coefficient value of variable X2 against Y of 0.340 > 0.301 (direct effect of X2 against Y) thus can be stated that X4 radiated influence between X2 against Y.
3. Then, the indirect influence coefficient value of the variable X3 against Y of 4.486 > 0.093 (direct effect of X3 against Y) Thus it can be stated that X4 radiated influence between X3 against Y.

The coefficient of determination (R Square) aims to evaluate the accuracy of a variable's prediction. In other words to evaluate how variations of variable values are bound to be influenced by a variation of the value of free variables on a model path.

Table7
Coefficient Determination

Variabel	R Square	Adjusted R Square
X4	0,696	0,672
Y	0,749	0,722

Source: Data Processing (2021)

In the table above, the result of X1, X2 and X3 against X4 (E1) was 0.696, meaning that the impact of X1, X2 and X3 against X4 was 69.60%. Then, the impact of X1, X3 and X4 against Y is 0.749, meaning that the magnitude of the influence of X1, X3 and X4 against Y is 74.90%.

4. CONCLUSION

1. The direct effect of the variable X3 to the X4 variable has a path coefficient of 0.278 (positive), hence the increase in variable X3 values will be followed by the increase of X4 variables. The effect of the X3 variable against X4 has a P-Values value of 0.008 < 0.05, so it can b
2. e stated that the effect between X3 against X4 is significant.
3. The direct effect of the variable X3 to the variable Y has a path coefficient of 4.486 (positive), hence the increase in variable X3 values will be followed by the increase of variable Y. The effect of the variable X3 against Y has a P-Values value of 0.000 < 0.05, so it can be stated that the influence between X3 against Y is significant

4. The direct effect of the X4 variable against the Y variable has a line coefficient of 0.283 (positive), hence the increase of the X4 variable value will be followed by the increase of variable Y. The effect of X4 variables against Y has a P-Values value of $0.008 < 0.05$, so it can be stated that the effect between X4 to Y is significant

5. The direct effect of the X1 variable against the X4 variable has a line coefficient of 1.702 (positive), then the value increase of the X1 variable will be followed by the increase of X4 variables. The effect of the X1 variable against X4 has a P-Values value of $0.010 < 0.05$, so it can be stated that the effect between X1 against X4 is significant.

6. The direct effect of the X1 variable against the Y variable has a line coefficient of 0.732 (positive), then the value increase of the X1 variable will be followed by the increase of variable Y. The effect of the X1 variable against Y has a P-Values value of $0.047 < 0.05$, so it can be stated that the effect between X1 against Y is significant.

7. The direct effect of variable X2 against the X4 variable has a path coefficient of 4.720 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against X4 has a P-Values value of $0.000 < 0.05$, so it can be stated that the effect of X2 against X4 is significant.

8. The direct effect of variable X2 against variable Y has a path coefficient of 0.340 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against Y has a P-Values value of $0.007 < 0.05$, so it can be stated that the effect of the X2 against Y is significant..

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