

THE EFFECT OF HUMAN RESOURCE DEVELOPMENT ON EMPLOYEE PERFORMANCE AT THE OFFICE OF THE FINANCIAL AND BLOOD ASSET MANAGEMENT REVENUE AGENCY (BPPKAD) SAMPANG REGENCY

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Abstract

This study aims to analyze the influence of human resource development on employee performance at the office of the Regional Financial and Asset Management Revenue Agency (BPPKAD) of Sampang Regency. Human resource development is one of the important factors that can improve employee performance in an organization. The research method used is a quantitative method with a survey approach. Data was obtained through a questionnaire distributed to BPPKAD employees. The population of this study is all employees at BPPKAD Sampang Regency, with a sample of 96 people. Data analysis uses a multiple linear regression test with an absolute difference test, and a hypothesis test is carried out with a t-test. The results of the study show that human resource development has a positive and significant effect on employee performance. Thus, an effective human resource development program can be a solution in improving employee performance in the agency.

INTRODUCTION

Every organization, whatever its form, be it a business organization, a government organization, or a social organization, always wants to achieve a goal. These goals can be achieved through the effective and efficient use of human resources and other organizational resources such as money, materials, and equipment. One of the organizational resources that has an important role in achieving organizational goals is that these resources cannot be completely replaced by other organizational

resources. Human resources are essential to the success of this organization (Dessler, 2017).

Human Resources (HR) is an important asset to support the success of an organization. Human resources are the implementers of all organizational policies so they need to be equipped with adequate knowledge. The importance of human resources needs to be realized by all levels of management in companies and government agencies. No matter how advanced technology is today, the human factor still plays an important role in the success of an organization. Hasibuan (2016) Human Resources have a major role in every organizational activity. Even though it is supported by facilities and infrastructure as well as excess resources, but without the support of reliable Human Resources, the organization's activities will not be completed properly. This shows that Human Resources is the main key that must be considered with all its needs. As the main key, Human Resources will determine the success of the implementation of organizational activities. (Febrisma, 2016) Human Resource Development programs will benefit the organization and the state civil servants (ASN) themselves. Agencies will benefit from increased performance, productivity, stability and flexibility to adapt to an ever-changing environment. Human Resource Development is the process of preparing individuals to assume higher responsibilities related to improving intellectual abilities to perform better jobs. Human resource development leads to learning opportunities designed to help state civil servants (ASN) related to their development. It can be seen from two aspects, namely quantity related to the number of human resources and quality related to the quality and skills of state civil servants (ASN) (Alam, 2016).

Alimuddin & Nugraha, (2020) explained that an organization is formed to achieve a common goal. Success in achieving goals can be seen from the results of the organization's performance which cannot be separated from the performance of its human resources. Performance according to Hasibuan (Sukidi & Wajdi, 2016) explains that performance is a result of work achieved by a person in carrying out the tasks assigned to him. Edison (Ayer et al., 2016) In general, the definition of performance is the quality and quantity of work achieved by an employee in carrying out the tasks given to him by his superiors. According to Mitchel (Anggreani, 2019) performance is a very important and interesting part because it has proven to be very important in its benefits, an institution wants employees to study hard according to their abilities to achieve good performance. Robbins (Gunawan, 2017) explained that performance can be described by

how far the failure or success in carrying out the process to achieve the organization's vision and mission, goals and objectives of the company's objectives.

Human resources have a crucial role in the success of an organization, including in government institutions. Within the Revenue Agency for Financial Management and Blood Assets (BPPKAD) of Sampang Regency, improving employee performance is very important in supporting the process of managing regional income, finance, and assets. Human resource development through training, education, and coaching is one of the main strategies to improve employee performance in appreciating managerial and operational challenges. The Office of the Regional Finance and Asset Management Agency (BPKAD) of Sampang Regency is one of the Regional Technical Institutions that has the task of organizing the preparation and implementation of regional policies in the field of regional financial management based on the principle of decentralization and assistance duties, as a supporting element for the task of carrying out the preparation and implementation of regional policies that are financially specific. In line with the development of technology and the increasingly complex demands of public services, employees within BPPKAD are required to have better competence. Sustainable human resource development is considered to be able to increase the effectiveness and efficiency of employee performance, therefore, this study was conducted to find out the extent to which human resource development affects employee performance at the BPPKAD office in Sampang Regency.

RESEARCH METHODS

Research Design

This research was conducted at the Office of the Regional Financial and Asset Management Revenue Agency (BPPKAD) of Sampang Regency, Rajawali No.4, Bledanah, Karang Dalem, Sampang District, Sampang Regency, East Java 69216. Considering that the data required for the research has been made available and research permits have been obtained. This study uses a quantitative approach with a survey method.

Population and Sample

- ***Population***

The *population* used in this study is all employees at BPPKAD Sampang Regency which totals 96 people. From the entire population totaling 96 people, according to this

opinion the number of samples in this study can be taken 96 people so that the number of samples in the study is 96 people. The sampling technique is a process in selecting portions of the population to be representative of other populations (Arikunto, 2010: 125).

- **Sample**

The sample used in this study used a census. Data collection techniques can be carried out by interviews, questionnaires, observations, documentation. Data analysis techniques: 1) descriptive analysis, 2) classical assumption test, 3) multiple linear regression analysis: a) t test, b) F test (model accuracy test), c) determination coefficient test (R²), d) absolute difference test.

RESULTS AND DISCUSSION

Results

Based on the results of a simple linear regression analysis, it was found that human resource development has a significant influence on employee performance. By understanding the results of this analysis, the management of the Sampang Regency BPPKAD Office can take strategic steps in improving the work environment, developing effective leadership, and improving overall employee performance.

1. Characteristics of Respondents

The characteristics of the respondents sampled in the study are shown in table 1 as follows:

Table 1. Overview of Respondent Characteristics

Characteristic	Information	Number (people)	Percentage (%)
Gender	Man	54	56,25
	Woman	42	43,75
	Sum	96	100
Last Education	Bachelor (S2)	25	26,04
	Bachelor (S1)	45	46,88
	Bachelor / DIII	15	15,63
	High School	7	7,29
	Junior High School	2	2,08
	SD	2	2,08
	Sum	96	100
Group	IV	29	30,21
	III	47	48,96
	II	15	15,63
	Sum	96	100
Working Period	> 10 years	15	15,63

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	10 to 19 years old	25	26,04
	20 to 30 years	45	46,88
	Sum	96	100

Source: Primary data processed

2. Instrument Test Results

The results of the validity test of the instrument regarding the variables of human resource influence, human resource development, and employee performance are shown in table 2 as follows:

Table 2. Test Research Instruments

Variables	Validity Test		Reliability Test		
	No. Items	<i>p-value</i>	Information	<i>Cronbach's Alpha</i>	Information
The Influence of HR	1	0,000	Valid	0,851	Reliable
	2	0,000	Valid		
	3	0,000	Valid		
	4	0,000	Valid		
	5	0,000	Valid		
	6	0,000	Valid		
	7	0,000	Valid		
	8	0,000	Valid		
Development TBSP	1	0,000	Valid	0,888	Reliable
	2	0,000	Valid		
	3	0,000	Valid		
	4	0,000	Valid		
	5	0,000	Valid		
	6	0,000	Valid		
	7	0,000	Valid		
	8	0,000	Valid		
Employee Performance	1	0,000	Valid	0,839	Reliable
	2	0,000	Valid		
	3	0,000	Valid		
	4	0,000	Valid		
	5	0,000	Valid		
	6	0,000	Valid		
	7	0,000	Valid		

Source: Primary data processed

The results of the validity test of HR supervisor variables as many as 8 questionnaire items were declared valid because the $p\text{-value} < 0.05$, human resource development as many as 8 questionnaire items were declared valid because the $p\text{-value} < 0.05$ and employee performance as many as 7 questionnaire items were declared valid because the $p\text{-value} < 0.05$.

The results of the reliability test of the variables of human resource influence were

0.851, human resource development was 0.888 and employee performance was 0.839, all of which showed reliable values because Cronbach's alpha value > 0.060.

3. Results of the Classic Assumption Test

To find out whether the double linear model in this study really shows a significant and representative relationship or BLUE (Best Linear Unbiased Estimator), a classical assumption test is carried out with the results as shown in table 3 below:

Table 3. Results of the Classic Assumption Test

Classical Assumption Test Test Results		Conclusion
Multicollinearity test	Tolerance (0.644, 0.644) > 0.10 VIF (1,552; 1,552) < 10	Does not happen Multicollinearity
Autocorrelation test	P:(0.412)	No autocorrelation occurs
Heteroscedasticity test	P: (0.469; 0.415; 0.338 > 0,05	No heteroscedaity occurs
Normality test	P: (0.206) > 0.05	Normal distributed residual

Source: primary data processed

4. Multiple Linear Regression Analysis

The results of multiple regression analysis are known as follows:

Table 4. Results of Multiple Liniear Regression Analysis

Variable	Coefficient	t	Sig
(Constant)	0,013	0,012	0,991
Work Environment (X1)	0,325	8,133	0,000
Leadership Style (X2)	0,548	14,488	0,000

F-count =323,261
 Sig. F = 0.000
 Adjusted R Square = 0.872

Source: primary data processed

Based on the results of the analysis, it can be known that the multiple linear regression equation is as follows:

$$Y = 0.013 + 0.325X1 + 0.548 X2$$

From the equation it can be interpreted as follows:

a = 0.013, meaning that if the influence of human resources and human resource development is not equal to 0, then the performance of employees is negative.

b1= 0.325, meaning that the influence of human resources has a positive effect on employee performance. If the influence of human resources is further improved,

then employee performance will increase assuming that the variables of human resource development are considered constant.

$b_2 = 0.548$, meaning that human resource development has a positive effect on employee performance. If human resource development is further improved, then employee performance will increase assuming that the variable of human resource influence is considered constant.

1. Test t

The t-test steps of each variable are as follows:

a) Test the influence of HR personnel on employee performance

The results of the t-test of the influence of human resources on employee performance by generating a calculated t of 8.133 with a probability value of $(0.000) < 0.05$, then H_0 is rejected or H_a is accepted, which means that there is a significant influence. The influence of human resources on the performance of BPPKAD employees in Sampang Regency. Thus hypothesis 1 can be accepted or proven to be true.

b) Test the influence of Human Resource Development on employee performance

The results of the t-test on the influence of human resource development on employee performance as explained produce a t calculation of 14.488 with a probability value of $(0.000) < 0.05$, then H_0 is rejected or H_a is accepted, meaning that there is a significant influence of human resource development on the performance of BPPKAD employees in Sampang Regency. Thus hypothesis 2 can be accepted or proven to be true.

2. Test F

The feasibility model of the F test can be used to predict the influence of human resources and human resource development on employee performance. This is shown from the F calculation of 323.261 with a probability value of 0.000 which is less than 0.05.

3. Test the Determination Coefficient

From the results of the calculation, the Adjusted R² value was 0.872 or 87.2%. This means that the contribution of the influence of the HR influence variable (X₁), HR development (X₂) on employee performance (Y) is 87.2%. While the remaining 12.8% was influenced by other variables that were not studied.

4. Test the Absolute Difference Value

Indicates that the regression coefficient of the moderation variable $|ZX1-ZX2|$ insignificant or produce a probability value of $(0.004) < 0.05$ then H_0 , rejected or H_a accepted. This means that human resource development does not moderate the influence of human resources on the performance of BPPKAD employees in Sampang Regency. Thus the hypothesis can be accepted or proven to be true.

DISCUSSION

To provide a more detailed discussion about the influence of human resource development on employee performance at the Sampang Regency BPPKAD Office, we can detail some points as follows:

a) Competency improvement through training and education

Human resource development at BPPKAD Sampang Regency can be carried out through various training and education programs. This training helps employees to continuously update their knowledge and skills, especially related to regional financial management, taxation, and asset management. With the right training, employees will be more skilled in carrying out their duties, which ultimately has a positive impact on their performance.

b) Motivation and job satisfaction

Human resource development also includes increasing employee motivation and job satisfaction. The desire to take part in training, get a promotion, and have clear career prospects can increase employee motivation. HR who feel motivated and valued will be more enthusiastic at work, which will then increase their productivity and performance.

c) Improving the quality of public services

BPPKAD as a government agency that handles regional financial management is directly related to public services. Human resource development in the form of improving technical and managerial capabilities will have an impact on the quality of public services. More competent employees will provide faster, more precise, and professional services to the community and other related parties.

d) Adaptation to change and technology

In the digital era, the development of human resources that functions in improving the ability of employees to use information technology is very

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important. Technology plays a big role in regional financial management, both in terms of recording, processing, and analysis of financial data. Technology-related training programs will enable employees to work more effectively and make optimal use of existing information systems.

e) Performance management

One of the important elements in human resource development is the implementation of effective performance management. Performance management allows for better oversight of employee achievement, provides feedback and identifies training needs more quickly. With clear and transparent performance assessments, human resource development will be more mature and have an impact on increasing employee productivity.

f) Leadership that supports human resource development

Leadership in BPPKAD Sampang district also plays an important role in human resource development. Visionary leaders who support employee development will create a conducive work environment for learning and competency improvement. Leaders who provide opportunities for employees to develop through mentoring or coaching encourage the creation of a positive work culture.

CONCLUSION

Based on various studies and case studies that have been conducted, it can be concluded that human resource development has a significant influence on improving employee performance in various organizations, including the Sampang Regency BPPKAD Office. Appropriate and continuous development programs can increase employee competence, motivation, and job satisfaction, thus having a positive impact on their productivity and performance effectiveness.

- **Competency Improvement:** Training and development programs that are in accordance with the needs of the position can improve employees' knowledge and skills, so that they are better able to carry out their duties well.
- **Increased Motivation:** Development programs that involve the active participation of employees and reward them for their achievements can increase their work motivation.

- **Increased Job Satisfaction:** When employees feel that the organization cares about their career development, they tend to be more satisfied with their jobs and have a high level of loyalty to the organization.
- **Increased Productivity:** Better employee performance will have an impact on increasing the overall productivity of the organization.
- **Increased Effectiveness:** Competent and motivated employees will be more effective in achieving organizational goals.
- **Influence on the Performance of the BPPKAD Office:** Further analysis can be carried out to identify specifically how the human resource development programs that have been implemented at the Sampang Regency BPPKAD Office have contributed to improving organizational performance, for example in terms of increasing the efficiency of regional financial management or improving the quality of public services.

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