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## Improvement of Employees' Performance through Training Intervention in Digital Era

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**Abstract:**

*In Digital Era learning/training can be done any-where, any-time, and by any-one; training does not need classroom and teacher, it is mean more efficient. Many companies considered to organize training, so the purpose of this research is to determine the influence of training interventions toward the improvement of the work performance in the era of digitalization. Research methods*

*The survey method used was correlation between the independent variable (X) training intervention and dependent variable (Y) employees' performance. Regression analysis is used to determine the model of the relationship between the variable Y (employee performance) and X (intervention training), While the correlation analysis to determine whether the relations between the variable Y (employee performance) and X (training intervention).*

*The target of population in this study is 357 employees in Ministry of Finance Tax Court Secretariat Indonesia and three levels of employees in this research are assistant manager, supervisor, and clerks. The total number of research samples is 100 employees. Data are retrieved by using of non-instrument test (questionnaire) using the Likert scale.*

*The results of the research are : (a) in era digitalization progress of training intervention still give positive influence and strong as an instrument to enhance employee performance, the correlation between training intervention and employee performance is 0,67; (b) training intervention 'cannot be ignored' or 'unneglectable' as an instrument to increase employees working performance (c) increased employee performance can be predicted by intervention training by using simple regression model of  $Y = 1.5 + 0.6 X$ ; (d) training contribute to the achievement of employee performance as much as 45 %, while the remaining 55 % of other factor.*

**Keywords:** training, intervention, performance.

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## 1. Introduction

Tax Court Secretariat is one of organizational unit under the Ministry of Finance of The Republic of Indonesia who is assigned to assist judges of Taxation Court to resolve tax related cases. Performance of Tax Court Secretariat employees in implementing secretariat tasks can be assessed against percentage of tax arrears cases, appeals, and verdicts that they resolved. As government service agency, the Tax Court Secretariat, it has been implementing public service delivery standard, where this standard is assessed using the Indikator Kinerja Utama or IKU (main performance indicators). The IKU achievement for 2015 is presented in the following table:

**Table 1.** *Main Performance Indicator (IKU) of Tax Court Secretariat Employees in 2015*

| No                                      | Performance Indicator                                                              | Realization*) |
|-----------------------------------------|------------------------------------------------------------------------------------|---------------|
| 1                                       | Percentage of verdicts' draft made;                                                | 92.93 %       |
| 2                                       | Average time for administration of appeal/complaint letters;                       | 88.66 %       |
| 3                                       | Average time to fulfil the administrative requirements and send them;              | 79.40 %       |
| 4                                       | Percentage of employees' performance development;                                  | 91.30 %       |
| 5                                       | Organization health index& percentage of helpdesk & complaint service development; | 72.33 %       |
| 6                                       | Percentage of e-corporate service development;                                     | 100.00 %      |
| 7                                       | Budget absorption and output achievement                                           | 97.57%        |
| AVERAGE PERFORMANCE ACHIEVEMENT IN 2015 |                                                                                    | 88.88 %       |

\*) *Source: Annual Report of the Tax Court Secretariat*

From this data it can be concluded that performance of Tax Court Secretariat was only 88.88 % and this means that there are changes to increase the performance of the employees in this unit. The problem being investigated in this study is to what extent is the training's role in increasing the performance of employees at the Tax Court Secretariat? Is training still effective as instrument to increase employees' performance in this digital era?

Studies by Baldwin and Ford (1988) and Ford and Weissbein, (1997) showed that training only contributes 10-20% to the increase of performance after a year of training. Some argue that performance can be increased using cheaper means such as: eliminating incompatible tasks, introduction of feedback system, inviting expert to assist in the operation of new engine, etc. in digitalized era, there is a trend where training has become only one of the alternatives to increase performance. The advancement of communication technology has bring impact on the way mankind

live their lives, including the way they learn, where learning/training can be done anywhere, anytime, by anyone. This implies that training/learning can be done without a proper classroom and instructor (no need for face to face interaction with the instructor), that is a business efficiency and has been considered by many companies/organizations when they want to implement training. Training is usually costly, not only from the cost to send the employees to participate in the training, but more importantly that the employees have to leave their tasks for sometimes to participate in the training, time that should be spent to create products.

Madjirand Yuniar (2013) study in Palembang Sharia Branch of Bank Sumsel Babel showed that training variable has significant influence on employees' performance with the correlation coefficient value of 0.902 and the determinant coefficient was 81.36% which means that training contributed 81.36 % to employees' performance. Another contrast result is shown by Mujannah study in PT. Merpati Nusantara Airline Surabaya which showed that training has no significant influence on the performance of employees at PT. Merpati Nusantara Airline, where the contribution was only about 12.6 %. Differences on the contribution of training toward performance, might be due to the different objective of trainings, where some might be related to knowledge achievement, attitude, or certain skills.

Training is one of the efforts to increase human resource quality in job world. Employees of organizations, either private or public organizations, new or old employees need to be trained routinely in order to align their vision and mission with the organization's objectives. Budiningsih *et al.* (2017) on Depok Business Unit of PT. Kimia Farma shows that training can encourage "employees' willingness to achieve the company's performance target" (companies vision and mission).

Based on the Individual in-Depth Interview (IDI) on 10 employees at Tax Court Secretariat of Ministry of Finance on training that have been implemented by the Tax Court Secretariat of Ministry of Finance before 2017 reveals the following things:

**Table 2.** Result of Individual in-Depth Interview (IDI) on 10 Employees in Tax Court Secretariat in 2017

| No | Statements                                                   | Responds |    | In % |      | Notes   |
|----|--------------------------------------------------------------|----------|----|------|------|---------|
|    |                                                              | Yes      | No | Yes  | No   |         |
| 1  | Training can increase participation in work volume.          | 3        | 7  | 30 % | 70 % | Problem |
| 2  | Training can develop interest and curiosity of the employees | 9        | 1  | 90 % | 10 % |         |
| 3  | Objective, target of the trainings are measurable and clear  | 8        | 2  | 80 % | 20 % |         |

|    |                                                                                         |   |   |      |             |         |
|----|-----------------------------------------------------------------------------------------|---|---|------|-------------|---------|
| 4  | Trainers are those who are experts and experienced in their fields.                     | 8 | 2 | 80 % | 20 %        |         |
| 5  | Trainers can increase the employees' attention toward their tasks and responsibilities. | 9 | 1 | 90 % | 10 %        |         |
| 6  | Trainers can provide change to develop and explore the employees talent.                | 3 | 7 | 30 % | <b>70 %</b> | Problem |
| 7  | Training materials discuss current problems/address the needs.                          | 4 | 6 | 40 % | <b>60 %</b> | Problem |
| 8  | Training materials can develop the employees reasoning                                  | 9 | 1 | 90 % | 10 %        |         |
| 9  | Trainers meet certain set of standard.                                                  | 6 | 4 | 60 % | 40 %        |         |
| 10 | Trainers focus on problems at hand.                                                     | 9 | 1 | 90 % | 10 %        |         |

*Source : IDI (Individual in-Depth Interview), 2017.*

There were three issues found in the result of Individual In-depth Interview (IDI) as presented in Table 2 above, they are:

- 1) The present implemented trainings are not yet optimal in increasing work volume/performance (currently only 30%);
- 2) The present implemented trainings are not yet optimal in developing the employees' potentials (currently only 30%);
- 3) The present implemented training materials are not yet optimal in discussing the up to date issues (only 40%).

The three problems identified during the interview conducted on ten people in the institution encourage a research to be conducted to find out the extent of trainings to improve employees' performance.

## **2. Literature Review**

### **2.1 Performance**

According to Jackson (2006), performance is an initial success for the organization in order to achieve its objectives; the better the performance of the employees in an organization/institution/company, the better the development/ progress of that organization/institution/company. The influence of employees' performance on organization is the extent of their contribution through their performance for their organization/institution/company. According to Mangkunegara (2009) performance can be assessed from:

- 1) *Work quality*: show neatness, precision, correlations of work result and observance of work volume. Good work can minimize level of mistakes in executing tasks that can benefit the organization.
- 2) *Work quantity*: show number and types of works done in certain period of time, hence, work efficiency and effectiveness can be achieved according to the company's objectives.
- 3) *Responsibility*: show the extent of employees' acceptance and obedience in implementing and being responsible toward their jobs: work result, facilities and infrastructure used, and daily work behavior.
- 4) *Cooperation*: employees' willingness to participate together with other employees, both vertically and horizontally inside or outside the jobs.
- 5) *Initiative*: members of organization's initiatives to do their jobs and solve problems related to their jobs without waiting for orders.

Mathis and Jackson (2006) stated that employees' performance consists of quality and quantity of the work, punctuality of the tasks' accomplishment, presence, and cooperation. There are various definitions of performance, however, in principled, performance is process of work result attainment. Employees' performance assessment is an evaluation of the employees' performance which measured against the standard of performance. Dressler (2005) mentioned that employees' performance factors being assessed are:

- 1) Quality, precision, accuracy, and acceptability as performance of a task;
- 2) Productivity, quantity, and work efficiency produced during certain period;
- 3) Knowledge related with their tasks, practical and technical skills and information used within the tasks to create precision and accuracy of the work outcome;
- 4) Reliability, loyalty, and trustworthiness on the tasks accomplishment and the follow ups;
- 5) Availability, punctuality, initiative to do activities on time;
- 6) Independent, best performance with little or no supervision.

Mello (2011), stated that employees' performance evaluation is based on attitude, behavior, result/outcome. The attitude mentioned by Mello is related to employees' characteristics, loyalty toward organization, persistence, ability to work together as a team. Drucker in Noe (2015) stated that unless performance is evaluated, organizational management cannot be implemented properly. Corbat in Noe (2015) proposed that performance can be measured by using the concept of balance scored card concept, which consists of: capital, customer, supervision, cost, and culture.

Based on the description above, performance is a process and attainment of work result that can be measured using indicators such as: work quality, work quantity, responsibility, cooperation, and initiative, hence, it can show the progress of an organization, which in turn will make that particular organization achieve its objectives (Thalassinou and Pociovalisteanu, 2009; Akopova *et al.*, 2016).

## **2.2 Training**

In order to strive and success in the future challenges, human resource of an organization have to be always prepared. Therefore, organization is required to conduct trainings for their employees/human resource. Training in general can be defined as a short-term education process, which used systematic and organized procedure, where employees learn some knowledge and technical skills for certain purposes. Gomes (2003), proposed that training is every effort to improve employees' performance on certain jobs that becomes their responsibility, or on certain tasks related to their main jobs. Training is ideally designed to achieve organizational objectives and participants' objectives. The benefit of training is to increase knowledge, skill, attitude, skill toward the jobs at hand or toward the employees' carrier; hence, training can also considered as a benefit given by the organization. Walton (1999), mentioned that there are six conditions needed for a training and employees' development to work, those are: (1) in line with the organizational objectives; (2) support from the senior management; (3) involvement of the middle managers (implementers); (4) quality of the program and the delivery technique; (5) training participants' motivation; (6) integration with the human resource management policy.

Mello (2011), wrote that training and employees' development are strategic issues for organization due to various reasons, some of them are: (1) the rapidly changing technology that could led to outdated employees' competencies; (2) redesign of tasks and responsibilities hence, employees are demanded to have initiative to increase their professional responsibility and develop interpersonal skills to guarantee success and good performance; (3) merger and acquisition demand integration of employees within a company with diverse culture; (4) employees transfer from one unit to different units.

Furthermore, Dessler (2005), also proposed five steps of training and development process; (1) need analysis step, which identifies specific skills needed for specific tasks, develops specification of measurable knowledge, and the objectives of the performance based on the gaps that have to be filled; (2) instructional design step by considering the material of the program to be trained, including the work book, type of training and the practice; (3) validation steps, to try to solve the problem with the smallest margin of error and then to be presented in front of limited audience and representative; (4) implementation step to implement the training materials to the target group; and (5) evaluation step, where the management asses the result of the training whether it was a success or not. Noe (2015), stated that training is a planned effort designed to facilitate learning of knowledge, skills, and attitude related to employees' tasks. Further, he mentioned that training process consists of: (1) asses the needs for training by conducting organizational analysis, problem analysis, and tasks analysis; (2) ensure the training readiness of the employees that consists of attitude and motivation, and basic skills; (3) create learning environment that consists of establishing the learning objectives and training outcome, useful

materials, implementation, feedback, observation, administration and coordination of the program; (4) ensure the existence of transfer of training, which consists of self-management strategy, stakeholders support related to the training quality and management; (5) select the training methods that consists of presentation method, implementation and comprehension methods; (6) evaluate the training program which consists of identification of outcome and the form of evaluation, cost analysis and the training benefits.

Ivancevich (2001), defined training is as a process and effort to increase employees' capacity through transfer of information, skills, and understand on the objective of organization/company. Mathis (2002), outlined that training is a process of increasing employees' ability in assisting the attainment of organization/company's objective, therefore, training process is tied to the organization's objectives. In relation to this, Goldstein in Patrick (1992), stated that training is a process of skill, concept, or attitude acquisition which impacted on the increase of work performance. Training is also closely related to transfer of theory, principles or skills; however, training emphasizes more on change of behavior that can be manifested through improvement of performance in work. Some will disagree that training has less impact on performance improvement, others, however, believed that training has indirect impact on the improvement of performance, rather, it has more impact on improvement of competencies, as it these are the output of training.

Baldwin and Ford (1988) argued that training is generally costly, not only from the perspective of development and sending the employees to participate in training, but also on the aspect that employees have to leave their jobs for some time in order to participate in training, in which those time should be used to produce something. Further they mentioned that several studies have revealed that training has only small contribution to the improvement of performance, only about 10-20%. Nowadays, there are still many who considered training as effective intervention for employees' performance problems, however, training indeed is an effort to overcome lack of employees' competencies (Sibirskaya *et al.*, 2016; Dzhukha *et al.*, 2017; Vasin *et al.*, 2017).

Therefore, Patrick (1992) provided alternative solutions to training, namely: a) replacing those who have bad performance with those with good performance, those who have ability and attitude that needed to accomplish tasks that could not be accomplished by previous employees; b) train selected people to become more skilled in executing their jobs; c) redesign the tasks requirements or change the standard performance. These alternatives can be used independently or in combination of two of the alternatives. The options to use these alternative solutions to overcome performance problem is influenced by various factors, such as: a) availability of human and financial resources; b) organizational culture; obstacles of the implementing team; d) availability of expert team; e) training facilities and infrastructure, etc.

According to Patrick and Patrick (2009), training will bring benefit of employees' performance improvement when during the training process and after the training (when they get back to work) comprehensive evaluation which consists of the following four tiers is implemented:

1. *First tier's evaluation:* evaluation to see the level of positive reaction from participants toward the training agenda;
2. *Second tier's evaluation:* evaluation to see the level of participants' willingness to gain knowledge, skill, and attitude based on their participation during the training (to what extent participants participate in experience sharing session during the training);
3. *Third tier's evaluation:* evaluation to see the extent of participants' implementing the result of training when they return to their work;
4. *Fourth tier's evaluation:* to see the targeted result and to determine the next training and strengthening activities.

Further, Patrick in Patrick and Patrick (2009) argued that training will only bring benefit to company/organization when the training is started by identifying what result is expected and determining what needed to achieve the target performance; also how to conditioned training to enable participants to actively participate during the training (provide positive reaction). According to Noe (2015) success of training is determined by the following things: preparedness of training participants, training environment, organizational climate, method and training media, and evaluation of the training.

According to Hasibuan (2002) training effectiveness is influenced by several factors, such as: training facilities, trainers, training material, training method, and participants. Whereas, Siagian (2002) stated that in order to achieve the targeted objectives, a training process which should also be made indicators for the training success by including several of these features: 1) instructor, the person who has teaching, facilitating or coaching profession; 2) curriculum, a set of teaching materials that will be taught to the training participants; 3) training method, a set of ways used to deliver the teaching materials. The often used training methods are: lecturing, presentation and discussion, demonstration, role play, lab experience, etc.; 4) facilities, infrastructure and fund, are things used as means in achieving the objectives, whereas, budget is the money used to provide all training needs, such as: rooms, guide book, computer, lab, etc.

Based on the description above, training is a series of planned activities that can increase theoretical understanding, principles and work skills, hence changes of behavior toward the betterment in work happened, and that training success is influenced by instructor ability, curriculum, training method, facilities and infrastructure, and training budget.

### **3. Research Methodology**



The objective of this study is to test and analyze the influence of training intervention on employees' performance improvement at Tax Court Secretariat of Ministry of Finance of the Republic of Indonesia. The method used in this study was correlational survey method between independent variable, training intervention (X) and dependent variable, Performance (Y). Regression analysis is used to determine the correlation model between Y variable (performance) and X variable (training intervention), whereas correlational analysis was used to determine the degree of correlation between Y variable (performance) and X (training intervention). The target population in this study were all the employees at the Tax Court Secretariat at the Ministry of Finance of the Republic of Indonesia, with total population of 357 employees and as the samples in this study, 100 employees were selected as a sample using the quota sampling method. Data collection method was a non-test instrument (questionnaire) by using Likert Scale with the following category: very appropriate (score = 5), appropriate (score =4), neutral (score=3), less appropriate (score=2), and very inappropriate (score=1). Data in this research were analyzed using descriptive analysis and inferential analysis (correlational analysis and simple regression analysis) by using the SPSS software for Windows version. The operational definition for both variables in this study are as follow:

*Operational definition of Performance Variable (Y):*

Performance is a process and attainment of work result that can be measured using indicators such as: work quality, work quantity, responsibility, cooperation, and initiative, hence, it can show the progress of an organization, which in turn will make that particular organization achieve its objectives.

*Operational Definition of Training Variable (X):*

Training is a series of planned activities that can increase theoretical understanding, principles and work skills, hence changes of behavior toward the betterment in work happened, and that training success is influenced by instructor ability, curriculum, training method, facilities and infrastructure, and training budget.

### 3.1 Research Variable and Indicators

The variables in this study consisted of dependent variable (Y) and training as independent variable (X). The equation in this study was  $Y = a + bX$ . Each variable has indicators that are described in Table 3 below.

**Table 3.** Instrument Summary of Performance Variable and Training Variable.

| VARIABLE        | DIMENSION         | INDICATOR                                   | Scale   |
|-----------------|-------------------|---------------------------------------------|---------|
| Performance (Y) | 1. Work quality   | Neatness, precision, related to work result | Ordinal |
|                 | 2. Work quantity  | Efficiency and productivity                 |         |
|                 | 3. Responsibility | Be responsible toward the                   |         |

|                     |                                        |                                                                                                 |                   |
|---------------------|----------------------------------------|-------------------------------------------------------------------------------------------------|-------------------|
|                     |                                        | work result, facilities and infrastructure used                                                 | 1 to 5            |
|                     | 4. Cooperation                         | Employees willingness to participate together with other employees, vertically and horizontally |                   |
|                     | 5. initiative                          | Solving the work-related problem without waiting for order                                      |                   |
| <b>Training (X)</b> | 1. Instructor                          | From within or outside the Tax Court Secretariat unit                                           | Ordinal<br>1 to 5 |
|                     | 2. Curriculum                          | Topic taught in education and training institution, lesson plan and syllabus.                   |                   |
|                     | 3. Training method                     | Lecture, topic comprehension, case study, discussion, and composing work paper                  |                   |
|                     | 4. Facilities, Infrastructure & budget | Classroom, library, guide book, module, computer, sound system, etc. & training budget          |                   |

Before the instrument administered to samples, it was tested to 30 respondents to test its validity by using the Pearson R product moment; whereas to test the reliability of this instrument, the r Cronbach alpha was used. The validity test for the training intervention variable (X) revealed that all the items were valid because the r (Pearson correlation) value was > 0.30, where the range of r value was between 0.562 – 0.823. In addition, all the items for performance variable were also valid because the r (Pearson correlation) value was > 0.30, where the r value ranged between 0.582 – 0.889. Further, the reliability test using the r Cronbach's alpha for all eight items of training variable showed a reliability coefficient of 0.885, or high reliability coefficient, whereas, for all 13 items of performance variable, the reliability coefficient was 0.948 or high reliability coefficient.

#### 4. Research Findings

##### 4.1 Respondent Demographics

The general description of the respondents were that all the respondents are the employees at Tax Court Secretariat with the total of 100 respondents. The demography of the respondents are presented in Table 4 below:

*Table 4. Respondents Demographics of Tax Court Secretariat.*

| Respondent Identity | Number of Respondent (people) | Percentage (%) |
|---------------------|-------------------------------|----------------|
| 1. Sex :            |                               |                |

|                        |    |    |
|------------------------|----|----|
| Male                   | 67 | 67 |
| Female                 | 33 | 33 |
| <b>2. Age (Years):</b> |    |    |
| < 35 Years Old         | 23 | 23 |
| > 35 Years Old         | 77 | 77 |
| <b>3. Education:</b>   |    |    |
| Diploma                | 28 | 28 |
| Bachelor Degree        | 60 | 60 |
| Postgraduate Degree    | 12 | 12 |
| <b>4. Job Tenure:</b>  |    |    |
| < 5 Years              | 17 | 17 |
| > 5 Years              | 83 | 83 |

*Source: Processed primary data (2016).*

Number of male respondents was 67% and this was higher than female respondents which was only 33%. Large proportion of the age group was the >35 years old group, which accounted for 77%. More than half of the respondents (60%) hold the bachelor degree. The majority job tenure of the respondents is more than 5 years, 83%.

#### 4.2 Descriptive Analysis Result

Descriptive analysis result consisted of central tendency, such as: range, minimum and maximum score, mean, mean error standard, deviation standard, and variance both for performance variable (Y) and training intervention variable (X). The result is presented in Table 5 and 6 below. The Likert scale score description was that 5=very appropriate, 4=appropriate, 3=neutral, 2=less appropriate, and 1=very inappropriate.

#### 4.3 Descriptive analysis of Performance Variable Data (Y)

The result of descriptive analysis for performance variable is presented in Table 5 below:

*Table 5. Descriptive Statistics of Performance Variable (Y).*

| Questioner Number | N         | Range     | Minimum   | Maximum   | Sum       | Mean         | Std. dev.  |           |
|-------------------|-----------|-----------|-----------|-----------|-----------|--------------|------------|-----------|
|                   | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic    | Std. Error | Statistic |
| PQ1               | 100       | 3.00      | 2.00      | 5.00      | 394.0     | 3.940        | .0908      | .90810    |
| PQ2               | 100       | 4.00      | 1.00      | 5.00      | 419.0     | <b>4.190</b> | .0775      | .77453    |
| PQ3               | 100       | 4.00      | 1.00      | 5.00      | 390.0     | 3.900        | .1000      | 1.0000    |
| PQ4               | 100       | 3.00      | 2.00      | 5.00      | 390.0     | 3.900        | .0847      | .84686    |

|                     |     |      |      |      |       |              |       |        |
|---------------------|-----|------|------|------|-------|--------------|-------|--------|
| PQ5                 | 100 | 3.00 | 2.00 | 5.00 | 396.0 | 3.960        | .0777 | .77746 |
| PQ6                 | 100 | 4.00 | 1.00 | 5.00 | 394.0 | 3.940        | .0851 | .85067 |
| PQ7                 | 100 | 3.00 | 2.00 | 5.00 | 391.0 | 3.910        | .0986 | .98571 |
| PQ8                 | 100 | 3.00 | 2.00 | 5.00 | 384.0 | 3.840        | .1042 | 1.0417 |
| PQ9                 | 100 | 3.00 | 2.00 | 5.00 | 389.0 | 3.890        | .0920 | .91998 |
| PQ10                | 100 | 4.00 | 1.00 | 5.00 | 397.0 | 3.970        | .1029 | 1.0294 |
| PQ11                | 100 | 3.00 | 2.00 | 5.00 | 397.0 | 3.970        | .0904 | .90403 |
| PQ12                | 100 | 3.00 | 2.00 | 5.00 | 400.0 | 4.000        | .0752 | .75210 |
| PQ13                | 100 | 4.00 | 1.00 | 5.00 | 381.0 | <b>3.810</b> | .1012 | 1.0120 |
| Valid N (leastwise) | 100 |      |      |      |       |              |       |        |

Note: PQ=Performance Questioner.

From Table 5 above, it was evident that the mean of 100 respondents' opinion on the performance of Tax Court Secretariat Employees is between 3.81 – 4.19 with std. error mean between 0.075 – 0.104, this indicated that in average respondents' review toward the assessment of employees' performance at tax court secretariat was relatively “as needed or in accordance with the set standard.”

#### 4.4 Descriptive Analysis of Training Variable (X)

The descriptive analysis of training variable (X) is presented in Table 6 below:

Table 6. Descriptive Statistics of Training Variable (X).

| Questioner Number   | N         | Range     | Minimum   | Maximum   | Sum       | Mean         |            | Std. Dev. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--------------|------------|-----------|
|                     | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic    | Std. Error | Statistic |
| TQ1                 | 100       | 4.00      | 1.00      | 5.00      | 366.0     | <b>3.660</b> | .0987      | .98699    |
| TQ2                 | 100       | 3.00      | 2.00      | 5.00      | 397.0     | 3.970        | .0784      | .78438    |
| TQ3                 | 100       | 4.00      | 1.00      | 5.00      | 388.0     | 3.880        | .0820      | .81995    |
| TQ4                 | 100       | 3.00      | 2.00      | 5.00      | 393.0     | 3.930        | .0782      | .78180    |
| TQ5                 | 100       | 4.00      | 1.00      | 5.00      | 400.0     | <b>4.000</b> | .0804      | .80403    |
| TQ6                 | 100       | 4.00      | 1.00      | 5.00      | 377.0     | 3.770        | .0941      | .94125    |
| TQ7                 | 100       | 3.00      | 2.00      | 5.00      | 397.0     | 3.970        | .0797      | .79715    |
| TQ8                 | 100       | 4.00      | 1.00      | 5.00      | 385.0     | 3.850        | .0892      | .89188    |
| Valid N (list wise) | 100       |           |           |           |           |              |            |           |

Note: TQ=Training Questioner.

From Table 6 above, it was clear that the mean opinion of 100 respondents' in this study gave the score between 3.66 – 4.00 for trainings provided for employees at

Tax Court Secretariat, with the std. error mean ranges between 0.079 – 0.098. This means that in average, the respondents considered training provided for Tax Court Secretariat’s employees is “as needed or in accordance with the set standard.”

## 5. Correlational and Regression Analysis

### 5.1 Analysis of Classic Assumption Test Result

In section 4 above the correlational and regression analysis were implemented. The data underwent the classic assumption tests which consisted of data normality test (Table 7), homogeneity variance test for data X and Data Y (Table 8 and 9), and linearity test of data X and data Y (Table 10 and 11). In this study, these classic assumption tests were fulfilled, where the data for either variable X or Y had normal distribution, data variance were homogenous, and the regression were linier.

**Table 7.** Test Of Normality X & Y Data (One-Sample Kolmogorov-Smirnov Test).

|                                    |                | X      | Y      |
|------------------------------------|----------------|--------|--------|
| N                                  |                | 100    | 100    |
| Normal Parameters(a,b)             | Mean           | 3.8805 | 3.9397 |
|                                    | Std. Deviation | .63567 | .71631 |
| Most Extreme Differences           | Absolute       | .105   | .110   |
|                                    | Positive       | .105   | .069   |
|                                    | Negative       | -.076  | -.110  |
| Kolmogorov-Smirnov Z               |                | 1.054  | 1.102  |
| Asymptotic Significance (2-tailed) |                | .216   | .176   |

*Note: A Test Distribution is Normal b Calculated from data*

**Table 8.** Test of Homogeneity of Variances X Data X.

| Levene Statistic | df1 | df2 | Significance |
|------------------|-----|-----|--------------|
| 2.867            | 24  | 68  | .000         |

**Table 9.** Test of Homogeneity of Variances Y Data Y.

| Levene Statistic | df1 | df2 | Significance |
|------------------|-----|-----|--------------|
| 2.071            | 16  | 80  | .018         |

**Table 10.** Test of Linearity X Data (ONEWAY ANOVA) X.

|                | Sum of Squares | df | Mean Square | F     | Significance |
|----------------|----------------|----|-------------|-------|--------------|
| Between Groups | 23,437         | 31 | .756        | 3.103 | .000         |
| Within Groups  | 16,566         | 68 | .244        |       |              |

|       |        |    |  |  |  |
|-------|--------|----|--|--|--|
| Total | 40,003 | 99 |  |  |  |
|-------|--------|----|--|--|--|

**Table 11.** Test of Linearity Y Data (ONEWAY ANOVA) Y.

|                | Sum of Squares | df | Mean Square | F     | Significance |
|----------------|----------------|----|-------------|-------|--------------|
| Between Groups | 29.088         | 19 | 1.531       | 5.642 | .000         |
| Within Groups  | 21.709         | 80 | .271        |       |              |
| Total          | 50.797         | 99 |             |       |              |

### 5.2 Correlational Analysis

Based on the correlational analysis as presented in Table 12 is found that the correlation coefficient is,  $r = 0.671$  meaning that the correlation between performance and training is positive and significant, and based on the significant correlation test between X and Y showed a “very significant” result ( $\text{sig} < 0.05$ ). The determinant coefficient value,  $R^2 = 0.450$  (Table 13) and the F test of the determinant coefficient also showed a “very significant” result, where  $F_{\text{change}} > F_{\text{table}}$ , either in  $\alpha = 0.05$  ( $80.314 > 3.94$ ) or in  $\alpha = 0.01$  ( $80.314 > 6.85$ ). This means that training contributes to the attainment of performance of employees at Tax Court Secretariat at the Ministry of Finance of the Republic of Indonesia by 45% and 55% of the performance is determined by other factors, thus, training is “still relevant and needed in this digital area, and cannot be ignored’ in attainment of expected employees’ performance.

**Table 12.** Coefficient Correlations X Variable & Y Variable.

|   |                        | X        | Y        |
|---|------------------------|----------|----------|
| X | Pearson Correlation    | 1        | .671(**) |
|   | Significance(2-tailed) | .        | .000     |
|   | N                      | 100      | 100      |
| Y | Pearson Correlation    | .671(**) | 1        |
|   | Significance(2-tailed) | .000     | .        |
|   | N                      | 100      | 100      |

\*\*Correlation at 0.01(2-tailed).

**Table 13.** Coefficient Determinant (Model Summary).

| R       | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics |          |     |     |               |
|---------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
|         |          |                   |                            | R Square Change   | F Change | df1 | df2 | Sig. F Change |
| .671(a) | .450     | .445              | .54177                     | .450              | 80.31**  | 1   | 98  | ,000          |

**Note:** Predictors: (constant) X,

\*\*very significant F table ( $\alpha : 0.01$ ) = 6.85, F table ( $\alpha : 0.05$ ) = 3.94.

### 5.3 Regression Analysis

Variance analysis (ANOVA) result as presented in Table 14 and 15 below showed that the model  $Y = 1.5 + 0.6 X$  was very significant because  $F \text{ count} > F \text{ table}$  either in  $\alpha = 0.05$  ( $80.31 > 3.94$ ) or in  $\alpha = 0.01$  ( $80.31 > 6.85$ ) or it can be seen on the value of sig  $0.00 < 0.05$ . Significance test toward the regression constant,  $a = 1.5$  as shown in Table 15 pointed a 'significant' result, because the value of sig  $< 0.05$  ( $0.003 < 0.05$ ), the same also happened with regression coefficient,  $b = 0.6$  showed a 'significant' result, because the value of sig  $< 0.05$  ( $0.00 < 0.05$ ). The test on simple regression model  $Y = 1.5 + 0.6 X$ , either the test on the constant, regression coefficient, correlation coefficient or determinant coefficient concluded that this model could be used to predict performance (Y) by using training data, if the data were known. The simple linear regression model,  $Y = 1.5 + 0.6 X$  indicated that each increase/decrease by 10 units in training (X), would be followed by increase/decrease of performance by the average of 7.5 units in the constant of 1.5; and if training intervention or  $X=0$ , then the predicted performance achievement was only 1.5 unit.

**Table 14.** ANOVA(b).

| Model |            | Sum of Squares | df | Mean Square | F        | Significance |
|-------|------------|----------------|----|-------------|----------|--------------|
| 1     | Regression | 23.573         | 1  | 23.573      | 80.314** | .000(a)      |
|       | Residual   | 28.764         | 98 | .294        |          |              |
|       | Total      | 52.337         | 99 |             |          |              |

**Note:** Predictors: (constant) X Dependent Variable : Y F table ( $\alpha: 0.01$ ) = 6.85, F table ( $\alpha: 0.05$ ) = 3.94 \*\* very significant.

**Table 15.** Coefficients(a).

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | T     | Significance |
|-------|------------|-----------------------------|------------|---------------------------|-------|--------------|
|       |            | B                           | Std. Error | Beta                      |       |              |
| 1     | (Constant) | .987                        | .329       |                           | 3.001 | .003         |
|       | X          | .751                        | .084       | .671                      | 8.962 | .000         |

Dependent Variable: Y.

## 6. Discussion

The significance test of the regression model,  $Y = 1.5 + 0.6 X$  showed that the model was very significant, hence training intervention 'could not be ignored' and was 'still relevant in digital era' as instrument to increase employees' performance; this model could be used 'to predict' performance achievement through 'training intervention'; contribution of training toward performance was 45% and the rest 55% was

influenced by other factors such as, work environment, leader's support, reward system, facilities and infrastructure support, etc.

Experts like Baldwin and Ford (1988) argued that training in general is expensive, not only from the perspective of development and sending the employees to participate in training, but also on the aspect that employees have to leave their jobs for some time in order to participate in training, in which those time should be used to produce something. Further they mentioned that several studies have revealed that training has only small contribution to the improvement of performance, only about 10-20%; however, study on employees at Tax Court Secretariat revealed that training contributed significantly to the attainment of performance by 45%. Budiningsih *et al.* (2017) showed in their study that 'training' significantly influenced the efforts to 'increase of competencies' and contributed to the increase of competencies by 45.5%. Doolet *et al.* (2007) in Marcia (2012) stated that one's performance can be largely predicted through that person's competency. Therefore, it was concluded that several studies have showed that training could have a direct influence on attainment of competencies, and that training also had direct influence on attainment of performance.

In other words, performance could be directly predicted through competencies and could also be directly predicted by training, depended on the types of training as well as factors that support the implementation of training results such as: work environment, leader's support, reward system, work facilities and infrastructure, etc. In this sense, it could be said that competencies can be a moderating variable between training variable and performance (further research needed). Based on the discussion above, it could be concluded that performance could directly predicted by competencies and could also directly predicted by training. This depends on various factors, such as:

1. Types of competencies attainment, which consists of: knowledge, attitude, and skill, hence, in this sense, it depends on the types of training objectives, whether the objectives is learning to know, learning to be/learning to live together, or learning to do. If the objective is for learning to know, the result will take time to become performance (not instantly visible), whereas for learning to be objectives (character development) or learning to do, if what was taught on the training was directly implemented, there is a possibility that it would influence performance and could increase performance.
2. Implementation of training output in work place was influenced by various factors: the extent to which the work environment support the implementation of training output, the extent of leader's support, the extent of facilities and infrastructure support, the extent of reward system, funding support, etc.; thus, often the result of training could only increase 'competencies' without any implementation, hence, there was no increase of performance.



3. If new competencies obtained on the training was not implemented for a long time, the competency will perished by itself, training result did not contribute or only gave a small contribution on the attainment of expected performance.

## **7. Conclusion and Recommendation**

### **7.1 Conclusion**

1. In digital era, training intervention still have positive influence and is still significant in increasing the attainment of employees' performance.
2. The increase of employees' performance can be predicted by training intervention by using the simple regression model of  $Y = 1.5 + 0.6 X$ .
3. Training contributes to the attainment of performance by 45% where the rest 55% is predicted by other factors such as: work environment, leader's support, reward system, facilities and infrastructure support, budget/funding, etc.
4. If the competencies obtained through training was not implemented for a long time, the new competency will perish by itself, and cannot contribute or only has small contribution on the attainment of expected performance.

### **7.2 Recommendation**

1. To increase competency 'skill' it is more recommended to use internship intervention or expert assistance in the work place than in-class training intervention (employees do not need to leave their job and can work as usual).
2. Training intervention will bring benefit for the development of employees' carrier and the progress of the organization/ company if the training is systematically and sustainably managed.
3. The steps that need to be done before, during and after the training are:
  - a) Identification of participants' needs to gain knowledge, skill, and needed attitude;
  - b) Identification of participants' reaction on the newly implemented training activities;
  - c) Monitoring of training result implementation when they return to their work place;
  - d) To assess the performance attainment based on the result of implemented training, to determine the next strengthening and training activity.
4. For unstable companies, which consider 'training intervention' as costly, and in order to gain employees who have desired competencies in executing the tasks, the solution is what proposed by Patrick (2009):
  - a) Re-pleacing those who have bad performance with those with good performance, those who have ability and attitude that needed to accomplish tasks that could not be accomplished by previous employees;
  - b) Train selected people to become more skilled in executing their jobs;
  - c) redesign the tasks requirements or change the standard performance.

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