

## Human Resource Competency And Organization Commitment To Employee Employment Satisfaction

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**Abstract :** KPP Pratama Gresik Selatan was established based on the Regulation of the Minister of Finance No. 55 / PMK.01 / 2007 on the amendment to the Regulation of the Minister of Finance No. 132 / PMK / 2006 on the organization and working procedures of the vertical agency of the Directorate General of Taxation (DGT). The establishment of KPP Pratama Gresik Selatan is a form reform conducted by the Directorate General of Taxes - Ministry of Finance starting from 1984. Based on this background, the purpose of this study is to describe and analyze the competence of human resources, organizational commitment to the level of employee satisfaction KPP Pratama Gresik Selatan. Penelitian this using quantitative approach to the distribution of questionnaires to employees of KPP Pratama Gresik Selatan and processed researchers with the help of SPSS program. This type of research is exploratory research, is a study that aims to obtain a deep and comprehensive view of the problem to be studied. From the results of research at KPP Pratama Gresik Selatan, the first hypothesis states the competence of human resources, organizational commitment simultaneously have a significant effect on job satisfaction of KPP Pratama Gresik Selatan employees. The second hypothesis, on t test for human resource competence is equal to 0.463 with significance level of 0.015 so that partially the competence of human resources has a significant effect on employee job satisfaction and on t test for organizational commitment is 3.409 with significance level of 0.001 so that it can be said that organizational commitment has a significant influence on job satisfaction of KPP Pratama Gresik Selatan employees.

**Keywords:** Competence, Organizational Commitment and Job Satisfaction.

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### I. Introduction

The needs and expectations of consumers on the performance of an organization's services are dynamic, diverse, and varied. This makes the organization meet in the best possible way, high quality, and low cost, or that can be interpreted with the minimum possible sacrifice. Consumers demand to obtain the most satisfying service. The image and image of an organization in the eyes of consumers is very influential on the vision and mission of an organization. A good and pleasant image will foster trust, and a positive outlook on the service provided. Consumer confidence raises the willingness of the heart to contribute in the form of carrying out activities that support organizations that provide services. If a business-oriented organization has a bad image, it will be abandoned by customers and move on to other marketers. Whereas if the organization is a public servant in the field of taxation then the decrease of the organization's image is reflected in the form of: less or dissatisfied statement, the number of complaints, decreasing compliance in payment and tax reporting.

As a government organization that performs its duty in collecting State revenues and simultaneously obliged to provide services to the public, the role and function of the Directorate General of Taxes is becoming increasingly important. The values embraced and the guidelines for best service are: professionalism that includes integrity, discipline, competence, transparency, accountability, independence, excellent service and learning and empowerment.

The tax office has the task of collecting funds from the public for the purposes of the state budget. Therefore, in the Tax Office Primary needed conducive organizational behavior in order to create an organizational management that shows aspects of human resources as a whole. In addition, the Directorate General of Taxation should be immediately redundant with the amendment of amateur tax inspectors who have been serving as officers. The new officer will be the old examiner who passes the filter. Apparently so far not all tax inspectors are professional officers, even most of them just the workers who do not get special education. In their internal DGT they are called structural forces (Amri Zaman: 2013).

Revamping the behavior of tax inspectors also need to be addressed to be more professional, competent and independent. Tax officers and supervisors should also change the lifestyle no longer as officials, but should be more serving the people in this taxpayer (Winarto Suhendra: 2010). If every employee in this case in Primary Tax Office can be fulfilled their needs both physically and psychologically, then they will have high work

motivation, then work motivation will affect the level of employee job satisfaction and in turn will also high performance.

## **II. Review Reader**

### **2.1. Job satisfaction**

According to Robbins (2014: 103), defining job satisfaction as an individual's general attitude towards his work. Jobs require interaction with co-workers and superiors, obey organizational rules and policies, meet work standards, live in a work atmosphere that is often less than ideal. Rivai and Sagala (2015: 856), explains job satisfaction is an evaluation that describes a person's feelings of pleasure or displeasure, satisfaction or dissatisfaction in work. Job satisfaction is the level of individual satisfaction in which they feel rewarded in terms of various aspects of the work situation of the organization they work for.

McShane and Von Glinow (2010: 16), stated that job satisfaction is an evaluation of the task and context of the work. Job satisfaction is related to an assessment of job characteristics, work environment and emotional experience in the workplace. Job satisfaction is one of the most important elements in the organization. This is due to job satisfaction can affect work behavior such as lazy, diligent, productive and others or have relationships with some types of behavior in the organization. Job satisfaction is defined by the extent to which individuals perceive positively or negatively various factors or dimensions of tasks in their work (Marihot, 2011: 90). Husein Umar (2012: 36), defines job satisfaction as an assessment or a reflection of the worker's sense of his work. This is evident in the worker's positive attitude towards his job and everything his workplace is facing.

Based on the above exposure can be concluded that job satisfaction is a perceived condition of employees, both positive and negative about the work that occurs as a result and assessment of a job, payment, promotion, supervision and colleagues.

### **2.2. Competence of Human Resources**

According to Sofo (2014: 160), states that competence consists of skill, knowledge and attitude, but specifically the application of the skills, knowledge and attitude must be in accordance with the required performance standards in employment. Competence is development of skill, knowledge (knowledge) and ability (ability) or SKA of an individual. Workers who are able to achieve the latest SKA will significantly improve their competence (Irianto, 2010: 36). An individual or a worker can be categorized as a competent person if he has the ability to handle a task in accordance with established standards (Tovey, 2012: 12).

Haris and Guthrie (2015: 94), states that the concept of competence has standards that should relate to realistic work tasks, realizing work outcomes and achievements and understanding and the ability of workers. Competence deals with one's behavior, according to Sofo (2014: 239), one's competence has an impact on the behavior they show and job demands have an impact on what particular behaviors are shown.

From the above description can be concluded that the competence in this research is the expertise, knowledge and ability of an individual individual who is shown by the way he responds to things or work in accordance with the standards required.

### **2.3. Understanding Organizational Commitment**

In general, commitment is defined as an obligation or a pledge of a person to something or someone else. While in the organization of commitment is positioned quite important, even very important to the point that many organizations dare enter the element of commitment as one of the requirements to hold a position or a particular position in advertising or recruitment of employees. According to Porter et al (in Kuntjoro, 2012: 01), the study of commitment begins by understanding the pattern of relationships between organizations and their members. From the study it was found that there is a pattern of relationship between the two is more attitudinal (behavior) and behavioral (behavioral). Concerning attitudinal, defined by focusing on the process by which the individual is willing to think about his or her relationship with the organization. In some ways it can be proven by assigning individual values and goals to the organization. Behavior (behavioral) is related to the process by which individuals are united with the organization and how they solve the problems.

Meanwhile, according to Allen and Meyer (in Kuntjoro, 2012: 02), commitment consists of three component models, namely: a) Affective commitment, associated with the placement of emotions, identification and involvement of individuals within the organization. b) Continuance commitment, referred to as a phenomenon that occurs as a result of individual "transactions" with the organization as "bets" or investments in the changes taking place. In this case the individual will consider the losses he might face if leaving the organization or the profits earned if it persisted. c) Normative commitment, is the feeling (feeling) obligations of individuals to remain given to the organization

In this study, employees' commitment to organizational change can be described as the relative strength of employees through attitudes and behaviors by identifying their involvement in organizational change, by

accepting the values or goals of change, being willing to actually implement and feel themselves to be part of the change (feeling of obligation).

### III. Methodology

The type of research that will be used is explanatory, is a study that aims to obtain a thorough and comprehensive view of the problem to be studied (Istijanto, 2016: 20). Describe the variables studied, including: competence, employee commitment and employee job satisfaction. And to know the influence of one variable against other variables. The research approach uses quantitative analysis by using multiple linear regression analysis model. The research is done in Tax Office Primary, Dr. Wahidin Sudiro Husodo No.700 Kembangan, Kabupaten Gresik. Population in this research is Tax Office Pratama Gresik Selatan. The sample of this study by filling the questionnaire to 92 orang employees include staff, department head and managers in Tax Office Pratama Gresik Selatan. In this research Sampling technique used is Sampling Census, sampling by taking the entire amount of population in this case all employees in KPP Pratama Gresik Selatan.

### IV. Analysis of Results

#### 4.1. Analysis of Regression Equations

To know the influence of human resource competence, organizational commitment used analysis with multiple linear regression with tool of SPSS (Statistical Program for Social Science) obtained by regression coefficient value as in following table:

**Table 4.1**  
**Results of Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	2.388	.231		10.336	.000
Competence	.103	.042	.209	2.463	.015
Commitment	.206	.060	.280	3.409	.001

Source: Data Analysis Appendix, (2017)

Furthermore, to know the influence of human resource competence and organizational commitment of KPP Pratama Gresik Selatan employees to employee job satisfaction is used multiple regression analysis with SPSS tool. Based on the results of data analysis in the attachment, obtained the regression equation as follows:

$$Y = 0.388 + 0.103X_1 + 0.206X_2$$

From the above equation can be explained that the competence of human resources and organizational commitment of employees KPP Pratama Gresik Selatan have a positive influence on employee job satisfaction. Constant value 0.388 means that if the competence of human resources and organizational commitment is considered absent or zero, then the magnitude of job satisfaction employee is 0.388. Figures 0.103X<sub>1</sub> means that if there is an increase in human resource competence of employees of KPP Pratama Gresik Selatan for one unit, it will increase employee job satisfaction of 0.103 units with the assumption that organizational commitment is constant. 0.206X<sub>2</sub> means that if there is an increase of the competence of KPP Pratama Gresik Selatan employee organization for one unit, it will increase the employee's job satisfaction by 0.206 units with the assumption that the competence of human resources is considered fixed.

#### 4.2. Hypothesis Testing First

The result of data analysis by using SPSS obtained the value of F arithmetic as follows:

**Table 4.2**  
**ANOVA<sup>b</sup> Test Result Analysis**

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	2.064	3	.688	16.114	.000 <sup>b</sup>
Residual	5.124	120	.043		
Total	7.188	123			

Source: Data Analysis Appendix, (2017)

Based on the analysis with the F test is known that the value of F arithmetic is 16.114 and the significance level of 0.000 which means that simultaneously the competence of human resources, organizational commitment has a significant effect on employee job satisfaction. Which means that if the competence of human resources has increased, organizational commitment has increased then jointly employee job satisfaction will also increase. The amount of influence of both variables is 75% while the remaining 25%, employee job satisfaction caused by other factors.

The results of data analysis and description as above, it can be said that the first hypothesis stating that the competence of human resources, organizational commitment simultaneously have a significant effect on job satisfaction of KPP Pratama Gresik Selatan employees. Thus it can be said that the first hypothesis is accepted.

#### **4.3. Second Hypothesis Testing**

Based on the results of data analysis can be seen that the value of t arithmetic for each variable is as in the table above. In detail can be described that:

- a. The value of t arithmetic for human resource competence is equal to 2.463 with a significance level of 0.015 which means that in testing the hypothesis if the level of significance is smaller than 0.05 then it can be said that the hypothesis is accepted which means that the partial competence of human resources significantly affect employee job satisfaction . The higher the competence of human resources, the employee job satisfaction is also increasing.
- b. The value of t count for organizational commitment is 3.409 with significance level of 0.001 which means that the level of significance is smaller than 0.05 so it can be said that partially organizational commitment has a significant effect on employee job satisfaction. So the hypothesis that the commitment has a significant influence on job satisfaction proven truth so that the hypothesis accepted.

The results of data analysis as in the appendix and table above, it can be said that organizational commitment has a significant effect on employee job satisfaction. While the competency variable of human resources have significant variables. Referring to the result of data analysis and description as mentioned above, it can be said that the second hypothesis which states that organizational commitment partially have a significant effect on job satisfaction of KPP Pratama Gresik Selatan officer is proven correct, while the competency variable of human resources also have significant influence. Thus it can be said that the second hypothesis is accepted.

But if compared from the value of t arithmetic is known that t arithmetical competence of human resources of 2.463 is smaller than the value t arithmetical commitment of the organization of 3.409. Thus can be said that organizational commitment has a dominant influence on employee satisfaction KPP Pratama Gresik.

## **V. Discussion**

### **5.1. The Influence of Human Resources Competence on Employee Job Satisfaction**

The second hypothesis states that the competence of human resources affect the job satisfaction of employees of KPP Pratama Gresik Selatan. The value of t arithmetic regression shows that the hypothesis is accepted which means that the partial competence of human resources has a significant effect on employee job satisfaction. The higher the competence of human resources, the satisfaction of employee job satisfaction is increasing. The competence of human resources is reflected through the experience, skills, and attitudes of good work of the respondents who are useful in supporting their duties and functions. Respondents have experience in KPP Pratama Gresik Selatan or in other institutions. With the training is expected to be easier and understand the duties and responsibilities so that employees will be satisfied with the work or task that has been undertaken.

The results of this study in line with research conducted by Fitri et al (2011), states that there is a significant influence between the competence of human resources with work kepuasan. In addition, the results of this study are also in line with research conducted Izzaty (2011), which concluded that the quality of human resources has a significant effect on the level of job satisfaction at the Public Service Agency.

### **5.2. Effect of Organizational Commitment on Employee Job Satisfaction**

Test results in this study showed that organizational commitment has a significant influence on job satisfaction of employees of KPP Pratama Gresik Selatan. The high level of organizational commitment depends on how long the employee is working in the company or agency working now, because in practice in the field of a staff of KPP Pratama Gresik Selatan must be ready to work professionally wherever he is assigned, promoted to a higher position and ready to move assignment or mutation . Authors often find employees who only one or two years transferred assigned to the agency that became the object of research.

This research is also in line with Asikin research (2014), which shows that the commitment of all organizational components affect the job satisfaction of urban government officials.

## VI. Discussion and Conclusion

Based on F test analysis known F value count is 16.114 with significant level of 0.000 which means that simultaneously competence of human resource, organizational commitment have an effect on significant level of job satisfaction of KPP Pratama Gresik Selatan employee. Thus it can be said that the first hypothesis is accepted. The value of t arithmetic competence of human resources is equal to 2.463 with a significant level of  $0.015 \leq 0.05$  then it can be said that hypothesis accepted persial competence of human resources have a significant effect on employee satisfaction KPP Pratama Gresik Selatan. The value of t count for organizational commitment is 3.409 with a significant level of  $0.001 \leq 0.05$  so it can be said partially organizational commitment has a significant effect on job satisfaction of KPP Pratama Gresik Selatan employees. The second hypothesis states that organizational commitment partially significant effect on employee job satisfaction KPP Pratama Gresik South proven correctness, while variable competence of human resources also significant. Thus it is said that the second hypothesis is accepted.

For the management of the organization to always strive to create conditions and work environment that can satisfy the employees of KPP Pratama Gresik Selatan, trying to improve the competence of human resources and can motivate the employees through internal and external factors. For the management of the organization is expected to increase the organizational commitment of KPP Pratama Gresik Selatan employees so that employees have loyalty to the organization, can adapt and support the organization and willing to sacrifice for the organization to achieve organizational goals. For the next researcher is expected to choose research subject with different characteristic and pay attention to other variables that influence to job satisfaction.

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