

Original Article

Improving the Employees' Performance through the Application e-Samsat Online Tax Payment

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Abstract: Scientific and technological advancement is accelerating rapidly. This progress reshapes economic, social, and cultural landscapes, permeating every facet of human existence. These transformations mark the onset of the Fourth Industrial Revolution. Traditional employment and methods yield to automation and artificial intelligence, giving rise to novel forms of labour and industry. This study investigates whether internal factors determine the weaknesses and the strengths of Human Resources at the regional technical implementation unit (Known as UPT) at one one-stop administration service office (known as Samsat) in North Medan. In addition, it was also to determine external factors, opportunities, and threats to achieve optimal performance, generate alternative strategies, and choose performance improvement strategies at the North Medan UPT PPD Samsat. In addition to qualitative descriptive, the author used SWOT analysis using external and internal factor evaluation matrices. Data analysis techniques included editing, description, and categorization. The research involved 74 North Medan UPT PPD Samsat employees, and a questionnaire was used to collect the data. The study found that organizational performance was in quadrant I. It indicates that the employees' performance has room for improvement by considering all the strengths/potentials of the organization.

Keywords: SWOT Analysis, Human resource management, Employee performance



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1. Introduction

The progress of science and technology is now happening so fast. Advances in science and technology have resulted in significant changes in the economic, social, and cultural fields that have entered various aspects of human life (Subramaniam et al., 2013). These changes resulted in the Industrial Revolution 4.0. Many old jobs and ways of working are being replaced by technology and intelligent machines while new types of work are emerging (Inan et al., 2022; Nafei, 2016). Changes in business situations and conditions are also affected by the COVID-19 pandemic sweeping the world, including Indonesia. The North Sumatra Provincial Government, through the Regional Tax and Levy Management Agency (BP2RD) in collaboration with the North Sumatra Police Directorate of Traffic through the One-Stop Administration System (SAMSAT), also has an online payment system innovation to make it easier for the public to pay motorized vehicle taxes called E-Samsat. However, this system was not used from 2019 to 2021. Although currently used, the realization is still very far from the agreed target. It indicates that the use of E-Samsat is ineffective

or the employees' performance at the North Medan UPT PPD Samsat is lacking in encouraging the community to pay taxes easily and quickly through online applications. Thus, this study seeks to determine whether internal factors (weaknesses and strengths) and external factors (opportunities and threats) of optimal employee performance and performance improvement strategy at UPT PPD Samsat Medan Utara.

2. Literature Review

2.1. Management Strategy

Management strategy is what managers do to develop an organizational strategy (David, 2018; Qomariah et al., 2020). According to Webster's New World Dictionary, strategy is a skill in managing or planning a tactic or an ingenious way to achieve a goal. Meanwhile, according to Michael E. Porter, the strategy is to create adjustments among the activities carried out by a company where its success depends on doing many good things, not just a few, and integrating them (Robbins & Judge, 2009; Schermerhorn Jr & Bachrach, 2023). In general, strategy is the process of determining the plan of top leaders focusing on the organization's long-term goals, accompanied by the preparation of ways/efforts to achieve the goals (Handayani, 1995; Jati, 2007; Simanjuntak, 2005). Therefore, it can be concluded that the strategy is a careful plan regarding an activity.

2.2. Human Resource

According to Barthos (2004) and Hasibuan (2005), Human resource management can also be referred to as planning, organizing, directing, and controlling activities. Handoko (2001), Hariandja (2002), and Mathis et al. (2016), added that it is over the procurement of concepts and challenges of human resource management, development, compensation, integration, maintenance, and termination of employment (e.g., Cohen & Eimicke, 2019; Solihin, 2009) to achieve individual, organizational, and community goals.

2.3. Employee Performance

Performance can be translated as an achievement (Simamora, 2004). Mangkunegara & Prabu (2005), added that it results from the function of a particular job or activity during a certain period. Educators are responsible for meeting students' spiritual, intellectual, moral, aesthetic, and physical needs (Ojo, 2010; Tamimi & Sopiah, 2022). Performance has standards in work areas or corporate units that can be accepted or rejected concerning efforts to achieve their vision and mission (Mughtar et al., 2022). Performance is a tangible manifestation of the responsibility of the tasks carried out by someone on the institution's mandate through realizing its ideals and mission (Sutrisno, 2002). Performance can be seen in achievement earned by someone or an institution (Dipang, 2013; Widya, 2014). Several indicators of employee performance can be measured as follows:

1. Quality is measured by the leadership's perception of the quality of the work produced and the perfection of tasks on the skills and abilities of employees.
2. Quantity is usually expressed in terms such as the number of units and completed activity cycles.
3. Timeliness is the activity level of completing work within a certain time that has been determined as the standard for achieving work completion time.
4. Effectiveness is the extent to which the use of organizational resources (manpower, money, technology, raw materials) is maximized to increase results and each unit's use of resources.
5. Independence is an employee's level of commitment and ability to carry out his work functions. At this level, employees commit to work with the agency and employee responsibilities to the organization.

2.4. SWOT analysis

SWOT stands for Strengths, Weaknesses, Opportunities, and Threats. SWOT analysis systematically identifies various factors to formulate corporate strategy (Hendrawan, 2019). This analysis is based on a logic that can maximize strengths and opportunities but simultaneously minimize weaknesses and threats (Hamid et al., 2020). Strategic decision-making is always related to developing the company's mission, goals, strategies, and policies (Tate et al., 1992). Thus, strategic planning must analyze the company's strategic factors (strengths, weaknesses, opportunities, threats) in the current conditions (Punchenko & Punchenko, 2019). It is called situation analysis. The most popular model for situation analysis is the SWOT analysis. SWOT analysis provides a good framework for reviewing the strategy, direction, and position of a company, product, person, or project (Rangkuti, 2009). This analysis can also be carried out on a single product, service, and service of a company or even an individual (Mišanková & Kočíšová, 2014; Terry, 2000). The definitions of Strengths, Weaknesses, Opportunities, and Threats are as follows:

2.4.1. Strengths

Strengths are resources that provide a competitive advantage and the ability of a company/individual to maintain its position by carrying out activities at the same level. Strength indicators are as follows:

- Management and Organizational Structure
- Procedure and authority
- Honorarium/Incentive
- Education and training

2.4.2. Weaknesses

Weaknesses are something that the company does not do well or cannot do, while its competitors have that capacity. Weaknesses can be identified as follows:

- HR quality is still low.
- Inadequate facilities and infrastructure.
- Employee motivation is still low.
- Inadequate number of employees.

2.4.3. Opportunities

Opportunities are favourable environmental trends that can improve the performance of an organization, company divisions, functions, and products and services. Opportunity indicators can be identified as follows:

- Local government support.
- Good coordination and cooperation.
- Changes in laws and regulations open up new work opportunities.

2.4.4 Threats

Threats are unfavourable environmental trends that can harm the company's organizational position, divisions, products, and services. Threat indicators can be identified as follows:

- Technological development.
- The ability of human resources who master technology is limited.
- Competence among employees.

2.5. Internal and External strategic factors (IFAS-EFAS)

Strategic factors are the dominant factors of strengths, weaknesses, opportunities, and threats that influence existing conditions and situations and provide benefits if positive actions are taken (Miftahudin, 2018; Sedarmayanti et al., 2021). Analyzing the internal environment (IFAS) allows a company to find various possible strengths and weaknesses (Aruperes et al., 2018). Meanwhile, an analysis of the external environment (EFAS) can be done to determine various possible opportunities and threats. The strategic problem to be monitored must be determined because this problem may affect the company in the future.

2.6. Conceptual Framework

The research conceptual framework theoretically explains the conceptual model of the research variables and how the theories relate to the research variables to be studied, namely the independent and dependent variables. Efforts must be made to improve current and future employee performance to achieve organizational goals more efficiently. In other words, to improve employees' performance, a company must conduct activities to change behaviour, including knowledge, skills, and attitudes.

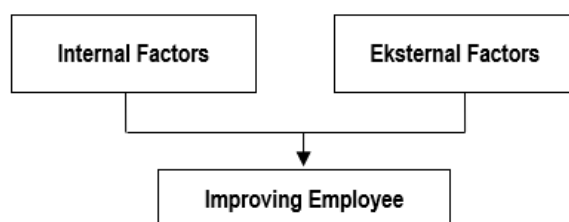


Figure 1. Conceptual Framework

Therefore, improving employee performance is a process carried out by leaders to advance employees, both from the knowledge and abilities of employees, so that they can change their ability to work, think, and develop other skills to improve their performance. By doing so, organizational goals can be adequately achieved. Therefore, this study seeks to determine whether internal factors (weaknesses and strengths) and external factors (opportunities and threats) of optimal employee performance and performance improvement strategy at UPT PPD Samsat Medan Utara.

3. Materials and Methods

This study uses a descriptive approach. Descriptive research is conducted to determine the value of independent variables, either one or more (independent) variables, without comparing or connecting with other variables (Aveling et al., 2015). According to Ul'fah Hernaeny (2021), a population is a generalization area consisting of objects or subjects with certain qualities and characteristics set by researchers to study and then draw conclusions. The population in this study consisted of 74 employees. A sample is part of the number and characteristics possessed by the population. The authors used non-probability sampling in this study because the entire population was below 100 participants. Therefore, the sample in this study was 74 employees/respondents. This study used primary and secondary data. Primary data were obtained directly from respondents through questionnaires at the North Medan UPT PPD Samsat. Meanwhile, secondary data were collected from books and journals. The collection methods used in this study were interviews and a list of questions (questionnaire) to be filled out by UPT PPD Samsat in North Medan. Some data were also collected through the internet, books, journals, and literature related to the subject matter. In addition to qualitative descriptive, the author also used SWOT analysis.

4. Results and Discussion

On the basis of the analysis of the internal and external factors at the North Medan UPT PPD Samsat, the author assigned values and weights according to respondents' responses based on ratings, and each indicator was included in the analysis of the identification of the organization's internal and external environment. Each indicator was sorted according to the organisation's urgency (interest/priority). The urgency matrix for internal and external factors is shown in the following Table:

Table 1. Evaluating the Internal and External Factors

No.	Factors	BF 100%	ND	NBD	NRK	NBK	TNB
Internal Factor (Strength)							
1	The organization's management and structure	17,6	3	0,53	4	0,70	1,23
2	Procedure and authority	23,5	4	0,94	4	0,94	1,88
3	Honorarium/incentive	11,8	2	0,24	2	0,24	0,48
4	Education and training	5,9	1	0,10	2	0,12	0,22
							3,81
Internal Factor (Weakness)							
1	The lack of quality human resources	17,6	3	0,53	4	0,70	1,23
2	Inadequate facilities and infrastructures	11,8	2	0,24	3	0,35	0,59
3	The employees' low motivation	5,9	1	0,10	3	0,12	0,22
4	insufficient number of employees	5,9	1	0,10	2	0,12	0,22
							2,26
External Factor (Opportunity)							
1	Local government support	23,5	4	0,94	4	0,94	1,88
2	Good coordination and cooperation	17,6	3	0,53	4	0,70	1,23
3	Changes in laws and regulations that open up new opportunities at work	11,8	2	0,24	3	0,35	0,59
							3,70
External Factor (Threat)							
1	Technological development	17,6	3	0,53	4	0,70	1,23
2	Human resources' limited technology mastery	11,8	4	0,47	4	0,47	0,94
3	Competition between employees	5,9	1	0,10	2	0,12	0,22
							2,39

Table 1 shows the critical success factors for each internal and external factor by looking at the largest TNB value. For each of these crucial success factors, the following conclusions can be drawn:

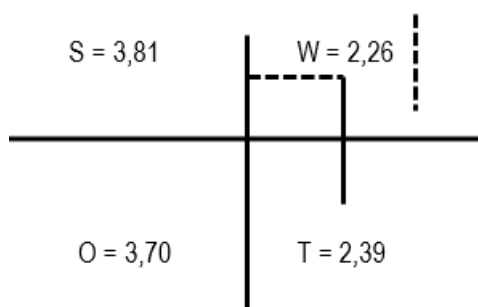
1. Internal Factors (Internal Factors)

- The strengths at the North Medan UPT PPD Samsat were Management and Organizational Structure as well as Procedures and Authorities owned by TNB, namely 3.81.
- The weaknesses of the North Medan UPT PPD Samsat were the quality of human resources, which was still lacking, and the facilities and infrastructure, which were inadequate with TNB, which is 2.26.

2. External Factors (External Factor)

- The opportunity at the North Medan Samsat was local government support with TNB, which is 3.70.
- The threats at the North Medan UPT PPD Samsa were the development of technology and the employees' limited technology mastery, with a TNB of 2.39.

After obtaining the key success factors for each factor, both internal and external factors, the strength map analysis and the formulation of the SWOT analysis strategy are described as follows:



Where: $*S - W = 3,81 - 2,26 = 1,55$

$*O - T = 3,70 - 2,39 = 1,31$

By considering the organizational strength map above, this study concludes that organizational performance is in Quadrant I. It indicates that the situation is very profitable because it has opportunities and strengths that allow it to take advantage of all existing opportunities and strengths (Rangkuti, 2004).

5. Conclusion

This study concludes that the strategy for improving the employees' performance at the North Medan UPT PPD Samsat, with the SWOT Analysis technique, is in Quadrant I. It indicates that the North Medan UPT PPD Samsat has favourable conditions for better performance. Several strategies can be used to improve the employees' performance, as follows:

1. Strength opportunities

- Sound management and organizational structure should be utilized to support the activity programs set.
- Coordinating well with local governments to support public service-oriented activity programs.
- Improving organizational performance by providing honoraria/incentives with employees' work.
- Using existing procedures and authorities to improve the performance of public services.

2. Weakness opportunities

- Taking advantage of local government support to further develop the potential of the organization and procure facilities and infrastructure that support the implementation of tasks.
- Planning and strengthening the quality of human resources and improving organizational facilities and infrastructure.
- Performing good coordination and cooperation to increase work motivation, discipline, and employee performance.
- Intensifying coordination with the Regent and all SKPD in recruiting reliable employees.

3. Strength treats

- Taking advantage of education and training to improve employee skills in dealing with technological developments and mastery.
- Conducting coaching and evaluation of employee performance.
- Taking advantage of existing authority to improve organizational performance.

4. Weaknesses treats

- Improving the ability of human resources to master technology through education and training as well as providing supporting facilities and infrastructure.
- Making efforts to motivate and discipline employees to increase performance and productivity.
- Adjusting employee recruitment with skills required.

For improving the performance of the North Medan UPT PPD Samsat employees, several things need to be done as follows:

1. Improving the employees' performance by empowering management and procedures/authorities owned by the office through applicable laws and regulations.
2. Taking advantage of organizational strengths and opportunities to anticipate weaknesses and threats to achieve the vision, mission, goals, and targets set.
3. Conducting education and training programs for employees, both structural and functional, as well as technical training to improve employee abilities and skills.
4. Making the best use of local government support through planning and establishing public service-oriented programs.
5. Empowering all potentials and capacities of the organization to achieve optimal performance.
6. There is a need for coordination and cooperation with local governments and all other related work units.
7. Improving employees' discipline and motivation by providing appropriate honorariums/incentives.
8. Giving awards to UPT PPD Samsat North Medan employees with high performance.
9. Implementing a Total Quality Management System to improve public services more optimally.

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