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HUMAN RESOURCE MANAGEMENT | RESEARCH ARTICLE

The Influence of Information Technology, Human Resources Competency and Employee Engagement on Performance of Employees

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Abstract: This study was conducted with the following objectives to analyze the influence of Information Technology, Human Resources (HR) and work engagement on performance of the Makassar Regional Revenue Agency employees. The research method used in this research is descriptive analysis and analysis of multiple linear regression, with a total sample of 142 respondents. Multiple regression analysis is the method used to answer the relationship between independent and dependent variables. After the regression coefficient is obtained, testing is carried out to determine the independent variables on the dependent variable using the Fisher's test, t-test, and the coefficient of determination. Based on the multiple linear regression analysis results, the results showed that Information Technology, HR competence, and work Engagement have a positive and significant effect on the Performance of Regional Revenue Agency Employees of Makassar City, which can be proven from partial and simultaneous testing. With these results, all hypotheses in this study can be proven or accepted. The results of this study suggest that the information technology used must provide benefits and be supported by human resources who have the expertise to create a work climate that can support employee and organizational performance in Regional Revenue Agency Office of Makassar City.

Keywords: Information Technology, Human Resources Competence, Job Engagement, Employee Performance

JEL Classification Code: o15, L20, L30

1. INTRODUCTION

Government organizations or public organizations get the most attention because government organizations are synonymous with more minor good things. For example, they are less productive, unprofessional, full of gratuities, do not have optimal services, and have very wasteful budgets, unlike private organizations that have professionally managed management (Bercu & Grigoruță, 2012; Farouk et al., 2018; Harlie, 2012). However, in line with the demands for quality international public services, employees who work in government must prepare themselves and respond to global challenges increasingly integrated into every cross country in the world. In the general explanation of Government Regulation number 30/2019, it is stated that one of the considerations for the formation of Law Number 5/2014 concerning the State Civil Apparatus (ASN), after this abbreviated as the ASN Law, is to create a professional, competent and competitive State civil apparatus as part of reform bureaucracy. The State Civil Apparatus as a profession should manage and develop itself and is obliged to account for its performance and apply the principle of merit in implementing the management of the state civil apparatus.

Based on this thought, the ASN Law regulates performance appraisal, which aims to ensure the objectivity of civil servant development based on the achievement and career systems. The ASN Law also mandates that the performance appraisal of civil servants be carried out in an objective, measurable, accountable, participatory, and transparent manner. The regulation regarding the performance appraisal of civil servants in the ASN Law needs to be further regulated in a Government Regulation as mandated in Article 78. The performance appraisal aims to ensure the objectivity of civil servant

development, which is carried out based on the achievement and career systems. Performance appraisal is a series process in the ASN Performance Management System, starting from preparing performance plans, which is preparing Employee Performance Targets, abbreviated as Employee performance unit (SKP). The implementation of the SKP measurement is done by comparing the actual performance with the set targets. Then a performance assessment is carried out, a combination of the SKP assessment and the Work Behavior assessment using the data from the performance measurement. In conducting the assessment, an analysis of the obstacles to the implementation of the work is carried out to obtain feedback and develop recommendations for improvement and determine the assessment results. Many factors affect employee performance and organizational performance. This study looks at several factors that can affect the performance of Makassar City Revenue Agency employees. In addition to employee performance, organizational performance is also the basis for the success of an organization in carrying out the mandate of performance appraisal as referred to in the spirit of Government Regulation number 30/2019. As an overview, the Makassar City Revenue Agency, as an organization that has the authority to manage revenue in Makassar City, also has duties and responsibilities a tremendous responsibility in managing local taxes. Regional Tax Revenue as a regional financial instrument strength is not as easy as imagined—illustration of local revenue from tax sources managed by the Makassar City Regional Development Planning, Research and Development Agency (BAPEDA).

Based on data from the Makassar City Revenue Agency in 2019, it is known that of the 11 types of regional taxes managed by the Makassar City Regional Revenue Agency, the GDP target from taxes was only reached 81.55% in 2017, and in 2018 it only reached 79.27%. Separately, only two types of taxes meet the target, namely the restaurant tax and advertisement tax for 2017 and 2018, while the Street Lighting Tax (PPJ) only reached the target in 2018. several factors both internally and externally. Externally the compliance and awareness of taxpayers or the public who become taxpayers in Makassar City is strongly influenced by economic conditions and taxpayers' ability. Meanwhile, internally, it is closely related to employee HR competency issues, internal transfers, and behavioral factors, including organizational leadership issues, because these are closely related to the involvement or engagement of employees. The problem found in the Regional Revenue Agency Office is the lack of mastery in technology by employees. It is necessary to have human resources in information technology who master IT to support organizational performance. Organizational performance, in this case, is the achievement of GDP targets in Makassar City. Another problem is the unconnected integrated service system between fellow Regional Apparatus Organization (OPD) who collect taxes and regional levies. Besides that, another phenomenon is the involvement of employees in every activity of optimizing the tasks and functions of the organization as revenue collectors, which is still minimal. This phenomenon impacts the difficulty of realizing the achievement of GDP targets and realizing taxpayer awareness and taxpayer compliance in fulfilling their tax obligations. Some of the gap phenomena that can be stated here are the lack of understanding of the duties and functions of each work unit so that it can have an impact on the implementation of tasks that are less directed and have an effect on increasing GDP.

From the researchers' initial observations, the Makassar City Regional Revenue Agency has adopted several innovative products in technology, one of which is the installation of Tapping Boxes and MPOS in every restaurant and hotel. The problem is that there are still many taxpayers who are less responsive to this technology. This problem then impacts the potential loss of GDP revenue because it increasingly opens the way for tax fraud and tax evasion. It then encourages organizations to innovate technology. These innovations must be managed by a more competent apparatus and have engaged behavior, namely behavior that can encourage individual performance and organizational performance improvement.

2. Literature Review

Expectancy theory argues that the strength of a tendency to act in a certain way depends on an expectation that a specific outcome will follow the individual's action and attractiveness. In more practical terms, expectancy theory says an employee is motivated to carry out a high level of effort if he believes the effort will lead to a good performance appraisal (Luo & Chea, 2018; Wang et al., 2020).

The human ego always wants good results. Of course, the driving force that motivates one's work spirit is contained in the expectations obtained in the future. If expectations can come true, employees will tend to increase their work enthusiasm. Conversely, if expectations are not achieved, employees will become lazy. This theory was put forward by Vroom & Yetton (1973), who based his theory on three important concepts, namely: a) expectancy, b) Valence, c) Instrumentality. The author uses this theory because expectancy theory has become one of the contemporary motivational theories whose explanations are the most widely accepted and inspire many researchers. Despite criticism but most of the available evidence supports this theory. One of the advantages of expectancy theory is that it provides a framework for understanding how motivation works (Luo & Chea, 2018; Sudana, 2015; Wang et al., 2020). Expectancy theory explains why many workers are unmotivated and only put forth minimum effort to achieve goals even though they are given high rewards. The second reason for using this theory is because to detect in detail the problem of employee engagement at the Regional Revenue Agency, and many are related to variables such as work environment (Frederiksen et al., 2017), leadership (Zimmermann et al., 2019), job satisfaction (Sikora & Ferris, 2014), compensation (Werner, 2000), cooperation, career development (Sotomayor, 2020), and even mutations are factors related to behavior employee engagement. Information technology has an essential role in the engineering of most business processes. Speed, information processing capabilities, and connectivity of computers and internet technologies can increase the efficiency of business processes (Hassan & Wood, 2020; Lestari et al., 2020). Information technology is a set of tools to facilitate tasks through the information process (Ayyagari et al., 2011). Meanwhile, according to Hock-Doepgen et al. (2020), information technology is limited to computer technology (a set of hardware and software tools) used to process and store information and includes information technology to transmit information. Information technology de facto has become the basis of business activities.

Ajzen first coined this theory in 1980 (Liao & Huang, 2016). This theory is structured using the basic assumption that humans behave consciously and consider all available information. In this TRA, Ajzen (1980) states that a person can perform or not perform a behavior depending on the person's intentions. Furthermore, Ajzen (1980) suggests that two primary determinants influence the intention to perform or not to perform a particular behavior. The first relates to attitudes (attitude towards behavior), and the other relates to social influences, namely subjective norms. To reveal the influence of subjective attitudes and norms on the intention to do or not do the behavior, Ajzen completes this TRA with beliefs. He stated that attitudes come from behavioral beliefs, while subjective norms come from normative beliefs. Schematically, The Theory of Planned Behavior (TPB) is a further development of TRA. Ajzen (1988) added a construct that does not yet exist in TRA, namely perceived behavioral control. This construct is added to understand individuals' limitations in performing certain behaviors (Commer Soc Sci et al., 2016). In other words, whether or not a behavior is carried out is determined by subjective attitudes and norms and the individual's perception of the control he can do, which is based on his belief in the control (control beliefs) (Ajzen & Fishbein, 2012; Mainardes et al., 2020). More fully, Ajzen (2005) adds individual background factors into perceived behavioral control, schematically perceived behavioral control. The theoretical model of the Planned Behavior Theory contains various variables, namely: (a) behavioral beliefs, namely things that are believed by individuals about behavior in terms of positive and negative, attitudes towards behavior or tendencies to react effectively to behavior, in the form of liking or dislike the behavior. (b) normative beliefs directly related to environmental influences, which Lewin explicitly states in Field Theory. Ajzen also confirmed Lewin's opinion through TPB. According to Ajzen, social and environmental factors can influence individual decisions, especially people who influence individual lives. (c) Beliefs in control beliefs are beliefs about factors that can facilitate or hinder behavioral performance. Then these three factors lead to an intention which will then determine whether the individual will use the system or not (behavior). Davis (1989) developed a model to explain the acceptance of technology to be used by technology users called C (Ajzen & Fishbein, 2012). In this model, Davis uses TRA as a grand theory in formulating TAM but does not adopt all components of TRA theory. The primary purpose of adopting TAM theory is to explore usability and convenience for technology users in tax service activities at the Makassar City Regional Revenue Agency Office. TAM is the result of further development of the Theory of Reasoned Action (TRA), which was previously developed by Fishbein and Ajzen (1980),

which explains that user reactions and perceptions of an information system or technology will determine the attitudes and behavior of users. According to Davis in Ramdhani (2007) explains the behavior of individuals to use IT (Information Technology) starting from the perception of the benefits (usefulness) and the perception of the ease of using IT (ease of use). These two elements, when associated with TRA, are part of Belief. Perception of usefulness is defined by Davis based on the definition of functional, namely capable of being used advantageously or can be used for profitable purposes. Individuals believe that perceived usefulness can provide benefits if individuals use IT. Task Technology Fit (TTF) was developed by (Bondarouk, 2011). TTF is the degree to which technology assists individuals in carrying out their duties or job duties. More specifically, TTF is an adjustment between tasks, individual abilities and technology functions. The priority of TTF is the interaction between tasks, technology, and individuals. A wide variety of definite tasks require a definite variety of technological functions. This model indicates that performance will improve when technology provides the right features and support associated with the task. For example, e-tax and e-GDP systems that function as a means of tax reporting can assist taxpayers' obligations in reporting taxes online and in real-time. Davis (1989) found that the relationship between perceived usefulness and use was more substantial than any construct. (Gunasekaran et al., 2009) also found a significant relationship between the two constructs.

Organizational goals can be achieved if there is an effort by the organization's actors. The relationship between individual performance with institutional performance or company performance (individual performance) is very close to the understanding that if the employee's performance (individual performance) is good, it is likely that the company's performance (individual performance) is also good. Haerani et al. (2020) reveals that an employee succeeds or does not succeed in carrying out his duties, then the leader must give sincere recognition and appreciate it with various forms of appreciation. Because human instincts are sometimes more likely to get praise or praise when he performs, it can be seen from various points of view, depending on the goals of each organization (for example, for-profit or for customer satisfaction) and also depending on the form of the organization itself (organization) (Löffler et al., 2018). Public, private, business, social or religious). The assessment of the implementation of the work of civil servants is stated in the form of a List of Appraisals for the Implementation of the Work of Civil Servants or better known as SKP PNS, and from now on regulated in Government Regulation No. 10/1979. closed objectivity is often questioned because the assessment is confidential, and the appraiser has absolute authority in assessing a person's performance. With the confidential assessment, it is possible that the assessed employee is not satisfied with the assessment results because there are no clear indicators used. For the current condition, many things make SKP not suitable to be implemented in assessing the performance of civil servants. One of them is that SKP tends to assess the performance of civil servants only from the appraiser's point of view, not based on work performance. SKP cannot assess and measure the productivity and contribution of civil servants to the organization. The assessment of employee performance using the SKP method is not based on a specific target. The measurement and assessment of work performance are not based on a specific target, so the assessment process tends to be subjective. Seeing the many weaknesses that exist in the PNS assessment system in the form of the SKP, as well as the embodiment of Article 12 and Article 20 of Law Number 43/1999, the government tried to create a new way of assessing the work performance of civil servants, namely by using the Work Performance Assessment method approach. Article 20 of Law Number 43/1999 concerning the main points of staffing mandates that the purpose of performance appraisal is to ensure greater objectivity in considering appointments and promotions. Employee Work Target (SKP) is a work plan and targets to be achieved by a civil servant and carried out based on a specific period. Employee work targets include elements (a) Quantity measures the amount or amount of work achieved by an employee. (b) Quality is a measure of the quality of each work achieved by an employee (Valentine, 2010). (c) Time is a measure of the length of the process of each work achieved by an employee (Ogbeibu et al., 2020). (d) Cost is the amount of the budget used by each employee's work. The numerical value of the level of achievement of the Work Target of Civil Servants is stated with the designations and numbers as follows: (a) Very Good: 91- and above; (b) Good: 76-90; (c) Enough: 61-75; (d) Less: 51-60; (e) Bad: 50-under. The value of the work behavior of

civil servants is expressed by numbers and designations as follows: a) 91 - 100: Excellent; b) 76 - 90: Good; c) 61 - 75: Moderate; d) 51 - 60: Less; e) 50 and Low.

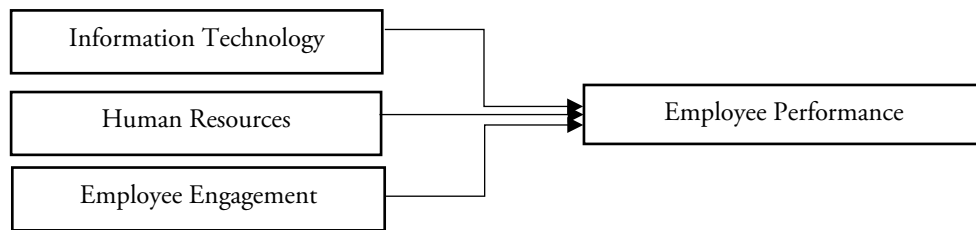


Figure 1: Research Model

- H1: Information Technology has a positive and significant effect on the performance of Makassar City Revenue Agency employees.
- H2: Human Resources competence affects the performance of Makassar City Regional Revenue Agency employees.
- H3: Employee Performance has a positive and significant effect on the performance of Makassar City Revenue Agency employees.

3. Research Method and Materials

3.1. Data Samples

The research approach used in this study is quantitative. This quantitative approach was chosen because, according to the basic assumptions of axiology, the quantitative approach seeks to explain the relationship between the variables studied. Based on the quantitative approach above, the research method used is quantitative analysis, which aims to explain or further describe the correlation pattern, the relationship between two or more variables studied. This research was conducted at the Regional Revenue Agency Office of Makassar City. The variables studied were Information Technology, HR Competence, and Employee Engagement on employee performance. To obtain the information needed in this study, the authors use several techniques: 1) Questionnaire, which is a technique of collecting data through a list of written questions to respondents to obtain accurate and valid data. 2) Observation, namely data collection by direct observation of the object under study. 3) Interview is a method of collecting data through direct processing to obtain information from selected respondents. 4) Documentation, namely the method of collecting data with written data in the form of documents available at the Makassar City Regional Revenue Agency Office. The data types used in this study are as follows: (1) Primary data is data obtained directly through interviews with respondents and other officials related to the problem under study. (2) Secondary data is data in documents and written reports such as organizational structure, number of employees, and other information related to this research problem.

3.2. Measurement

The population in this study were civil servants (ASN) of the Makassar City Regional Revenue Agency, with as many as 142 employees. All of them were used as research samples (census method). The data analysis methods used in this study are as follows: 1) Descriptive analysis is used to analyze the effect of Information Technology, HR Competence, and Employee Engagement on employee performance. 2) Multiple regression analysis is the method used to answer the relationship between independent and dependent variables. The model used is, as stated by (Ghozali, 2011) as follows:

$$Y = a + b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description :

- Y = Employee performance
- X1 = Information Technology
- X2 = Competence SDM
- X3 = Employee Engagement
- e = Error factor
- b0 = Constanta
- b1-b3 = Regression coefficient for independent variable

Furthermore, after the regression coefficient is obtained, testing is carried out to determine the independent variables on the dependent variable using Fisher's test, t-test, and the coefficient of determination simultaneously (R^2) and partially (r^2).

4. Results and Discussion

4.1. Statistical Result

Descriptive analysis in this study is a description or explanation of the results of primary data collection in the form of questionnaires that have been filled out by respondents, which is a personal statement about questionnaires.

Table 1: Data Demography of Respondent

Gender	Total	%
Male	85	60
Female	57	40
Education Level		
Doctor /S3	0	0
Magister/S2	22	15,49
Bachelor/S1	77	54,22
Diploma/D3	29	20,42
Age (years-old)		
20-35	33	23,2%
36-40	29	20,4%
41-45	25	17,60
46 and above	55	38,7
Work experience (Years)		
< 5	16	11,26%
6-10	58	41%
11-15	14	9,8%
>20	54	38,0
Total	142	100

Table 1 shows that from 142 respondents, 85 were male or (60%), and 57 respondents were female (40%). It means that the number of employees is dominated by men spread across seven parts of the organization. The education level of the respondents consists of the junior high school level up to the highest level, namely Masters. The respondents with the lowest education level were 1 junior high school (0.70%), high school level 13 respondents (9.5%), Diploma as many as 29 respondents (20.42%) Undergraduate level as many as 77 people (54.22%), while the master's education level is 22 people or (15.49%). In 2016, there was one employee with the title of Doctor, namely the Head of the Service, who was serving. The table above shows that the most dominant undergraduate graduates are civil servants in the Regional Revenue Agency with a percentage of 54.22%, followed by Diplomas with 20.42%. The age composition of respondents aged 46 and over was 55 respondents or 38.7%, respondents aged between 41-45 years were 25 respondents or 17.60%, aged 36-40 years were 29

respondents or 20.4 %, and respondents aged between 20-35 years as many as 33 respondents or 23.2%. Respondents with less than five years of work were sixteen respondents or 11.26%, respondents who worked 6-10 years were 58 people or 41%.

Table 2: Validity Test

Variable	Item	r-calculated	r-estimated	Info
X1 (Information Technology)	1	0,552	0,159	Valid
	2	0,698		
	3	0,683		
	4	0,620		
	5	0,684		
	6	0,568		
	7	0,342		
	8	0,315		
	9	0,594		
	10	0,494		
	11	0,490		
	12	0,378		
X2 (Competence SDM)	1	0,541		
	2	0,731		
	3	0,745		
	4	0,588		
	5	0,542		
X3 (Employee Engagement)	1	0,601		
	2	0,767		
	3	0,746		
	4	0,708		
	5	0,775		
	6	0,645		
	7	0,406		
Employee Performance	1	0,502		
	2	0,687		
	3	0,592		
	4	0,718		
	5	0,573		
	6	0,502		
	7	0,687		
	8	0,592		
	9	0,718		
	10	0,573		

Table 2 shows that the questionnaire items for variable Information Technology, HR Competence and Work Engagement and Employee Performance in this study are valid, it is indicated by the calculated r-value for each item more significant than the r-table (0.159), meaning that all questions can be used as research instruments. Furthermore, a reliability test is carried out to determine how the measurement results remain consistent if two or more measurements are made on the same object with the same measuring instrument. Furthermore, to determine the reliability of the questions in the questionnaire, Cronbach's Alpha technique was used. An instrument is said to be reliable if the alpha coefficient is above 0.6. The statistical program does the calculation of reliability tests. The reliability test results in table 3 show that all of the question items have a Cronbach Alpha value that is more significant than 0.6, so it can be concluded that all research question items have met the reliability requirements or this questionnaire is reliable as a research instrument.

Table 3: Reliability Test Results

Variable	Cronbach Alpha	Info
Information Technology	0,746	Reliable
HR Competence	0,827	Reliable
Employee engagement	0,879	Reliable
Employee Performance	0,883	Reliable

Based on the table 4, the multiple linear regression model can be obtained as follows:

$$Y = 0,668 + 0,271 X_1 + 0,407 X_2 + 0,162 X_3$$

The constant value of 0.668 indicates that if the independent variable is constant or equal to zero, then the Makassar City Regional Revenue Agency Employee Performance is 66.8. Information Technology regression coefficient β_1 is 0.271, indicating that when held with both Information Technology and increases, Local Revenue Agency Employee performance Makassar City will increase by 27.1 or vice versa, assuming that X_2, X_3 is constant. The magnitude of the regression coefficient β_2 is 0407, indicating that when the HR Competency increases, the Regional Revenue Agency Employee Performance will increase 40.7 or vice versa. Assuming the variables X_1 and X_3 are constant. The magnitude of the regression coefficient β_3 is 0162, which shows the Work Engagement increases. The Regional Revenue Agency Employee Performance will increase by 16.2 or vice versa, assuming that the variables X_1 and X_2 are constant. The value of the multiple correlation coefficient (R) is 0.787, and this shows that the magnitude of the relationship between the independent variables X_1, X_2, X_3 , and the Dependent Variable (Y), namely Employee Performance is 0.787, and this indicates that the information technology variable (X_1), HR Competence (X_2) and Work Engagement (X_3) simultaneously have a solid relationship for the Performance of Makassar City Revenue Agency Employees. The value of the coefficient of determination (R^2) is 0619, and this shows that the influence of the independent variable (X) on employee performance (Y) Regional Revenue Agency Makassar was 0619 or (61.9%). The remainder of 0381 or 38.1 % is influenced by other factors or variables not included in this research model.

Table 4: Processed Results of Multiple Linear Regression Data

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	
	B	Std. Error	Beta			Zero-order	
1	(Constant)	.668	.530		1.260	.210	
	Information Technology	.271	.085	.234	3.193	.002	.277
	HR Competence	.407	.073	.406	5.537	.000	.452
	Employee Performance	.162	.073	.161	2.205	.029	.180
R = .787a R Square = .619 Adjusted R Square = .44724 Std. Error of the Estimate = .44724 R Square Change = .619 F Change = 17.661 df1 = 3							

4.2. Discussion

The Information Technology variable in this study has a significant on performance. By looking at the results of the questionnaire data processing, the Employee Information Technology in Makassar City BAPENDA, in general, has started to be in the development stage. It can be seen from the mean value of each indicator in the questionnaire. Wherefrom the 12 questions, three statements have an excellent category, namely in item 1, item 7, and item 10. While on item 8, the respondents' answers are included in the reasonably good category. Based on the respondents' answers from the distributed questionnaires, in this discussion, the authors describe them based on indicators developed from theory and organizational dynamics in the Regional Revenue Agency, which has now started the starting point for using online systems in services in the field of taxation. This writer needs to put forward so that the selection of information technology variables affects the problems faced at the Makassar City Regional

Revenue Agency Office. The existence of information technology has given so much influence to an organization, not only the organization, but the influence extends to business processes and corporate transactions. However, can all information technology systems applied to the organization be categorized as successful? Then how the organization can find out the success of the information technology system that is applied and how to make the information technology system a success. Questionnaire answers in this variable will be discussed based on the following indicators:

This indicator consists of three questions: first, information technology has become a necessity for modern society. This question received a very high response with a mean value of 4.42 and was included in the excellent category and an index value of 88. It shows that theoretically, the theory used in this study is very appropriate. Several models were built to analyze and understand the factors that influence the acceptance of the use of technology, including those recorded in various literature and references to research results in the field of information technology, such as Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), and Technology Acceptance Model (TAM). The TAM model is adopted from the TRA model, a theory of reasoned action with the premise that a person's reaction and perception of something will determine that person's attitude and behavior. Reactions and perceptions of Information Technology (IT) users will affect their acceptance of the technology. One of the factors that can influence it is the user's perception of the usefulness and ease of use of IT as a reasoned action in the context of technology users so that the reason someone sees the benefits and ease of using IT makes the person's actions/behaviors a benchmark in the acceptance of technology. The TAM model more clearly illustrates that the usefulness and ease of use influence the acceptance of IT use. It shows that BAPENDA employees know that information technology is part of modern human needs and is the organization's strength in responding to business dynamics that make technology the commander in chief.

The second question, Information technology provides support in carrying out the task. Respondents who gave answers to the questionnaires provided had an average value of 4.0. It means that information technology will improve employee performance. This finding has solid academic reasons, as stated in the Expectancy Theory theory from Victor Vroom. The Performance Expectancy Theory proposed by Venkatesh et al. (2003) asserted that performance expectancy strongly believes that using information technology will improve performance. This question has a less exciting response than the previous question. It means that information systems and technology in the field of taxation at the Makassar City Regional Revenue Agency have not been fully guaranteed in terms of tax determination. Many factors become challenges, such as taxpayer awareness, human resource capabilities, and various other determinations. However, the first indicator has an average responsive value of 4.0. The first question is, tax technology facilities are very accurately used in tax services. The indicator has two effects. The first is the effect on the organization, and the second is the effect on employees or users. This statement is following the theory of acceptance of technology by its users or in a theoretical review is the technology acceptance model (TAM) proposed by Davis (1992), and the theory of DeLone and McLean-Parks with the Information System Success Model, with business expectations. So overall this second indicator has an average value of 4.0. This indicator is very familiar in technology adoption research, especially technology-intensive organizations, including organizations that provide tax services such as BAPENDA. In the laws of nature, we can be sure that if a technology is easy to use, it will positively affect—for example, the use of mobile banking facilities in banking services. In the following two questions, each Service, with the help of technology, effectively provides satisfaction to taxpayers, and Users are accustomed to rapid advances in technology. The result is that these two questions get an average response of three; this means that the TAM theory is very suitable for detecting the level of satisfaction of technology users in services in the field of taxation. The first question, employees must have the ability in the IT field. Respondents answering the first question indicate that BAPENDA employees have not fully mastered IT information technology, with an average score of 3.0 with a reasonably good category. It means that employees or users of information technology must receive training and skills in understanding and using IT. Moreover, still related to the next question, the organization, in this case, the Makassar City BAPENDA, needs to prepare users in the IT field to make a significant contribution to the application of technology in taxation. The two questions in this last indicator have excellent and perfect responsiveness scores.

Based on the study results, it was found that HR competence had a positive and significant effect on the performance of Makassar City Revenue Agency employees. The regression coefficient value is 0.407, meaning that every time there is an increase in HR competence, it will automatically increase the performance of Makassar City Regional Revenue Agency employees by 40.7%. Technical competence is competence regarding the field that is the main task of the organization. Suppose this competency is described in the implementation of daily tasks. In that case, this competency is manifested in the form of mastery of the tasks and functions of the organization as a Regional Apparatus Organization, which is authorized to manage regional income through the utilization of potential exploration and optimization of regional original income (GDP). Based on the answers to the questionnaire on indicators of technical competence, it is found that with an average responsiveness value of 4.0 and an index value of 88.0, this indicator is included in the excellent category. It means that the Makassar City Regional Revenue Agency employees already know their field of work, especially those related to Regional Taxes. Based on the results of descriptive analysis on this indicator, it was found that responsively respondents' answers showed that the overall average value of employee responsiveness was 4.0 and had excellent criteria for statements that employees always cooperate in carrying out income collection tasks. It means that employees in carrying out their duties always prioritize cooperation among related fields. In the following statement, employees prioritize persuasive communication in carrying out service tasks, with an average of 4.0 and good. This indicator has two statements. Namely, first, employees can describe the organization's vision. Respondents' answers indicate that this statement has an excellent level of responsiveness, with an average value of 4.0. It means that the Makassar City Regional Revenue Agency employees have sensitivity to the organization's vision as an OPD that manages Revenue. This competency is also essential so that BAPENDA employees, even though the target is a matter of organization and leadership, but as part of BAPENDA, of course, must have an engaged, shared commitment to achieving the target of Regional Original Revenue.

Based on the results of SPSS processing, it was found that work engagement had a positive effect on the performance of Makassar City Revenue Agency employees. The regression coefficient value is 0.162, meaning that every time there is an increase in work engagement, it will automatically increase the performance of Makassar City Regional Revenue Agency employees by 16.2%. Employee engagement chosen as the variable studied in this study focused on five indicators proposed by Fleming and Asplund (2007) and adopted by Retnoningtyas (2014), namely aspects of leadership, work environment, work motivation, Commitment, and satisfaction. If it is observed the tendency of respondents' attitudes on the first indicator, namely the leadership aspect, then the first statement of a leader must pay attention to the welfare of employees. The employees' perception in this statement is excellent or strongly agrees with a leader like this. It means that this is closely related to leadership style. Leadership is the most common factor influencing employee attitudes and behavior, including providing motivational tools to motivate employees by one's leadership. Organizations need employees who are motivated in their work to contribute to the organization's survival. This indicator has two statements. Namely, the leadership can maintain solidity, respect, and maintain organizational balance. The results of the tabulation of answers to the questionnaire showed that only ten employees disagreed with this statement and two people strongly disagreed, and two people said they did not agree, with an average value of 4.0, which means that it is included in the excellent category.

The next question is the leadership can foster employee involvement. This question received a response from employees in the excellent category. It means that engaged employees are those who feel there is a leadership role that supports their contribution. The indicators in this study are different from Salanova (2005) and Schaufeli (2006), which convey the dimensions of employee engagement: vigor is a state characterized by high energy, resilience, persistence, and the desire to give more effort. Dedication is enthusiasm, feeling of purpose, inspiration, pride in the work. Absorption is concentration, attachment to work roles, happiness with working conditions. Leaders who can foster their employees will have a positive effect on the performance of their employees. Furthermore, this motivation indicator contains two statements: first, organizational leaders appreciate employees' work. The results of the questionnaire answers showed that 14 employees disagreed and four more people strongly disagreed. It means that of the 142 respondents in this study, 18 employees did not feel any appreciation from the organization for their contribution so that their role had no effect. The next

question is the leadership promoting employees to participate in education and training. The respondent's answer in this question is the same as the previous question, with an average value of 4.0 and a good category. The next indicator is satisfaction, with the question of organizational policies and leadership providing satisfaction to employees. The results of respondents' answers indicate that employees feel reasonable satisfaction. However, there were still 38 employees who did not agree with the perceived satisfaction and 22 employees who stated that they did not agree that they felt a sense of satisfaction. The last indicator in this variable is Commitment, with the question that the policies and leadership of the organization have not given equal satisfaction to employees. Respondents' answers in this statement indicate that the leadership does not yet commit to providing proportional satisfaction to employees. Based on the analysis and discussion above, it can be concluded that the employee engagement variable has a strategic role in an organization. Leaders must understand this problem so that with this experience, they can easily understand the problems in staffing in the organization they lead. Based on the results of research and discussion, the authors can conclude as follows: (1) Information Technology has a positive and significant effect on the Performance of Makassar City Revenue Agency Employees. With these results, the first hypothesis, which states that Information Technology affects employee performance, can be proven (H1 is accepted). Thus, the problems and hypotheses in this study can be proven theoretically and practically. (2) HR competence has a positive and significant effect on employee performance. This study indicates that the second hypothesis, which states that HR competence has a positive and significant effect on employee performance, can be proven (H2 is accepted). (3) Employee Engagement has a positive and significant effect on employee performance at the Makassar City Revenue Agency. The results of this study justify problems and hypotheses stating that Employee Engagement has a positive and significant effect on employee performance can be proven (H3 is accepted).

5. Conclusion

The information technology used must provide benefits, can be used efficiently, and human resources must be prepared for those who can use it. HR, in this case, the Makassar City Regional Revenue Agency employees, must have expertise in using information technology. It can be done by providing training and skills to employees. It is recommended that the leadership pay attention to employee competence, create a work climate that can support employee and organizational performance, and encourage employee involvement in carrying out their work.

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