



Research Paper

Effect of Competence and Work Environment on Employee Performance with Tpp Provision of Tpp As A Moderate Variable At The Makassar City Investment And One-Stop Integrated Service Office

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ABSTRACT: This study aims to analyze and explain the influence of competence and work environment on employee performance by giving Tpp as a moderating variable at the Makassar City Investment and One-Stop Integrated Service Office. The data used in this study is primary data using a questionnaire. This research is a quantitative research, because the research data is in the form of numbers and the analysis uses statistics with the research design of a hypothesis testing study to test the effect between variables. The study used Multiple Linear Regression and Moderated Regression Analysis (MRA). The data of this study was processed using the Statistical Package for Social Science (SPSS) program. The research sample amounted to 38 respondents. The results of the study show that: 1) The work environment has a direct effect on the performance of ASN. 2) Competence affects the performance of ASN. 3) The provision of TPP can moderate the relationship between the work environment and competence on employee performance at the Makassar City Investment and One Stop Integrated Service Office.

KEYWORDS: Performance, competence, work environment, and provision of additional employee income

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I. INTRODUCTION:-

Performance is basically what employees do that affects how much they contribute to the organization or company. Mangkunegara (2011) suggests that the term performance comes from the word job performance or actual performance, namely the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

In Makassar City Civil Servants always get attention to the performance of their work in serving the community, because the image that arises from Civil Servants is already bad, such as being less productive, likes corruption and wasting state money, low work ethic, often absent, and so on. Employee performance is still considered low because most of them just come, fill absences, chat, then go home without providing their services in jobs that can realize the common goals of a government organization.

Seeing the various problems that arise, a new Law No. 5 of 2014 was made specifically on State Civil Apparatus which covers recruitment standards based on a merit system, work regulations for state apparatus employees, to sanctions imposed if they do not comply with the Act. The definition of State Civil Apparatus (ASN) is a profession for Civil Servants (PNS) and Employees. Government with an Employment Agreement (PPPK) working for government agencies. ASN employees consist of PNS and PPPK who are appointed by staffing officers and assigned tasks in a government position or assigned other state duties and are paid according to the laws and regulations. The issuance of the Law is expected to bring about changes in personnel management and employee capacity development in Indonesia which will have an impact on the performance of Civil Servants which will be measured annually individually and the payroll system is based on the workload given.

The target of implementing Regional PTSP is the realization of PTSP that is fast, easy, transparent, sure, simple, affordable, professional, has integrity, and increases the community's right to obtain Licensing and Non-licensing services. The Makassar City Investment and One Stop Integrated Service Office is one of the government's tools areas in the city of Makassar that implement a one-stop service system. The Makassar City

DPMPTP as an agency specifically tasked with providing services regarding licensing that directly touches the community, can basically be said to be a new breakthrough or innovation in local government management which is expected to be able to provide quality public services in accordance with the demands and expectations of the community. In addition, based on the results of initial observations made at the Makassar City Investment and One-Stop Integrated Service Office, especially public services in the licensing sector, it is still felt that it is not in accordance with what the community expects. Service users must wait up to 1 month more until the issuance of the IMB permit.

One of the factors that can affect employee performance is the work environment, the work environment should get the attention of all parties involved in advancing existing education (Sari, 2018). This can be understood because with a work environment that is comfortable, adequate and can support work, there will be an increase in teacher performance so that a good work environment needs to be held so that teachers can work well (Iskandar, 2012). Most teachers have problems with school facilities, teachers do not feel safe and comfortable to complete their tasks. The cleanliness of the class is not maintained, some classes are not well lit, there is often loss of things in class, and there is too much noise from children.

Another factor that can affect employee performance is competence. This is supported by the theory put forward by Mulyasa (2013) that a person's performance is determined by the ability (competence) to carry out work. To be able to carry out their duties properly, employees are required to have competencies that are in accordance with their respective duties and functions.

Another factor that is no less important is the provision of TPP. The TPP policy for civil servants is expected to have an impact on improving employee welfare. The provision of additional income is routinely received by employees per month so that it fosters employee confidence in determining the planning of their life needs. On the other hand, the provision of additional income is directed so that all civil servants can improve their discipline and performance and can provide quality services according to the established Standard Operating Procedures.

Based on the above phenomenon, the authors are interested in conducting research with the title: Effect Of Competence And Work Environment On Employee Performance With Tpp As A Moderate Variable At The Makassar City Investment And One-Stop Integrated Service Office.

II. LITERATURE REVIEW:-

Work environment

The work environment means the overall tools and materials encountered, the surrounding environment in which a person works, as well as work arrangements both as individuals and as groups (Sedarmayanti, 2011: 2). Based on the opinions of the experts above, it is concluded that the work environment of employees has no small influence on the company's operations. This work environment will affect the company's employees, so that both directly and indirectly will affect the company's productivity. A good work environment will of course increase the work productivity of employees. On the other hand, a bad work environment will reduce the company's productivity.

Competence

Meanwhile, human resource competence in a narrow sense cannot be separated from the existing job requirements. That is, the organization must know in advance how the work must be carried out and what competencies are needed to carry out the work. These competencies can cover aspects of employee knowledge, skills, attitudes and behavior. In a broad sense, competence will be related to organizational strategy and this understanding of competence can be combined with soft skills, hard skills, social skills, and mental skills. Soft skills show intuition, sensitivity, hard skills reflect knowledge and skills, social skills show skills in social relationships, while mental skills show mental resilience. In the development of human resource management, what is currently being discussed is how to manage and utilize competency-based human resources

Additional Employee Income

In order to improve quality, work performance as well as to achieve maximum usability and efficiency. So Income Improvement Allowance (TPP) needs to be given to employees (PNS) in order to increase effectiveness and work spirit so that the implementation of development is achieved properly. TPP must comply with the regulations issued by the government.

Based on the Governor's Decree No. 841/Kep.966-Org/2009 concerning Additional Income Allowances and Compensation for Meals. Additional income in the form of Income Improvement Allowance (TPP) is an incentive given in the form of additional income based on the results of performance achievement for one month outside of the salary received legally in accordance with the provisions of the law. Work behavior and employee performance are more about giving rewards and punishments specifically for performance appraisals. The Income Improvement Allowance (TPP) was legalized in the 1970s. However, the amount has

not been assessed based on the IBK so that the amount of the Income Improvement Allowance (TPP) is based on a government regulation. Thus, if the performance is low or increasing, the amount of TPP is still the same.

Performance

The success of an organization is largely determined by the performance of managers and the performance of the employees in it. Because of the performance of employees can measure to what extent the results of the work that has been completed while working.

According to Wirawan (2012) defines that performance is the output produced by the functions or indicators of a job or a profession within a certain time.

Meanwhile, according to Rivai (2004) says that performance is a function of motivation and ability. To complete a task or job, a person should have a certain degree of willingness and level of ability. A person's willingness and skills are not effective enough to do something without a clear understanding of what to do and how to do it. Performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the company.

Sutrisno (2014) says that performance as a result of employee work is seen from the aspect of quality, quantity, working time, and cooperation to achieve the goals set by the organization. Thus, it can be interpreted that optimal and stable performance is not a coincidence. Of course, it has gone through stages with good performance management, and maximum effort to achieve it. Without good management, the possibility of a proud result is actually false, so that success is a coincidence that is not based on strong conditions.

Research Methods:

This study aims to analyze and explain the effect of Competence And Work Environment On Employee Performance With Tpp Provision As Moderation Variable at The Makassar City Investment and One-Stop Integrated Service Office. The data used in this study is primary data using a questionnaire. This research is a quantitative research. The study used Multiple Linear Regression and Moderated Regression Analysis (MRA). The data of this study was processed using the Statistical Package for Social Science (SPSS) program. The research sample amounted to 38 respondents. Variables in this study Work environment, competence, TPP provision and performance

III. RESULTS:-

Description of Research Results

Multiple Linear Regression and Moderated Regression Analysis (MRA)

The data that has been collected was analyzed using statistical analysis tools, namely multiple linear regression analysis to determine the effect of work environment (X1), and competence (X2), on employee performance (Y). Then test with MRA, moderated regression analysis (MRA) or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables) where the moderating variable in this study is the TPP (Z) so that the regression formula used are:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_1 Z + b_3X_2 Z + e$$

In this case it is:

Y = Performance

b₀ = constant

X₁ = Work environment

X₂ = Competance

Z = Additional Employee Income

X₁ Z = Interaction of Work Environment with Provision of Additional Employee Income

X₂ Z = Interaction of Competence with Provision of Additional Employee Income

b₁, b₂, b₃, b₄, b₅ = Regression coefficient

e = error term

By using the SPSS version 26 data analysis program tool, the regression coefficient value of each variable which includes human resources, accountability, and organizational commitment can be explained as follows:

Table 1 Results of regression calculations

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error					
1	(Constant)	3.201	0.958		6.082	.001		
	Work environment	.338	.089	.371	4.224	.040	.831	1.204

Competence	.581	.122	.401	4.553	.000	.658	1.520
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a. Dependent Variable: Performance

Source: Primary data processed, 2021

Table 2 Results of regression calculations

Model		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	3.813	0.958		6.082	.001		
	Moderate X1	.113	.089	.071	1.832	.000	.831	0.804
	Moderate X2	.256	.122	.377	3.153	.000	.658	0.920

a. Dependent Variable: Performance

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formulation above obtained a constant value of 3.201. This value means that if the score includes the work environment, and the competency value is constant, the increase in employee performance has a value of 3,201.
2. The value of the work environment regression coefficient (X1) of 0.338 means that there is a positive influence of the work environment on the performance of the Makassar City Investment and One Stop Service Office of 0.338 so that if the value or score of the work environment increases by 1 point, it will be followed by an increase in the performance score. of 0.338 points.
3. The value of the competency regression coefficient (X2) of 0.581 means that there is a positive influence of competence on the performance of the Makassar City One Stop Investment and Integrated Service Office of 0.581 so that if the value or competency score increases by 1 point, it will be followed by an increase in the performance score of 0.581 points. .
4. The regression coefficient value of the moderating variable for providing additional employee income and the work environment (moderate X1) is 0.113, meaning that there is a positive effect of the work environment on performance which is moderated by the provision of additional employee income of 0.113.
5. The regression coefficient value of the moderating variable for providing additional employee income and competence (moderate X2) of 0.256 means that there is a positive influence of competence on performance which is moderated by the provision of additional employee income of 0.256.

Partial Test

To test the variables partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the results of the SPSS version 26 data processing analysis as shown in table 1:

- a) Comparing the value of tcount with the value of ttable
Therefore, tcount of 4.224 is greater than t table of 1.675, which means that the work environment variable has a positive and significant effect on performance at the Makassar City Investment and One Stop Integrated Service Office, while of 0.040 is smaller than 0.05.
- b) Comparing the value of tcount with the value of ttable
Therefore, the tcount of 4,553 is greater than the t table of 1,675, which means that the competence variable has a positive and significant influence on the performance of the Makassar City Investment and One Stop Integrated Service Office, while of 0.000 is smaller than 0.05.

Coefficient of determination

This study also found the magnitude of the influence of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (adjusted R square) as follows:

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.713 ^a	.661	.654	1.79460	1.397

a. Predictors: (Constant), X1, X2
b. Dependent Variable: Y

The value of the coefficient of determination (adjusted R square) is 0.654 which means that the independent variable (X) which includes the work environment and competence on the performance of the local government of the Makassar City Investment and One Stop Integrated Service Office is 65.4%, while the rest 35.6% is influenced by other variables that are not included in this research model.

IV. DISCUSSION:

The influence of the work environment on employee performance at the Makassar City Investment and One Stop Integrated Service Office.

The results of the calculation in this study obtained that the t count for the work environment variable is greater than t table, namely $4.224 > 1.675$ and the significance value is less than 0.05, namely 0.040. Thus the work environment variable has a positive and significant influence on the performance of the Makassar City Investment and One Stop Integrated Service Office, thus the hypothesis is accepted. The beta coefficient value (standardized coefficient) of the influence of human resource variables on government budget performance is 0.338, which means that the work environment variable contributes 33.8% to the rise and fall of employee performance. This research is in line with Lyta Lestary's research on the influence of the work environment on employee performance. The results of the study stated that the work environment and employee performance in the Detail Part Manufacturing Division of the Production Directorate of PT Dirgantara Indonesia (Persero) had a moderate positive relationship with a value of 0.438 and the work environment had an effect on employee performance.

The influence of competence on employee performance at the Makassar City Investment and One-Stop Integrated Service Office.

According to Sedarmayanti (2017: 11) said that competence is closer to the ability or capability that is applied and produces employees or leaders or officials who show high performance called competence. Competence is the ability of an individual that is shown by good performance in his position or job. Competence is a collection of knowledge, skills and behaviors that are used to improve performance or circumstances or qualities that are adequate or of high quality, having the ability to perform certain roles. This means that First, competence is a combination of knowledge, skills, and behavior to improve performance. Second, a strong indicator of competence here is an increase in performance to a good or very good level. Third, combination and behavior are the capital to produce performance

The results of the calculation in this study obtained that the t count for the competency variable is greater than t table, namely $4.553 > 1.675$ and the significance value is less than 0.05, namely 0.000. Thus the competence variable has a positive and significant influence on the performance of the Makassar City One Stop Integrated Service and Investment Service, thus the hypothesis is accepted. The beta coefficient value (standardized coefficient) of the influence of the competence variable on the performance of the government budget is 0.581, which means that the competency variable contributes 58.1% to the rise and fall of employee performance.

The influence of the environment on employee performance moderated by the provision of additional employee income

The results of the calculation in this study using moderation, it is obtained that the t count for the work environment variable moderated by the Provision of Additional Employee Income is greater than t table, namely $1.832 > 1.675$ and the significance value is less than 0.05, namely 0.000. Thus, the variable of additional income can moderate the relationship between work environment and performance. The beta coefficient value (standardized coefficient) of the effect of the moderating variable on the provision of additional income from the work environment on budget performance is 0.113, which means that the variable of additional income moderating the work environment contributes 11.3% to the fluctuations in employee performance.

This study shows that the provision of TPP can strengthen the relationship between the work environment and performance. This is in line with research conducted by Leonardus (2020) in his research on the Effect of the Work Environment, Provision of Additional Employee Income (Tpp) and Promotions on Employee Performance in the North Toraja Regency Government. The results of this study indicate that the work environment and the provision of TPP have a simultaneous influence on employee performance.

The influence of competence on employee performance moderated by the provision of additional employee income

The results of the calculation in this study using moderation obtained that the t count for the competency variable moderated by the Provision of Additional Employee Income is greater than t table, namely $3.153 > 1.675$ and the significance value is less than 0.05, namely 0.000. Thus, the variable of additional income can moderate the relationship between competence and performance. The value of the beta coefficient (standardized coefficient) of the moderating variable of providing additional income from competence on budget performance is 0.256, which means that the variable of providing additional income moderating competence contributes 25.6% to the rise and fall of employee performance.

The results of the study are in line with research (Aji et al., 2017) which suggests that compensation moderates competence on performance, which if employee competence is accompanied by adequate

compensation, performance will increase. Compensation reflects remuneration for employee work results and competence reflects employee knowledge, abilities and attitudes towards their field of work and if employee competence is accompanied by compensation, employee performance will be improved (Sarboini, Rizal, Surya, & Yusuf, 2018). Employees can have good performance, employees need to be given adequate compensation, both direct compensation in the form of bonuses for employees who have good performance and indirect compensation can be given in the form of providing facilities to employees in supporting work such as laptops, while the competence given to employees so that employee performance can increase, education and training can be provided for employees who have not met the performance credit score (Pramularso, 2018). Competence can be a characteristic that underlies a person related to the effectiveness of an individual's performance in his work or a basic characteristic of an individual that has a causal relationship or as a cause and effect with the criteria used as a reference. Competence affects employee performance where performance can be in the form of abilities carried out to achieve the expected work results together towards achieving the goals of the institution or company (Renyut, Modding, & Bima, 2017).

V. CONCLUSION:

After discussing specifically in accordance with the hypothesis through the results of research both descriptively and through statistical analysis, there are several things that were found from the results of this study, namely as follows:

1. Work environment affects employee performance. This shows that the better the built environment will further improve the performance of the Makassar City Investment and One-Stop Integrated Service Office.
2. Competence affects employee performance. This shows that the better the competencies possessed by the employees will further improve the performance of the Makassar City Investment and One-Stop Integrated Service Office.
3. The provision of additional income strengthens the influence of the work environment on the performance of the Makassar City Investment and One Stop Service Office.
4. The provision of additional income strengthens the influence of competence on the performance of the Makassar City Investment and One Stop Integrated Service Office.

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