The Influence Of Training And Work Environment On Employee Performance
(Case Study: Tax Inspector at the Directorate General of Taxes)

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ABSTRACT

There are many factors that can influence employees in an organization. The aim of this research is to find out how training and the work environment influence employee performance with competency as an intervening variable.

The research method uses a quantitative approach with a questionnaire instrument, purposive sampling data collection techniques with 60 respondents, and Structural Equation Modeling (SEM) analysis methods.

Based on the results of this research, it confirms: First, based on the results of this research, it confirms that training has a positive effect on employee performance. Statistical test results show that 65% of employee performance is influenced by training. Of the several indicator variables studied, it shows that the instructor's ability to provide training is the most important factor, followed by the training material factor. From the performance variables, it can be noted that achievement indicators are the strongest factor in employee performance, followed by employee behavior and characteristics. Second, the results of this research show that the work environment has a positive effect on employee performance. Statistical test results show that 46% of employee performance is influenced by the work environment. Of the several indicators studied, the influence of organizational support is the most important factor in the organizational environment, then peer relationships or support and the influence of superiors. Third, the results of this research note that employee competency has a positive influence on employee performance. Statistical test results show that 48% of employee performance is influenced by employee competency. Of the several indicators studied, employee skills/expertise are the most important factors in the competency variable, as are employee self-concept and attitudes. These three factors will have an important influence on employee performance.

Keywords: Training, Work Environment, Employee Performance

INTRODUCTION

Taxation in Indonesia is a public administration process, with the Directorate General of Taxes (DJP) as the executive implementer. One of the functions of the DJP is the law enforcement function in addition to the supervisory function. The law enforcement function is still divided into 4 levels, namely tax audit, tax collection, preliminary evidence examination, and investigation. The level of tax audit, carried out by the auditor. An inspector must meet inspection standards, including:

a. Have sufficient training and abilities

b. Use inspection methods and techniques according to existing regulations

To provide skills to tax auditors to comply with audit standards, training is provided, including training in Computer Assisted Audit Techniques. So, training activities on Computer-Assisted Audit Techniques were held which were organized by the Tax Education and Training Center - BPPK, as a partner of the DJP in developing employee capacity, especially tax auditors.

An activity will be known to be effective or not, based on the results. For this reason, there needs to be an evaluation of employee performance after going through a process such as training, so that it can be known how big the impact or influence of training is on employee performance. Therefore, assessing employee performance is an important issue in an organization, and getting satisfactory performance certainly does not happen

automatically, on the contrary, after employees go through a process, such as a training process. Performance is a condition that must be known and confirmed so that the level of achievement of an employee or agency is linked to the vision carried out by an organization and to determine the positive and negative impacts of an organization's operational policies. The quality of performance will be known by using a good management assessment system. Ineffective performance appraisal will result in not providing work enthusiasm to the individual. Poor evaluation of work results also cannot stimulate increased development of a sense of responsibility and is unable to increase employee competence. On the other hand, the results of work evaluations can also provide work enthusiasm and what is expected of their performance. Regular employee performance assessments need to be carried out so that the active role of employees is known in supporting the achievement of organizational goals. To improve employee performance, one way is through training (Training).

Training is an activity carried out to provide learning to employees in an entity (in this case DGT), in order to support the entity's business processes. This training takes the form of training activities carried out with planning, implementation and evaluation that are adapted to the objectives of the training itself. It is hoped that by following the training, employees can increase their capacity according to the training objectives that have been set. With training, it will be easier for an organization to direct its employees to broaden their knowledge, so that employee competency or expertise can increase. As employee competency increases, employee performance will automatically increase, conversely, if employee competency is low, this will have an impact on employee performance.

Many factors can influence or improve employee performance apart from training. One of them is the work environment factor. The work environment in an organization also influences the performance carried out by employees. The work environment itself consists of physical and non-physical elements that are attached to employees so that they cannot be separated from efforts to develop employee performance. A work environment that is fresh, comfortable and meets appropriate standards will contribute to employee comfort in carrying out their duties. Non-physical work environments such as the relationship between superiors and subordinates or vice versa, friendly attitudes of employees, mutual respect when there are differences of opinion, and so on are mandatory requirements to continue to develop the quality of employees' thinking which can ultimately improve their performance continuously.

This article in journal form will discuss the influence of training and work environment on employee performance, both partially and simultaneously.

METHOD

Approach

The method used in this research is a quantitative descriptive research method, namely collecting and analyzing quantitative data and using statistical testing methods. The quantitative approach used in this research is a survey.

Research design

The design in this research is a causality design, namely to measure the influence of Training (X1), Work Environment (X2), on Employee Performance (Y), with Competency (Z) as an intervening variable. The causal relationship between these variables is described as follows:

Figure 1. Research Design
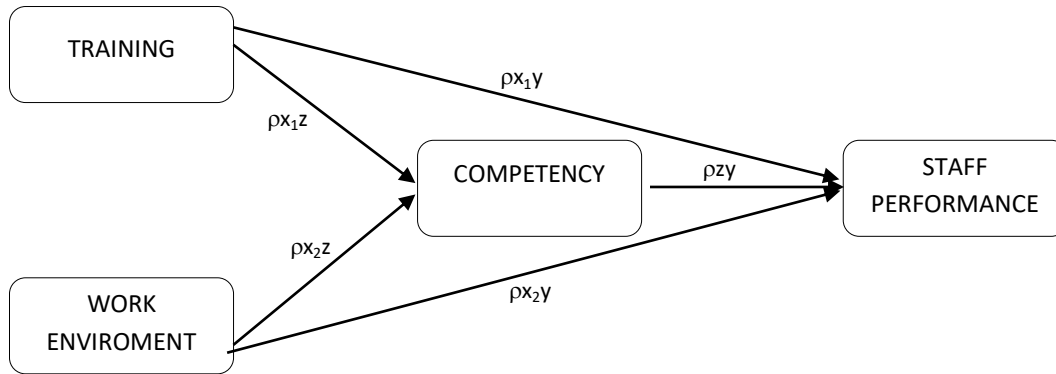
Keterangan:

———→ = Arrows indicate the constellation of relationships between variables

$\rho x_1 y$ = Shows the coefficient value resulting from the relationship between training and employee performance

$\rho x_2 y$ = Shows the coefficient value resulting from the relationship between the Work Environment and Employee Performance

$\rho x_1 z$ = Shows the coefficient value resulting from the relationship between Training and Competency

$\rho x_2 z$ = Shows the coefficient value resulting from the relationship between Environment and Competence

$\rho z y$ = Shows the coefficient value resulting from the relationship between Competency and Employee Performance

Research Population and Sample

The population in this research is Tax Inspectors who have received technical training in Computer Assisted Audit Techniques (TABK). The total population that was the object of this research was 60 respondents. Furthermore, based on the Slovin Formula, from a population of 60 employees, the minimum requirement to be used as a research sample based on a tolerable error rate of 10% is = 52.17 or rounded to 53 sample respondents.

Analysis Method

In social research for data variables that cannot be measured directly, the Structural Equation Modeling (SEM) analysis model approach is the most appropriate approach. SEM is a statistical modeling technique that is highly cross-sectional, linear and general, which is a simultaneous analysis model between dimensional variables (manifest) and latent variables (bound/free) as well as between latent

variables. So SEM can be a combination of factor analysis, path analysis and regression. Another definition states that structural equation modeling (SEM) is a general and very useful multivariate analysis technique that includes special versions of a number of other analysis methods as special cases. The next definition states that Structural equation modeling (SEM) is a statistical technique used to build and test statistical models which are usually in the form of causal models. SEM is actually a hybrid technique that includes confirmatory aspects of factor analysis, path analysis and regression which can be considered a special case of SEM.

Statistic test

This test is used to determine the significance of the influence of the independent variable on the dependent variable individually and assumes the other dependent variables are constant. The significance of this influence can be estimated by comparing the t table value with the calculated t value.

If the calculated t value > t table then the independent variable partially influences the independent variable, conversely if t calculated < t table then the independent variable individually does not influence the dependent variable, or the hypothesis can be formulated:

H0 : $\Box i = 0$

Ha : $\Box i \neq 0$

The t test can also be seen at the level of significance:

If the significance level is <0.05, then Ho is rejected and H1 is accepted.

If the significance level is > 0.05, then Ho is accepted and H1 is rejected.

RESEARCH RESULT

1. Model Fit Test

In the process of analyzing a research model, various stages are carried out to test the quality of the data and its suitability for various indicators. Based on the results of the SEM model calculations as shown in Table 1, the following goodness of fit index is produced:

Tabel 1. Goodness of Fit Result

| Criteria	Model	Value	Result
Chi-Square	9,42	Kecil	Baik
Probability	0,000	$\leq 0,05$	Baik
GFI	0,72	Mendekati 1	Baik
AGFI	0,98	Mendekati 1	Baik
RMR	0,15	Sangat kecil	Baik
CMIN/DF	3,640	$\geq 2,00$	Baik

Source: Analyzed Data(2019)

Based on table 1 it can be seen that all test criteria show good results. The model testing carried out resulted in good confirmation of the factor dimensions and causal relationships between factors. Thus, the model can be accepted.

2. Structural Analysis and Measurement Model Measurement Analysis

From the results of statistical tests using the Lisrel version 8.7 program, the output shown in the following image is obtained:

Figure 2. Standardized Solution Model Output

Chi-Square=272.41, df=71, P-value=0.00000, RMSEA=0.169
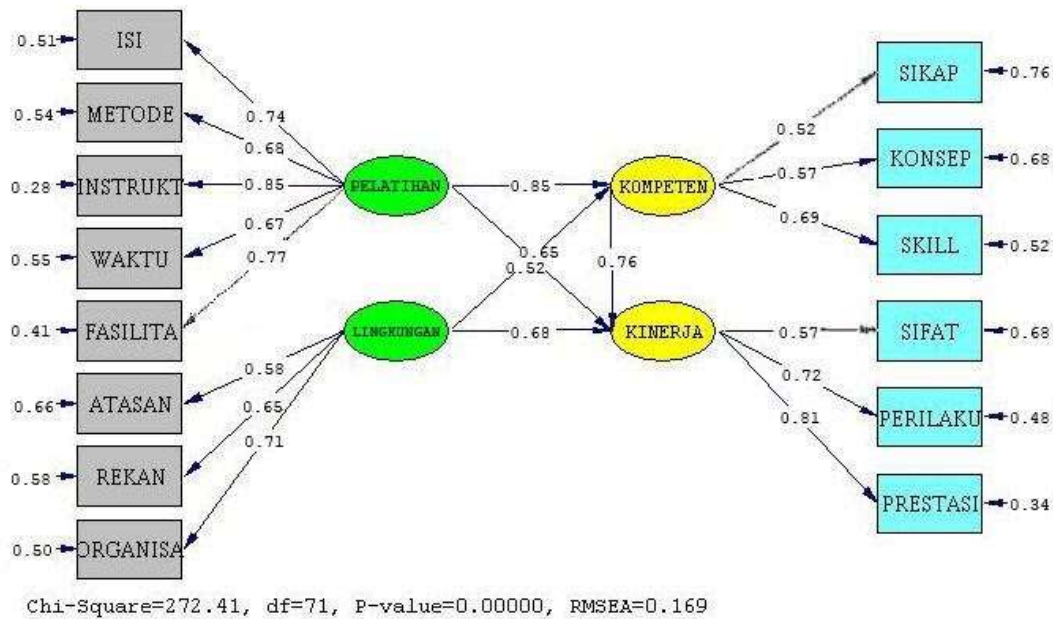
Based on Figure 2 above, it can be explained as follows:

a. Relationship between indicator variables and latent variables

1) Training Variables

This training variable can be seen from the 5 indicator variables studied, namely:

a. The training content or material has a loading factor of 0.74 (<0.5) or positive, this shows that the training material indicator is significant or in this research is an important part of the training.

b. Instructor Knowledge with a factor loading of 0.85 (>0.5) or positive and significant. This shows that the instructor's knowledge indicator is the most important factor in the training variable.

c. Time or Duration of Training with a loading factor of 0.67 (>0.5) or positive. This shows that the length of training indicator is an important part of the training variable.

d. Training Facilities with a loading factor of 0.77 (>0.5) or positive. This shows that the training facility indicator is a very important part of the training variable.

2) Work Environment Variables

In the Work Environment variable there are three indicator variables studied, namely:

a. Supervisor Support, with a loading factor of 0.58 (> 0.5) or significant. This shows that the Supervisor Support indicator is an important part of the Work Environment variable.

b. Colleague Support, with a loading factor of 0.65 (> 0.5) or positive. This shows that indicators of coworker support are an important part of the work environment.

c. Organizational Support with a loading factor of 0.71 (> 0.5) or positive and quite significant.

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This shows that organizational support indicators are an important part of the work environment.

3) Competency Variables

In the Competency variable there are three indicator variables studied, namely:

a. Attitude, with a loading factor of 0.52 (> 0.5) or positive. This shows that individual attitude indicators are an important factor of competence

b. Self Concept, with a loading factor of 0.57 (> 0.5) or quite significant. This shows that self-concept indicators are an important part of competency.

c. Skill or Expertise/Skills, with a loading factor of 0.69 (> 0.5) or significant. This shows that Skill is the most important factor of Competency.

4) Employee Performance Variables

In the Employee Performance variable there are three indicator variables studied, namely:

a. Employee characteristics with a loading factor of 0.57 (> 0.5) or positive. This shows that employee character indicators are part of the employee performance variable

b. Behavior with a loading factor of 0.72 (> 0.5) or quite significant. This shows that employee behavioral indicators are an important part of employee performance variables.

c. Achievement or work results with a loading factor of 0.81 (> 0.5) or positive and very significant. This shows that the selected indicators of achievement or work results are the most important part of employee performance assessment.

b. Relationship between Latent variables (Exogenous/Free) and Latent variables (Endogenous/Bound)

1) Relationship between training variables and employee performance

In this relationship, a coefficient value of 0.70 (>0.5) is obtained. This shows that there is a

positive relationship or influence between training and employee performance.

2) Relationship between work environment variables and employee performance

In this relationship, a coefficient value of 0.62 (>0.5) was obtained. This shows that there is a positive relationship or influence between environmental factors and employee performance.

3) Relationship between training variables and competency

In this relationship, a coefficient value of 0.85 (>0.5) or positive and significant is obtained. This shows that there is a positive and significant relationship between training and employee competency.

4) Relationship between work environment variables and competency

In this relationship, a coefficient value of 0.52 (>0.5) or positive is obtained. This shows that there is a positive relationship between the work environment and employee competence.

2. Structural Analysis

Structural analysis describes the similarity relationship between the variables studied. From the results of statistical tests, the following picture is obtained:

Figure 3. Structural Model Output
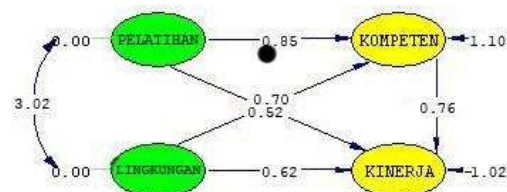
Based on Figure 4.6, the structural equation can be written:

Employee Performance = 0.70 Training + 0.62 Environment + 0.76 Competent

The structural equation describes:

1. 70% of employee performance can be explained or influenced by training.

2. 62% of employee performance can be explained or influenced by the work environment.

3. 76% of employee performance can be explained or influenced by employee competency.

Hypothesis Test

The Effect of Training on Employee Performance

Table 2. Results of Training Hypothesis Testing on Employee Performance

t value	t tabel	p-value	Notes
2,56	1,684	0,000	H_0 rejected/ Positive and significant influence

Source: Analyzed data (2019)

From Table 2 above, it can be seen that the t-value result is 2.56 or greater than the t table 1.684. A P-value of 0.000 (<5%) indicates a very low level of measurement error. So it can be concluded that training has a positive effect on employee performance. The better the training, the higher the employee's performance. On the other hand, if training is lacking or not supportive, it will have a negative effect on employee performance.

1. Influence of the Work Environment on Employee Performance

Table 3. Hypothesis Test Results for Work Environment on Employee Performance

t value	t tabel	p-value	Notes
2,08	1,684	0,002	H_0 rejected/ Positive and significant influence

From Table 3 above, it can be seen that the t-value is 2.08 or greater than the t table 1.684, with a P-value of 0.002 (<5%) indicating a low level of measurement error. So it can be concluded that the work environment has a positive effect on employee performance.

1. The Influence of Competency on Employee Performance

Table 4. Competency Hypothesis Test Results on Employee Performance

t value	t tabel	p-value	Keterangan
2,97	1,864	0,000	H_0 ditolak/ Berpengaruh positif dan signifikan

Source: Analyzed data (2019)

From Table 4 above, it can be seen that the t-value result is 2.97 or greater than the t table 1.864, with a P-value of 0.000 (<5%) or a very low level of measurement error. So, it can be concluded that Competency has a positive and significant effect on Employee Performance. The better the employee's competency, the better the employee's performance will be. On the other hand, if competence is low or poor, it will also have a negative effect on employee performance.

1. **Indirect Influence of Training and Work Environment on Employee Performance through the intervening variable Competence**

Table 5. Indirect Effect of Training (X1) and Work Environment (X2) on Employee Performance (Y) after going through the Competency variable (Z)

Variable	Direct Influence	Indirect Influence	Total Influence
Training on Performance through Competency	0,57	$X_1 * Z$ = (0,57) * (0,48) = 0,27	.0,84

Work Environment on Performance through Competency	0,46	$X_2 * Z$ $= (0,46) * (0,48)$ $= 0,22$	0,68

From Table 5, it can be explained further as follows:

1. Direct and indirect influence of training on employee performance

Based on Figure 5.8 above, it can be seen that the direct influence of training on employee performance can be seen from the beta coefficient value, which is 0.57 (57%). In other words, 57% of employee performance is influenced by training. In this case, the remaining 43% of employee performance is influenced by external factors other than the training results studied. Meanwhile, the indirect effect is the result of multiplying the beta coefficient of Training and Competency, namely (0.57) * (0.48) = 0.27 or 27%. Meanwhile, the total effect is the sum of the direct and indirect effects, namely 0.57 + 0.27 or 0.84. Thus, the indirect effect of training on employee performance is obtained by a value of 27% and the total is 0.84 or 84%.

2. Direct and indirect influence of the work environment on employee performance through competency.

Based on Figure 5.8 above, it can be seen that the direct influence of the Work Environment on Employee Performance based on the beta coefficient value is 0.46 (46%). In other words, 46% of employee performance is determined by the work environment. The remaining 54% of employee performance is influenced by external factors other than work environment variables. Meanwhile, the indirect effect is the result of multiplying the beta coefficient of the influence of the work environment, namely (0.46) * (0.48) = 0.22 or 22%, and the total is 0.68 or 68%.

Discussion

1. The Effect of Training on Employee Performance

Based on the results of this research, it confirms that training has a positive effect on employee performance. Statistical test results show that 65% of employee performance is directly influenced by training results. Of the several training indicator variables studied, it shows that the instructor's ability to provide training is the most important factor, then the training material factor. Furthermore, the training method also has an important influence, as well as the length of training. From the performance variables, it can be noted that achievement indicators are the strongest factor in employee performance, followed by employee behavior and characteristics.

Thus, training is very good for improving employee skills and knowledge so that employee performance increases. As stated by Rivai (2010), it is said that training is a systematic process that can change employee behavior to achieve organizational goals. With training, employees can improve their skills and abilities to carry out work. Training also has an effect in transferring skills and knowledge to training participants in such a way that participants receive and carry out training while carrying out work (Fathoni (2015).

The results of this research are relevant to the results of previous research such as those conducted by Leonardo and Madiono (2013), Ade Imas F. (2012) regarding the influence of education on employee performance as carried out at Bank BRI. Even though the research results are not very significant, with training almost 49.14% of employee performance can be influenced by training and motivation, while the remaining 50.86% is explained by factors other than motivation and job training.

Likewise with the results of research by Miranda Diah Ratnasari and Bambang Swasto Sunuharyo (2018) regarding the Effect of Education and Training on Employee Performance through Mediator Variables of

Employee Work Ability at PT Petrokimia Gresik. Where the results of the research concluded that training had a significant effect on employees' work abilities and indirectly significantly on employee performance.

2. Influence of the Work Environment on Employee Performance

The work environment is a unified area, where workers carry out their work activities. The work environment in this case is an environment that can influence the creation of harmonious work relationships, both between leaders and subordinates or vice versa, and also organizational conditions that influence employee performance.

Based on the results of this research, it confirms that the work environment has a positive effect on employee performance. Of the several indicators studied, the influence of organizational support is the most important factor in the organizational environment, then peer relationships or support and the influence of superiors. This is in line with the opinion of Siagian (2014) that the work environment, especially the non-physical work environment, is influenced by 3 (three) elements, namely first, relationships with co-workers. Harmonious working relationships with co-workers can influence employees to stay in one organization. Second, the relationship between superiors and employees, the relationship between superiors and subordinates or employees will have a strong influence on employee continuity, based on mutual respect it will create respect between each individual, and third, cooperation between employees. If cooperation between employees can be established well, employees can complete their work effectively and efficiently. Likewise, Sedarmayanti's (2015) opinion states that the non-physical work environment is influenced by several factors, such as work structure, responsibility, attention or support from leaders, cooperation between employees and smooth communication. This research has

many similarities with the results of previous studies, including research such as that conducted by Ade Imas Fitriansyah (2012), in his research on: "The influence of education/training and work environment" on employee performance at BRI Bank, which concluded that education/ Training has an important contribution to employee performance at Bank BRI. Likewise, the environment and employee motivation have an important influence on employee performance. The results of this research are also supported by the research results of Lia Fauziah, (2013) that the work environment has a positive effect on employee performance.Pengaruh Kompetensi terhadap Employee Performance

Employee competency is theoretically closely related to employee performance. The higher the employee's competency, the stronger the influence on his performance. Likewise, vice versa, if competence is low then employee performance will also be low. However, high employee competency does not necessarily mean that employee performance will increase. There are many other factors that influence it.

The results of this research confirm that employee competency has a positive influence on employee performance. Statistical test results show that 48% of employee performance is influenced by employee competency. Of the several indicators studied, employee skills/expertise are the most important factors in the competency variable, as are employee self-concept and attitudes. These three factors will have an important influence on employee performance. According to Noor Fuad & Gofur Amad (2014) competence is a person's ability to carry out an activity. Ability refers to several characteristics, both basic, behavior, skills and knowledge with levels of ability that can change. Likewise, as stated by Palan (2015: 96), behavior in more detail refers to the characteristics underlying behavior that describe motives, personal characteristics (characteristics), self-concept, values, knowledge and skills. If someone has mastered competency standards to a high level continuously, then

the employee has entered the category of someone who is competent in that area of work.

The magnitude of the influence of training on employee performance through competency is also supported by the results of research by Leonardo (2013) where the results of his research concluded that training makes an important contribution to increasing employee competency so that it can improve employee performance.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

1. Based on the results of this research, it is confirmed that training has a positive effect on employee performance. This indicator can be seen from the 95% confidence level, as well as the results of statistical tests which show that 65% of employee performance is influenced by training. From several indicator variables studied, it shows that the instructor's ability to provide training is the most important factor, then the training material factor. Furthermore, the training method also has an important influence, as well as the length of the training. From the performance variables, it can be noted that achievement indicators are the strongest factor in employee performance, followed by employee behavior and characteristics.

2. Based on the results of this research, it confirms that the work environment has a positive effect on employee performance. This indicator can be seen from the 95% confidence level. Statistical test results show that 46% of employee performance is influenced by the work environment. Of the several indicators studied, the influence of organizational support is the most important factor in the organizational environment, then peer relationships or support and the influence of superiors.

3. The results of this research confirm that employee competency has a positive influence on employee performance. This indicator can be seen from a confidence level of 95%, and statistical test results show that 48% of employee performance is influenced by employee competency. Of the several indicators studied, employee skills/expertise are the most important factors in the competency variable, as are employee self-concept and attitudes. These three factors will have an important influence on employee performance. The higher the employee's competency, the stronger the influence on his performance. Likewise, vice versa, if competence is low then employee performance will also be low.

Suggestion

1. It is recommended for the research object, in this case the DJP, that the training should not only focus on technical aspects such as knowledge of tax issues, but aspects of morality, personality and leadership of the participants must be strengthened.

2. The work environment often receives little attention in organizations, even though in reality many employees leave/enter due to the influence of an unhealthy work environment, for this reason it is recommended that work environment problems in organizations should be paid more attention.

3. There are many factors that influence employee performance, one of which is competency. It is recommended that training not only focus on training material, but also need to be strengthened regarding strengthening or utilizing training concepts and attitudes, because this greatly influences employee performance. .

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