THE EFFECT OF TRAINING PROGRAMS ON THE EMPLOYEE ACHIEVEMENT AT THE UPTP OFFICE IN THE SOUTH MAKASSAR I REGION

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Abstract

This research aims to determine the significance of the effect of training program on the employee achievement at the UPTP Office in the South Makassar Region I 2019-2022. This type of research uses a quantitative approach. The research subjects in this study were 40 employees. The data collection technique used is a questionnaire. The analysis technique used is descriptive statistical analysis with simple linear regression analysis using Statistical for Product and Service Solution (SPSS) software version 16. The results of this research show that training has a positive and significant effect on employee achievement. Employee achievement is directly influenced by the training that occurs at UPTP office in the South Makassar I Region. If the training program is improved, there will be an increase in employee achievement.

Keywords: Training, Employee Achievement

1. INTRODUCTION

In order to face developments in the current era and in the current condition of society, quite a number of problems have been discovered which have caused many governments to experience failure, both due to poor work results from existing human resources in government, as well as the inability to adapt to technological advances which is growing. In fact, within organizations/governments it is clear that humans are the main factor that determines the success of a government.

The most important asset of an organization/government is having human resources who play an active and profitable role for the organization/government. Correct management of human resources will lead to goal achievement. Every year an organization or government sets goals and targets in order to obtain a suitable strategy to improve its quality.

According to Handoko (2012), human resource management is a recognition of the importance of organizational workforce units as vital human resources for achieving organizational goals and the utilization of various personnel functions and activities to ensure that they are used effectively and wisely to benefit individuals, organizations and society.
Training activities are carried out through teaching and training activities which include knowledge, skills and expertise material. So that in the end these activities can produce superior and qualified employees in accordance with the requirements set by the organization/government agency. Training is an activity to increase knowledge and skills that will be needed in a job (Mondy, 2008). One of the environmental factors that influences employee achievement is training, Byar and Rue (1984) in Sutrisno (2009:151).

An employee's career development in occupying a position is greatly influenced by certain factors. According to Payaman (2011:56), factors that determine an employee's career include the attitude of superiors and co-workers, work experience, education and training, employee achievement, and other factors.

Bernardin and Russel (2003) in Rusydi (2018:71) provide a definition of employee achievement as a record of the results obtained through certain work functions or activities over a certain period of time.

UPTP Makassar 1 South Region is a government office that operates in the field of taxation where employees or human resources work to find and manage regional taxes, especially motor vehicle taxes. Motor vehicle tax as defined in article 1 numbers 12 and 13 of Law of the Republic of Indonesia Number 28 of 2009 is a tax on ownership and/or control of motor vehicles.

In connection with the importance of training programs on employee achievement, in researching employees at the South Makassar I Region UPTP office, it is necessary to pay attention to the training programs implemented and given on their employee achievement.

Employee employee achievement results are measured by referring to the results of implementing the training program. The following are training activities provided and held by the office for South Makassar 1 Region UPTP employees over a period of 4 years, 2019 – 2022.

**Table 1** Training Programs Implemented at the South Makassar I Region UPTP Office in the Period 2019-2022

<table>
<thead>
<tr>
<th>No.</th>
<th>Training Activities</th>
<th>Training Time</th>
<th>Training Participants</th>
<th>Training Place</th>
<th>Training Objectives</th>
</tr>
</thead>
</table>
| 1.  | Training on the use of E-Samsat services at UPTP Wil. Makassar I Selatan | April 05, 2019 | All UPTP employees of South Makassar I Wil | South Makassar I Wil. UPTP Office | To find out the procedures for using E-Samsat payments in the application, the flow of carrying out transactions, and to educate the public to use E-Samsat services to...
make it easier to make payments and avoid overdue payments.

To develop ways to serve taxpayers well using service methods that comply with SOP standards, by prioritizing the safety and comfort of taxpayers.

To educate employees regarding the procedures for using QRIS in the cashier application and how to handle errors in the transaction process.

Source: South Makassar I Region UPTP Office Archives

The table above shows the training program carried out by employees at the South Makassar I Regional UPTP office, namely in 2019 the training program for using E-Samsat services for all employees was held and implemented within the South Makassar I Regional UPTP Office. In 2020, the excellent service culture training program for South Makassar I UPTP officials was held at Villa Reunion Malino, Gowa. And finally in 2021 an application development program with the QRIS payment method on UPTP Wil. South Makassar I and held at the Claro Hotel.

The thing that is really paid attention to by superiors at the South Makassar I Regional UPTP Office is the performance of each employee. Because according to him, achieving
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Office goals and targets depend on employee performance. When a superior pays attention to his employees by providing training programs, the employee will increase in skills and knowledge and by providing training we can strengthen cooperation, good relationships between employees, and better closeness for employees and superiors so that after being given training it is hoped that Employees can excel in performance and achieve the office's goals and targets and maximize service to the community.

The researcher was interested in using the South Makassar I Region UPTP Samsat Office as the background because initial observations found that there were deficiencies in terms of employee performance due to the lack of training programs provided by the South Makassar I Region UPTP office. This also occurs because many employees are placed but are not suited to their fields due to not having been given training, thus hampering employee achievement and affecting target achievement and maximum service to the community.

2. RESEARCH METHOD

The type of research used in this research is descriptive research with a quantitative approach. In this research, the population used is employees in the South Makassar I Region UPTP, totaling 40 employees. With a sample size of 40 employees. Data collection techniques in this research are through questionnaires and observations. The variables of this research are Training which is the Independent Variable and Employee achievement which is the Dependent Variable. In this research variable, the researcher used a questionnaire with quantitative descriptive analysis data analysis techniques.

3. RESULTS AND DISCUSSION
3.1 Research Result
3.1.1 Validity Test

Based on the table above, it proves that all statement items on each variable indicator are declared valid, where the r-count value is > r-table 0.312. Therefore, the results obtained for each statement item indicator for each Training (X) and Job Performance (Y) variable can all be declared valid and can be used in subsequent submissions.
Table 2. Validity Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Items</th>
<th>r-count</th>
<th>r-table (df=N-2)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Significant Level</td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td>X.1</td>
<td>0.416</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.2</td>
<td>0.621</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.3</td>
<td>0.679</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.4</td>
<td>0.468</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.5</td>
<td>0.581</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.6</td>
<td>0.632</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.7</td>
<td>0.404</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.8</td>
<td>0.556</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.9</td>
<td>0.377</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.10</td>
<td>0.518</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.11</td>
<td>0.390</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X.12</td>
<td>0.552</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td>Employee</td>
<td>Y.1</td>
<td>0.635</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td>achievement</td>
<td>Y.2</td>
<td>0.343</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.3</td>
<td>0.649</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.4</td>
<td>0.611</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.5</td>
<td>0.643</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.6</td>
<td>0.635</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.7</td>
<td>0.344</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.8</td>
<td>0.404</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.9</td>
<td>0.611</td>
<td>0.312</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.10</td>
<td>0.464</td>
<td>0.312</td>
<td>Valid</td>
</tr>
</tbody>
</table>
3.1.2 Reliability Test

Table 3. Reliability Test Results

<table>
<thead>
<tr>
<th>No.</th>
<th>Variable</th>
<th>Cronbach's Alpha</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Training (X)</td>
<td>0.752</td>
<td>Reliable</td>
</tr>
<tr>
<td>2.</td>
<td>Employee Achievement (Y)</td>
<td>0.726</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Based on the table above, it can be seen that all Cronbach's Alpha (a) statistical values are greater than > 0.60, it is known that Training (X) has a Cronbach's Alpha value of 0.752 and Employee achievement (Y) has a Cronbach's Alpha value of 0.726. So the questionnaires in the Reliability Test are all declared Reliable.

3.1.3 Classic Assumption Test

Table 4. Normality Test Results Kolmogorov-Smirnov

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unstandardized Residuals</td>
</tr>
<tr>
<td>N</td>
</tr>
<tr>
<td>Normal Parameters</td>
</tr>
<tr>
<td>Mean</td>
</tr>
<tr>
<td>Std. Deviation</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
</tr>
<tr>
<td>Absolute</td>
</tr>
<tr>
<td>Positive</td>
</tr>
<tr>
<td>Negative</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
</tr>
</tbody>
</table>

a. Test distribution is Normal.

The Kolmogorov-Smirnov (KS) normality test guidelines for decision making are (Rochaety et al. 2019:177):

a) If the significant value is > 0.05 then the distribution is normal
b) If the significant value is <0.05 then the distribution is not normal.
Based on the Kolmogorov-Smirnov test table above, the Statistical Test value is 0.912, which is greater than 0.05, while the Asymp. Sig. (2-tailed) of 0.376 is greater than 0.05, meaning that the data tested is normally distributed.

**Picture 1. Normality Test Results Histograms**

The image above is a histogram graph. The histogram image is said to be normal if the data distribution forms a bell shape. Not leaning left or leaning right. The histogram graph above forms a bell and does not lean to the right or left so the histogram graph is declared normal.

**Picture 2. Normality Test Results P-P-Plot**

The graph above provides an explanation of the curve showing that the P–P plot forms around the regression line. The line depicting the actual data will follow the diagonal line if the data distribution is normal (Ghozali, 2011). The PP Plot graph shows that the data is spread around a diagonal line which follows the direction of the diagonal line. Thus, the regression model is normally distributed or meets the normality assumption requirements.

**Table 5. Multicollinearity Test Results**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>22,283</td>
<td>4,905</td>
</tr>
<tr>
<td></td>
<td>Training</td>
<td>.253</td>
<td>.121</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee Achievement
The test results show that the training variable has a tolerance value greater than 0.10 and a VIF value smaller than 10.00. This is indicated by the tolerance value for the training variable of 1,000 which is greater than 0.10. Meanwhile, the VIF for the training variable, namely 1.000, is smaller than 10.00. Thus, the regression in this study was proven to be free from multicollinearity or in other words, multicollinearity did not occur.

Table 6. Heteroscedasticity Test Results

Based on the image above, the scatterplot graph shows that the data is spread out on the Y axis and does not form a clear pattern in the distribution of the data. This shows that heteroscedasticity does not occur in the regression model, so the regression model is suitable to be used to predict the effect of training on job performance. Research is presented in graphical, tabular or descriptive form. Analysis and interpretation of these results are required before they are discussed.

3.1.4 Simple Linear Regression Analysis

Table 7. Simple Linear Regression Analysis Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Q</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>22,283</td>
<td>4,905</td>
<td>4,543</td>
</tr>
<tr>
<td></td>
<td>Training</td>
<td>.253</td>
<td>.121</td>
<td>.322</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee achievement

Based on the results of data calculations in the table above, it can be seen that the regression coefficient of training (X) on employee achievement (Y) is 0.253 and the constant value is 22,283. Thus, the following regression equation is formed:

\[ Y = 0.253 + 22.283X \]
This model shows that the estimated regression coefficient is positive. These results illustrate that there is a positive relationship between the training variable and employee achievement, which means that increasing training will increase employee achievement. It can be explained that the training variable has a positive regression coefficient of 22.283, this means that if training increases by 1, then employee achievement will increase by 22.283, then if there is no change in the training variable, then employee achievement will be 22.283.

### 3.1.5 Hypothesis Test

#### Table 8. Determination Test Results (R²)

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.322a</td>
<td>.103</td>
<td>.080</td>
<td>2.247</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Training  
b. Dependent Variable: Employee achievement

In the table it is known that the R Square value is 0.103. Based on the R Square (R²) value, it can be said that 10.3% of the training variables can explain and influence employee achievement variables. Meanwhile, the remainder is the contribution of influence provided by other factors, namely 89.7% observed in this research.

#### Table 9. Partial Test Results (T Test)

<table>
<thead>
<tr>
<th>Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td>Training</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee achievement
If \( t_{\text{count}} > t_{\text{table}} \) then \( H_1 \) is accepted and \( H_0 \) is rejected. From the calculation of the regression coefficient, \( t_{\text{count}} \) for the independent variable training is 2.094 and is significant at the confidence level \( (\alpha = 0.05) \), the significant value obtained is 0.043 which is smaller than 0.05. Determining the test results can be done by comparing \( t_{\text{count}} \) with \( t_{\text{table}} \). The \( t_{\text{table}} \) value with \( \alpha = 0.05 \) and the degrees of freedom obtained is 40-1=39, then the \( t_{\text{table}} \) value is 2.023. Therefore, the \( t \) value for the training variable coefficient of 2.094 is greater than \( t_{\text{table}} \) (2.094 > 2.023), so \( H_0 \) is rejected and \( H_1 \) is accepted. This means that it can be said that training has a positive and significant effect on employee achievement.

3.2 Discussion

Based on the results of the analysis that has been carried out, it can be seen that the training variable influences employee achievement at the South Makassar I Regional UPTP Office. This is proven by the results of the \( t \) test which obtained a calculated \( t \) value for the Training variable of 2.094 > \( t_{\text{table}} \) of 2.023 and a significance value of 0.043 < 0.05. This shows that the training variable has a positive and significant effect on employee achievement. So in accordance with hypothesis \( H_1 \), namely that training has an influence on employee achievement at the South Makassar I Regional UPTP Office, thus \( H_1 \) is accepted, so it can be concluded that the more frequently training activities are carried out in an organization or agency, the higher employee achievement will be. Likewise, if you never carry out training activities in an organization or agency, the level of employee achievement will be low.

In the training variable there are several statement indicators, namely Training Instructor, Training Participants, Training Materials, Training Methods, and Training Objectives. The Training Instructor statement shows that the average respondent who works at the South Makassar I Region UPTP office is satisfied with the training instructor both in terms of material and also the techniques provided by the training instructor. The statement regarding Training Participants shows that the average respondent who works at the South Makassar I Region UPTP office is enthusiastic about participating in the training and agrees with the selection given by the training organizer. The Training Material statement shows that the average respondent who works at the South Makassar I Regional UPTP office agrees that the training program is in accordance with the employee training objectives that the office wants to achieve and is right on target. The statement regarding Training Methods shows that on average respondents who work at the South Makassar I Region UPTP office are satisfied with the methods provided. The statement regarding Training Objectives shows that the average respondent who works at the South Makassar I UPTP office agrees that the training is provided to increase employee knowledge and increase understanding of the work ethics that must be applied.

In the Employee achievement variable there are several statement indicators, namely Work Quality, Work Quantity, Cooperation, Initiative. The Work Quality statement shows that on average respondents who work at the South Makassar I Region UPTP office agree with the terms and conditions for the quality of work that will be carried out by employees. The Work Quantity statement shows that on average respondents who work at the South Makassar I Region UPTP Office agree with the Work Quantity requirements that will be carried out by employees. The Cooperation statement shows that on average respondents who work at the South Makassar I Region UPTP office agree to work together with other...
office colleagues. The Initiative statement shows that the average respondent who works at the South Makassar I Regional UPTP Office said they agree to always take the initiative in order to become a quality person who is useful for the office and themselves.

In the results that the author has examined, it was found that there are several methods that have been used and implemented by the UPTP Wil Office. Makassar I Selatan to improve employee achievement including the following:

- **On The Job**
  It is a training method that is carried out or applied directly by leaders or more experienced employees to employees who are just learning the tasks to be carried out. In this method, the teacher will directly guide the employee concerned to carry out work operations.
  
  For example, at UPTP Wil. Makassar I Selatan has a service counter where at the counter we as employees will directly serve people who want to carry out the annual Motor Vehicle Tax (PKB) ratification process. In this method we as employees will be coached directly by the leadership. Or usually the leadership orders experienced employees to help new employees in providing education and teaching about how to operate the application service in stages so that over time the new employees can master the job. This method is a significant method and is quite good to use for offices and superiors in providing basic training methods to new employees or employees who are new to the task, because this method does not require a large amount of time, place and costs to provide education and training. This method is useful for improving employee achievement because employees can unleash their potential and can adapt easily so that office service activities can run well and quickly.

- **Demonstrations and Examples**
  It is a training method that is carried out by demonstrating and explaining how to do a job through demonstrated examples or experiments. Usually demonstrations are equipped with images, text, discussions, videos, etc.
  
  This implementation is carried out for employees who are directly responsible for operating computers and service applications. For example, System Operators (Opsys), Data Operators (Opdat), Cashier Determinations, and Cashiers have carried out training by demonstrating and explaining "How to Operate Online Tax Services" using Mbanking, Qris, Indomaret, Gopay, etc. In this training, employees will be given education via pictures/videos on how to operate the service and how to resolve problems with the service if an error or failure to pay occurs.

- **Classroom Methods**
  Class meeting methods include lectures, conferences, programmed instruction, case study methods, role playing, discussion methods and seminar methods.
  
  For example, UPTP Wil. South Makassar I once held an activity "Excellent Service Culture Training for South Makassar I Wil. UPTP Apparatus" in which all employees were involved to be given teaching or education about how we as service officers can provide the best to taxpayers. The material includes the following:
4. CONCLUSION

This research aims to determine the effect of training on employee achievement at the South Makassar I Region UPTP office. Based on the results of the analysis and discussion, the following conclusions can be drawn:

There is a partial positive and significant influence of training on employee achievement at the South Makassar I Region UPTP office.

5. REFERENCES

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