

The Job Satisfaction analysis and Its Implications on Account Representative's Performances

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ABSTRACT

This research aims to analysis the Effect of Training, Competency, and Work Motivation toward job satisfaction and their Implication in Account Representative's performances at Tax Service Offices. This research is a descriptive and quantitative research with hypothesis tests. Samples of this research were all employees of Account Representative at Tax Service Office of Special Capital City District of Jakarta totaling 535 Account Representative. Data analysis uses SEM (Structural Equation Modeling).

Results of the research indicate that the training, competency, and work motivation, both partially and simultaneously have significant effect and contribute of 72% toward job satisfaction of the Account Representatives. Similarly the training, competency, work motivation, and job satisfaction, both partially and simultaneously, have significant effect and contribute of 76% toward performance of the Account Representatives. Therefore, application of the effective trainings, existing competency improvement efforts of the Account Representatives and work motivation of the Account Representatives, as well as improvement in job satisfaction of the Account Representatives are important to be implemented in integrated manner at Tax Service Offices in order that the Account Representative's performance may be improved.

Keywords : Training, Competency, Work Motivation, Job Satisfaction, Performance

A. Introduction

Tax is a main source of state revenue (Indonesia Government Regulation No.13 of 1988). Statehood activities are difficult to be performed without tax. The uses of tax revenue comprised of expenditure, employees up to the financing of a wide range of development projects.

Tax revenue target for 2013 – 2014 was in the amount of IDR 1.192 Trillion (APBN, 2013). The target was distributed to 331 Tax Service Office throughout Indonesia. However, compared to gross domestic product (GDP) of Tax Ratio, this total of Indonesian tax revenue was still below tax ratio target.

Public services represent services performed by public service entities such as services provided by governmental entities according to characteristics of governmental entities' existence as public institutions. Thereby, the government officials as human resources owned by the governmental entities are a determinant in the success of public services performed by the governmental entities.

Account Representatives as government officials who handle taxation issues fundamentally is outlined in accordance with the main duties and organizational function of the government organizations an administrator of affairs being government's affairs, including taxation affairs.

Not optimum performance of the Account Representatives at the Tax Service Office is a direct picture of the low job satisfaction of the Account Representatives. There are some factors which may influence the level of job satisfaction of the Account Representatives, among them trainings, work motivation, and competency. This condition occurs since through trainings, the Account Representatives will acquire capacity more of the aspects of knowledge, attitude and skills required to conduct the duties of the Account Representatives. This in turn will influence the Account Representative's performance.

B. Literature Review

Trainings

Mathis and Jackson (2006:301) argues that a training is process there the people acquire capability to help the attainment of organizational purposes.

While according to Robbins (2006: 676) that “training may cover all things by teaching employees of basic skills of reading up to advanced courses in executive leadership.”

Competency

Competency is defined as “An underlying characteristic of an individual that is causally related to criterion- referenced effective and/or superior performance in a job or situation” (**Widiastuti, 2007:4**). As an inherent individual characteristic, competency represents part of individual personality relative and stable, and visible and measurable of individual’s behavior concerned, at workplace or in various situations. Therefore, one’s competency indicates someone’s ability to behave in various situations sufficiently consistent for a sufficient long period of time, not merely by a chance.

Work motivation

Luthans (2006: 207) argues that motivation derives from Latin word *mevere* that means “drive” this meaning is a proof of the following comprehensive definition: motivation is a process which begins with physiological or psychological definition driving behaviors or drives aimed for incentive purpose. Therefore, the key to understand the motivation process depends on definition and relations between needs, drives, and incentives.

Job satisfaction

Luthans (2006: 243) provides a comprehensive definition of job satisfaction that comprises reaction or cognitive, affective and evaluative attitude arguing that the job satisfaction is “emotional state being pleased or positive emotion comes from appraisal on someone’s job or work experience”.

Based on Luthans’s opinion it is apparent that the level of job satisfaction related to the emotional state both positive and negative emotions determined by the appraisal of someone’s job or experience in working, to provide job satisfaction to employees, then it is necessary for the company to consider the

employee's affections such as related to atmosphere of work, compensation received.

Account Representative's performance

Colquitt et al. (2009:37) defines performance as: The value of the set of employee behaviors that contribute, either positively or negatively, to organizational goal accomplishment. It can be defined the performance is a value attained of employees behavior in their contribution to the company, both in positive and negative manner, which it aims to accomplish the organization's purposes.

From the definition of performance above it is understood that the performance is a barometer for employees in evaluating to what extent the work they produce are in accordance with specified standards on the work. Therefore, the performance may become a measure for each employee where they have worked to the extent expected by the company.

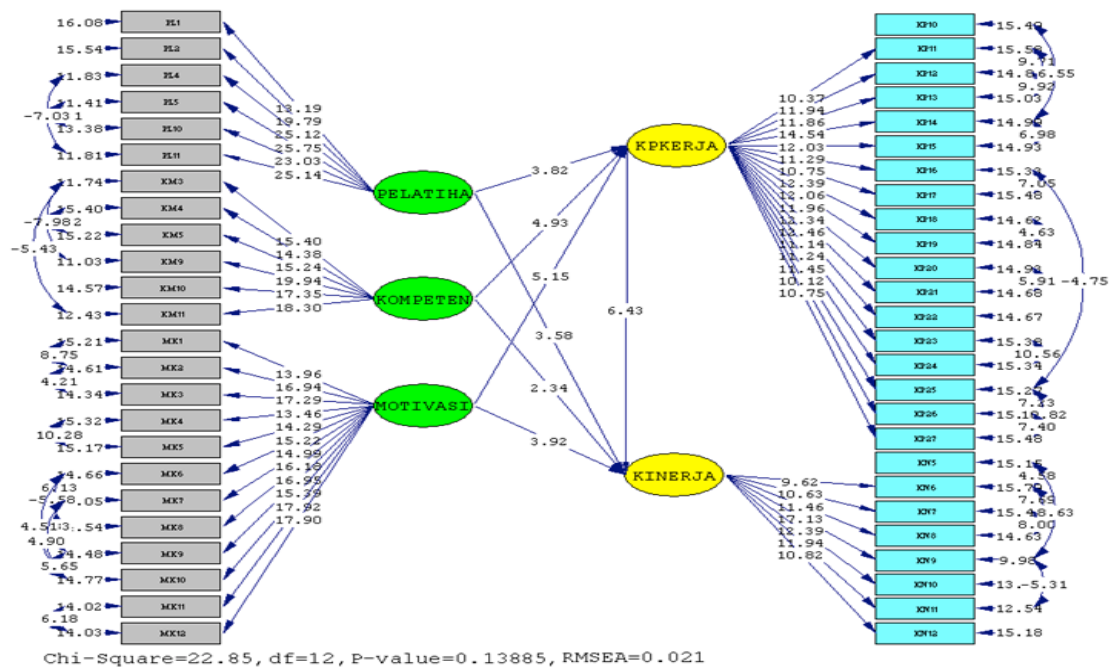
C. Population and Samples of Research

Population in this research were all Account Representatives at the Tax Service Offices of Special Capital City District of Jakarta attaining revenues above IDR 3 trillion namely of 565 Account Representatives distributed in 22 Tax Service Offices.

As for selection of samples in this research uses sampling technique. Sampling technique used in this research is proportional random sampling, so it was obtained total samples of 535 Account Representatives.

D. Analysis and Hypothesis Test

In this research analysis of test uses Structural Equation Model (SEM) with Lisrel Vs. 8.80 program. As for results of data test uses Structural Equation Model (SEM) please see figure below:



1. Hypothesis 1: There is a significant effect of training toward job satisfaction at Tax Service Offices

Estimation value (Standardized Solution) of 0,17 and CR value (t-values) obtained of $3,82 > 1,96$ or p value of 0,000, then hypothesis 1 is accepted. Meaning there is a significant effect of training toward job satisfaction.

2. Hypothesis 2: There is a significant effect of competency toward job satisfaction at Tax Service Offices

Estimation value (Standardized Solution) of 0,29 and CR value (t-values) obtained of $4,93 > 1,96$ or p value of 0,000, then hypothesis 2 is accepted. Meaning there is a significant effect of competency toward job satisfaction.

3. Hypothesis 3: There is a significant effect of work motivation toward job satisfaction at Tax Service Offices

Estimation value (Standardized Solution) of 0,32 and CR value (t-values) obtained of $5,15 > 1,96$ or p value of 0,000, then hypothesis 3 is accepted. Meaning there is a significant effect of work motivation toward job satisfaction.

4. Hypothesis 4: There is a significant effect of training, competency, and work motivation simultaneously toward job satisfaction at Tax Service Offices.

Simultaneously the Effect of Training, Competency, and Work Motivation toward job satisfaction is $R^2 = 0,72$ or 72% and CR value (F-values) obtained of $(R^2/k) / ([1-R^2]/[n-k-1]) = (0,72/3) / ([1-0,72]/ [535-3-1]) = 455,15 > 2,62$ or p value of 0,000, then hypothesis 4 is accepted. Meaning there is a significant effect on training, competency, and work motivation of simultaneously toward job satisfaction.

5. Hypothesis 5: There is a significant effect on training toward Account Representative's performance at Tax Service Offices

Estimation value (Standardized Solution) of 0,16 and CR value (t-values) obtained of $3,58 > 1,96$ or p value of 0,000, then hypothesis 5 is accepted. Meaning there is a significant effect of training toward Account Representative's performance.

6. Hypothesis 6: There is a significant effect competency toward Account Representative's performance at Tax Service Offices

Estimation value (Standardized Solution) of 0,13 and CR value (t-values) obtained of $2,34 > 1,96$ or p value of 0,020, then hypothesis 6 is accepted. Meaning there is a significant effect of competency toward Account Representative's performance.

7. Hypothesis 7: There is a significant effect of work motivation toward Account Representative's performance at Tax Service Offices

Estimation value (Standardized Solution) of 0,25 and CR value (t-values) obtained of $3,92 > 1,96$ or p value of 0,000, then hypothesis 7 is accepted. Meaning there is a significant effect of work motivation toward Account Representative's performance.

8. Hypothesis 8: There is a significant effect of job satisfaction toward Account Representative's performance at Tax Service Offices

Estimation value (Standardized Solution) of 0,43 and CR value (t-values) obtained of $6,43 > 1,96$ or p value of 0,000, then hypothesis 8 is accepted.

Meaning there is a significant effect of job satisfaction toward Account Representative's performance.

9. Hypothesis 9: There is a significant effect of training, competency, work motivation and job satisfaction simultaneously toward performance of Account Representative at Tax Service Offices

Simultaneously the influence of training, competency, work motivation, and job satisfaction toward Account Representative's performance is of $R^2 = 0,76$ or 76% and CR value (F-Values) obtained of $(R^2/k) / ([1-R^2]/[n-k-1]) = (0,76/4) / ([1-0,76]/[535-4-1]) = 419,61 > 2,39$ or p value of 0,000, then hypothesis 9 is accepted. Meaning there is a significant effect of training, competency, work motivation, and job satisfaction simultaneously toward Account Representative's performance.

E. Discussion

1. Influence of Training toward Job satisfaction

Based on SEM analysis, coefficient value of training track toward job satisfaction is of 0,17 and p value = 0,000. Coefficient value of positive tract of training means that training has a positive effect toward job satisfaction. Results of this research support Balozi and Aman (2014), identifying that trainings have significant positive effect toward job satisfaction.

2. Influence of Competency toward Job satisfaction

Based on SEM analysis, coefficient value of competency track toward job satisfaction is of 0,29 and p value = 0,000. Coefficient value of positive tract of competency means that competency has a positive effect toward job satisfaction. Results of this research support Orhan and Dincer (2012) identifying that competency has a positive significant relations with job satisfaction.

3. Influence of Work motivation toward Job satisfaction

Based on SEM analysis, coefficient value of work motivation track of toward job satisfaction is of 0,32 and p value = 0,000. Coefficient value of positive tract of work motivation means that work motivation has a positive effect

toward job satisfaction. Results of this research support Mahmood (2010) that work motivation has a positive effect toward job satisfaction.

4. Training, Competency, and Work Motivation's Effect simultaneously toward Job Satisfaction

Based on SEM analysis, determinant coefficient value of Training, Competency, and Work Motivation's Effect simultaneously toward job satisfaction is of $R^2 = 0,72$ or 72% and p value = 0,000. Work motivation variable contributes effect the highest toward job satisfaction, relatively compared to training and competency.

5. Influence of Training toward Account Representative's performance

Based on SEM analysis, coefficient value of training track toward Account Representative's performance is of 0,16 and p value = 0,000. Coefficient value of positive track of training means that training has a positive effect toward Account Representative's performance. Results of this research support Sultana (2012) and Aslam Khan (2011) identifying that there is a significant positive effect between training with performance of the employees.

6. Influence of Competency toward Account Representative's performance

Based on SEM analysis, coefficient value of competency track toward Account Representative's performance is of 0,13 and p value = 0,020. Coefficient value of positive track of competency means that competency has a positive effect toward Account Representative's performance. Results of this research support Abidin (2010) identifying that there is a positive significant relations between competency and performance of the employees.

7. Influence of Work motivation of toward Account Representative's performance

Based on SEM analysis, coefficient value of work motivation track toward Account Representative's performance is of 0,25 and p value = 0,000. Coefficient value of positive track of work motivation means that work motivation has a positive effect toward Account Representative's performance. Results of this research support Tjahjono and Gunarsih (2004),

Oluyesi, Ayo and Hammed (2009) that work motivation has a significant positive effect toward performance of the employees.

8. Influence of Job satisfaction toward Account Representative's performance

Based on SEM analysis, coefficient value of job satisfaction track toward Account Representative's performance is of 0,43 and p value = 0,000. Coefficient value of positive track of job satisfaction means that job satisfaction has a positive effect toward Account Representative's performance. Results of this research support Van (2013), Rukman (2013) that job satisfaction has an effect toward performance of the employees.

9. Influence of Training, Competency, Work Motivation Dan Job Satisfaction simultaneously toward Account Representative's performance

Based on SEM analysis, coefficient value of determination of effect of training, competency, work motivation, and job satisfaction simultaneously toward Account Representative's performance is of $R^2 = 0,76$ or 76% and p value = 0,000. Variable of job satisfaction contributes effect highest toward Account Representative's performance, relatively compared to training, competency, and work motivation.

F. Conclusion

1. Training is proven to have a significant effect toward job satisfaction at Tax Service Offices. Dominant dimension of training variable is training method with indication of accuracy method used (PL5).
2. Competency is proven to have a significant effect toward job satisfaction at Tax Service Offices. Dominant dimension of competency variable is behavior competency with indicator of work attitude, namely positive work attitude in supporting duties and work (KM9).
3. Work motivation is proven to own a significant effect toward job satisfaction at Tax Service Office. Dominant dimension of work motivation variable is to

seek opportunity to realize the plan with indicator of quality improvement of work result of Account Representative (MK11).

4. Training, competency, and work motivation simultaneously own a significant effect toward job satisfaction at Tax Service Offices. From the test results, work motivation variable represents variable of most dominant or most significant toward job satisfaction.
5. Training has a significant effect toward Account Representative's performance at Tax Service Offices. Dominant dimension of the training variable is training method with indicator of method accuracy used (PL5).
6. Competency has a significant effect toward Account Representative's performance at Tax Service Offices. Dominant dimension of competency variable is behavior competency with indicator of work attitude, namely positive work attitude in supporting duties and work (KM9).
7. Work motivation owns a significant effect toward Account Representative's performance at Tax Service Offices. Dominant dimension of work motivation variable is to seek opportunity to realize the plan with indicator of quality improvement of work results of Account Representative (MK11).
8. Job satisfaction has a significant effect toward Account Representative's performance at Tax Service Offices. The most dominant dimension of job satisfaction variable is monetary benefits by indicator receiving traveling cost according to traveling activities (KP22).
9. Training, competency, work motivation, and job satisfaction simultaneously have significant effect toward performance of Account Representatives at Tax Service Offices. From the t test results, job satisfaction variable is variable which its effect most dominant or most significant toward Account Representative's performance

G. Implications:

This research has managerial implications, first, supervisor should pay more attention on work motivation, especially in supporting Account Representatives accomplish their planning. In effort to achieve their performance, supervisors

should support them with applicable qualified training and also financial benefit especially travel expense for their duties. Second, Supervisors need to improve Account Representatives competency, especially in work ethic. Work ethic positively would support the improvement on their tasks result. Then, these would improve their working satisfaction.

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