EFFECT OF SUPERVISION AND DISCIPLINE ON IMPROVING EMPLOYEE WORK EFFECTIVENESS AT KEBAYORAN BARU TAX SERVICE OFFICE

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ABSTRACT

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“This research is quantitative, descriptive and associative type. The population in this study is employees. The sampling technique used in this study is simple random sampling. With a simple random sampling technique, a sample of 85 employees was taken at the Tax Service Office in Kebayoran Baru as respondents in this study. The results of this study indicate that: 1) There is an influence of Supervision on the Effectiveness of Employee Work, as evidenced by the t count for the X1 variable (Supervision) of 3.491, while the value of the table for N = 85 of 1.988. So 3.491 > 1.988, it can be concluded that partially the Supervision variable (X1) influences the Employee Work Effectiveness (Y). 2) There is the influence of Discipline on Employee Work Effectiveness, it is proven that the t count for the X2 variable (Discipline) is 7.222, while the table for N = 85 is 1.988. So 7.222 > 1.988, it can be concluded that partially the Discipline variable (X2) influences the Employee Work Effectiveness (Y). 3) There is a joint effect of Supervision and Discipline on the Employee Work Effectiveness, as evidenced by the calculated value of 75.695 which is greater than the table value for N = 85 of 2.71 or 75.695 > 2.71 with a significant level of 0.000 because 0.000 <0.05, so it can be said that the Supervision variable (X1) and the Discipline variable (X2) jointly relate to the Employee Work Effectiveness variable (Y), with an R Square value of 0.649 meaning that Supervision and Discipline has a 64.9% effect on the Employee Work Effectiveness while the remaining 35.1% is influential with other factors not examined by the authors in this study.
INTRODUCTION

The challenges facing organizations today (Kurniawan, 2019) and in the future is how to produce quality human resources (Zakir, 2012), innovative and highly creative (Setyanti, 2018). In addition, human resources are an important asset in an organization, because it is a source that controls the organization and maintains and develops the organization in the face of the various demands of the (Kartika, 2019).

An organization can run effectively if management functions such as planning, organizing, motivation and supervision in it functioning properly, and supporting elements are available and meet the requirements. One of the most important elements that can support the organization is Human Resources (Employees). Human Resources have an important role in determining the success of the organization. One of the modernizations in the field of taxation is characterized by the establishment of the vision of Directorate general of Taxation is to be a model of community service (Sukarno & Nirawati, 2020) which organizes a world-class tax system and management that is trusted and proud of the community (Usmada, 2021).

Tax Service Office is a government institution that has the main task (Alamri, Mingkid, & Kalesaran, 2021) and conducting tax affairs (Annisya, 2018), because tax dues can be used for the development and welfare of the Indonesian nation (Rukmini, 2017). As stated in the vision of the Directorate General of Taxation, namely to become a government institution (Haniv, 2012) which organizes an effective modern tax administration system (Masyhur, 2013), efficient and trusted community with integrity (Rais & Pinatik, 2015) and high professionalism and the mission of collecting State tax receipts under the Tax Law (Pusparesmi, 2013) that is able to realize the independence of financing the State Budget (Odik Sofi, 2015) through an effective and efficient tax administration system (Masyhur, 2013). Improving the quality of human resources, especially the employees in the Tax Service Office needs to be done in order to achieve the vision and mission itself (Yuliani & Azmi, 2015), and improve the effectiveness of public services provided by (Mirmasari & Suaedi, 2013). Organizations in meeting the demands of the community should pay attention to the human resources of the bureaucrats are absolutely necessary to improve the effectiveness of employee work. Effectiveness is more oriented to the output, then the work of employees can be said to be effective, if in accordance with the work plan that has been determined, so that the work can be completed in accordance with the time set. With satisfactory results anyway. Kebayoran Baru Tax Service Office in assessing the effectiveness of its employees' work can be seen from several factors, namely with supervision and discipline. Internal supervision can assess the management control system, efficient and effective implementation of tasks and functions as well as compliance with laws and regulations in order to improve or improve performance.

Although supervision is the last part of the organization's management order, its existence in that order does not diminish its vital functions in management. Supervision is used as one of the measuring instruments where the wheels of the organization can run well or not in achieving the goals of an organization. Supervision is not only applicable on a small management scale, but state-level organizations also require supervision. The realization of the desired objectives by the organization is actually nothing but the purpose...
of supervision. Because every activity basically always has a specific purpose. Therefore, supervision is absolutely necessary in the effort to achieve a goal, by correcting mistakes made by employees and preventing the recurrence of the same mistakes or the emergence of new mistakes. Seen in the Tax Service Office Kebayoran Baru, there is still a lack of supervision and assertiveness of the leadership of employees in the Secretariat section of the Tax Service Office Kebayoran Baru, so the level of employee discipline is still low. The result of the work that has been targeted is completed now even the day after tomorrow so it inhibits other work. And employees who often leave the workplace during working hours make the work increasingly delayed and can not be completed on time.

Enforcing discipline is important for the organization, because discipline contains rules that must be obeyed by employees. With discipline is expected to make the work as efficient as possible. Work discipline can be seen as something of great benefit, both for the benefit of the organization and for the employees. For the organization of work discipline will ensure the maintenance of discipline and smooth implementation of tasks, so that optimal results are obtained. As for employees will be obtained a pleasant work atmosphere so that it will increase the spirit of work in carrying out its work. Leaders must be courageous in their actions to punish any officer who is disciplined in accordance with the established laws. Leaders who dare to act decisively to apply the law to indispliner employees will be respected and recognized by subordinates.

Thus, the leadership will be able to maintain the discipline of the organization's employees. A study conducted by researchers will have a purpose. Therefore, this research has the following research objectives to find out the significant influence between supervision on the effectiveness of employee work at the Kebayoran Baru Tax Service Office to know the significant influence between disciplines on the effectiveness of employee work at the Kebayoran Baru Tax Service Office and to know the significant influence between supervision and discipline together on the effectiveness of employee work at the Kebayoran Baru Tax Service Office.

**RESEARCH METHOD**

This research uses quantitative approach, descriptive and associative type.

The population in this study was employees at the Kebayoran Baru Tax Service Office. The sampling technique used in this study is simple random sampling. With simple random sampling techniques, a sample of 85 employees at the Kebayoran Baru Tax Service Office was sampled as respondents in this study.

The analysis technique used in this study is quantitative analysis technique using statistics. Furthermore, to obtain and speed up data input, statistical software is used to support this research. The software used to support this research is spss (Statistical Product and Service Solutions) version 20.

The t test and F test were used to test the hypothesis, a hypothesis testing technique in this study using the help of the computer program Statistical Product and Service Solutions (SPSS) Version 20 for Windows. Test statistics are used as follows:

To test the signification of a correlation coefficient, it can use t student test statistics with the following formula:

\[ t = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}} \]

Source: Sugiyono (2014)
Effect of Supervision and Discipline on Improving Employee Work Effectiveness at Kebayoran Baru Tax Service Office

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Result and Discussion

Table Hypothesis Testing

| Coefficient | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
|-------------|-----------------------------|---------------------------|---|------|
| (Constant)  | -2.020                      | 1.974                     | 1.2 | .220 |
| Treatment (X1) | 0.386                      | 0.386                     | 3.491 | .001 |
| Discipline (X2) | 0.566                      | 0.566                     | 7.222 | .000|

Effect of Supervision (X1) on Employee Work Effectiveness (Y) If the results of the table of coefficients above using the calculation of SPSS analysis version 20, then the value of titung for variable X1 (Supervision) is 3.491, while the value of ttabel for N = 85 is

\[
F = \frac{R^2}{(1 - R^2) / (n - k - 1)}
\]

Determination Coefficient (KD) The coefficient of determination is used to determine the influence between the two variables (X1, X2, and Y), how much influence between the two variables studied, then calculated the coefficient of determination (Kd) assuming other factors outside the variable is considered constant or fixed (ceteris paribus). The formula of the coefficient of determination (Kd) is:

\[
KD = r^2 \times 100\%
\]

Test F is used to find out if simultaneously there is an influence between independent variables on dependent variables. The formula of test F according to Sugiyono (2014) as follows:

\[
t = T_{test} \text{ and } r = \text{Correlation coefficient} \text{ and } n = \text{Number of samples}
\]

To find out whether or not the hypothesis was rejected, Riduwan and Sunarto (2013) revealed the rules used in testing the research hypothesis as cited below: If \(t\) calculates \(\geq t\) table, then \(H_0\) is rejected means significant. If \(t\) counts \(\leq t\) table, then \(H_0\) received means insignificant.

\[
F = \frac{R^2}{(1 - R^2) / (n - k - 1)}
\]

Test F is used to find out if simultaneously there is an influence between independent variables on dependent variables. The formula of test F according to Sugiyono (2014) as follows:

\[
F = \frac{R^2}{(1 - R^2) / (n - k - 1)}
\]

Description:
F = Value F (F count)
R\(^2\) = Multiple correlation coefficient
K = Number of free variables
n = Sample size

The basis of decision making is as follows:
If F\(_{calculation}\) < F\(_{table}\), then \(H_0\) is accepted. If F\(_{calculation}\) > F\(_{table}\), then \(H_0\) is rejected.

Source: Sugiyono (2012)
1,988. So 3,491 > 1,988, it can be concluded that partially the variable Supervision (X1) affects the Effectiveness of Employee Work (Y).

Effect of Discipline (X2) on Employee Work Effectiveness (Y) If the results of the table of coefficients above using the calculation of SPSS analysis version 20, then the value of thitung for variable X2 (Discipline) is 7,222, while the value of ttabel for N = 85 is 1,988. So 7,222 > 1,988, it can be concluded that partially the variable Discipline (X2) affects the Effectiveness of Employee Work (Y).

F Test

| Model        | Sum of Squares | df | Mean Square | F     | Sig  |
|--------------|----------------|----|-------------|-------|------|
| Regression   | 2108.649       | 2  | 1054.324    | 75.695| .000 |
| 1 Residual   | 1721.361       | 82 | 20.952      |       |      |
| Total        | 4829.953       | 84 |             |       |      |

From the test results ANOVA or Ftest or Fhitung can be a value of fhitung of 75.695 where greater than the ftabel value for N = 85 of 2.71 or 75.695 > 2.71 with a significant rate of 0.000 because 0.000 < 0.05, then it can be said that the Supervisory variable (X1) and the Discipline variable (X2) are jointly related to the Employee Work Effectiveness (Y) variable.

Model Summary

| Model | R | R Square  | Adjusted R Square | Std. Error of the Estimate |
|-------|---|-----------|-------------------|---------------------------|
|       | .895| .810      | .640              | 4.30726                   |

Based on the table above, the Summary Model which produces a R Square value of 0.649 means that Supervision and Discipline has an influence of 64.9% on the Effectiveness of Employee Work while the remaining 35.1% influences with other factors not studied by the authors in this study.

CONCLUSION

Based on the chapter of the results of the analysis and discussion on "The Influence of Supervision and Discipline on Improving the Effectiveness of Employee Work at the Kebayoran Baru Tax Service Office", the authors will draw conclusions from the results of this study or thesis writing. The conclusion of this study result is as follows: There is an influence of Supervision on Employee Work Effectiveness, proven from the value of thitung for variable X1 (Supervision) of 3,491, while the value of ttabel for N = 85 is 1,988. So 3,491 > 1,988, it can be concluded that partially the variable Supervision (X1) affects the Effectiveness of Employee Work (Y). There is a disciplinary effect on the Effectiveness of Employee Work, proven thitung value for variable X2 (Discipline) of 7,222, while the value of ttabel for N = 85 is 1,988. So 7,222 > 1,988, it can be concluded that partially the discipline variable (X2) effectiveness of employee work (Y). There is a mutually supervisory and disciplinary effect on the Effectiveness of Employee Work, as evidenced by the calculating value of 75,695 which is greater than the ftabel value for N = 85 of 2.71 or 75,695 > 2.71 with a significant rate of 0.000 due to 0.000 < 0.05, then it can be said that
the variable Supervision (X1) and variable Discipline (X2) together related to the variable Effectiveness of Employee Work (Y), with a value of R Square of 0.649 means that Supervision and Discipline has an influence of 64.9% on the Effectiveness of Employee Work while the remaining 35.1% influence with other factors not studied by the authors in this study.

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