

The Influence of Human Resource Quality, Organizational Commitment, and Work Motivation on Employee Performance at Two Medan Madya Tax Services Offices

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Abstrak. Penelitian ini bertujuan untuk menilai pengaruh kualitas sumber daya manusia, komitmen organisasi, dan motivasi kerja secara individu dan kolektif terhadap kinerja pegawai pada Kantor Pelayanan Pajak Moderat Medan. Penelitian dilakukan di Kantor Pelayanan Pajak Peralihan Medan yang berlokasi di Jalan Sukamulia No. 17A Medan dengan populasi sebanyak 117 orang dan sampel penelitian sebanyak 54 orang. Pengumpulan data dilakukan dengan wawancara, survei, dan dokumentasi. IBM Statistics for Product and Service Solution (SPSS) versi 24 digunakan untuk analisis data, menggunakan analisis regresi berganda. Temuan penelitian mengungkapkan bahwa kualitas sumber daya manusia berpengaruh signifikan terhadap kinerja pegawai pada Kantor Pelayanan Pajak Perantara Medan Dua. Hal ini didukung dengan hasil analisis uji t ($3,894 > 2,009$) pada $n = 54$ dengan tingkat signifikansi 95%. Komitmen organisasi juga berpengaruh terhadap kinerja pegawai pada Kantor Pelayanan Pajak Madya Dua Medan yang ditunjukkan dengan uji $t >$ analisis t tabel ($2,861 > 2,009$) pada $n = 54$ dengan tingkat signifikansi 95%. Demikian pula motivasi kerja berpengaruh terhadap kinerja pegawai pada Kantor Pelayanan Pajak Medan Dua Medan, dengan hasil uji $t >$ t tabel ($5,751 > 2,009$) pada $n = 54$ dan tingkat signifikansi 95%. Selanjutnya hasil uji F ($F_{hitung} > F_{tabel}$) menunjukkan bahwa secara bersama-sama terdapat pengaruh positif dan signifikan kualitas sumber daya manusia, komitmen organisasi, dan motivasi kerja terhadap kinerja pegawai pada Kantor Pelayanan Pajak Menengah Medan. ($31.463 > 2.79$).

Kata kunci: Kualitas Sumber Daya Manusia; Komitmen Organisasional; Motivasi Kerja; Kinerja Karyawan.

Abstract. This study aims to assess the impact of human resource quality, organizational commitment, and work motivation individually and collectively on employee performance at the Medan Moderate Tax Service Office. The research was conducted at the Medan Transitional Tax Service Office, located at Jalan Sukamulia No. 17A, Medan, with a population of 117 and a research sample of 54 individuals. Data collection involved interviews, surveys, and documentation. The IBM Statistics for Product and Service Solution (SPSS) version 24 was utilized for data analysis, employing multiple regression analysis. The findings of the study reveal that the quality of human resources significantly influences the performance of employees at the Medan Dua Intermediate Tax Service Office. This is supported by the results of the t -test analysis ($3.894 > 2.009$) at $n = 54$ with a 95% level of significance. Organizational commitment also impacts the performance of employees at the Medan Two Intermediate Tax Service Office, as indicated by t -test $>$ t -table analysis ($2.861 > 2.009$) at $n = 54$ with a 95% level of significance. Similarly, work motivation affects the performance of employees at the Medan Two Moderate Tax Service Office, with t -test $>$ t -table results ($5.751 > 2.009$) at $n = 54$ and a 95% level of significance. Furthermore, the F -test results ($F_{count} > F_{table}$) indicate that collectively, there is a positive and significant influence of human resource quality, organizational commitment, and work motivation on the performance of employees at the Medan Intermediate Tax Service Office ($31.463 > 2.79$).

Keywords: Quality of Human Resources; Organizational Commitment; Work Motivation; Employee Performance.

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Introduction

Human Resources (HR) is the primary factor to consider both in organizations and government establishments since quality HR will impact the degree of progress and efficiency of an association as well as the other way around. HR is one of the interior factors that assumes a significant role in the achievement or disappointment of an association in accomplishing its objectives, so it should be coordinated by successful and proficient human asset executives. Accordingly, it is important to focus on the administration of HR, so worker execution is powerful and effective. Each administration organization is expected to have the option to advance HR and how HR is made do. Human assets on the board can't be isolated from workers who are supposed to proceed as well as could be expected to accomplish the objectives of government organizations. Workers are the organization's principal resource and play an essential part inside the organization, to be specific, as masterminds, organizers, and regulators of organization exercises. Great HR on the board is the way to effectively accomplish organizational objectives. To survey the nature of existing HR, it very well may be estimated from representative execution. Representative work results are the aftereffects of work as far as quality and amount accomplished by a worker in doing errands as per the obligations given. Representative execution is viewed as vital in an association since it is the outcome or accomplishment of an individual in doing the relegated errands. As indicated by (Melati *et al.*, 2022), execution is the consequence of endless work conduct that has been accomplished in getting done with the jobs and obligations given in a specific period. Considering the significance of representative execution in supporting local area administration exercises, an administration organization is expected to work on the presentation of its workers. Different endeavors can be made to further develop worker execution.

Endeavors to further develop representative execution by focusing on the nature of HR. The nature of HR is the capacity of HR to complete the obligations given to them with

adequate instruction, preparation and experience. The nature of HR in a help association can be the fundamental help and main thrust of the association, with the end goal of understanding the vision, mission and objectives of the association (Raymond *et al.*, 2015). As indicated by (Prastyo, 2020), the nature of HR is the capacity of workers to complete the review cycle, which is seen in an individual's abilities, instructive foundation, prerequisites that should be followed to have the option to do the examination interaction, preparation, proficient issues and socialization of evolving guidelines. Human asset quality is an individual's information, abilities and capacities that can be utilized to deliver proficient administration. The nature of HR will continue to be indivisible from proficient work. (Sufiati, 2021) directed research entitled the impact of occupation investigation, HR quality, and vocation improvement on the exhibition of Pangkep Regime Diskominfo representatives. The consequences of the exploration show that there is a huge impact of the nature of HR on the exhibition of Pangkep Regime Diskominfo representatives.

The following component that can impact worker execution is hierarchical responsibility. Hierarchical responsibility is worker unwaveringness to the association as well as progressing processes with and for authoritative individuals showing worry for the outcome of the association. Hierarchical responsibility implies a person's solid acknowledgment of the organization's objectives and values, where the singular will attempt to work and want to stay in the organization. Workers who have high responsibility will not be kidding about their vocation, be faithful to the association, endeavor ideally to accomplish authoritative objectives, and want to stay engaged with the hierarchical gathering. Hierarchical responsibility will lead to major areas of strength for the connection of workers to the association where they serve. Assuming representatives feel this close-to-home connection, they will turn out to be more dynamic and cheerful at work, with the goal that their work accomplishments will increase. (Athar, 2020) directed research entitled the impact of administration style, authoritative responsibility, and occupation fulfillment on the

presentation of East Lombok Rule Social Assistance representatives. The outcomes of this exploration were that hierarchical responsibility essentially affected the exhibition of East Lombok Regime Social Assistance representatives.

Another variable that can impact representative execution is work inspiration. Inspiration is a drive inside an individual to make a specific showing or movement. With high inspiration, an individual will invest more energy into doing their work, bringing about better execution. According to (Gardjito *et al.*, 2014), motivation is a desire within a person that drives that person to take action. To accomplish hierarchical or organizational objectives, representatives should be persuaded to involve every one of their abilities to assist the association or organization. Low inspiration can make representative confidence low, and they will rapidly surrender if their work isn't working out in a good way. Then again, when representatives are exceptionally energetic at work, they work harder and even more completely. In this way, organizations need to put forth attempts to increase worker inspiration, fully intent on expanding execution. (Amalia, 2018) led research entitled the impact of the workplace and work inspiration on the exhibition of representatives of the Sleman Regime Labor and Social Assistance. The outcomes of this examination were that work inspiration decidedly affected the exhibition of representatives of Sleman Rule Labor Supply and Social Assistance.

Suwandi (2013) expresses that presentation is a depiction of the degree of accomplishment of an action, program or strategy in understanding an association's objectives, targets, mission and vision as expressed in an association's essential preparation. Girsang (2019) states that representative exhibition is the aftereffect of the quality and amount of work accomplished by a worker in fulfilling his obligations as per the obligations given to him. Saripuddin & Handayani (2017) characterizes execution as the accomplishments accomplished by somebody in doing their obligations or work as per the norms and measures set for that work. Performance, according to Fajria & Rifa (2018),

is the result an organization produces over time, regardless of whether it is a profit- or non-profit-oriented organization. Moreover, as per (Nugraheni *et al.*, 2014), worker execution is an outcome accomplished by an individual in completing the undertakings relegated to him, which depends on expertise, experience, reality and time. Mashuddin (2022) The nature of HR is HR that can make relative worth, yet in addition, cutthroat, generative and imaginative worth by utilizing the most elevated energy, for example, knowledge, inventiveness, and creative mind, never again exclusively utilizing energy. harsh materials like natural substances, land, water, muscle energy, etc. As per Siahaan (2016), it makes sense of the importance of the nature of HR, to be specific, that the nature of HR is not entirely settled by parts of abilities or actual strength, but at the same time not set in stone by training or the degree of information, experience, or development, perspectives and values. Muliadi & Leman (2023) makes sense of the fact that the nature of HR we need is analyzed based on actual characteristics (wellbeing, actual strength, abilities, and flexibility) and non-actual characteristics (freedom, tirelessness, trustworthiness, and ethics).

As per Dewi (2017), hierarchical responsibility is a proportion of a representative's eagerness to remain with an organization later on. Julianingtyas (2012) states that hierarchical responsibility is the level at which an individual characterizes himself, is associated with the association he is joining, and truly wants to leave it. Rahmi & Mulyadi (2018) states that hierarchical responsibility is a demeanor that reflects representative devotion to the association and a consistent cycle in which authoritative individuals express their regard for the association and its prosperity and reasonable advancement. Arifin & Darmawan (2021) says that hierarchical responsibility is a disposition that mirrors the degree to which a person knows and is joined to their association. Zakaria & Herawati (2021) states that inspiration is a movement that causes, channels and keeps up with human ways of behaving. An inspiration will in general diminish its solidarity when fulfillment is accomplished, fulfillment is obstructed, there are mental contrasts,

dissatisfaction, or the strength of the inspiration increases. Mundakir & Zainuri (2018) characterizes inspiration as a cycle that makes sense of an individual's solidarity, course, and perseverance with the end goal of accomplishing objectives. In the meantime, Astuti (2017) says that inspiration is something that causes, channels and supports human ways of behaving, so they will try sincerely and be energetic about accomplishing ideal outcomes.

Research Methodology

The kind of information utilized in this examination is quantitative information. As per Sugiyono (2016), quantitative information is information acquired and recorded interestingly and is information gotten from the examination area, through perceptions and meetings, as well as from books or other writing. The information examination strategy in this exploration is to utilize numerous relapse investigations. In a review, the chance of issues emerging in relapse examination is frequently in fitting a forecast model to a model that is placed into a progression of information. The examination was tried with a few factual tests, comprising information quality tests, traditional presumption tests, spellbinding insights, and speculation testing. The instrument used to collect the actual data is first put through a test or trial to see how reliable and valid it is before the research can begin. According to Arikunto & Yuliana

(2008), the objective of quality instrument testing is to ascertain validity and reliability. (Efferin *et al.*, 2008) states that speculation testing will be trying to see if the ends in the example can apply to the populace (can be summed up). The purpose of hypothesis testing is to determine whether the independent variable as a whole has an effect on the dependent variable. In the event that there is a deviation between the predefined test and the populace, it doesn't preclude the chance of blunders in going with the choice between dismissing or tolerating a speculation. To test the speculation in regards to hierarchical responsibility, profession improvement and individual qualities all the while and to some degree altogether affecting worker execution, speculation testing was utilized at the same time with the F test and somewhat with the t test.

Results and Discussion

Validity test

Instrument legitimacy testing should be evident in the Changed Thing Complete Affiliation segment. If the acquired connection number is greater than the base number ($r_{\text{count}} > r_{\text{table}}$), the instrument is assumed to be legitimate. Considering the legitimacy test, it very well may be considered that all question things to assess each examination variable are proclaimed genuine. The outcomes of the variable legitimacy test come next:

Table 1. Variable Validity Test

Variable	Instrument	R _{count}	R _{table}	Description
Quality of human resources (X1)	1) KSDM1	0.510	0.268	Valid
	2) KSDM2	0.414	0.268	Valid
	3) KSDM3	0.444	0.268	Valid
	4) KSDM4	0.651	0.268	Valid
	5) KSDM5	0.682	0.268	Valid
	6) KSDM6	0.685	0.268	Valid
	7) KSDM7	0.362	0.268	Valid
	8) KSDM8	0.410	0.268	Valid
	9) KSDM9	0.368	0.268	Valid
	10) KSDM10	0.554	0.268	Valid
Organizational commitment (X2)	1) KO1	0.480	0.268	Valid
	2) KO2	0.327	0.268	Valid
	3) KO3	0.662	0.268	Valid
	4) KO4	0.463	0.268	Valid

	5)	KO5	0.275	0.268	Valid
	6)	KO6	0.317	0.268	Valid
	7)	KO7	0.599	0.268	Valid
	8)	KO8	0.514	0.268	Valid
	9)	KO9	0.676	0.268	Valid
	10)	KO10	0.669	0.268	Valid
Work motivation (X3)	1)	MK1	0.637	0.268	Valid
	2)	MK2	0.608	0.268	Valid
	3)	MK3	0.679	0.268	Valid
	4)	MK4	0.496	0.268	Valid
	5)	MK5	0.685	0.268	Valid
	6)	MK6	0.640	0.268	Valid
	7)	MK7	0.672	0.268	Valid
	8)	MK8	0.289	0.268	Valid
	9)	MK9	0.510	0.268	Valid
	10)	MK10	0.575	0.268	Valid
Employee Performance (Y)	1)	KP1	0.418	0.268	Valid
	2)	KP2	0.522	0.268	Valid
	3)	KP3	0.713	0.268	Valid
	4)	KP4	0.593	0.268	Valid
	5)	KP5	0.568	0.268	Valid
	6)	KP6	0.680	0.268	Valid
	7)	KP7	0.625	0.268	Valid
	8)	KP8	0.273	0.268	Valid
	9)	KP9	0.288	0.268	Valid
	10)	KP10	0.664	0.268	Valid

Reliability Test

In the wake of completing a legitimacy test, the next stage is to do an information dependability test to see if the instrument is solid by checking the Cronbach's alpha. Unwavering quality testing is completed to see if the estimating

gadget utilized is reliable and stays reliable, assuming the estimation is rehashed. If the Cronbach's alpha of a questionnaire is greater than 0.6, it is considered reliable. This shows that the examination information is solid.

Table 2. Variable Reliability Test

Variable	Cronbach's Alpha	Reliably Limits	Description
Quality of human resources (X1)	0.662	0.6	Reliabel
Organizational commitment (X2)	0.680	0.6	Reliabel
Work motivation (X3)	0.715	0.6	Reliabel
Employee Performance (Y)	0.701	0.6	Reliabel

The reliability test results, as depicted in the table, reveal that Cronbach's alpha for each variable exceeds the 0.6 reliability threshold. This implies that the measurement instrument utilized in the study demonstrates high reliability. The consistent values above 0.6 in all variable segments indicate internal consistency and suggest that the instrument consistently measures what it intends to assess. This reliability ensures the credibility of the data

collected and reinforces the validity of the study's findings.

The Influence of Human Resource Quality, Organizational Commitment and Work Motivation on Employee Performance

In testing the speculation in view of the estimation results, one might say that the nature of HR, hierarchical responsibility and work inspiration at the same time affect representative execution at the Madya Dua

Medan Assessment Administration Office. As a result, this study's findings are in line with the theory that employee performance is influenced by organizational commitment, work motivation, and the quality of human resources. At the Madya Dua Medan Tax Service Office, the quality of human resources, organizational commitment, and work motivation will have a positive and significant impact on employee performance. This implies that the nature of HR, hierarchical responsibility and work inspiration play a significant part in further developing representative presentations. This additionally shows that finishing the work assigned is as per the quality guidelines set by the organization, can limit the errors I make at work, can meet the objectives set by the organization, can finish my work cautiously, and can consistently join in and go home as per the timetable determined. not entirely set in stone by the organization, can assume complete ownership for the work I get, can finish the work myself well and as per the methods that have been made, consistently has a high obligation to finishing the work relegated, in my work I don't defer work that has been given by my bosses, attempting to attempt to meet the expense income targets set by the organization.

The Influence of Human Resource Quality on Employee Performance

To some extent, the consequences of this exploration show that the nature of HR significantly affects representative execution at the Medan Halfway Duty Administration Office. This indicates that employee performance is correlated with the quality of human resources, or, to put it another way, that satisfying the quality of human resources will influence good or high employee performance. This indicates that the Medan Intermediate Tax Service Office's human resources play a significant role in boosting employee performance. This is obvious from the responses of respondents who on normal concur that having scholastic capacities that match schooling and work, having logical disciplines that help my field of work, the jobs and obligations of every one of your representatives are plainly characterized in provincial guidelines, dominating innovation as

per the work I, comprehend each occupation given and prepared to create with the capacities I have, maintain the worth of trustworthiness in my field of work, a mindful demeanor is expected in my field of work, have great hypothetical capacities connected with the field of work doled out to me, have abilities which is proper to my field of work, involving imagination and development in completing my obligations and obligations consistently.

The Effect of Organizational Commitment on Employee Performance

To some degree, the consequences of this exploration show that hierarchical responsibility affects representative execution. As such, satisfying hierarchical responsibility at the Medan Middle Duty Administration Office will influence representative execution. This shows that hierarchical responsibility is extremely fundamental and essential to be executed at the Medan Transitional Expense Administration Office. This is obvious from the responses of respondents who on normal concur that they feel genuinely pulled in and have serious areas of strength for an of remaining with the organization, have a feeling of confidence in the organization and feel some portion of the organization's enormous family, feel that the organization's concerns are representative issues and you feel associated with the issue, believes in accomplishing the organization's hierarchical objectives, has earnestness and commitment to attempting to accomplish hierarchical objectives, maximally in the organization to accomplish great outcomes for the organization and the association, stays a worker in light of the offices accessible at the organization, is intrigued to the work given by the organization and has areas of strength for an of having a place with the organization, has areas of strength for a to keep working, areas of strength for has to the association.

The Influence of Work Motivation on Employee Performance

To some degree, the consequences of this examination show that work inspiration affects representative execution at the Medan Middle of the Road Duty Administration Office. Positive impact shows that the impact of work inspiration is like that of representative

execution. The critical impact shows that work inspiration plays a significant part in further developing representative exhibitions at the Madya Dua Medan Assessment Administration Office. This is obvious from the responses of respondents who, on average, concur that the organization thinks often about representative work accomplishments. Work advancements and advancements are done in view of worker capacities and accomplishments, gaining appreciation and appreciation from colleagues when they effectively do work errands well. Pioneers generally give acclaim assuming there are representatives who do their work obligations sufficiently. The recognition given by my bosses rouses me to work better. Working, I can finish the work along with different workers. I never gripe about the work given to me. The new position is another test that is truly pleasant. I'm content with the work given by my chief, so I don't feel exhausted with my work standard. Working in this organization makes my capacities and abilities shine.

Conclusion

The nature of HR, hierarchical responsibility, and work inspiration all the while significantly affect representative execution at the Medan Middle Expense Administration Office. This is upheld by the aftereffects of the investigation of $F \text{ count} > F\text{-table}$ ($31.463 > 2.79$) at $n = 54$ at importance level 95%. The nature of HR to some degree significantly affects worker execution at the Medan Halfway Expense Administration Office; this is upheld by the consequences of the $t\text{-count} > t\text{-table}$ investigation ($3.894 > 2.009$) at $n = 54$ at an importance level of 95%. The results of the $t\text{-count} > t\text{-table}$ analysis ($2.861 > 2.009$) at $n = 54$ with a 95% significance level demonstrate that employee performance at the Medan Intermediate Tax Service Office is influenced in part by organizational commitment. Work inspiration somewhat affects representative execution at the Medan Middle Expense Administration Office; this is upheld by the consequences of the examination of $t \text{ count} > t\text{-table}$ ($5.751 > 2.009$) at $n = 54$ at an importance level of 95%.

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