

Influence of Training and Experience on the Performance of the implementation of the Taxation Obligations of Expenditure Treasurer with Competence as Mediator

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Abstract:- This study aims to examine the influence of taxation training and taxation experience the treasurer of expenditure on the performance of the implementation of tax obligations with the variable taxation competence as a mediator. The data in this study were collected using the census method, that is, all expenditure treasurers in the city of Padang in 2019. Data analysis was performed using the WarpPLS 6.0 application. The test results showed that the taxation training and taxation experience of the expenditure treasurer directly had a positive and significant effect on the performance of the implementation of its tax obligations, while after being mediated by the competency variable in the taxation field, the influence of training and experience of expenditure treasurer on the performance of the implementation of taxation obligations was no longer significant. That is, in accordance with the concept of mediation by Baron dan Kenny (1986), the taxation competence becomes a perfect mediator of the influence of taxation training and taxation experience of expenditure treasurer on the performance of the implementation of taxation obligations.

Keywords:- Training, Experience, Performance of the Implementation of Tax Obligations, Competence, Expenditure Treasurer.

I. INTRODUCTION

The state treasury is the management and accountability of state finances, including separated investments and assets, which are stipulated in the State Budget (APBN) and Local Government Budget (APBD) (Law No.1 Year 2004/(UU No.1 Tahun 2004) . In the implementation of state treasury activities, one of the functional officials who has a important role and responsibility is the treasurer. Based on their duties and responsibilities, treasurers can be divided into treasurers of revenue and treasurers of expenditure (Minister of Finance Regulation/(PMK No. 162/PMK.05/2013). The treasurer of revenue is the person appointed to receive, save, deposit, administer and account for state / regional income money in the context of implementing the state budget / regional budget. While the treasurer of expenditure is the person

appointed to receive, save, pay, administer, and account for money for state / regional expenditure for the purpose of implementing the state budget / regional budget (President Decree No. 39 Year 2007; Law No.1 Year 2004/ (PP No 39 Tahun 2007; UU No.1 Tahun 2004).

In the context of implementation of taxation obligations, the performance of the treasurer of expenditures is evaluated based on the accuracy in determining the tax to be deducted / collected in each payment transaction, accuracy in calculating the tax to be deducted / levied, the timeliness in making deductions / tax collection, the timeliness in depositing taxes has been deducted / levied using the media that has been determined and timeliness in reporting the tax that has been deducted / collected and deposited to the tax office using the media determined by applicable tax regulations.

Performance is the result of quality and quantity of work accomplished by an employee in performing their duties in accordance with the responsibilities given to him (Mangkunegara, 2010), The performance assessment is important to do because of various considerations. Maintaining employment potential, determine the need for training, the foundation of career development and promotion base in a primary consideration of performance appraisal is done.

Further explained that one of the important factors that have a significant impact on performance is competence. The performance assessment would be more objective and give feedback if use standards-based competence. McClelland cited by Rivai dan Sagala (2010), Competence (competency) is a basic characteristic of a person that directly affects the performance so as to provide a prediction that the person is able to carry out their duties properly.

Based on the literature review, competence research towards performance obtained diverse findings. Research conducted by Sriwidodo dan Haryanto (2010), Safwan *et al.* (2014), Djuwanto *et al.* (2017), Kasmini *et al.* (2017), Liman dan Merkusiwati (2017) as well as Yadnya dan Ariyanto (2017) and last Rahmisyari (2017), oncluded that employee performance was affected positively and significantly by competence.

On the other way Dhermawan *et al.* (2012) who conducted research at the Bali Provincial Public Works Office concluded that competence had no effect on employee performance but only had a positive effect on job satisfaction. Tsani (2013) who conducted research at the Secretariat General of the Ministry of Foreign Affairs, concluded the same, competence does not affect employee performance because the work placement process takes into account academic achievement and work attendance compared to work experience, and last Ilat dan Saerang (2015) who conducted research on auditor inspectorates Tomohon city found similar results, competence did not significantly affect the performance of auditors because most auditors in the Tomohon city inspectorate focused more on mastering competencies in accounting and auditing.

Training is a medium that can be used to develop competencies in the form of skills, knowledge, and attitudes needed to complete a job well (Salehudin, 2010). Meanwhile, the experience is a process of learning and the development of behavioral potential, both from formal and non-formal education or it can be interpreted as a process that brings someone to a higher pattern of behavior.

Referring to the description above, ideally, training and experience have a positive effect on competence. However, a review of the literature did not show this ideal condition. Only training found consistently has a positive effect on competence (Cheng *et al.*, 2009; Aisyah dan Isgiyarta, 2014; Amaluis, 2014; Perama, 2015). Several studies examining the effect of experience on competence find various conclusions. Cheng *et al.* (2009) who conduct research at a public accounting firm in Taiwan, Aisyah dan Isgiyarta (2014) who conduct research at the BRI Bank Semarang Inspection Office concluded that experience had a positive effect on auditor competence, on the other hand Widiyanto dan Yuhertiana (2004) pada who concluded research at the Surabaya City Supervisory Agency proxied by auditor quality who used auditor professionalism as a proxy for auditor competencies found that experience had a negative and insignificant effect on the professionalism of government auditors.

Training is a medium that can be used to develop competence in the form of expertise (skills), knowledge (knowledge) and attitude (attitude) needed to finish the job properly (Salehudin, 2010). Meanwhile, experience is a learning process and increase the development potential of behaving, both in formal and non-formal education, or can be defined as a process that takes people to a pattern of higher behavior.

In contrast to previous studies, this research will focus on the competence and performance of the implementation of tax obligations treasurer. The main reason is because until now has not found any research publications that discuss how the performance of treasurer in implementing tax obligations and the factors that affect the performance. In addition, this research is important to do because it is very closely related to the duties and functions of the treasurer as one cutter / tax collector sizeable contribution in securing

revenues from the taxation sector. Good governance will also be realized with good competence and performance of treasurer in implementing tax obligations.

II. LITERATURE REVIEW

A. *The theory of human capital*

The theory of human capital is the dominant approach to understanding the distribution of personal income (Fix, 2018), Human capital theory originated in the mid-20th century, led by Jacob Mincer, Theodore Schultz and Gary Stanley Becker. Mincer (1958) argues the implications for the distribution of income from different individuals in the human capital investment has been derived in theoretical models in which the investment process is subject to free choice. Further explained, the difference in performance in a field arises when the concept of investing in human resources expanded to include experience in the job. The growth of experience results in increased productivity reflected in increased revenue with age, up to the point when the biological decline began to affect productivity negatively.

Schultz (1961) find a conclusion most people at that time did not realize that the skills and knowledge is one form of capital, which is the product of deliberate investment and has grown in the European community at a rate much faster than the conventional capital. Through extensive observations that have been made, data showed that human capital enhancement factors have the greatest influence national output increase than the increase in land area, working hours, and the increase in population.

According to Becker (1962) investment in human capital means all activities that affect the future of real income through planting resources on people. A key element in the model developed by Becker is that education is an investment of time and earnings at the beginning of the period to get a higher rate of return at a later date. According to Becker investment in human capital means all activities that affect the future of real income through planting resources on people. A key element in the model developed by Becker (1962) is that education is an investment of time and earnings at the beginning of the period to get a higher rate of return at a later date.

B. *Attribution theory*

Attribution theory was first introduced by Fritz Heider Heider in 1958 as cited by Armstrong dan Taylor (2014) suggests the attribution theory assumes that people are trying to determine why people do what they do. Each individual is essentially a pseudo scientist who seeks to understand the behavior of others by collecting and combining pieces of information until they arrive at a plausible explanation of the causes of other people behave in particular.

According to Heider attribution of behavior comes from two sources, namely internal attribution or dispositional attributions and external attributions or attributions environment. In internal attributions we

conclude that a person's behavior is caused by nature or disposition (psychological elements that precede the behavior).

Attribution theory is used to explain differences in achievement motivation among those who have high achievement and those with low achievement. As stated Heider in Armstrong dan Taylor (2014) them with high achievers are likely to succeed, because they believe that success is due to high ability and their belief in the attempt. The failure is attributed to bad luck and not their fault. Thus, failure does not affect their self esteem but success builds pride and confidence. On the other hand, those with low achievement tend to doubt their ability and assume success is related to luck or due to other factors beyond their control.

C. Expenditure Treasurer Taxation Performance

Performance is the result of the quality and quantity of work accomplished by an employee in performing their duties in accordance with the responsibilities given to him (Mangkunegara, 2010), Based on such understanding, the assessment of the achievement of an employee in the implementation of a task can be measured in terms of quality and quantity. Understanding of taxation as a benchmark for the performance of treasurer in the implementation of the tax obligation to be one of their main tasks.

The measurement of performance treasurer is the treasurer achievements produced in accordance with its role within the organization, especially in order to carry out financial management, in responsibilities that make Realized Budget Report OPD. Measurement of employee performance is developed from research Mitchell dan Larson (1987) which concludes indicators that can be used as a performance measure treasurer, namely:

- a. Capability : a performance assessment is based on understanding the duties as treasurer, mastery of the legislation related to local finances.
- b. Initiative : performance assessment based on the ability to think positively, embodies the creativity and achievement.
- c. Promptness : a performance assessment based on the delivery of administrative and functional treasurer reports on schedule, journaling and posting schedule and bank reconciliation schedule.
- d. Quality of work : performance assessment based on user satisfaction and functional administration reports treasurer and compliance reports with the government accounting system.
- e. Communication : an assessment based on the ability to communicate with the head of the OPD, communication with treasurer aide, PPK OPD and communication with the finance department.

D. Training

Training is one of the activities of human capital investment (Salehudin, 2010), suggests that such investments are developed with a form of competence in the form of skills (skills), knowledge (knowledge) and attitude (attitude) and used to complete the tasks they are responsible

with better. Training is an element of human capital investment aimed at improving the capabilities and skills of the work, with the ultimate aim of improving the performance of employees (Simanjuntak, 2005), Andrew E. Sikula cited by (Mangkunegara, 2010), suggests that training is a short-term educational process that uses a systematic and organized procedure where employees learn the conceptual and theoretical knowledge.

E. Experience

According Darmawan was quoted as saying Tanno (2017),experience is the process of increasing the potential in behavior that will bring about a change towards the better. Experience is the familiarity with the skills or areas of knowledge acquired during many months or years of actual practice and that might have produced a superior understanding or mastery(www.businessdictionary.com)

F. Competence

Competence is the fundamental factor of a person who has more capabilities, which makes it different from someone who has the ability to average or mediocre (Mangkunegara, 2010). While job competence stated as the ability of each individual that covers aspects of knowledge, skills, and attitudes that work in accordance with the standards set (UU No. 13 Tahun 2003). Expenditure Treasurer is required to attend a certification program (Perpres No 7 tahun 2016). Treasurer Certification is the process of assessment of character, competence, and ability on the expertise and skills to become Treasurer are carried out systematically and objectively through certification exams. The certification exam is a series of test processes objectively to assess the character, competence, and ability to become treasurer reception, treasurer or treasurer aide.

The Framework in this study is illustrated below:

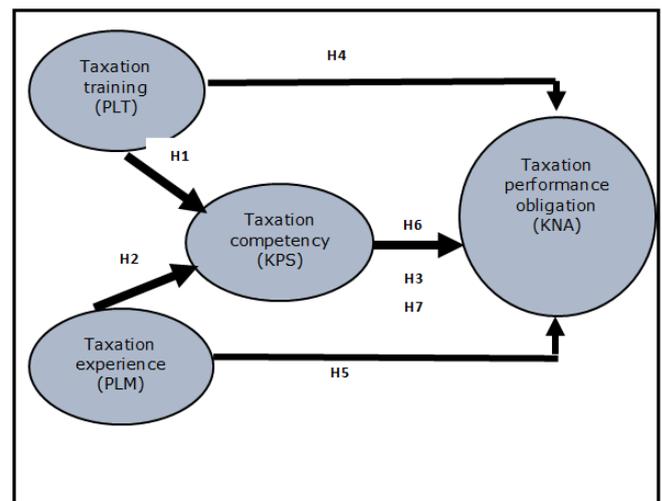


Fig 1:- Study Framework

Based on Figure 1 above, hypotheses are formulated as follows:

H1: Training of taxation has positive influence on the taxation competence of expenditure treasurer .

H2: The experience of taxation has positive influence on competence of expenditure treasurer .

H3: Competence of taxation has positive influence on the performance of expenditure treasurer .

H4: Training of taxation has positive influence on the performance of the implementation of taxation obligation of expenditure treasurer.

H5: Taxation experience has positive influence on the performance of the implementation of taxation obligatin of expenditure treasurer.

H6: Competence mediates the taxation training influence on the performance of the implementation of taxation obligation of expenditure treasurer.

H7: competence mediates the taxation experience influence on the performance of the implementation of taxation obligation of expenditure treasurer.

III. RESEARCH METHODS

This study uses a field study design because it is carried out in a real environment. The data used in this study are sourced from the perceptions or opinions of the expenditure treasurers who are respondents through a questionnaire given to them directly.

The study population was the entire treasurer assigned to the OPD and sub-district office in the city of Padang. The reason for choosing the treasurer in Padang as the population is for the ease and efficiency of data retrieval. the total population in Padang city treasurer are as many as 44 people. All members of the population used as a sample in this study. With the census method used, there is no distinction between treasurers who have attended training or who have never attended training, as well as treasurers who have years of experience or newly appointed treasurers.

To determine the minimum sample size, a 10 time rule of thumb guide is used of thumb (Sholihin dan Ratmono, 2014). A practical guide to the 10 time rule of thumb states that the minimum sample size is 10 time the maximum number of arrows (paths) that affect a latent variable in the SEM-PLS model. The guide causes the minimum sample used in this study to be 30. Because, the maximum number of arrows (paths) concerning a latent variable in the SEM-PLS model in this study is 3, namely arrows (paths)

regarding implementation performance variables treasurer tax obligations expenditure.

IV. RESULTS AND DISCUSSION

Based on the initial analysis there are 8 indicators namely PLT1, PLM1, PLM2, PLM3, KPS7, KNA5, KNA6 and KNA7 with cross loading values less than 0.5. Thus, based on the rule of thumb stated by the research instrument used is still not valid even though the p-value for all loading indicators is smaller than 0.05. Elimination of the indicator will be done if it will increase the composite reliability (or average variance extracted) above the recommended threshold (Hair et al., 2016).

After the removal of eight indicators, the results obtained are as follows:

PLT	PLM	KPS	KNA
0.931	0.851	0.861	0.883

Table 1:- Composite Reliability Coefficients After Elimination 8 Indicators

PLT	PLM	KPS	KNA
0.910	0.766	0.801	0.823

Table 2:- Cronbach's Alpha After Elimination 8 Indicators

Furthermore, the internal consistency reliability with parameter values composite reliability and Cronbach's alpha will qualify after the removal of the eight indicators. This can be seen from Table 4.1 and Table 4.2 show that the composite reliability and Cronbach's alpha was greater than 0.7 for the whole construct.

PLT	PLM	KPS	KNA
0.693	0.589	0.516	0.593

Table 3:- Average Variances Extracted (AVE) After Elimination 8 Indicators

Table 3 shows that the abolition of the eight indicators able to increase the value of AVE that were above 0.5 for the whole construct. Thus, convergent validity requirements have been met.

Average path coefficient (APC) = 0.261, P = 0.015
Average R-squared (ARS) = 0.227, P = 0.027
Average adjusted R-squared (AARs) = 0.179, P = 0.05
Average block VIF (AVIF) = 1.041, acceptable if <= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF) = 1.095, acceptable if <= 5, ideally <= 3.3
Tenenhaus GoF (GoF) = 0.373, small >= 0.1, medium >= 0.25, large >= 0.36
Sympson's paradox ratio (SPR) = 0.800, acceptable if >= 0.7, ideally = 1
R-squared of contribution ratio (RSCR) = 0.969, acceptable if >= 0.9, ideally = 1

Table 4:- Model Fit and Quality Indice Full Model Research

Based on the output of the Model Fit and Quality Indice presented in the table 4 4 can be seen that the value of APC = 0.261 with a P-value = 0.015, the value of ARS = 0.227 with a P-value = 0.027 and the value of Aars = 0.179 with a P-value = 0.05. P-value for the APC, ARS and Aars recommended as a model fit is ≤ 0.05 (Ghozali dan Latan, 2014; Kock, 2015), It can be concluded that this research model fit. This is also supported by AVIF value of 1,041 and AFVIF value of 1,095 whose value is much smaller than the 3.3 that indicates that there is no multicollinearity problem between indicators and between exogenous. The predictive power of the model described by GoF worth 0.373 including major category because of greater than 0.36.

	PLT (P-value) effect Size	PLM (P-value) effect Size	KPS (P-value) effect Size	KNA (P-value) effect Size
KPS	0.380 0.003 0.140	-0.211 0.067 0.041		
KNA	-0087 0.276 0.015	0.126 0.191 0.020	0.502 <0.001 0.268	

Table 5:- Path coefficient, P-value and effect size of indicator

Hypothesis Testing

Hypothesis 1 states that the taxation training (PLT) has influence on the taxation competence of expenditure treasurer (KPS). The test results demonstrate the value of using PLT-KPS path coefficient is 0.380 and significant at the P-value <0.1. It can be concluded that the hypothesis 1 is supported, it means taxation training has significant influence on the taxation competence of expenditure treasurer. The findings in this study are consistent with the theory of human capital which says that training is a form of investment in human capital to form competencies.

Then, hypothesis 2 predict that the experience of taxation (PLM) has influence on the taxation competence of expenditure treasurer (KPS). The test results using 6.0 WarpPLS shows the value of PLM-KPS path coefficient is equal to -0211 and significant with P-value = 0.07. It mean, the second hypothesis is supported, it means taxation experience has significant influence on the taxation competence of expenditure treasurer. The results of this study are consistent with the theory of human capital which says that experience is a form of investment in human capital to form competencies. Experience is human capital that develops naturally (Salehudin, 2010).

Furthermore, hypothesis 3 states that the taxation competence (KPS) has influence on the performance of the implementation of taxation obligations expenditure treasurer (KNA). The test results using 6.0 WarpPLS pshows the value of KPS-KNA path coefficient is 0.583 and significant at the P-value <0.001. It can be concluded that the third hypothesis is supported, it means that the competence areas of taxation significant influence on the performance of the implementation of taxation obligation expenditure treasurer. The results of this study are consistent with attribution theory which states that competence is an internal factor in a person that can be attributed to performance.

Then, hypothesis 4 states that the taxation training (PLT) has influence on the performance of the implementation of taxation obligations expenditure treasurer (KNA). Value PLT-KNA path coefficient is 0.206 and significant with P-value = 0.072. It can be concluded that the

hypothesis 4 is supported, it means training in taxation affect the performance of the iimplementation of taxation obligation expenditure treasurer. The findings in this study are consistent with the theory of human capital which says that training is a form of investment in human capital that can be used to encourage the achievement of good performance.

Moreover, hypothesis 5 predict that the taxation experience (PLM) has influence on the performance of the implementation of taxation obligations expenditure treasurer (KNA). The value of PLM-KNA path coefficient is 0.192 and significant with P-value = 0.088. It can be concluded that the hypothesis 5 was supported, meaning that the taxation experience has significant influence on the performance of the implementation of taxation obligation expenditure treasurer. The result in this study are consistent with the theory of human capital which says that experience is a form of investment in human capital that can be used to encourage the achievement of good performance.

Moreover, hypothesis 6 predict that the taxation competence (KPS) mediates the influence of taxation training (PLT) on the performance of the implementation of taxation obligations expenditure treasurer (KNA). Testing KPS variables as mediating PLT influence on the KNA use WarpPLS 6.0 and causal step approach popularized by Baron dan Kenny (1986).

PLT path coefficient value-KNA after the entry mediating variable is equal to -0087, but not significant because it has a P-value = 0.276. Insignificant PLT-KNA lines with the inclusion of the KPS as pemediasi variable indicates that variable fully mediated PLT influence on the KNA. Therefore it can be concluded that the hypothesis 6 is supported, it means the taxation competence mediates the influence of training on the performance of the of the implementation of taxation obligation expenditure treasurer.

The results of this study support the logical connection of human capital theory with the attribution theory that competence can act as a mediator of the effect of training on

performance. Human capital theory says that training is a form of investment in human capital to build competence.

Last, Hypothesis 7 states that the taxation competence (KPS) mediates the influence of taxation experience (PLM) on the performance of the implementation of taxation obligations expenditure treasurer (KNA). Testing KPS variables as mediating PLM influence on the KNA use WarpPLS 6.0 and causal step approach popularized by Baron dan Kenny (1986).

Path coefficient value PLM-KNA after the entry mediating variable is equal to -0.216, but it is not significant because it has a P-value = 0.191. The insignificance of PLM-KNA pathway with the inclusion of KPS variables as mediators shows that the KPS variable fully mediates the influence of PLM on KNA. Therefore it can be concluded that hypothesis 7 is supported, meaning that the competence of the taxation mediates the influence of the taxation experience on the performance of the implementation of taxation obligation expenditure treasurer. The results of this study support the logical connection of human capital theory with the attribution theory that competence can act as a mediator of the effect of experience on performance. Human capital theory says that training is a form of investment in human capital to build competence.

V. CONCLUSION, LIMITATION AND FUTURE RESEARCH

This study aimed to examine the influence of training and taxation experience on the performance of the implementation of tax obligations expenditure treasurer. Result of the study show that the training and experience of direct significant influence on performance, whereas after mediated by competence, the influence would be insignificant. That is, in accordance with the concept of mediation Baron-Kenny, these results show a fully mediation.

This study used a unfiltered sample because it uses census system. Consequently, the results slightly disturbed as a result of such an unfiltered sample. Future studies are expected to overcome this shortcoming by setting certain criteria for a sample.

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