

**ANALYSIS OF THE EFFECT OF STANDARD OPERATIONAL PROCEDURES,
INTERNAL SUPERVISION ON EMPLOYEE PERFORMANCE AT THE REGIONAL
TAX AND LEVEL MANAGEMENT AGENCY OF TAPIN DISTRICT IN RANTAU**

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Abstract: *Human resources are one of the implementing elements in organizational activities that are tasked and responsible for carrying out organizational operational activities. In carrying out the duties of an employee, perseverance in work is needed, agile, has the expertise and ability to carry out tasks. In an organization to be able to develop and progress, it really depends on the performance of the personnel themselves. This research is to find out the Analysis of the Effect of Standard Operating Procedures, Internal Controls and Workloads on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau. The research method used is analytic survey. The type of research is explanatory research. A sample of 37 people used total sampling technique. Data collection techniques used questionnaires, documentation, interviews and observations. Validity and reliability tests were carried out on the research instrument. Data were analyzed by multiple linear regression analysis with classical assumption test. The results showed that Standard Operating Procedures, Internal Control and Workload had a significant simultaneous effect on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau. Standard Operating Procedures and Internal Controls have a significant partial effect on Employee Performance at the Tapin Regency Regional Tax and Retribution Management Agency in Rantau and there is no significant effect of Workload on Employee Performance at the Tapin Regency Regional Tax and Levies Management Agency in Rantau. Standard Operating Procedures have a dominant and significant effect on employee performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau.*

Keywords: *Standard Operating Procedures, Internal Controls and Employee Performance Introduction*

1. Introduction

Human resources are one of the implementing elements in organizational activities that are tasked and responsible for carrying out organizational operational activities. In carrying out the duties of an employee, perseverance in work is needed, agile, has the expertise and ability to carry out tasks. In an organization, in order to develop and progress, it really depends on the performance of the personnel themselves. Along with the rapid development of science and technology, bringing changes in human life and human resources are also demanded to be of higher quality. Human resources currently have a very important role in various sectors. Once

the importance of the role of human resources requires organizations to pay attention seriously and thoroughly.

The success of an organization is highly dependent on the performance of its employees. Armstrong and (Ghozali, 2011) base the overall performance ethos and performance management on the assumption that if employee performance levels can increase, better organizational performance will follow as a direct result. Thus they consider human resources as the most valuable asset of an organization.

The larger the ratio, the greater the efficiency. SOP (Standard Operating Procedure) is a written document that contains detailed, step-by-step and systematic work procedures. SOP contains a series of written instructions about routine or repetitive activities carried out by an organization. For this reason, SOPs are also equipped with references, attachments, forms, diagrams and workflows (flow charts). The preparation of SOPs must be clear, concise, systematic, use everyday language, easy to understand, not have multiple meanings, have a technical and orderly sequence, the process sequence is logical, and references are correct.

The results of initial observations at the Tapin Regency Regional Tax and Levy Management Agency in Rantau showed inequality in work where the SOPs were difficult to implement, supervision was less stringent so that employees often violated the rules and regulations at work. This can be seen from the high absenteeism of employees which is also part of the lack of supervision and the sanctions that have not been firmly given.

Associated with the workload from the observations obtained that the workload of employees at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau is less than optimal. This can be seen in carrying out daily activities, in the form of determining the standard of work carried out which is still not carried out properly and unevenly which results in social jealousy of other employees. In addition, the number of employees who are still very less working professionally, can be seen in office hours always outside carrying out personal activities. The setting of work targets is slow because the skills possessed by employees in managing work are not maximized.

2. Literature Review

Human Resource Management

Management basically comes from the word to manage which means to manage. Management is a science and art that regulates the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal (Hasibuan. Malayu S.P, 2009) This management consists of six elements, namely, men, money, methods, materialists, machines, market. HRM is a field of management that specializes in studying human relations and roles in personnel office organizations. The HRM element is humans who are the workforce, thus the focus that HRM is studying is only issues related to human labor. Human resource management is the art and science of procuring, developing and benefiting human resources so that the objectives of the staffing office can be produced efficiently and with work enthusiasm (Manulang, 2014).

In the opinion of some of these experts, it can be concluded that human resource management is a science that regulates the utilization of professionally managed human resources in order to achieve individual and organizational goals in a programmed and integrated

manner in order to produce productive and quality human resources and have a work ethic. and high loyalty.

Standard Operating Procedure (SOP)

Standard Operating Procedures (Standard Operating Procedures) of the Ministry of Finance, hereinafter referred to as SOPs for Leading Services, are activities or series of activities that are standardized in the context of meeting the needs of external and/or internal services in accordance with the laws and regulations for the benefit of the community or other stakeholders. for services and/or administrative services provided by the Ministry of Finance. The SOP for Leading Services is prepared by each Echelon I unit within the Ministry of Finance in order to provide service certainty, including the process, completion period, fees for services, and administrative requirements provided by each Echelon I unit.

According to (Susanti et al., n.d.) SOPs are work procedures that are made in detail and detail for all employees to carry out their work as well as possible in accordance with the mission, vision, and goals of an institution, agency, or institution, and (Syairozi, 2021) said that the standard operating procedure (SOP) was made to simplify the work process so that the results are optimal but efficient.

From the theories above, it can be concluded that the benefits of Standard Operating Procedures (SOP) are as a basis or guideline in carrying out tasks, measuring performance tools, and can also give employees confidence in carrying out every work step.

Performance Concept

Understanding the performance of the work productivity section, productivity comes from the word "productive", meaning something that contains the potential to be explored, so that productivity can be said to be a structured activity process to explore the potential that exists in a commodity or object. The productivity philosophy can actually mean the desire and effort of every human being (individual or group) to always improve the quality of life and livelihood. In order to be clearer in the explanation of the following performance, there are several definitions of performance according to experts. According to (Mangkunegara, 2007) suggests that the quality and quantity of performance results achieved by an employee in carrying out their duties in accordance with the responsibilities given to him, while according to (Hasibuan. Malayu S.P, 2009) suggests that the sacrifice of services, body and mind to produce goods and services in exchange for certain achievements.

Based on the opinions of the experts above, it can be concluded that performance has a close relationship with productivity problems because it is an indicator in determining how to try to achieve a high level of productivity in a staffing office.

Conceptual framework

3. Research Methods

In this type and source of data, the researcher uses several methods as follows: Quantitative and Qualitative Data Types. quantitative data that can be investigated directly, this data includes data on the number of employees, questionnaire results and presentation results. Qualitative data This data shows the quality or quality of something that exists in the form of circumstances, processes, events/events, and others which are expressed in the form of statements (words) including the results of journals, theories, interview studies, observations and several statements from experts.

Sources of data used in this study are primary data and secondary data.

The population in this study were all employees of the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau as many as 37 people. the total population is less than 100, the entire population is used as a research sample. The sample in this study were 37 employees of the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau.

Data analysis technique

Validity and Reliability Test, Classical Assumption Test, Normality Test, Multicollinearity Test, Heteroscedasticity Test

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine whether there was an effect of standard operating procedures (X1), internal control (X2) on performance (Y). The model of the relationship between the value of the independent variable and the dependent variable can be arranged in a function or equation as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

Where :

Y = Performance

b1 = Regression coefficient of variable X1

b2 = Regression coefficient of variable X2

Standard Operating Procedure (X1)

Internal Control (X2)

e = error or confounding variable

Location This research was conducted at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau. All data or information used in this study are quantitative data sourced from primary data obtained from questionnaires. Research schedule of activities is a plan of activities that will be in conducting research. This research is planned for 4 months, from April to July 2020

4. Results and Discussion

Research Validity Test

1) Standard Operational Procedure Variable Questionnaire (X1)

The results of the validity test conducted on the respondents obtained the following results:

Table 1
Questionnaire Validity Test Results
Variable Standard Operating Procedure (X1)

No. P	Pearson Correlation	Sig. (2-tailed)	Description
1	0,435	0.000	Valid
2	0,435	0.000	Valid
3	0,483	0.000	Valid
4	0,515	0.000	Valid
5	0,767	0.000	Valid
6	0,731	0.000	Valid
7	0,557	0.000	Valid
8	0,734	0.000	Valid
9	0,691	0.000	Valid
10	0,435	0.000	Valid
11	0,721	0.000	Valid
12	0,361	0.000	Valid

Source: Output Results (2020)

Table 1 shows that the value of sig. all statement items <0.05 or Pearson Correlation value> 0.300 so that it can be declared a valid statement.

2) Internal Monitoring Variable Questionnaire (X2)

The results of the validity test conducted on the respondents obtained the following results:

Table 2
Internal Control Variable Validity Test Results (X2)

No. P	Pearson Correlation	Sig. (2-tailed)	Description
1	0,439	0.000	Valid
2	0,479	0.000	Valid
3	0,633	0.000	Valid
4	0,661	0.000	Valid
5	0,724	0.000	Valid
6	0,750	0.000	Valid
7	0,779	0.000	Valid
8	0,535	0.000	Valid

Source: Output Results (2020)

Table 2 shows that the value of sig. all statement items <0.05 or Pearson Correlation value> 0.300 so that it can be declared a valid statement.

- 3) Employee Performance Variable Questionnaire at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau (Y) The results of the validity test conducted on the respondents obtained the following results:

Table 3
Employee Performance Variable Validity Test Results
at the Regional Tax and Levy Management Agency
Tapin District in Rantau (Y)

No. P	Pearson Correlation	Sig. (2-tailed)	Description
1	0,462	0.000	Valid
2	0,588	0.000	Valid
3	0,663	0.000	Valid
4	0,612	0.000	Valid
5	0,700	0.000	Valid
6	0,736	0.000	Valid
7	0,676	0.000	Valid
8	0,635	0.000	Valid

Source: Output Results (2020)

Table 3 shows that the value of sig. all statement items <0.05 or Pearson Correlation value> 0.300 so that it can be declared a valid statement.

a. Research Reliability Test

The results of reliability tests conducted on respondents obtained the following results:

Table 4
Research Reliability Test

Variable	Cronbach's Alpha	N of Items	Information
Variable Standard Operating Procedure (X1)	0.780	12	Reliabel
Internal Control Variable (X2)	0.736	8	Reliabel
Employee Performance Variable (Y)	0,750	8	Reliabel

Source: Output Results (2020)

The results of the reliability test showed that all statement items were declared highly reliable with Cronbach's Alpha value > constant (0.600).

1. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine whether there was an analysis of the influence of Standard Operating Procedures, Internal Controls on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau. The

model of the relationship between employee values and these variables can be arranged in a function or equation as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

Table 5
Multiple Linear Regression Test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	-2,154	1,722		-1,251
	X1	0,433	,057	,582	7,640
	X2	0,441	,077	,437	5,729

a. Dependent Variable: Y

Source: Output Results (2020)

The explanation of the description of the regression equation is:

$$Y = -2.154 + 0.433 (X_1) + 0.441 (X_2) + e$$

With the following equation:

constant

A constant of -2.154 means that if the variable a is 0, then the performance of employees at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau decreases by -2.154. A negative constant value means that it shows a negative value of the independent variable (free), namely Standard Operating Procedure (X1), Internal Control (X2) is constant.

Standard Operating Procedure Regression Equation (X1)

The regression coefficient of the Standard Operating Procedure (X1) variable is 0.433, meaning that if the Standard Operating Procedure (X1) increases by 1 unit, then the Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau will increase by 0.433. The coefficient is positive, meaning that there is a positive relationship between the Standard Operating Procedure (X1) variable and the Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau (Y).

Internal Control Regression Equation (X2)

The regression coefficient of the Internal Supervision variable (X2) is 0.441, meaning that if the Internal Control (X2) has increased by 1 unit, then the Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau will experience an increase of 0.441. The coefficient is positive, meaning that there is a positive relationship between the Internal Control variable (X2) and Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau (Y).

Hypothesis Proving

1. Simultaneous effect of Standard Operating Procedures, Internal Controls, on Employee Performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau (F Test)

For the simultaneous test (together), the F test is used which is intended to test the significance of the overall effect of Xi's independent variables on the Y variable. This F test is carried out by comparing the F value generated from the Fcount calculation with the Ftable value.

Table 6
ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1568,229	3	522,743	139,253	,000 ^a
Residual	123,879	33	3,754		
Total	1692,108	36			

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: Output Results (2020)

The results of the analysis show that $F_{count}(139,253) > F_{table}(3,276)$ or $(Sig.=0,000 < 0,05)$, H_0 is rejected and H_a is accepted, this means that Standard Operating Procedures, Internal Controls have a significant effect on Employee Performance at the Tax Management Agency and Regional levies for Tapin Regency in Rantau ($Sig.=0.000 < 0.05$).

2. The Influence of Standard Operating Procedures, Internal Controls on Employee Performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau (t test). In this study, both groups of data have the same variance so that the value of the Independent t-test is read on Equal variance. The results of the analysis using the t-test in this study can be seen in the following table:

1) The Influence of Standard Operating Procedures on Employee Performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau

Prob value. t_{table} and (Sig.) of the independent variables of Standard Operating Procedure is $t_{count}(7,640) > t_{table}(1,691)$ or prob value. t_{count} (Sig.) of the independent variable is $0.000 < 0.05$ so it can be said that there is a significant effect of Standard Operating Procedures on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau, so hypothesis 2 which reads "Standard Operating Procedure Variable (X1) has a partially significant effect on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau "is accepted.

2) The Influence of Internal Supervision on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau

Prob value. t_{table} and (Sig.) of the independent variable Internal Control of $t_{count}(5.729) > t_{table}(1.691)$ or the value of prob. t_{count} (Sig.) of the independent variable is $0.000 < 0.05$ so it can be said that there is a significant influence of Internal Control on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in

Rantau, so hypothesis 2 which reads "Internal Control Variable (X2) partially significant effect on employee performance at the Regional Tax and Levy Management Agency Tapin Regency in Rantau "is accepted.

- 3) The dominant influence of Standard Operating Procedures, Internal Supervision on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau (Determination Test)

To see the coefficient of determination (R Square or R²), it will be known the degree of relationship between the independent variable and the dependent variable. The results of the coefficient of determination (R Square or R²) can be seen in the following table.

Table 7
Beta Coefficient Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
dimen1 sion0	,963 ^a	,927	,920	1,937	,803

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: Output Results (2020)

Proof of the variable that has a dominant influence on the dependent variable of Employee Performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau can be proven by comparing the loading factor value or tcount value of the Standard Operating Procedure variable (X1), Internal Control (X2), namely by looking at Table 7 , it can be concluded that the Standard Operating Procedure with a loading factor value (seen in the beta value) of 0.960 and a tcount of 7.640 has the largest value compared to the Internal Control Standard (X2). Thus the standard operating procedure variable has a dominant effect on employee performance at the Tapin Regency Regional Tax and Retribution Management Agency in Rantau, so the hypothesis that reads "Standard Operating Procedure variable has a dominant effect on employee performance at the Tapin Regency Regional Tax and Levy Management Agency in Rantau " declared accepted.

Discussion

- 1) The Influence of Standard Operating Procedures on Employee Performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau

Standard Operating Procedure (X1) has a significant partial effect on employee performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau. Employees of the Tapin Regency Regional Tax and Levy Management Agency in Rantau work based on standard operating procedures (SOPs) that have been imposed by the government through the Ministry of Finance and are directly supervised by the leadership which must be

carried out. The current SOP is considered still not effective for employees. Not infrequently employees violate the provisions of the SOP with the reason to shorten the time and convenience in service.

Planning is the determination of a series of actions to achieve a desired result (Scott, 2020), standard operating procedures (SOPs) are part of the ongoing planning and are used to provide guidance for repetitive tasks within an organization (Daft, 2010). RL, Sormunen, J., & Parks, 2020). Supervision can be interpreted as a process to implement what work has been carried out, evaluate it, and if necessary correct it with the intention that the implementation of the work is in accordance with the original plan. It is clear that the main purpose of supervision is to make what is planned becomes a reality.

The existence of an SOP and supervision will affect the performance of employees in achieving agency goals. Performance according to (Prifti, H., Parasuraman, A., Winardi, S., Lim, TM, & Skyllas-Kazacos, 2020) is a universal concept which is the operational effectiveness of an agency, for agencies and for employees based on standards and criteria. previously set. To create optimal performance, the agency has provided a design in the form of an SOP which aims to make it easier for employees to carry out their activities, and minimize the error rate in carrying out their duties. In order to provide high cooperation results both in quality and quantity in carrying out the work, the supervisory function participates in assessing, evaluating and correcting as well as seeking to achieve agency goals.

2) The Influence of Internal Supervision on Employee Performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau

Internal Supervision (X2) has a partially significant effect on employee performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau. The existence of SOPs, inappropriate and ineffective internal controls, and workloads that are too high can result in a decrease in employee performance, which basically means that most employees can be bound by conditions that are too strict without being balanced with other things such as leniency in work. SOPs and ineffective internal controls can lead to fraud in a government agency which is characterized by increased absenteeism and decreased employee performance and the imbalance between work volume and number of employees resulting in a workload that is too high for employees. In order to meet their needs, employees must have good performance in order to achieve common goals.

An effective supervisory system must fulfill several supervisory principles, namely (1) the existence of a certain plan (2) the provision of instructions (3) the authority to subordinates. The plan is a standard or measuring tool for the work carried out by subordinates. The plan is an indication of whether the implementation of the work is successful or not. The provision of instructions and authority is carried out so that the supervision system is truly implemented effectively. Clear authority and instructions must be given to subordinates, because based on that it can be known whether the subordinates have carried out their duties properly. On the basis of the instructions given to subordinates, the work of a subordinate can be monitored. The monitoring system will be effective if the monitoring system meets the principle of flexibility.

5. Conclusion

Based on the results of research that has been carried out regarding the Analysis of the Effect of Standard Operating Procedures, Internal Controls on Employee Performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau, the following results are obtained:

- 1) Standard Operating Procedures, have a significant effect on employee performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau.
- 2) Internal supervision has a significant effect on employee performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau

Suggestion

- 1) Employee performance at the Regional Tax and Levy Management Agency of Tapin Regency in Rantau will get better if the agency has a good SOP too, by means of the agency always improving the SOP according to developments and recording it when there are changes. In this way, it will be easier for new and old employees to make SOPs as a tool to work and achieve the goals that have been set by the agency. And then employees should be given facilities to provide suggestions or findings if they find a discrepancy between the SOP and the field.
- 2) Supervision based on theory has a direct influence on performance. With the finding of employees at the Tapin Regency Regional Tax and Levy Management Agency in Rantau who feel that the supervision carried out by the leadership is quite good, it is better for the agency to provide more detailed standards for assessment so that assessment and supervision are more objective.
- 3) Further researchers can develop this research using other methods in examining employee performance at the Regional Tax and Retribution Management Agency of Tapin Regency in Rantau, for example through in-depth interviews with respondents,

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