

## Analysis of Factors Affecting Tax Auditor's Functional Performance, In MADYA Malang Tax Service Office (KPP MADYA MALANG)

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### Abstract:

**Background:** The rules for granting employee benefits are fickle, related to the reward and punishment system depending on the achievement of the target. Where the punishment given is quite burdensome so it is feared that there is demoralization, especially from lower-level employees who feel the existence of inequality in the old policy system that has not reflected the principle of justice. The Ministry of Finance is currently planning a fairer policy system of providing benefits by also including the achievement factors of each office's performance associated with the targets and risks as well as the performance achievement factors of each employee.

**Materials and Methods:** This research was conducted on all Functional Employees of Tax Inspectors at the Madya Malang Tax Service Office (KPP Madya Malang) of 42 people. All populations in this study were taken as samples. The research method used by researchers is to use surveys. Initial testing in this study was with research object description, data description, classic assumption test and multiple linear regression analysis.

**Results:** There is no significant influence between the Maslow's Hierarchy of Needs which include physiological needs, safety needs, love and belonging, esteem and self-actualization of the performance of functional employees of the tax inspector of the Madya Malang Tax Service Office.

**Conclusion:** It can be definitively understood that the theory of needs related to physiological needs, safety needs, love and belonging, esteem and self-actualization is not an indicator that affects the performance of functional employees of the tax inspector of the Madya Malang Tax Service Office. Logically this is because the motivation of needs is divided into personal needs and organizational needs. These two interests also cannot be united as motivation in improving performance because the goals are different from each other.

**Key Word:** Maslow's Hierarchy of Needs, Physiological Needs, Safety Needs, Love and Belonging, Esteem and Self-Actualization, Performance

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### I. Introduction

The rules for providing tax employee benefits are fickle, related to the reward and punishment system depending on the achievement of the target. The punishment given is quite burdensome so it is feared that there will be demoralization, especially from lower-level employees who feel there is inequality in the old policy system that has not reflected the principle of justice. The Ministry of Finance is currently planning a fairer policy system of providing benefits by also including the achievement factors of each office's performance associated with the targets and risks as well as the performance achievement factors of each employee. The existence of such discourse, each head of office has begun to read that in the future the performance factor of employees in his office will be the main determinant of the small amount of performance allowance received by employees. Therefore, it is necessary to analyze what factors affect the performance of tax employees.

### II. Material and Methods

This research was conducted on all Functional Employees of Tax Inspectors at the Madya Malang Tax Service Office of 42 people. All populations in this study were taken as samples. The research was conducted at the Madya Malang Tax Service Office. located at Araya Business Centre Kav I, Jl. R. Panji Suroso, Malang.

**Study Design:** Quantitative analysis, using surveys

**Study Location:** this research was conducted at the Madya Malang Tax Service Office (KPP Madya Malang) located at Araya Business Centre Kav I, Jl. R. Panji Suroso, Malang, East Java, Indonesia

**Study Duration:** 3 Months.

**Sample size:** 42 Respondents.

**Sample size calculation:** The number of samples in this study is the entire population of Functional Employees of Tax Inspectors at the Madya Malang Tax Service Office.

**Subjects & selection method:** Research through a survey on all Functional Employees of Tax Inspectors at the Madya Malang Tax Service Office, because respondents are the population to be assessed and get an assessment effect with the existence of work benefits policy within the Ministry of Finance.

**Inclusion criteria:**

1. Maslow's Hierarchy of Needs (physiological needs, safety needs, love and belonging, esteem and self-actualization)
2. Performance

**Exclusion criteria:**

1. Description of research object
2. Data description
3. Classic assumptions Test
4. Multiple linear regression analysis

**Procedure methodology**

The research method used by researchers is to use surveys. This method aims to get an overview of each variable as well as test the influence of those variables. In addition, this method is used to obtain objective, valid and reliable data with the aim of being found, proven and developed a knowledge so that it can be used to understand, solve and anticipate problems that occur.

Assessment questionnaire for free and bound variables using likert scale with assessment weight as follows:

Strongly Disagree (STS)	=	1
Disagree (TS)	=	2
Neutral (N)	=	3
Agree (S)	=	4
Strongly Agree (SS)	=	5

**Statistical analysis**

Analysis is carried out using the SPSS program. The multiple linear regression model is indicated by the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \dots + \beta_n X_n$$

In this study using five free variables or five predictors so that the formula becomes as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5$$

Description:

Y	=	Bound variable (performance)
$\alpha$	=	Constant number
$\beta_1, \beta_2, \dots, \beta_5$	=	predictor regression coefficient X1, X2, ..., X5
X1	=	Physiological need-free variable
X2	=	Safety needs-free variable
X3	=	Love and belonging-free variable
X4	=	Esteem-free variable
X5	=	Self-Actualization-free variable

Furthermore, hypothetical tests consisting of statistical test F and statistical test t. F test is conducted to calculate the influence together of free variables on bound variables. And, t test is implemented to find out if there is a real influence of each variable free X1, X2, X3, X4, X5 against performance bound variables (Y).

### III. Result

**Description of Research Object**

A total of 42 questionnaires were distributed and distributed to employees of the Madya Malang Tax Service Office. The number of questionnaires returned as many as 42 questionnaires. The respondents' answers used in data analysis were 42.

**Data Description**

From the results of the research, most of the respondents were male, as many as 40 people (95%) and 2 women (5%). Most of the respondents aged over 35 years were 30 people (71%) and aged 26-35 years were 12 people

(29%). Most of the respondents with D3 education were 7 people (17%), while S1 education was 33 people (79%) and S2 education was 2 people (5%).

**Classic Assumption Test**

**Table no 1** Shows the results of the Normality Test which is known that  $n > 30$  i.e.  $n$  is 42, so it can be stated that the distributed data is normal.

**Table no 1:** Normality Test Results (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		42
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.82566795
Most Extreme Differences	Absolute	.228
	Positive	.132
	Negative	-.228
Test Statistic		.228
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

**Table no 2** Shows the results of the multicollinearity test known that  $VIF < 10$  and tolerance value  $> 0.1$ , so that does not occur multicollinierity.

**Table no 2:** Multicollinearity Test Results (Coefficients)

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Physiological Needs	.465	2.152
Safety Needs	.662	1.510
Love and belonging	.678	1.476
Esteem	.538	1.859
Self-Actualization	.840	1.191

a. Dependent Variable: Performance

**Table No.3** Shows the calculation of the heteroscedasticity test which shows no heteroscedasticity disorder, because the  $p$  value is  $> 0.05$  or not significant at  $\alpha = 5\%$ . Thus, overall it can be concluded that there is no heteroscedasticity problem in this study.

**Table no 3:** Heteroscedasticity Test Result (Coefficients)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-82.217	54.631		-1.505	.141
	Physiological Needs	-.307	.176	-.356	-1.741	.090
	Safety Needs	.094	.102	.156	.922	.363
	Love and belonging	.459	.802	.193	.572	.571
	Esteem	-.084	.815	-.033	-.103	.918
	Self-Actualization	1.344	.749	.266	1.796	.081

a. Dependent Variable: Abs\_RES

**Multiple Linear Regression Analysis**

**Table no 4** Shows the calculation result obtained the value of the coefficient of determination (adjusted R2) of 0.018, this means that independent variables in the model (physiological needs, safety needs, love and belonging, esteem and self-actualization) explain the variation of Performance by 1.8% and 98.2% described by other factors or variables outside the model

**Table no 4: R<sup>2</sup> Test Result (Coefficient of Determination)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.371 <sup>a</sup>	.138	.018	1.94833

a. Predictors: (Constant), physiological needs, safety needs, love and belonging, esteem and self-actualization

**Table no 5** Shows the result of calculated F value (1,150) with p-value = 0.353 while F table (2,579) with provisions  $\alpha = 5\%$ ,  $df = k-1$  or  $5-1 = 4$ , and  $df_2 = n-k$  or  $42-5 = 37$ , the test result of the calculated F distribution (1,150) is less than the table F (2.63) with a p-value of  $0.353 > 0.05$ . So it can be concluded that the variable physiological needs, safety needs, love and belonging, esteem and self-actualization together have no effect on performance.

**Table no 5: F Test Results (ANOVA)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.821	5	4.364	1.150	.353 <sup>b</sup>
	Residual	136.656	36	3.796		
	Total	158.476	41			

a. Dependent Variable: Performance

b. Predictors: (Constant), physiological needs, safety needs, love and belonging, esteem and self-actualization

**Table no 6** Shows the result of the effect of each partial independent variable on dependent variables.

**Table no 6: T Test Results (Coefficients)**

		Coefficients <sup>a</sup>					
		Unstandardized Coefficients		Standardized Coefficients			
Model		B	Std. Error	Beta	t	Sig.	
1	(Constant)	163.516	104.816		1.560	.128	
	Physiological Needs	.530	.339	.340	1.565	.126	
	Safety Needs	-.240	.196	-.220	-1.229	.227	
	Love and belonging	-.220	1.539	-.051	-.143	.887	
	Esteem	.005	1.564	.001	.003	.997	
	Self-Actualization	-1.654	1.436	-.181	-1.152	.257	

a. Dependent Variable: Performance

1. From the T test calculation, the "physiological needs" variable is 1.565 smaller than the t table of 2.026, and the value of sig. 0.126 is greater than 5%, so that H1 is rejected, meaning that physiological needs have no effect on performance.
2. From the T test calculation, the "safety needs" variable is -1.229, smaller than the t table of 2.026, and the value of sig. 0.227 is greater than 5%, so H2 is rejected, meaning that safety needs has no effect on performance.
3. From the T test calculation, the "love and belonging" variable is -0.143, smaller than the t table of 2.026, and the value of sig. 0.887 is greater than 5%, so H3 is rejected, meaning that love and belonging have no effect on performance
4. From the T test calculation, the "esteem" variable is 0.003 smaller than the t table of 2.026, and the sig value. amounting to 0.997 is greater than 5%, so H4 is rejected, meaning that esteem has no effect on performance
5. From the t test calculation, the variable "self-actualization" is -1.152 smaller than the t table of 2.026, and the sig value. 0.257 is greater than 5%, so H5 is rejected, meaning that the need for self-actualization has no effect on performance

#### IV. Discussion

A descriptive study of the results of correlation analysis between the Maslow's hierarchy of needs to the performance of functional employees of the tax inspector of the Madya Malang Tax Service Office, stated that the performance according to Mahsun (2006), performance is an overview of the level of achievement of the implementation of an activity or program or policy in realizing the goals, objectives, missions and vision of

the organization contained in the strategic planning of an organization, not oriented to the Maslow's hierarchy of needs that include physiological needs, safety needs, love and belonging, esteem and self-actualization. Thus, the relationship of these two variables is not inconsistent.

Performance has an understanding based on the interests of the organization. Reviewed from Mangkunegara statement (2005), on aspects of performance standards, consisting of quantitative aspects and qualitative aspects. Quantitative aspects include: (1) work processes and working conditions, (2) Time spent or length of work, (3) Number of errors in carrying out work, and (4) Number and type of service in working. While qualitative aspects include: (1) accuracy of work and quality of work, (2) level of ability to work, (3) ability to analyze data or information, (4) ability or failure to use machinery or equipment, (5) ability to evaluate (consumer complaints or objections). So that the emphasis of performance leads more to the competence of workers.

The concept of Maslow's hierarchy of needs when linked to the principles of motivating employees according to Mangkunegara (2013) which includes the Principle of Participation, the Principle of Communication, the Principle of Recognizing Subordinates and the Principle of Delegation of Authority, is not equivalent. This is because the principle of motivating employees is oriented towards organizational interests. Meanwhile, Maslow's hierarchy of needs motivation is oriented towards individual interests to achieve their needs.

The performance variable and Maslow's hierarchy of needs, as in the analysis of anova tables and coefficient tables, descriptively consistent with the results of both analyzes. This is due to Maslow's hierarchy of needs that are oriented towards individual interests and goals with performance-oriented organizational interests. If exemplified, the number or number of cases examined by functional employees of the tax inspector of the Madya Malang Tax Service Office is a task that must be completed by functional employees of the examiner who have been determined the amount of income and facilities provided according to the auth of functional employees of the tax inspector of the Madya Malang Tax Service Office regardless of the interests of the individual to meet his needs.

The results of the analysis if associated with previous research have different perceptions of results. This is because in this writing look for a relationship between the Maslow's hierarchy of needs and the performance directly or direct engagement analyzed. Unlike previous researches that analyzed only motivation and previous research that used additional exponents in connecting them, such as remuneration or coaching.

It can be definitively understood that the theory of needs related to physiological needs, safety needs, love and belonging, esteem and self-actualization is not an indicator that affects the performance of functional employees of the tax inspector of the Madya Malang Tax Service Office. Logically this is because the motivation of needs is divided into personal needs and organizational needs. These two interests also cannot be united as motivation in improving performance because the goals are different from each other.

A descriptive review of the list of questions distributed through the questionnaire clearly describes the understanding that the motivation of the need is divided into personal interests and the interests of the organization. Personal interests in the questionnaire refer to the fulfillment of personal needs derived from employee outcomes in the form of income, social interaction behavior, and personal attitudes towards the environment. While the interests of the organization in meeting the needs of the organization refers to the achievement of performance output through the availability of facilities that accommodate the interests of the organization such as environmental security; guarantees of fulfillment that become the obligations of the organization such as insurance and wage payments; and the needs of the organization to ensure the organization runs as the objectives of the organization through, employee mutation, reward and punishment and the implementation of training.

## **V. Conclusion**

Based on the results of analysis and data discussion, the author obtained conclusions that can be drawn from research on the Effect of Maslow's Hierarchy of Needs on The Performance of Functional Employees of Tax Inspectors at the Madya Malang Tax Service Office obtained the results that the value of F calculates 1,150 less than F table 2.63 with p-value  $0.353 > 0.05$  which states that there is no significant influence between the Maslow's hierarchy of needs which include physiological needs, safety needs, love and belonging, esteem and self-actualization of the performance of functional employees of the tax inspector of the Madya Malang Tax Service Office.

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