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Research paper

Oil and Gas Enterprise, Effect of Compensation, Working Environment, and Motivation to Performance Account Representative Tax Service Office

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Abstract

According to Gibson et al. (2012) quoted by Wibowo (2015) "Performance is the result of work related to organizational objectives such as quality, efficiency and other criteria of effectiveness." Account Representative Performance is a result of the Account Representative in performing his duties in accordance with the responsibilities assigned to him. Compensation, work environment, and motivation is Believed Account Representative will effect performance. According to some experts, compensation effect on performance (Holt, 1993) and compensation Becomes the main thing to Attract and MOTIVATE employees to improve Reviews their performances (Ivanceikh and Glueck, 1989); work environment effects on performance (Leaman, 1995); effects on performance and motivation (Vroom, 1964; Moorhead and Griffin, 1998). The purpose of this study is to analyze the effect of compensation, work environment, and motivation on Account Representative Performance of Oil and Gas Tax Office. This research was conducted by taking the samples from all Account Representatives of Oil and Gas Tax Office as many as 37 respondents. Data were collected through questionnaires in the form of a list of statements. The technique of data analysis used is Multiple Linear Regression Analysis using SPSS Version 23. Based on the result of the analysis, it was proved that compensation, work environment and motivation have a positive and significant influence on Account Representative performance of Oil and Gas Tax Office either partially or simultaneously.

Keywords: *Account Representative Performance; Compensation; Motivation; Work Environment*

1. Introduction

In Indonesia, the tax revenue take the role of 80% over total state revenue. This suggests that the revenue from the tax sector plays a very important or as the backbone to sustain the life of the state. The task of achieving the target of tax revenue given to the Directorate General of Taxation.

Account Representative as an employee of the Directorate General of Taxes one of the spearheads that carry out excavation state revenue potential in the field of taxation that the task of intensification of taxation through the provision of guidance/call, consultation, analysis and control of Taxpayers. Given the importance of the role of Account Representative, the author considers it important to conduct research on the performance of Account Representative in the hope through this research performance Account Representative can be improved and the tax revenue target can be achieved.

Performance or job performance can be defined as work performance or work. Gilbert (1977), quoted by Notoatmodjo (2009: 124) argues that "Performance is what can be done by a person in accordance with its duties and functions". According to Armstrong and Baron (1998), quoted by Wibowo (2015: 2), "Performance is the result of work that has a strong relationship with the organization's strategic objectives, customer satisfaction and contribute to the economy, "According to Coulter (2006), quoted by Onanda (2015)," employee performance is the amount or aggregate the results of the activities and actions of employees in the organization". Another opinion by Gibson et al. (2012), quoted by Wibowo (2015: 2), "The performance is the result of work related to organizational objectives such as quality, efficiency and other criteria of effectiveness". Based on the above notions, it can be said that the performance is a result of work achieved by the employee based on the standards or criteria that have been established to achieve organizational goals.

Robbins (1996) as cited by Sinambela (2016: 480) argues that "Performance is defined as the result of an evaluation of the work carried out individual compared with the criteria it has set." Robbins (2006: 260) suggests there are five indicators to measure the performance of employee's individuals, namely:

a. Quantity. Quantity is the amount produced is expressed in terms such as the number of units, the number of cycles completed activity.
b. Quality. Quality work is measured from the employees' perception of the quality of work produced and perfection of skills and abilities duties towards employees.
c. Punctuality. Timeliness is the level of activity completed earlier stated time, from the point of coordination with the output results and maximize the time available for other activities.

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d. Effectiveness. Effectiveness is the level of use of organizational resources (manpower, money, technology, and raw materials) is maximized with the intention of raising the results of each unit in the use of resources.
e. Self-reliance. Self-reliance is the level of an employee who will be able to run its function of work commitments. It is a level at which employees have the commitment to work with the authorities and responsibilities of employees to the office.

Of notions mentioned above, it can be said that the performance of Account Representative is the evaluation result of the job Account Representative who contributes in order to provide services Taxpayer and extracting the potential to achieve the tax revenue target.

There are several factors that affect performance, both from within and from outside his employees. Factors affecting the performance of the employee himself among others as motivation, attitude, behavior, commitment, knowledge and skills. Factors that from outside employees, among others, leadership, compensation, work environment or work situation, and the relationship between employees, relations with superiors. In addition there are also factors that affect the performance of which come from outside the organization include the falling value of the rupiah, falling oil prices and the economic slowdown.

Werther and Davis (1996), quoted by Sinambela (2016: 218), states that "Compensation is an employee received something in exchange for the contribution of their services to the organization." Compensation be the main driver of employees to work. Employees can meet their needs with the monetary compensation they receive. Simamora (1997), quoted by Kadarisman (2014: 22) argues: Compensation includes the return-return financial and services realized and the benefits received by employees as part of an employment relationship. Compensation is what is received by the employees in exchange for their contributions to the organization.

Holt (1993), quoted by Hameed, et al, (2014) argues that "Compensation is output and benefits that employees receive in the form of salaries, wages and equal remuneration to financial reimbursement for the employee improve performance." According to Ivanceikh and Glueck (1989), quoted by Hameed, et al, (2014), "Compensation has a value nearly equal to half of a company's cash flow. But in the service sector more than half of the compensation value of cash flows. Compensation becomes the main thing to attract and motivate employees to improve performance. "In addition to the meanings above, Syuhadhak (2007: 216), quoted by Kadarisman (2014: 30) points out:

When viewed from the side of the employee, the compensation is an exchange services rendered or as reward work that has been done, so that the compensation reflects the price of the abilities and skills of employees or appreciation for the education and training they have acquired.

Opinion Hariandja (2002), quoted by Kadarisman (2014: 31) regarding compensation, as follows: Compensation is the overall remuneration received by the employee as a result of the implementation of the work in the organization in the form of money or any other that may include salaries, wages, bonuses, incentives, and other benefits such as health benefits, holiday allowance, meal allowance, leave money and others.

Based on the above notions then, it can be said that the compensation is all forms of fringe benefits provided by the organization to a person or group of people for what they have done that is worth the amount of education and training and performance.

Robbins (1996), Gibson (1996), and Marwan et al. (2009) as cited by Nurwati (2013), concluded that there is a positive influence between compensation and employee performance. It is also supported by the results of the study by Collins et al. (2005); Teclemichael and Soeters (2006), which states the compensation a positive influence on the performance of employees.

Past research has linked variable compensation made by Hameed, et al (2015) in the international journal entitled "Impact of Compensation on Employee Performance (Empirical Evidence from Banking Sector of Pakistan) "in order to measure the impact of compensation for the performance employees showed that compensation had a positive impact on the performance of employees.

Wibowo (2015: 70) argues that, "The work environment or work situation encourages employee performance." Gonzalez (1999) as cited by Clouds (2015) states that the working environment is important as a determinant of employee performance and helping employees to concentrate on their jobs well , Past research related to work environment by Gina (2009) titled "The Relationship Training and Working Environment with Employee Performance Front Office at Novotel Nusa Dua Bali" which aims to determine whether there is a positive relationship between training and work environment on employee performance Novotel Nusa Dua Bali showed that a significant difference between training and work environment on employee performance.

According Sedamaryanti (2009: 21) definition of 'working environment is a whole tool tooling and materials encountered, the surrounding environment in which one is working, working methods, as well as the arrangement works either as individuals or in groups. "Based on the understanding that in addition to the physical work environment also exist non-physical work environment. The previous study of occupational non-physical done by Darmawan (2011), entitled "The Effect of Compensation and Working Environment Non Physical Against Discipline and Employee Performance Hotel Nikki Denpasar" in order to determine whether the compensation and working conditions of non-physical significant effect directly towards discipline and employee performance. The results revealed that the compensation and working conditions of non-physical positive and significant effect directly to the discipline, and employee performance Hotel Nikki Denpasar. Another study conducted by Prabowo (2005) with the title "employee performance Health Office Tanjungbalai North Sumatra Province in terms factor individual characteristics and work environment. "The results of the study showed that the characteristics of the individual and the work environment affects the performance of the civil service office Tanjungbalai City Health Department".

Motivation is the driving force of a person who mem forged want and are willing to do its utmost to mobilize all abilities for the sake of the organization's success in achieving the objectives (Siagian, 2002). Robbins (2003), quoted by Wibowo (2015: 322) argues that "Motivation as a process that causes the intensity, the direction, and a persistence of individual towards achieving objectives. Vroom (1964) as cited by Salleh et al. (2011) explains that "the motivational component is typically based on the expectations theory, which states that productivity increases if the level of motivation increases". In other words, on the extent of employees one of which is the motivation. Motivation is considered as the predicted performance. According to Moorhead and Griffin (1998), quoted by Iqbal et al. (2012) "The motivation of employees and the ability to simultaneously contributing to the performance of employees and the challenging tasks given by managers to motivate employees perform at his best". Shulze and Steyn (2003), quoted by Salleh et al. (2011) postulated Motivation represents the strength and needs of a complex that provides energy for a person to perform a specific task. A motivated person always aware of the objectives to be achieved and to direct its efforts to achieve the goal.

Based on the Hierarchy of Needs Theory by Abraham Maslow or Maslow's Hierarchy of Needs Theory (1954) as well as in the study by Chintalloo and Mahadeo (2013). Needs grouped into five levels shaped pyramid are:

a. Physiological Needs
   Physiological needs are basically satisfying the needs human basis. For example: food, drink, shelter, sleep and oxygen.
b. Safety Needs
   Security needs is the need of protection. In This needs someone needs security, stability and dependability. For example: health insurance, job security, accident insurance.
c. Social Needs or the need for love and belonging
   Humans need loving and compassionate. This requirement can be met by interaction with colleagues and friends. For exam-

ple: the feeling of friendship, feelings of love, attention from family or relatives, and others.

d. Esteem Needs
The need for an award that is the need for reputation, prestige, status, fame, glory, dominance and recognition.

e. Self-Actualization Needs
The need for self-actualization and development themselves, as well as the desire to be able to do something. Maslow describe this requirement as a desire for increasingly become self-fullest potential itself, be anything according to his ability.

The previous study titled "Impact of Environmental Factors on Work Job Performance, mediating Role of Work Motivation: A Study of Hotel Sector in England" written Jayaweera (2015) to test the effect of environmental factors work on the performance of the mediation of employee motivation in the UK. The results showed that no significant relationship between work environment factors on the performance and work motivation mediates the relationship between the working environment and performance. The study also showed a significant relationship between work motivation and performance and the importance of working environment and work motivation in determining the performance of employees.

2. Methods

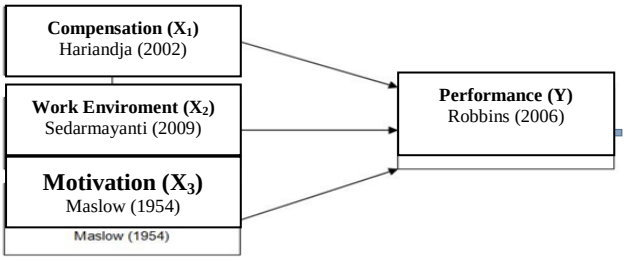
The experiment was conducted with a quantitative approach, the approach that emphasizes the analysis research on numerical data obtained from statistical methods in order to test the hypothesis to gain significance relationship between variables studied. Data was collected by questionnaire that by collecting primary data from respondents selected as the study sample. The scale used in this study is the Likert scale. According Sugiyono (2006: 86) "Likert Scale used to measure attitudes, opinions and perceptions person or a group of social phenomenon". The population is Account Representative Tax Office of Oil and Gas. Sampling using sampling saturated. Sampling saturated chosen because all members of the population used as a sample. This is done when the population is relatively small, so that all members of the population sampled. Total population in this research is 37 people. Model research analysis used multiple linear regression analysis. Path analysis was used to analyze the relationship between variables in order to determine the effect, directly or indirectly, a set of independent variables (exogenous) to the dependent variable (endogenous). Path analysis model is a pattern of a causal relationship or a set of hypothesized asymmetric causal among the variables (Riduan and Engkos, 2007).

The variables in this study can be classified into two groups: exogenous and endogenous variables. The meaning of these two variables are:

a. Exogenous variables are variables that are not predicted by other variables in the model. In this study, the exogenous variables are compensation (*kompensasi)* (X1), work environment (*lingkungan kerja)* (X2), and motivation *(motivasi*) (X3).

b. Endogenous variables are variables that predicted by one or several other variables in the model. In this study, the endogenous variable is the performance (*kinerja*) (Y).

Conceptual framework of The Research cam be described:



3. Results and Discussion

Based on data tabulation questionnaires to 37 respondents with SPSS version 23 can be seen in Table 3.1, Table 3.2 and Table 3.3. As for the multiple linear regression model obtained is:

$$Y = -1.704 + 0.360X1 + 0.289X2 + 0.448X3 \quad (1)$$

Table 1: Coefficients

Model		unstandardized Coefficients		Standardized Coefficients	t	p-value
		B	Std. Error	Beta		
1	(Constant)	-1,704	1,057		-1,611	0,117
	Compensation	0,360	0,079	0,346	4,540	< 0,001
	Work Environment	0,289	0,089	0,277	3,258	0,003
	Motivation	0,448	0,078	0,445	5,716	< 0,001

Dependent Variable: Performance

Table 2: ANOVA

Anova[b]

Model		Sum of Squares	df	Mean Square	F	p-value
1	Regression	91,285	3	30,428	116,667	< 0,001a
	Residual	8,607	33	0,261		
	Total	99,892	36			

a. Dependent Variable: Performance
b. Predictors: (Costant), Motivation, Compensation, Work Environment

Table 3: Model Summary

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,956a	0,914	0,906	0,511

a. Predictors: (Costant), Motivation, Compensation, Work Environment
b. Dependent Variable: Performance

3.1. Competensation Effect on Performance

Results prove that the compensation significant effect on performance. This is indicated by the value of t test (t) of 4,540 is greater than t table 2,032 with p-value of < 0.001, which is smaller than α = 0,05. The magnitude of the effect of compensation on performance Account Representative on KPP petroleum and natural gas by 28,9%. The regression coefficient linear results showed a positive value means that the higher the compensation the higher the performance and vice versa.

The results of this study, in accordance with the existing theory and consistent with results of previous studies. Holt (1993), Hameed et al. (2015), and Darmawan (2011). Robbins (1996), Gibson (1996) and Marwan et al. (2009) as cited by Nurwati (2013), concluded that there is a positive influence between compensation and employee performance. It is also supported by the results of the study by Collins et al. (2005); Teclemichael and Soeters (2006), which states the compensation a positive influence on the performance of employees.

3.2. Work Environment Influence on Performance

Results prove that the working environment have a significant effect on performance. This is indicated by the value of t test (t) of 3,258 is greater than t table 2,032 with a p-value of 0,003 which is smaller than α = 0,05. The amount of influence on the performance of the work environment Account Representative on KPP oil and natural gas amounted to 23,6%. The regression coefficient

linear results showed a positive value means the better the work environment, the higher the performance and vice versa.

Research on working conditions Account Representative to the Tax Office of Oil and Gas showed that the working environment is not good cause a decline in the performance of Account Representative Tax Office of Oil and Gas. The results of this study, it has been appropriate (consistent) with theory and previous research by Shikdar & Sawaqed (2003), De Croon (2005). The results of this study are consistent with results of previous studies conducted by Gina (2009) and Prabowo (2005).

3.3. Effect of Motivation on Performance

Results prove that motivation significantly influence the performance shown by the test value t (t) of 5,716 is greater than t table 2,032, and a p-value of < 0,001, which is smaller than $\alpha = 0.05$. The magnitude of the effect of motivation on performance account Representative on KPP oil and natural gas amounted to 38,9%. The coefficient of linear regression results show a positive value means higher motivation, the higher the performance and vice versa.

The results of this study, it has been appropriate (consistent) with the theory according to Vroom (1964), Moorhead and Griffin (1998) and the results of previous studies conducted by Jayaweera (2015) and Chintalloo and Mahadeo (2013).

3.4. Effect of Compensation, Work Environment, and Motivation Simultaneously To Performance

Results prove that the compensation, work environment, and motivation at the same time (simultaneously) significantly affects the performance shown on the value of the F test (F count) of 116,667 larger than F table 2,892 with a p-value of <0,001 which is less than $\alpha = 0,05$. The results showed the coefficient of determination (R2) of 0,914 in order to know the effect of compensation, work environment and motivation simultaneously on the performance of Account Representative at KPP oil and natural gas amounted to 91,4% and the remaining 8,6% are influenced by independent variables other.

4. Conclusions and Recommendations

4.1. Conclusion

1. Compensation positive and significant impact on the performance of Account Representative on the Tax Office of Oil and Gas. More and more given the high compensation the higher the performance. The amount of the compensation effect on the performance of Account Representative Tax Office of Oil and Gas was 28,9%.
2. Work environment positive and significant effect on the performance of Account Representative on the Tax Office of Oil and Gas. More and more good working environment, the better/higher the performance of Account Representative on the Tax Office of Oil and Gas. Magnitude work environment influence on the performance of Account Representative Tax Office of Oil and Gas was 26,6%.
3. Motivation positive and significant impact on the performance of Account Representative Tax Office of Oil and Gas. More and more high motivation, the higher the performance of Account Representative Tax Office of Oil and Gas. The magnitude of the effect of motivation on the performance of Account Representative Tax Office of Oil and Gas amounted to 38,9%.
4. Compensation, work environment, and motivation at the same time (simultaneously) positive and significant impact on the performance of Account Representative Tax Office of Oil and Gas. The magnitude of the effect of motivation on the performance of Account Representative Tax Office of Oil and Gas amounted to 91,4% and the rest is determined by other independent variables.

4.2. Suggestions

1. In terms of compensation, to improve the performance of the rules regarding deductions performance benefits in Presidential Decree Number 37 Year 2015 concerning Benefit performance Officer in the Environment Directorate General of Taxation should be reviewed, namely by applying reward and punishment. So the rules are not only stipulates punishment (cutting). For offices that reached the target acceptance given rewards for instance by providing Achievement Rewards Work with the amount based on achievement of the performance of the office, so it is no longer like that has been applied is the provision of Job Performance Rewards, which amount is the same for all offices. For punishment-, his also reviewed, namely the cuts will be imposed if the achievement of revenue targets below 75%. The percentage of course by first looking at that from year to year, the higher the tax revenue target, but the percentage decreases to achieve them, and in the last two years percentage achievement of tax revenue was only 83% for 2015 and 81.54% for 2016. According to the research results, when the regulation is maintained then the performance will decline.
2. In terms of working environment, to improve performance Account Representative Tax Office of Oil and Gas at the physical working environment should be improved, namely design, cleanliness and tidiness of the room works. Files year old tax should have been kept in storage archives, are no longer in the workspace Account Representative. Files for the current year is expected Subdivision generally can promptly provide adequate closet. Cleanliness in the work space must also be monitored by the Sub Division General that Account Representative can work comfortably.
3. In terms of motivation, to improve the performance of Account Representative Tax Office of Oil and Gas is to increase or improve relations (socialization), an Account Representative. By relocating Account Representative at Section of Supervision and Consultation I, Section of Supervision and Consultation II, Section of Supervision and Consultation III and Section of Supervision and Consultation IV into one room/floor and not separately as it is today, so the intensity to meet and discuss work together -Same can be made at any time.
4. The third addition to the above, in order to improve performance then there are two things that should get the attention of a supervisor, namely in terms of supervision of the completion of work in order to Account Representative is monitored so that it can more quickly complete the work and the quantity of the completion of the work can be more, and superiors should also be more intensively overseeing Account Representative the utilization of its related work and working hours.

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