Factors Influencing Employee Professionalism In The Medium Tax Office Sidoarjo

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Article Information	ABSTRACT
Corresponding Author: Ari Dwi Aryanti Manajemen, Mahardhika College of Economics, Surabaya, Indonesia Email : 4aryanti@gmail.com	This study examines what are the factors that influence employee professionalism. These factors consist of workload, employee career development, job enrichment, and communication on employee professionalism at work. The sample in this study were 104 employees at the Medium Tax Office Sidoarjo. The analytical tool used is multiple linear regression. The results of the study show that simultaneously the variables workload, employee career development, job enrichment, and communication have an effect on employee professionalism, while partially the workload variables, employee career development, job enrichment, and communication all have a significant effect on employee professionalism in the Medium Tax Office Sidoarjo. As well as the most dominant variable in its influence on employee professionalism is the communication variable. **Keywords:** workload, communication employee career development, professionalism

1. INTRODUCTION

The Directorate General of Taxes (DGT) as a government institution or organization has more than 45,000 employees at the central level and spread throughout Indonesia with the main task of serving taxpayers in exercising their tax rights and obligations. The Directorate General of Taxes (DGT) has a vision as stated in the strategic plan (Renstra) for the period 2020 to 2024 as contained in the Decree of the Director General of Taxes Number: KEP-389/PJ/2020 is to become a trusted partner for nation building to collect state revenues through the implementation of efficient, effective, integrity and fair tax administration.

The duties of the Directorate General of Taxes for the State Revenue and Expenditure Budget (APBN) for Fiscal Year 2022 as stated in Government Regulation number 98 of 2022 are to collect revenues of IDR 1,485 trillion. To achieve this target is certainly not an easy task. With all the limitations of human resources in each organizational unit of the Directorate General of Taxes, strategic steps are needed for the Directorate General of Taxes in order to achieve its vision and mission, one way is to increase the professionalism of its employees.

In efforts to develop human resources, the creation of quality human resources is very important. Planning, organizing, directing, and controlling activities are also continuously carried out by the organization as an effort to empower and develop employees. Management of professional State Civil Apparatus (ASN) resources must also be a priority, because reform in the field of government administration expects ASN to be qualified and able to carry out the duties and functions of public services properly.

There are several forms of human resource development to realize employee professionalism, including: provision of supporting and adequate facilities and infrastructure, a safe and conducive work environment that encourages employees to be creative and innovative, a balance between employee personal life and work (work life balance).), a fair work reward system, regulation of workload and implementation of duties and functions of employees in accordance with applicable regulations, provision of career and competency development opportunities for employees and evaluation, monitoring and supervision of the application of employee discipline according to formal and informal rules and regulations in the environment work. If an organization has implemented human resource management practices.

To realize a professional, productive and quality work life. The creation of a good quality of work life will assist the organization in realizing the vision, mission and goals to be achieved. Factors affecting work professionalism that need to be implemented by management to produce professional employees include providing opportunities to participate in problem solving, paying attention to job satisfaction factors, job enrichment and the creation of harmonious industrial relations (Yudianto, 2007).

Based on the background described above, the researcher will use independent variables, namely factors that influence professionalism consisting of: workload, employee career development, job enrichment, and communication, all of which are factors thought to influence employee professionalism at work. and the dependent variable, namely professionalism.

2. LITERATURE REVIEW
a. Professionalism

According to Siagian, (2009: 63) Professionalism is "Reliability and expertise in carrying out tasks so that they are carried out with high quality, at the right time, carefully, and with procedures that are easy for customers to understand and follow."

Professionalism is one of the values in the Ministry of Finance. The definition of professionalism as stated in article 5 of the Minister of Finance Regulation number: 190/PMK.01/2018 concerning the code of ethics and code of conduct for Civil Servants within the Ministry of Finance is to work thoroughly and accurately on the basis of the best competence with full responsibility and high commitment . The main behavior of professionalism is having extensive expertise and knowledge and working with heart.

The professionalism of employees is largely determined by the level of ability of employees which is reflected in their daily behavior in the organization. A high level of employee ability will lead to the achievement of previously planned organizational goals, preferably if the level of employee ability is low the tendency for organizational goals to be achieved will be slow or even deviate from the original plan.

b. Workload

According to Sunarso and Kusdi (2010), workload is a group or number of activities that must be completed by an organizational unit or position holder within a certain period of time. According to Siswanto (2017: 38) "workload is a number of activities that must be completed by an organizational unit or position holder systematically using job analysis techniques, workload analysis techniques, or other management techniques within a period of obtaining information about work efficiency and effectiveness an organizational unit".

While the definition of workload according to Koesumowidjojo (2017:21) "workload is all forms of work given to human resources to be completed within a certain time". According to Ambarwati (2014: 15) "workload is the body's ability to accept work where work capacity must be adjusted to the number of existing employees". Meanwhile Tarwaka (2011: 130) suggests that workload is something that arises from the interaction between the demands of tasks, the work environment where it is used as a workplace, skills, behavior, and perceptions of workers.

c. Employee career development

Career development can be interpreted as staffing activities to help employees plan future careers where they work. So that the employees concerned and also the company can develop themselves optimally. Career development will give employees the opportunity to meet with many parties, both internal and external to the company. Employees can use it to build relationships through interaction and sharing experiences as well as learning about one's career success process.

Martoyo (2007) provides a definition of career planning is a plan about the possibilities of an organization member or employee as an individual pursuing a process of promotion or rank in accordance with the requirements and abilities. Several factors that influence career development according to Sunyoto (2013) include: employee and organizational relations, employee personality, external factors, politicking within the organization, reward system, number of employees, organizational size, organizational culture, and type of management.

d. Job Enrichment
Job enrichment or also known as job enrichment is a method for vertically enriching employee tasks, namely adding employee tasks higher than the current position. Job enrichment is often used to motivate employees to maximize their performance. Job enlargement is a method of motivating by giving employees more tasks without changing the challenge. The company gave several new assignments but did not change the overall authority and autonomy.

Job enrichment or job enrichment according to Hasibuan (2014: 37) is "additional work for employees through increased authority and responsibility so as to enable work to be carried out more completely, have freedom in planning, organizing, and evaluating work with the aim of satisfying workers for growth, recognition and responsibility, Job enrichment refers to job design that includes a variety of changes in job content, higher levels of knowledge and competence, and more responsibility and autonomy in terms of planning, directing, and controlling work, employees have the choice to have more influence over their job through job enrichment"

e. Communication

According to Hasibuan (2014) "Communication is a basic human activity. By communicating, humans can relate to each other both in daily life in the household, at work, in the market, in society or wherever humans are. Every human being will engage in communication at some point. The ability to communicate is essential to human survival. The daily expansion of human knowledge is made possible by communication. Communication and society are intertwined because they create social structures that depend on each other.

The definition of communication can be seen from the etymology (language) and terminology (terms). Hasibuan (2014) argues that "Communication or Communication in English comes from the Latin word Communis which means to make equal". From this understanding it can be concluded that communication is a delivery of messages that aim to create the same perception or meaning between the communicator and the communicant.

f. Previous Research

In this study, the authors describe several previous studies that are relevant to the problem to be examined. The first research is research from Yudianto (2007), his research entitled Analysis of the Influence of the Quality of Work Life on Employee Professionalism at the The regional tax office of the directorate general of taxes east Java II, then the second research, namely research from Subehan et al (2022). His research entitled "The Influence of Tenure and Workload on Teacher Professionalism". Furthermore, the third is research from Putra and Darmawan (2022). His research, entitled "Strengthening Organizational Commitment Through Career Development Policies and Employee Professionalism", is further followed by research from Supriyadi et al (2021). His research is entitled "Analysis of the Influence of Communication, Work Experience and Work Ability on Employee Professionalism at Bank Sarana Mandiri Pamekasan", and the last research is from Djalla et al (2018). His research entitled "Factors Influencing the Professionalism of Health Workers at the Baroko Health Center, Enrekang Regency".

3. RESEARCH METHOD

The analytical model in this study is a derivative of the theoretical studies discussed in the previous section, which conceptually states that the influence of workload, employee career development, job enrichment, and communication has an influence on professionalism. Thus, based on the background of the problem and the literature review, a conceptual framework was created as shown in the following figure:
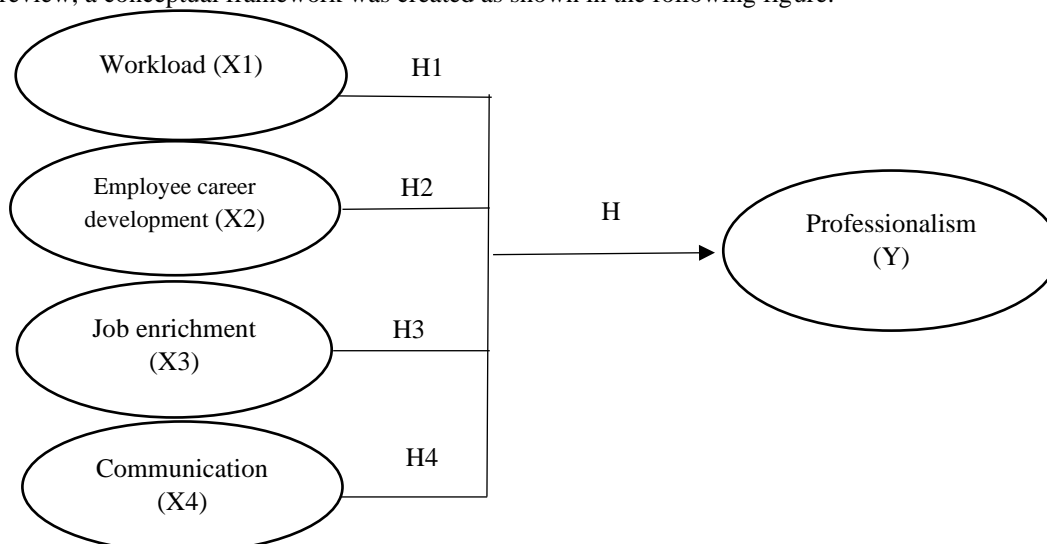

Figure 1
Kerangka Konseptual

a. **hypothesis**
   1. Workload, employee career development, job enrichment, and communication simultaneously have a positive effect on professionalism at the Medium Tax Office Sidoarjo.

257

2. Workload, employee career development, job enrichment, and communication partially have a positive effect on professionalism at the Medium Tax Office Sidoarjo.

3. Which variables between workload, employee career development, job enrichment, and communication have the dominant influence on professionalism at the Medium Tax Office Sidoarjo.

b. Population and Research Sample

The number of permanent employees of the Medium Tax Office Sidoarjo is 114 employees, consisting of office heads, section heads, account representatives, functional positions up to executors. The population in this study were all employees of the Medium Tax Office Sidoarjo totaling 114 people. However, for this study the researchers used a sampling technique, namely convenience sampling. According to Sekaran (2007), this sampling technique is carried out by only collecting samples from members of the population who agree to provide information. Researchers used this sampling method due to the limited number of employees who could be found to be used as samples, this was due to the busyness of these employees.

The measurement scale used in this study is the Likert scale. According to Sugiyono (2011: 132) the Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. The Likert scale assessment is as follows:

> a) Strongly agree answers are given a weight of 5
> b) Agree answers are given a weight of 4
> c) Neutral answers are given a weight of 3
> d) Disagree answers are given a weight of 2
> e) Strongly disagree answers are given a weight of 1

c. Data Type

The type of data collected by the author is primary data. The primary data in the study is data obtained directly from respondents using a questionnaire compiled based on the variables studied (Ghozali, 2016: 130). Data obtained directly from the respondents (object of research) in the form of a questionnaire used as a benchmark in research distributed to employees of the Medium Tax Office Sidoarjo

d. Data analysis

Data analysis in this study was processed using the Statistical Package for Social Sciences (SPSS) software version of SPSS 20 for Windows. Data analysis in this study includes validity and reliability tests, classic assumption tests, regression tests, coefficient of determination tests, and hypothesis testing.

e. Data analysis method
1). Multiple Linear Regression

Multiple linear regression analysis was carried out by determining a mathematical model that reflects a causal relationship between the dependent variable and the independent variable. This analysis uses the SPSS 20.0 program with the following equation formula:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + e$$

description :
Y = Professionalism
a = constant value
X1 = Workload Factor
X2 = Employee career development factor
X3 = Job enrichment factor
X4 = Communication factor
b1,b2,b3,b4 = coefficients of the variables
e = standard error

f. Hypothesis test

The output of path analysis is generated to find out the results of the hypothesis through the SPSS program by conducting simultaneous tests with the F test and partial tests with the T test, as well as dominant tests.

g. Place and time of research

This research was conducted at the Medium Tax Office Sidoarjo, which is located on Jl. Raya Juanda No. 37, Semambung, Gedangan, Sidoarjo, East Java. The time for conducting research is in November 2022.

4. ANALYSIS RESULTS

1). Validity test

Validity test is used to determine the level of validity of a questionnaire. Provisions in the validity test is if the significance of r count> r table then declared valid.

Table 1
Validity Test Results

Variable	Indicator	r count	r table	Description
Worload (BK)	BK.1	0,762	0,1927	Valid
	BK.2	0,855	0,1927	Valid
	BK.3	0,826	0,1927	Valid
	BK.4	0,840	0,1927	Valid
	BK.5	0,741	0,1927	Valid
Employee Career Development (PKP)	PKP.1	0,630	0,1927	Valid
	PKP.2	0,821	0,1927	Valid
	PKP.3	0,764	0,1927	Valid
	PKP.4	0,783	0,1927	Valid
	PKP.5	0,825	0,1927	Valid
	PKP.6	0,859	0,1927	Valid
	PKP.7	0,672	0,1927	Valid
Job Enrichment (PP)	PP.1	0,812	0,1927	Valid
	PP.2	0,611	0,1927	Valid
	PP.3	0,791	0,1927	Valid
	PP.4	0,838	0,1927	Valid
	PP.5	0,867	0,1927	Valid
	PP.6	0,908	0,1927	Valid
	PP.7	0,857	0,1927	Valid
	PP.8	0,892	0,1927	Valid
	PP.9	0,830	0,1927	Valid
	PP.10	0,860	0,1927	Valid
Communication (KO)	KO.1	0,913	0,1927	Valid
	KO.2	0,881	0,1927	Valid
	KO.3	0,902	0,1927	Valid
	KO.4	0,890	0,1927	Valid
	KO.5	0,897	0,1927	Valid
	KO.6	0,906	0,1927	Valid
Professionalism (P)	P.1	0,836	0,1927	Valid
	P.2	0,743	0,1927	Valid
	P.3	0,740	0,1927	Valid
	P.4	0,674	0,1927	Valid
	P.5	0,871	0,1927	Valid
	P.6	0,850	0,1927	Valid
	P.7	0,804	0,1927	Valid
	P.8	0,812	0,1927	Valid
	P.9	0,814	0,1927	Valid
	P.10	0,810	0,1927	Valid
	P.11	0,831	0,1927	Valid
	P.12	0,774	0,1927	Valid

Source: Primary Data 2022

Based on table 1, all questions in this study are declared valid, because they have an r count > 0.1927.

2). Reliability Test

To measure the reliability of a research questionnaire, cronbach alpha must be used. If a questionnaire has a Cronbach alpha value > 0.60, then the questionnaire can be said to be reliable.

259

Table 2
Hasil Uji Reliability

Variable	Cronbach's Alpha	Criteria	Description
Workload (BK)	0,856	0,60	Reliabel
Employee Career Development (PKP)	0,878	0,60	Reliabel
Job Enrichment (PP)	0,948	0,60	Reliabel
Communication (KO)	0,952		
Professionalism (P)	0,944	0,60	Reliabel

Source: Data Processing Results, 2022

Based on table 2, it can be seen that all variables in this study are declared reliable because they have a Cronbach alpha value > 0.60.

3). Classic assumption test
1. Normality test

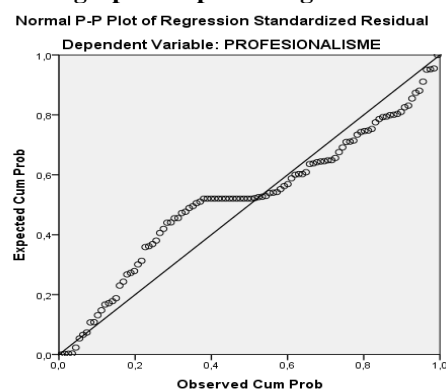**Normal graph P-P plot of region standard**

Figure 1
Normality Test Graph
Source: Data Processing Results, 2022

Based on Figure 1, the results of the test can be seen that the existing data distribution has followed a diagonal line between 0 and the intersection of the X and Y axes. It can be concluded that the data used in this study is declared normal and meets the requirements of the normality test.

2. **Multicollinearity Test**

Table 3
Multicollinearity Test Results
Coefficientsª

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Workload	,525	1,904
	Employee Career Development	,538	1,859
	Job Enrichment	,409	2,444
	Communication	,598	1,672

a. Dependent Variable: PROFESIONALISME
Source: Data Processing Results, 2022

Based on table 3, it can be seen that the VIF value of each independent variable in this study is <10, while the tolerance value for each variable is > 0.10. So it can be stated that all the independent variables in this study are free from multicollinearity.
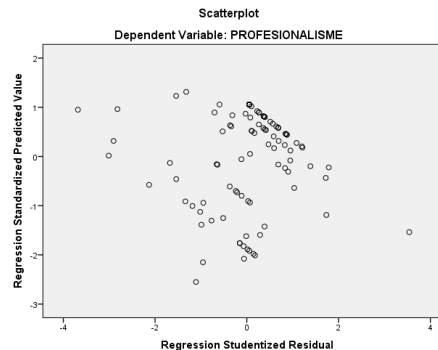
3.   **Heteroscedasticity Test**

Figure 2
Heteroscedasticity Test Graph
Source: Data Processing Results, 2022

Based on Figure 2, it can be seen that the points in the image are scattered randomly and do not form a specific pattern. So it can be concluded in this regression model, there is no heteroscedasticity.

4). Multiple Linear Regression Analysis

Table 4
Multiple Linear Regression Analysis Result
Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,478	4,556		,983	,328
	Workload	,328	,137	,201	2,388	,019
	Employee Career Development	,300	,108	,232	2,777	,007
	Job Enrichment	,283	,133	,204	2,129	,036
	Communication	,706	,161	,346	4,380	,000

   a. Dependent Variable: Profesionalism
Source: Data Processing Results, 2022

Based on table 4, the multiple linear regression equation uses Sig. 5% is
P = 4,478 + 0,328 BK +0,300 PKP + 0,283 PP + 0,706 K + e

5). Hypothesis test
   a. Simultaneous Test (Test F)

Table 5
F test results

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1678,185	6	279,698	28,403	,000ᵇ
	Residual	955,199	97	9,847		
	Total	2633,385	103			

a. Dependent Variable: P
b. Predictors: (Constant), BK,PKP,PP,KO
Source: Data Processing Results, 2022

Based on table 5, it can be seen that the F value is 28.403 with the Sig. 0.000 < 0.05. So it can be concluded that the first hypothesis which states that the variable workload, employee career development, job enrichment and communication simultaneously affect professionalism is accepted.

a. **Partial Test (t test)**

Table 6
Test Results t
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,478	4,556		,983	,328
	Workload	,328	,137	,201	2,388	,019
	Employee Career Development	,300	,108	,232	2,777	,007
	Job Enrichment	,283	,133	,204	2,129	,036
	Communication	,706	,161	,346	4,380	,000

a. Dependent Variable: Profesionalisme
Source: Data Processing Results, 2022

Based on table 6, it is explained about how much influence the independent variables have on the dependent variable. Then the results of hypothesis testing can be described as follows Workload (BK) on Professionalism (P) Sig. t test for the Workload variable of 0.019 or <0.05. Testing the employee career development hypothesis (PKP) against Professionalism (P). Sig. Value the t test for employee career development variables is 0.007 or <0.05. Testing the job enrichment hypothesis (PP) on Professionalism (P). Sig. Value t test for the job enrichment variable of 0.036 or <0.05, as well as Testing the Communication hypothesis (KO) on Professionalism (P). Sig. Value the t test for the communication variable is 0.000 or <0.05. So it can be concluded that the second hypothesis is the workload variable, employee career development, job enrichment, and overall compensation partially have a significant positive effect on professionalism.

b. **Dominant Test**

Table 7
Dominant Test Result
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	4,478	4,556		,328
	Workload	,328	,137	,201	,019
	Employee Career Development	,300	,108	,232	,007
	Job Enrichment	,283	,133	,204	,036
	Communication	,706	,161	,346	,000

a. Dependent Variable: profesionalisme
Source: Data Processing Results, 2022

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Based on table 7, to determine the dominant variable, the variables that have a significant and no significant effect are first determined. In table 7 it can be seen that the variables of workload, employee career development, job enrichment, and communication are said to have an effect on professionalism, because these four variables have a Sig value <0.05. Then the next is to compare the beta values. If the beta is further away from zero (0), then the variable is more influential (dominant). In table 7 it can be seen that the communication variable is the variable that has the most dominant influence on employee professionalism, compared to the variables of workload, employee career development, and job enrichment. The communication variable has a beta value of 0.346 (farther away from zero), so it can be said that communication is the most dominant variable.

5. CONCLUSION

a. The simultaneous influence of workload variables, employee career development, job enrichment, and communication on professionalism. The results of testing the first hypothesis prove that based on the explanation regarding the results of the F Test that the variable workload, employee career development, job enrichment, and communication simultaneously have a significant effect on accepted professionalism. This is evidenced by the significance results on the F Test which is 0.000, which is less than < 0.05..

b. Partial influence between workload variables, employee career development, job enrichment, and communication on professionalism. The results of testing the second hypothesis partially prove that the variables of workload, employee career development, job enrichment, and communication partially have a significant effect on professionalism. Evidenced by the Sig Value. t test for the Workload variable of 0.019 or <0.05, then the Sig. the t test for employee career development variables is 0.007 or <0.05, then the value of Sig. the t test for the job enrichment variable is 0.036 or <0.05, and the Sig. t test for communication variable of 0.000 or <0,05.

c. The influence of which variable is the most dominant among the variables of workload, employee career development, job enrichment, and communication on professionalism. The results of testing the third hypothesis prove that the communication variable is the variable that has the most dominant influence on professionalism. Evidenced by the results of a beta value of 0.346 (farther away from zero, when compared to other variables).

d. Research limitations. In this study only used four independent variables which actually could still be added other variables such as years of service, occupational health, proper compensation and so on.

SUGGESTIONS FOR FURTHER RESEARCHERS

Future researchers are expected to choose case study sites in private companies or other government agencies besides the tax office so they can find out whether the results of their research are the same or different from this study. And it is hoped that future researchers can add other factors that can affect employee professionalism, for example years of service, occupational health, proper compensation and so on,

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