Enhancing Employee Performance through Effective Supervision and Work Discipline at Bandar Lampung Madya Tax Services Office

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Abstract

The purpose of this research is to analyze: (1) the influence of supervision on employee performance at the Bandar Lampung Intermediate Tax Service Office (2) the influence of work discipline on employee performance at the Bandar Lampung Intermediate Tax Service Office (3) the influence of supervision and work discipline on employee performance at Bandar Lampung Intermediate Tax Service Office. This research uses a quantitative approach, taking a sample of 82 employees at the Bandar Lampung Intermediate Tax Service Office. Data collection techniques were carried out using observation, questionnaires and documentation. Data analysis was carried out using descriptive analysis and inferential analysis of multiple linear regression. The results of this research show: (1) Leadership supervision has a positive and significant effect on employee performance at the Bandar Lampung Intermediate Tax Service Office. This means that if leadership supervision is better or improved, the performance of employees at the Bandar Lampung Intermediate Tax Service Office will increase. (2) Work discipline has a positive and significant effect on employee performance at the Bandar Lampung Intermediate Tax Service Office. This means that if work discipline is better or improved, the performance of employees at the Bandar Lampung Intermediate Tax Service Office will increase. (3) Leadership supervision and work discipline together have a positive and significant effect on employee performance at the Bandar Lampung Intermediate Tax Service Office. This means that if leadership supervision and work discipline are better or improved, the performance of employees at the Bandar Lampung Intermediate Tax Service Office will increase. Keywords: Performance Allowance; Motivation; Performance.

Keywords: Supervision, Work Discipline, Employee Performance**.**

Introduction

Human resources, or employees, are the most crucial asset in any organization. They are the driving force that directs, maintains, and develops the organization to meet the evolving demands of society and the times (Lorincová et al., 2020). To achieve organizational goals, it is essential to have quality human resources who can contribute their efforts to serve public needs and advance the organization, thereby making valuable contributions to the agency (Ariyani & Wibowo, 2023). Human resources are the primary capital in an organization and must be managed professionally to balance employee needs with organizational demands and capabilities. The Bandar Lampung Intermediate Tax Service Office, as regulated by the Minister of Finance of the Republic of Indonesia's Regulation Number 184/PMK.01/2020, has the task of providing services, education, supervision, and law enforcement for taxpayers in various tax areas. Realizing the agency's goals is challenging and heavily dependent on the employees, who are the frontline implementers of the organization's achievements.

However, based on observations, the performance of some employees at the Bandar Lampung Intermediate Tax Service Office has not met expectations, as indicated by several realizations falling short of target performance indicators in the Organizational Performance Value. Supervision is one factor that influences employee performance

(Barusman & Hidayat, 2017). According to Hasiany et al., (2021) supervision ensures that organizational and management goals are achieved. Effective supervision helps employees understand their roles and responsibilities, leading to better performance. Initial observations indicate that inadequate supervision at the Bandar Lampung Intermediate Tax Service Office has led to misunderstandings about organizational goals and employees' tasks. This lack of clarity results in employees performing tasks outside their job duties and not taking responsibility for their work, hindering organizational goal achievement and performance improvement (Salazar-Elena & Guimón, 2019).

Work discipline is another factor influencing performance. Discipline involves directing, encouraging, and managing all elements within an organization to achieve desired goals, resulting in maximum employee performance (Abdul Rahman & Muhammad Yusuf, 2021). Data on employee attendance levels in 2023 show fluctuations, indicating suboptimal discipline, as evidenced by absenteeism rates not reaching 100%. Good discipline is essential for the Bandar Lampung Intermediate Tax Service Office to provide maximum service to the public. While previous studies have highlighted the importance of supervision and discipline in enhancing employee performance, there is a lack of specific research on how these factors influence performance at the Bandar Lampung Intermediate Tax Service Office. This research aims to fill this gap by providing a detailed analysis of the effects of supervision and work discipline on employee performance in this context.

The objectives of this research are threefold: first, to examine the influence of supervision on employee performance at the Bandar Lampung Intermediate Tax Service Office; second, to investigate the impact of work discipline on employee performance at the Bandar Lampung Intermediate Tax Service Office; and third, to analyze the combined effect of supervision and work discipline on employee performance at the Bandar Lampung Intermediate Tax Service Office.

Methodology

This research employs a quantitative approach to examine the effects of supervision and work discipline on employee performance at the Bandar Lampung Intermediate Tax Service Office (Barusman & Ferdinan, 2019). The study sample consists of 82 employees, selected from the total population of 108 employees. This sample size is deemed sufficient to provide a representative overview of the entire employee population.

Data were collected using a combination of observation, questionnaires, and documentation (Kasim et al., 2021). Direct observation was conducted to gain insights into the daily operations and supervisory practices within the office. This method provided a contextual understanding of the working environment and employee behaviors. Structured questionnaires were distributed to the sampled employees to gather quantitative data on their perceptions of supervision, work discipline, and performance. The questionnaire included closed-ended questions rated on a Likert scale to ensure consistency and reliability in responses (Adeniyi, 2020). Additionally, relevant organizational documents, such as performance reports, attendance records, and supervisory logs, were reviewed to supplement the primary data. This documentation provided objective data on employee performance and discipline levels.

Data analysis was performed using both descriptive and inferential statistical methods. Descriptive analysis was used to summarize and describe the main features of the collected data (Dewi et al., 2023).Descriptive statistics, such as mean, median, mode, standard deviation, and frequency distributions, were calculated to provide a clear understanding of the data trends and patterns. Inferential analysis, specifically multiple

linear regression analysis, was conducted to examine the relationships between supervision, work discipline, and employee performance (Verburg et al., 2018). This method allowed for the assessment of the combined and individual effects of supervision and discipline on performance, while controlling for potential confounding variables(Yanet al., 2017).

The rationale for using these specific methods is to ensure a robust and comprehensiveanalysis of the research problem. The quantitative approach allows for the objective measurement of variables and the use of statistical techniques to test hypotheses. By employing multiple data collection techniques, the study enhances the validity and reliability of the findings. The use of multiple linear regression provides a clear and detailed understanding of the influence of supervision and work discipline on employeeperformance, thus contributing to the overall validity of the study.

Results and Discussion

The quantitative analysis conducted in this study aimed to examine the influence of supervision and work discipline on employee performance at the Bandar Lampung Intermediate Tax Service Office. The multiple linear regression analysis revealed that both factors significantly contribute to employee performance. The regression equation derived from the analysis is $Y = 1.852 + 0.374X1 + 0.658X2 + Et$. This equation indicates that the baseline performance level is 1.852 units when both supervision and work discipline are held constant. The coefficient for supervision (X1) is 0.374, suggesting that a one-unit increase in supervision, while holding work discipline constant, results in a 0.374-unit improvement in employee performance. Similarly, the coefficient for work discipline (X2) is 0.658, implying that a one-unit increase in work discipline, with supervision constant, leads to a 0.658-unit rise in employee performance.

These findings align with previous research by Barusman and Hidayat (2017) and Hasiany et al. (2021), which highlighted the critical role of supervision in ensuring that organizational and management goals are met. The results confirm that effective supervision helps employees understand their roles and responsibilities better, thereby enhancing their performance. Furthermore, the stronger coefficient for work discipline corroborates the argument made by Abdul Rahman and Muhammad Yusuf (2021) that discipline is crucial for directing and managing organizational elements to achieve desired outcomes. This result is particularly significant given the context of the Bandar Lampung Intermediate Tax Service Office, where fluctuating employee attendance levels in 2023 suggested suboptimal discipline, as noted in the introduction. The higher impact of work discipline on performance reinforces the need for stringent measures to ensure consistent attendance and task completion.

The study also examined the combined effect of supervision and work discipline on employee performance, as evidenced by the correlation coefficient of 0.783. This high correlation indicates a strong positive relationship between these variables and employee performance, confirming that improvements in supervision and work discipline can lead to significant enhancements in performance. The determination coefficient (R^2) of 0.613 further supports this, indicating that 61.3% of the variation in employee performance can be explained by these two factors, with the remaining 38.7% attributable to other variables not examined in this study. These findings underscore the importance of focusing on supervision and discipline as key drivers of performance, while also recognizing the potential influence of other factors such as work environment, leadership style, and organizational culture, as mentioned in the introduction.

The hypothesis tests provided additional insights. The F-test results, with an F-value of 52.541 and a significance level of 0.000, confirmed that supervision and work discipline together have a statistically significant effect on employee performance. This supports the third hypothesis outlined in the study, which posited a combined positive and significant impact of these variables on performance. The t-tests for individual

factors also yielded significant results, with supervision showing a t-value of 4.628 and work discipline a t-value of 6.040, both with significance levels well below 0.05. These results validate the first and second hypotheses, confirming that both supervision and work discipline independently have positive and significant effects on employee performance.

In conclusion, the research findings suggest that enhancing both supervision and work discipline can lead to marked improvements in employee performance at the Bandar Lampung Intermediate Tax Service Office. While both factors are important, work discipline has a slightly more substantial impact, accounting for 41.1% of the performance variation compared to 34.5% for supervision. These results provide valuable insights for organizational leaders, indicating that targeted improvements in these areas could significantly enhance overall performance, thereby contributing to the achievement of organizational goals.

Conclusion

In conclusion, this study has demonstrated that both supervision and work discipline significantly influence employee performance at the Bandar Lampung Intermediate Tax Service Office. The quantitative analysis revealed that while both factors positively contribute to performance, work discipline exerts a slightly greater impact, accounting for 41.1% of the variation in employee performance, compared to 34.5% attributed to supervision. These findings highlight the critical role of work discipline in ensuring that employees meet organizational expectations, particularly in contexts where consistent attendance and adherence to job responsibilities are essential. Moreover, the strong combined effect of supervision and work discipline, as indicated by the correlation coefficient of 0.783, suggests that these factors are crucial in driving performance improvements. The study also confirms that these two factors together explain a significant portion of performance outcomes, with 61.3% of the variation in employee performance being attributable to supervision and work discipline. Given these insights, it is recommended that the Bandar Lampung Intermediate Tax Service Office prioritize enhancing both supervision and work discipline as key strategies to improve employee performance. While supervision remains important in guiding and clarifying employees' roles, a focused effort to strengthen work discipline could lead to even more substantial performance gains, ultimately contributing to the agency's success in achieving its organizational goals.

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