ASHA PUBLISHING

JOURNAL OF SOCIAL SCIENCES AND ECONOMICS



Volume 1, Issue 1, 2024

E-ISSN: 3047-5007
Journal of Social Science and Economics (JOSSE)
https://journal.ashapublishing.co.id/index.php/josse/index

Work Effectiveness of Employees in the Gowa Regional Revenue Technical Implementation Unit

Sirajuddin Saleh[1], Dea Tenri Bau[2], Muh. Darwis[3*]
[1,2,3]Universitas Negeri Makassar

ARTICLE INFO
Article History
Received 12-02-2024
Accepted 26-04-2024

Correspondence author:
Muh. Darwis
muh.darwis@unm.ac.id

ABSTRACT

Effectiveness is a state that shows the success of the specified work. Work effectiveness is the completion of work on time that has been determined, meaning that the implementation of a task that is well marked or not, depends largely on the completion of the task how to carry it out. This study aims to determine the Work Effectiveness of Employees in the Gowa Regional Revenue Technical Implementation Unit. The data collection techniques used are observation, interviews and documentation. The informants in this study were 5 (five) employees, namely the Administration Department, Tax Analysis, Revenue and Collection Staff, Determination and Revenue Staff, Administration Staff, and 1 (one) service user. The results showed that the effectiveness of employee work in the Gowa Regional Revenue Technical Implementation Unit has been carried out well and can be said to be effective. This can be seen from 5 indicators, namely goal achievement, work quality, quantity of work, on time, and job satisfaction. This research can be used as a source of information and knowledge about the Work Effectiveness of Employees more in-depth Because in contrast to previous studies that used a lot of quantitative methods that focused on numbers and statistics, this study uses qualitative methods that produce hypotheses and more detailed descriptions of Work Effectiveness in employees, and also see how the development of objects over time. This research also focuses on discussing Effectiveness starting from planning, implementation to evaluation on Employee Work Effectiveness.

Keywords: Effectiveness, employee performance, implementing units, revenue

INTRODUCTION

In facing a period of change full of challenges and opportunities, the state civil apparatus as public servants are increasingly required to work primarily in terms of providing the best service to the community towards good governance. Problems in public sector organizations, especially central and local government organizations to improve the quality of employee work have always been the main focus because they are considered important to improve the effectiveness of employee work in implementing the wheels of government (Akib et al., 2024; Alfian et al., 2019; Darwis & Alfiah, 2024). The effectiveness of employee work in providing services is a benchmark for the success of an organization, this is because work effectiveness is closely related to human resources (Jamaluddin, Amelia, et al., 2022; Niswaty et al., 2022; Suprianto & Arhas, 2022). The smooth implementation of government duties depends largely on the perfection of the state apparatus, especially employees (Fitrawati &

Takdir, 2022; Hariyono et al., 2019; Suprapto et al., 2018; Suprianto et al., 2024). For this reason, it is necessary to establish work standards that will be measured are people who play a role in supporting an organization. Basically, work effectiveness is intended to measure the results of work achieved in accordance with the plan, in accordance with wisdom or in other words achieving goals, then it is said to be effective.

Effectiveness is "a condition in which there is a conformity between predetermined objectives and the results that have been achieved (Isgunandar et al., 2024; Jamaluddin, Aulia, et al., 2022; Rahman et al., 2024). Effectiveness is the utilization of resources, facilities and infrastructure in a certain amount that is consciously determined in advance to produce a number of goods or services activities carried out (Darwis et al., 2018; Nasrullah et al., 2019). Based on these opinions, it can be concluded that effectiveness is a condition that shows the extent to which a predetermined plan can be achieved. What is the achievement of an organization cannot be separated from the use of human resources in it so that it can be a measure for the organization to what extent the predetermined plan can be achieved properly. If what is planned by the organization can be achieved then it can be said to be effective, otherwise if it has not been achieved then it is said to be ineffective.

Every company always wants its workforce to be able to increase its work effectiveness. Work effectiveness is the ability of a person to choose a specific goal and complete the work on a predetermined time. Effectiveness is closely related to human resources. The effectiveness of work in an organization is largely determined by the conditions and character of each individual involved in it. How is the mindset, behavior and cooperation that occurs in an organization in the formation of good work effectiveness. The obstacles that exist in improving the effectiveness of work, both private and government, are ways to spur employees to be more effective and efficient in doing their work.

Employee work effectiveness refers to giving an individual a general attitude towards his work in relation to others so that someone with a high work rate shows a positive attitude and will support work achievement (Arhas & Suprianto, 2019; Suprianto et al., 2020). Improving the quality of employee work must be done by improving quality and professional work. By working effectively and efficiently, the increase in work potential which then becomes a consideration to continue to make improvements.

An organization will not achieve its goals without first paying attention to the effectiveness of individual work, then individuals in achieving effectiveness become important. The work owned by an employee is obtained through effort and hard work and through a long process, for each employee is required to have a good job in carrying out his duties. The effectiveness of this work is shown to achieve organizational goals in accordance with the established time. Therefore, the main purpose of the development of administrative services through employee work is to measure the effectiveness of employee work in improving public services. Public services themselves are regulated in Law of the Republic of Indonesia No. 25 of 2009 Concerning Public Services It is explained that service quality is all forms of services carried out by government agencies both at the center, in the regions and within State-Owned Enterprises and Regional-Owned Enterprises in the form of bars and services, both in the context of efforts to implement the provisions of laws and regulations.

Based on initial observations made, what is often complained by the community is the problem of public services and the effectiveness of employee work. Public dissatisfaction with the quality of services provided is indicated by there are still people who get public services faster than people who queue because these people know the employees there and feel that their social status is higher.

METHOD

To achieve the research objectives, this study uses descriptive qualitative methods that tend to use more analysis. Qualitative research primarily pays attention to the understanding of social phenomenal and participant perspectives (Suprianto, 2024). The focus of this study refers to five indicators of employee work effectiveness, namely goal achievement, work quality, quantity of work, on time, job satisfaction. This indicator is used to determine the Work Effectiveness of Employees in the Gowa Regional Revenue Technical Implementation Unit. To find out accurate and objective research results, data collection uses primary and secondary data sources.

The data collection techniques used are observation, interviews, and documentation. Checking the validity of the data used requires examination techniques based on a number of certain criteria. From several criteria, researchers use credibility or trust tests. namely credibility, namely: 1) the extension of observations is carried out to check the correctness of the data obtained previously, 2) increased diligence is carried out with the intention of making careful, detailed and in-depth and continuous observations of phenomena and events that occur in the research setting, 3) triangulation is a data examination technique that utilizes something other than the data for checking purposes or as a comparison to the data, 4) peer discussion This technique is carried out by exposing temporary results or final results obtained in the form of analytical discussions with colleagues, 5) Member check is the process of checking data obtained by researchers to data givers.

Data analysis techniques using interactive models from Miles et al. (2014) There are four data analysis models, namely: 1) Data collection in qualitative research Data collection with observation, in-depth interviews, and documentation. Thus the buyer will obtain very large and very varied data, 2) data condensation means sorting, concentrating, on simplifying, abstracting, and transforming rough data that appears, 3) presenting data can be done in the form of brief descriptions, charts, relationships between categories with research focus, 4) conclusions in qualitative research are new findings that have never existed before.

RESULT AND DISCUSSION

Effectiveness is a condition where there is a conformity between the goals that have been set previously with the results that have been achieved. Understanding effectiveness in general shows how far a goal is achieved that is first set. Performance is the result of work that is compared against various possibilities, for example: standards, targets, or criteria set. In performance there are certain standard measures to determine success and achievements or groups. The success of the organization depends on the extent to which the leader in the organization is able to perform his duties and functions well in managing and controlling the resources he has. This research shows that employees are always satisfied with the results of their work in the Gowa Regional Revenue Technical Implementation Unit.

There is a relationship of individual effectiveness that will support group effectiveness, and group effectiveness will support organizational effectiveness. Thus, the achievement of organizational goals depends on the effectiveness of the group. Similarly, the effectiveness of the group depends on the effectiveness of the individual. Meanwhile, in the view of the organization as well as that the objective approach in the organization is intended to evaluate effectiveness, and the idea that the organization as well as groups and individuals should be evaluated in terms of achieving goals that have been widely accepted generally. Judging from this view, it shows that effectiveness in organizations is related to the achievement of goals. The achievement of goals as intended includes the achievement of individual goals, group goals, and organizational goals. Therefore, in the organization there will always be an evaluation of the achievement of goals starting with an evaluation of the achievement of individual goals, or in other words it can be mentioned the effectiveness of the work of each

employee (Thomas H Stone, 1999; Thongnoi et al., 2013; Yukl, 2008).

Goal Achievement

In this study, the process of achieving goals to fulfill employee work effectiveness is by teamwork or joint work in a team and carrying out existing tasks in accordance with Standard Operating Procedures. The main key for a company in achieving the goals of employees must have the motivation to work in accordance with their respective job descriptions. Goal achievement is an effort to achieve goals with a process, therefore in order for the achievement of goals to be guaranteed, a phasing is needed, both parts in phasing or phasing in its periodization.

Every government agency certainly wants good employee performance in carrying out their duties and work, in order to provide optimal and useful services for people who use services in the Gowa Regional Revenue Technical Implementation Unit which aims to achieve the goal of increasing interest in tax payments. In its implementation there are six main keys as a foundation in achieving this goal, namely: specific goals, relevant goals, challenge or difficulty level of goals, goal commitment, goal participation, and feedback. Goals that have a high level of achievement will trigger more serious and consistent effort than goals that have a low level of achievement, easy, or even ambiguous.

The goals or missions to be achieved by the Gowa Regional Revenue Technical Implementation Unit are to Increase Regional Original Revenue Revenue (PAD) by around 13% per year and total regional revenue by around 10% per year, Increase the capacity, effectiveness and efficiency of work units in order to provide excellent quality in tax services, Realizing capable, reliable, honest, responsible and professional male and female apparatus in managing regional revenue, and Realizing regional revenue management systems and procedures, transparency and accountability.achievement of objectives is the company's ability to achieve organizational goals in the form of increasing profits, quality and quantity of services.

Each individual must and can complete the work in accordance with the given targets so as to achieve employee work effectiveness. Achievement of Objectives in the Gowa Regional Revenue Technical Implementation Unit can be seen that the achievement of goals has been achieved well, can be seen from the cooperation carried out by employees. This is done to achieve the work objectives of the employees of the Gowa Regional Revenue Technical Implementation Unit.

Quality of Work

In this aspect, the quality of work is related to the quality of the work provided by employees to the company. Where the quality of work is also an attitude shown by employees in the form of work results in the form of neatness, accuracy, and linkage of results by not ignoring the volume of work in doing work. The effectiveness of employee work in providing services to the community can be achieved if the organization is also able to adapt to the demands of environmental change. To find out the high and low effectiveness of work achieved by subordinates, a means or tool is needed to assess it. The method of measuring effectiveness according to Steers uses three elements, namely Productivity, which is efficiency in the economic sense, Pressure or stress, as evidenced by the level of tension and conflict that occurs, and Flexibility or the ability to adapt to external and internal changes.

The effectiveness of employee work in the Gowa Regional Revenue Technical Implementation Unit has produced good work quality, in line with the theory put forward by Tangkilisan In the process of achieving work effectiveness on work quality indicators, an employee must have a work performance variable as explained that work performance is a completion of work tasks that have been charged in accordance with predetermined targets, Some even exceed predetermined targets. Work achievements that have been achieved will

influence others to be able to do the same thing thus the work results in the organization become better.

The quality of work indicates the level to which the results of the activities carried out are close to perfect in the sense of adjusting some ideal way of appearance of the activity or meeting the expected goals of an activity, this is what all government agencies want to implement in order to realize services to the public that are open, competent and always prioritize the public interest. It can be seen from the quality of work of employees or employees from the aspect of suitability, neatness and completeness in work has not been fully implemented properly in accordance with the SOP that has been set. To maintain and improve the quality of work of employees, periodic assessments are needed to recognize invariably overriding the quality of work of the employees themselves. Because the quality of work affects the performance and quality of services that employees share with the public.

Based on the results of research that has been conducted at the Gowa Regional Revenue Technical Implementation Unit is also in line with the theory of tankoral to improve the quality of employee work, namely by providing training to employees in accordance with their respective duties. The purpose of providing this training is to improve the ability and skills of employees. With that, it can support the quality of work of employees in the Gowa Regional Revenue Technical Implementation Unit.

It can be concluded that if work performance has been achieved, the quality of work of employees will also increase, as for some factors that can encourage employee effectiveness are Jobs that are in accordance with their talents and expertise, Jobs that provide good equipment, Jobs that provide complete information, Supervision that is not too strict, Jobs that provide adequate income, Jobs that provide a sense of security and calm, and the expectations that the employee himself contains.

Working Quantity

The quantity of work is the amount or amount of work that must be completed by employees, the type of work related to the field of production. Quantity can be seen from the results of employee work within a certain time in completing their duties and responsibilities. The quantity of work intended is employee punctuality depending on how employees complete the work, for example: employees are familiar and have mastered the work, then at the time of work employees will be on time to complete it. In theory related to this study, the quantity of work is the amount or number that the company has set to be achieved within a predetermined time. The quantity of work if employees have fulfilled these aspects so that work can be completed quickly. Receptionist employees are seen in terms of work where the performance of the quantity can be said to be good or not good, not only that it is also seen from the work process and not only the results achieved but also seen from competence or how a person achieves it.

Based on the results of research conducted at the Gowa Regional Revenue Technical Implementation Unit shows that the quantity of work of employees is quite good, but the results of interviews with the public or taxpayers about the implementation of standard operating procedures at the Gowa Regional Revenue Technical Implementation Unit office employees have not implemented well or are not transparent in terms of procedures, even though there are already Standard Operating Procedures. For example, if the public or taxpayers have acquaintances with employees in the Technical Implementation Unit, they will be served first and there are even employees who serve taxpayers who do not meet the existing requirements. Although there are still some employees who do not apply the existing Standard Operating Procedures, they still work optimally.

On time

Being on time is important in improving employee work effectiveness. This indicator is one of the important keys to the accuracy of a target, the longer the task charged is completed,

the more other tasks will follow. This will reduce the level of work effectiveness because it takes time. The Gowa Regional Technical Implementation Unit has tried to provide good time management by regulating employee time management at work, such as for Monday employees enter at 07.30 while for Tuesday to Friday at 08.00 as well as office hours have also been determined.

In completing the work on time, all employees of the Gowa Regional Revenue Technical Implementation Unit will produce maximum results and fast and precise service to the community. As stated by one of the taxpayers that working time is used to complete all the work that has been entrusted even though there are still employees who do not follow the SOP for service to the public by not arriving on time so that they are late in providing services to taxpayers or the public.

From the results of the above research, it can be concluded that the punctuality of employees in the Technical Implementation Unit in completing their work has not been carried out properly. The researcher drew this conclusion because the data obtained from informants explained that the Gowa Regional Revenue Technical Implementation Unit was still lacking and needed to be improved in punctuality. The informant said this because he was aware of the low awareness of employees about punctuality. In line with this, when researchers made direct observations, it turned out to be true that some employees still often arrived late.

Punctuality in completing work is also an important factor in improving employee work effectiveness. Punctuality is also referred to as time management, for that it takes a proper understanding so that the available time is utilized as well as possible. Punctuality of employees has fulfilled the aspects of punctuality in work. Punctuality displays the large number of types of work that are tried at a time so that efficiency and usability can be carried out in accordance with company goals.

The punctuality aspect in this study is interpreted as the punctuality of employees in completing their duties and responsibilities. The daily duties of the employees in the Gowa Regional Revenue Technical Implementation Unit office are to provide services to the community. However, in research, the lack of discipline of employees that makes the services provided to the community is not in accordance with the expectations of the community. Where sometimes there are people or taxpayers who are already at the Gowa Regional Revenue Technical Implementation Unit office to make tax payments but employees have not opened services which results in taxpayers having to wait. Based on the results of research that has been conducted at the Gowa Regional Revenue Technical Implementation Unit, the punctuality indicators of employees at work are quite good but have not run as expected by the community. There are still people who feel dissatisfied or even disappointed with the services provided.

Job Satisfaction

Job satisfaction is a factor that is directly related to Human Resources as employees in the achievement of organizational goals. Job satisfaction is the level of pleasure a person feels for the role or work of the organization. The level of satisfaction of individuals, that they get the appropriate reward, from various aspects of the work situation and the organization to which they belong. Work happiness is an interesting problem in the management of an organization because of its great influence on employees, while in an organization job satisfaction is useful in an effort to improve employee work effectiveness.

Job satisfaction is often used as a measure of the maturity of an agency or company in realizing its goals. Low job satisfaction is one sign that indicates poor working conditions in a company. Conversely, high employment is a sign that a company can manage its human resources effectively, which will ultimately lead to the progress of the organization concerned.

Job satisfaction is a person's perspective, both positive and negative about his work. Therefore, when someone talks about the attitude of employees or employees towards their work, then what is meant is job satisfaction itself.

Based on the description above, researchers draw conclusions about the definition of job satisfaction is the level of pleasure in carrying out work charged as a result of the rewards received to meet needs, if the needs of employees are met then they will feel satisfied and happy. So the concept of effectiveness shows the extent to which the organization carries out activities or functions so that the objectives that have been set can be achieved by using them optimally through existing tools and resources. Based on the results of research conducted at the Gowa Regional Revenue Technical Implementation Unit shows that employees always feel satisfied with their work, this can be seen from the contribution made by leaders to provide job satisfaction to employees. Not only good performance that makes employees always feel satisfied with their work, but the provision of appreciation and motivation given by leaders to employees is one of the supporting factors to increase the satisfaction of employees in the Gowa Regional Revenue Technical Implementation Unit.

CONCLUSION

Based on the results of research on the Work Effectiveness of Employees in the Gowa Regional Revenue Technical Implementation Unit, it can be concluded that 1) The achievement of goals, to achieve the objectives in the Gowa Regional Revenue Technical Implementation Unit is carried out by mutual cooperation between employees and does not delay work, and employees work professionally and responsibly for their work; 2) The quality of work of employees in the Gowa Regional Revenue Technical Implementation Unit shows quite good results, this is indicated by the provision of training provided by the head of the Technical Implementation Unit to improve the capabilities possessed by employees; 3) The quantity of work in the Gowa Regional Revenue Technical Implementation Unit shows that the quantity of work of employees is quite good, but the results of interviews with the community or taxpayers about the implementation of Standard Operating Procedures have not been carried out properly; 4) Timely work of employees in the Gowa Wilayan Revenue Technical Implementation Unit showed good results. It can be seen from the time management implemented in the Gowa Regional Revenue Technical Implementation Unit, although sometimes there are still late employees; 5) The job satisfaction of employees in the Gowa Regional Revenue Technical Implementation Unit seems very satisfied with the results of their work. It can be seen from the role of the head of the Technical Implementation Unit who always provides motivation and rewards to appreciate the work of employees so that employees always feel satisfied at work.

REFERENCES

Akib, H., Arianasari, A. D., & Arhas, S. H. (2024). Effectiveness of Implementation of Office Spatial Principles in the Education and Culture Office of Pangkajene Regency and Islands. *Journal of Public Policy and Local Government (JPPLG)*, 29–37.

Alfian, M., Niswaty, R., Darwis, M., Arhas, S. H., & Salam, R. (2019). Motivasi Kerja Pegawai pada Sekretariat Dewan Perwakilan Rakyat Daerah Kabupaten Gowa. *Journal of Public Administration and Government*, *1*(2), 35–44.

Arhas, S. H., & Suprianto, S. (2019). The Effectiveness of 6M Implementation at Artebo MSME. *Jurnal Ad'ministrare: Jurnal Pemikirian Ilmiah Dan Pendidikan Administrasi Perkantoran*, *6*(2).

Darwis, M., & Alfiah, N. (2024). Effectiveness of Utilization of Facilities and Infrastructure in the Education and Culture Office of Soppeng Regency. *Journal of Public Policy and Local Government (JPPLG)*, 21–28.

Darwis, M., Arismunandar, M., Sailan, M., Muharram, M., & Virdi, M. (2018). Effectiveness of situational leadership director of Fajar TV Makassar, Indonesia. *Advances in Social Science, Education and Humanities Research*, *226*, 1171–1174.

Fitrawati, F., & Takdir, M. (2022). Implementation of the National Civil Apparatus Competency Policy Strategy in Sinjai Regency. *Jurnal Ad'ministrare*, *9*(1), 169–178.

Hariyono, U. S., Sopyan, Y., Akib, H., Haris, H., Paraga, S., & Astuti, A. (2019). The Effectiveness of the Performance of Civil Servants in the Integrated Service Office in Gowa Regency. *1st International Conference on Advanced Multidisciplinary Research (ICAMR 2018)*.

Isgunandar, Nurfadila, & Akib, H. (2024). Effectiveness of Archival Systems in Administrative Governance at Maccini Sombala Subdistrict Office Makassar City. *International Journal of Administration and Education (IJAE)*, 41–49.

Jamaluddin, J., Amelia, R., Niswaty, R., & Irwan, I. (2022). Analysis of Factors Affecting Employee Discipline The Covid-19 Pandemic Period at the Sinjai Regency DPRD Secretariat. *Pinisi Journal of Education and Management*, *1*(1), 27–36.

Jamaluddin, J., Aulia, A. I., Nasrullah, M., Darwis, M., & Niswaty, R. (2022). Student Perceptions of the Effectiveness of the Makassar State University Bidikmisi Tuition Fee Assistance Program. *Jurnal Ad'ministrare*, *9*(1), 59–68.

Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik (2009).

Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data Analisis. A Methods Sourcebook*. Sage Publication.

Nasrullah, M., Pradana, S. A., Darwis, M., & Firman, M. J. (2019). Review of the Secretary's Tasks in Improving Work Effectiveness at the Departement of Labor, Makassar City. *Pinisi Business Administration Review*, *1*(1), 31–40.

Niswaty, R., Saputri, A. A., & Arhas, S. H. (2022). Analysis of the Supervision of Siwa Class III Port Operator Unit Office Employees in an Effort to Realize Passenger Safety and Security at the Siwa Sea Port. *Pinisi Journal of Education and Management*, *1*(2).

Rahman, N., Hasda, A. Y., & Niswaty, R. (2024). Effectiveness of the Use of Mail Application Information Systems at the Center for Security and Enforcement of Environmental and Forestry Law in Sulawesi Region. *International Journal of Administration and Education (IJAE)*, 29–40.

Suprapto, S., Pomalingo, N., & Akib, H. (2018). The implementation of a culture of discipline for the state civil apparatus (ASN) in Gorontalo Regency (A Study of the Application of Discipline Ambassador Vest). *1st International Conference on Social Sciences (ICSS 2018)*.

Suprianto. (2024). *Memahami Esensi Penelitian Kualitatif: Pendekatan, Proses, dan Praktik Terbaik* (Jamaluddin & Ramli, Eds.). ASHA Publishing.

Suprianto, S., & Arhas, S. H. (2022). Quality of Employee Performance at the Makassar City Ujung Tanah Sub-District Office. *PINISI Discretion Review*, *5*(2), 353–360.

Suprianto, S., Arhas, S. H., Mahmuddin, M., & Siagian, A. O. (2020). The Effectiveness of Online Learning Amid the COVID-19 Pandemic. *Jurnal Ad'ministrare*, *7*(2), 321–330.

Suprianto, S., Suci, R., & Jamaluddin. (2024). The Influence of Performance Allowances on Employee Work Performance at the Makassar State Administrative Court. *International Journal of Administration and Education (IJAE)*, 10–20.

Thomas H Stone. (1999). A Compensation System Effectiveness: New Research and Method. *A Symposium. Society of Industrial Organizational Psychology Annual Conference.*

Thongnoi, N., Srisa-ard, B., & Sri-ampai, A. (2013). Development of effective academic affairs administration system in thai primary schools. *International Education Studies*, *6*(10). https://doi.org/10.5539/ies.v6n10p139

Yukl, G. (2008). How leaders influence organizational effectiveness. *The Leadership Quarterly*, *19*(6), 708–722.