

## **The Impact of Employee Quality and Work Discipline on Productivity: A Case Study of the Bandar Lampung Madya Tax Services Office**

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### **Abstract**

The aim of this research is to analyze: (1) the influence of employee quality on employee productivity at the Bandar Lampung Intermediate Tax Service Office (2) the influence of work discipline on employee productivity at the Bandar Lampung Intermediate Tax Service Office (3) the influence of employee quality and work discipline on productivity employees together on employee productivity at the Bandar Lampung Intermediate Tax Service Office. This research uses a survey method by taking a sample of 82 employees of 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) Work quality has a positive and significant effect on employee productivity at the Bandar Lampung Intermediate Tax Service Office. This means that if the quality of employees gets better or is improved, employee productivity at the Bandar Lampung Intermediate Tax Service Office will increase (2) Work discipline has a positive and significant effect on employee productivity at the Bandar Lampung Intermediate Tax Service Office. This means that if work discipline is better or improved, employee productivity at the Bandar Lampung Intermediate Tax Service Office will increase (3) Employee quality and work discipline together have a positive and significant effect on employee productivity at the Bandar Lampung Intermediate Tax Service Office. This means that if employee quality and work discipline improve or are improved, employee productivity at the Bandar Lampung Intermediate Tax Service Office will increase.

Keywords: Employee Quality, Work Discipline, Employee Productivity

### **Introduction**

The importance of human resources has long been recognized as pivotal to the development and sustainability of human civilization (Pangayom & Kusmaningtyas, 2023). Effective management of natural resources hinges on human ingenuity, freedom, and social order (Mazur et al., 2023). Human resource development, encompassing training, career planning, and development activities, remains a fundamental function in the modern era (Kumar et al., 2020). The challenge lies not in avoiding the complexities of preparing quality human resources but in confronting and overcoming them (Mahsun & Rizal, 2021). In an era marked by globalization and intense competition, public organizations such as the Tax Service Office must strive to maintain relevance and efficiency in public service delivery (Bradley et al., 2007). Key factors influencing organizational success include employee quality, work discipline, and productivity (Ariyani & Fauzi, 2023). The Bandar Lampung Madya Tax Service Office, as a vital part of the government, needs robust strategies for enhancing employee quality and work discipline to boost service productivity. Strategic decision-making in these areas is crucial for achieving these goals. Employee quality encompasses not only technical tax knowledge but also soft skills such as work ethics, communication, and leadership (Wilona & Defrizal,

2024). Effective strategies for developing employee quality must adapt to the dynamic work environment, evolving training needs, and public expectations for more efficient tax services (Wang & Chang, 2011).

Quality is a critical factor in achieving competitive advantage (Alinian et al., 2018). Describe quality as a dynamic condition related to products, services, human resources, processes, and the environment that meet or exceed expectations (Habiburrahman et al., 2022). Define service quality as the degree to which the level of service meets customer expectations, emphasizing the importance of fulfilling customer needs and delivering services accurately (Prakash, 2019). According to Article 10 of Law Number 5 of 2014 concerning State Civil Apparatus, one duty of an ASN is to provide professional and quality public services. Define work quality as the ability of workers to meet the most critical needs through their work (Nurpalah, 2021).

Work discipline pertains to management activities that ensure organizational or company standards are met effectively and efficiently (Viendyasari, 2020). Defines discipline as the readiness and willingness to adhere to regulatory norms (Dari, 2020). Views work discipline as a tool for managers to modify behavior and enhance compliance with company regulations and social norms (Coombs et al., 2020). Discipline is ingrained through family, education, and role models, guiding individuals to differentiate between permissible and prohibited actions. Productivity is the relationship between output (goods or services) and input (labor, materials, money) (Ghani et al., 2018). It measures productive efficiency, comparing output to input. Describes work productivity as the capability of individuals and teams to achieve specific tasks according to standards, cost, and speed, thereby emphasizing the efficient use of human resources (Shankar & Aroulmoji, 2020). Underscores the importance of employee productivity in organizational success, highlight the need for an optimistic attitude, skills, and training (Bahadori, 2015). Defines employee productivity as the extent to which employees meet quality and quantity standards in their work.

Despite extensive research on employee quality, work discipline, and productivity, there is limited focus on the specific context of public organizations like the Bandar Lampung Madya Tax Service Office. The existing literature does not adequately address how strategies tailored to public sector dynamics can enhance employee quality and productivity. Therefore, this study aims to bridge this research gap by focusing on the unique challenges and opportunities within a public sector organization, providing insights and strategies for improving employee productivity through targeted human resource development and work discipline initiatives. The research questions guiding this study are: How does employee quality affect productivity at the Bandar Lampung Madya Tax Service Office? What is the role of work discipline in influencing employee productivity in this context? What strategies can be implemented to improve employee quality and work discipline to boost productivity? The objectives of this study are to analyze the impact of employee quality on productivity at the Bandar Lampung Madya Tax Service Office, to examine the role of work discipline in influencing employee productivity, and to identify and propose strategies for enhancing employee quality and work discipline to improve productivity.

## **Methodology**

This study employs a mixed-methods research design, combining quantitative and qualitative approaches to comprehensively analyze the impact of employee quality and work discipline on productivity at the Bandar Lampung Madya Tax Service Office. The mixed-methods design allows for the triangulation of data, providing a more nuanced understanding of the phenomena under investigation (Turmudhi & Ristianawati,

2023). The population for this study consists of all employees at the Bandar Lampung Madya Tax Service Office. Quantitative data will be collected through a structured questionnaire distributed to the sampled employees. The questionnaire will include sections on demographics, employee quality (measured through technical skills, work ethics, communication, and leadership), work discipline (measured through adherence to regulations, punctuality, and commitment), and productivity (measured through output, efficiency, and effectiveness). The items will be measured on a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Qualitative data will be collected through semi-structured interviews with a subset of employees and managers. These interviews will explore deeper insights into the factors influencing employee quality, work discipline, and productivity. The interview guide will be designed to elicit detailed responses about personal experiences, perceptions, and suggestions for improvement.

The quantitative data will be analyzed using statistical techniques. Descriptive statistics (mean, median, mode, standard deviation) will be used to summarize the data. Inferential statistics, including regression analysis, will be employed to test the hypotheses and determine the relationships between employee quality, work discipline, and productivity. Statistical software (e.g., SPSS) will be used for data analysis. The qualitative data from the interviews will be transcribed and analyzed using thematic analysis.

This study acknowledges potential limitations, including response bias in self-reported data and the generalizability of findings to other public sector organizations. Efforts will be made to mitigate these limitations by ensuring a representative sample and employing robust data collection and analysis techniques. By employing this methodology, the study aims to provide a comprehensive understanding of the impact of employee quality and work discipline on productivity at the Bandar Lampung Madya Tax Service Office, offering valuable insights for strategic human resource development and organizational improvement.

## Results

The quantitative analysis conducted in this study aimed to evaluate the impact of Employee Quality (X1) and Work Discipline (X2) on Employee Productivity (Y) at the Bandar Lampung Intermediate Tax Service Office. Utilizing multiple linear regression analysis, both simultaneous and partial tests were performed to determine the extent to which these independent variables influence productivity. The results revealed that the multiple linear regression equation is as follows:

$$[Y = 2.743 + 0.525X1 + 0.654X2 + Et]$$

This equation indicates that when work quality and work discipline are constant, employee productivity is expected to be at 2.743 units/points. However, an improvement of one unit in work quality while maintaining work discipline is predicted to increase employee productivity by 0.525 units/points. Similarly, an enhancement of one unit in work discipline with work quality held constant is expected to boost productivity by 0.654 units/points. Notably, the regression coefficient for work discipline (0.654) is higher than that for work quality (0.525), suggesting a greater influence of discipline on productivity.

The analysis further demonstrated a strong positive correlation between employee quality, work discipline, and productivity, with a correlation coefficient (R) of 0.742. This value falls within the "High" category, indicating that these variables significantly correlate with productivity. Moreover, the coefficient of determination (R<sup>2</sup>) was calculated at 0.551, meaning that 55.1% of the variance in employee productivity can be explained by the combined influence of employee quality and work discipline.

The remaining 44.9% is attributed to other factors, such as work environment, leadership style, communication, organizational culture, and human resource development, which were not examined in this study.

Further analysis revealed the partial contributions of employee quality and work discipline to productivity. The partial coefficient of determination for employee quality was 0.286, indicating that 28.6% of the variance in productivity is attributable to employee quality alone. In contrast, the partial coefficient for work discipline was 0.399, showing that work discipline accounts for 39.9% of the variance in productivity. These findings underscore the substantial role that both factors play in enhancing productivity, with work discipline having a slightly more significant impact.

Finally, the hypothesis testing results supported the significance of these relationships. The F-test for simultaneous hypothesis testing revealed a calculated F-value of 70.787, significantly greater than the critical value of 3.11, with a significance level of 0.000. This result confirms that employee quality and work discipline collectively have a positive and significant effect on employee productivity. Additionally, the t-test results indicated that both employee quality and work discipline have individual positive and significant effects on productivity, with t-values of 4.234 and 4.881, respectively, and significance levels well below 0.05.

## **Discussion**

The findings from this study align with the literature, reinforcing the critical role of employee quality and work discipline in enhancing productivity, particularly in the context of public organizations like the Bandar Lampung Intermediate Tax Service Office. The significant influence of work discipline on productivity, as evidenced by the higher regression coefficient and partial determination coefficient, echoes the assertion by Coombs et al. (2020) that discipline is essential for modifying behavior and ensuring compliance with organizational standards. This finding also aligns with Viendyasari's (2020) definition of discipline as a management activity crucial for meeting organizational goals effectively and efficiently.

The results also highlight the importance of employee quality, particularly in terms of both technical competencies and soft skills. As Wilona and Defrizal (2024) noted, employee quality encompasses not only technical tax knowledge but also work ethics, communication, and leadership—attributes that are vital for adapting to the dynamic public sector environment. The significant impact of employee quality on productivity in this study supports the notion that enhancing these attributes through targeted human resource development strategies is essential for achieving competitive advantage, as discussed by Alinian et al. (2018).

Moreover, the strong positive correlation between employee quality, work discipline, and productivity reflects the interconnectedness of these factors in driving organizational success. This is consistent with the broader understanding of productivity as a function of efficient use of resources, as described by Shankar and Aroulmoji (2020). The ability of employees to meet quality and quantity standards, particularly in a public service context, is crucial for maintaining relevance and efficiency, as highlighted by Bradley et al. (2007).

The study also addresses a research gap by focusing on the specific context of the Bandar Lampung Intermediate Tax Service Office, a public organization with unique challenges and opportunities. The findings suggest that strategies tailored to the public sector's dynamics, such as those that enhance employee quality and work discipline, can significantly boost productivity. This aligns with the objectives of the study, which sought to identify effective strategies for improving productivity through human resource development and work discipline initiatives.

In conclusion, the results of this study underscore the importance of strategic human resource management in public organizations. By prioritizing employee quality

and work discipline, public organizations like the Bandar Lampung Intermediate Tax Service Office can enhance productivity, thereby contributing to more efficient and effective public service delivery. These findings offer valuable insights for policymakers and managers seeking to improve organizational performance in the public sector.

### **Conclusion**

Based on data analysis and field findings, it can be concluded that work quality and work discipline have a significant and positive impact on employee productivity at the Bandar Lampung Intermediate Tax Service Office. Specifically, improvements in work quality directly correlate with increased employee productivity, suggesting that as the quality of work improves, so does the overall productivity of employees. Similarly, enhanced work discipline leads to better employee performance, indicating that when employees adhere more strictly to organizational norms and regulations, their performance improves accordingly. Furthermore, when work quality and work discipline are both improved, their combined effect significantly boosts employee productivity at the Bandar Lampung Intermediate Tax Service Office. This underscores the importance of maintaining high standards in both areas to achieve optimal organizational performance.

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