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THE EFFECT OF TRAINING AND WORK INVOLVEMENT ON EMPLOYEE PERFORMANCE THROUGH JOB SATISFACTION AS AN INTERVENING VARIABLE AT THE REGIONAL REVENUE AGENCY OF LABUHANBATU DISTRICT

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Abstract : This study aims to determine whether training and work involvement affect performance through job satisfaction as an intervening variable in employees of the Regional Revenue Agency of Labuhanbatu Regency. The research was conducted on permanent employees (PNS) at the Regional Revenue Agency of Labuhanbatu Regency. The population in this study was 57 people. Due to the small population, the sampling technique in this study was a saturated sample with a sample size of 57 people. The data collection techniques used are primary data in the form of questionnaires and secondary data obtained through documentation studies. The data analysis technique uses quantitative data processed with the SPSS version 25 programme, namely the t test, sobel test and path analysis. The results obtained in this study indicate 1) there is a positive and significant influence between Training on Job Satisfaction, 2) there is a positive and significant influence between Work Involvement on Job Satisfaction, 3) there is a positive and significant influence between Training variables on Performance, 4) there is a positive and significant influence between Work Involvement on Performance, 5) there is a positive and significant influence between Job Satisfaction on Performance, 6) there is an influence between Training on Performance through Job Satisfaction as an intervening variable, 7). There is an influence between Work Involvement on Performance through Job Satisfaction as an intervening variable.
Keywords: Job Satisfaction, Job Engagement, Performance, and Training.
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1. Background.

State Civil Apparatus (ASN) is a profession that has the obligation to manage and develop itself and be responsible for its work. Employees are the only resources that have knowledge, reason, taste, and spirit. The potential of human resources has a major influence on the success of the organisation in achieving its goals. A good organisation is an organisation that is able to create good performance, to achieve this, it requires employees who have a high work ethic, have a high commitment to take a role in order to anticipate opportunities, challenges and threats in an effort to achieve organisational goals. Employees and organisations are a unity that cannot be separated from one another or need each other. The performance produced by an organisation is the result of the performance of the employees in the

organisation. The success of employees is an actualisation of the potential of employees and at the same time an opportunity to meet their life needs, while the success of the organisation is a means of growth and self-development of employees in the organisation. In line with its growth and development, the organisation is required to always develop human resources so that employees can carry out their duties properly and professionally both for the present and the future. The complexity of the problems that exist in organisations naturally requires good management, especially of human resources, which are not only the subject, but also the object of the organisation. The ability of the organisation to develop is no more than the ability of its human resources to develop. It is human resources that fulfil organisational tasks within a directed framework. Human resources are non-material and non-financial capital in the organisation which is absolute because it is the main asset of the organisation.

Table 1. Employee Performance Data

HR management practices for human resource companies are key to contributing to the organisation's future. The emergence of new challenges faced by the company often causes employees to lose competence and insight to answer many of these challenges. Therefore, continuous capacity building and employee expertise is a necessity that cannot be avoided (Alwi, 2008: 217). Continuous improvement of HR capabilities will certainly make it easier for companies to answer these challenges. According to (Rivai and Basri, 2005: 13) the importance of human resources among other factors, companies conduct education and training to improve the skills and knowledge of employees in order to realise and achieve the expected performance. Thus, training and development is part of that need, even training and development is part of the human investment itself (Alwi, 2008: 218).

According to Rivai (2015: 405) Company performance is the level of achievement of results in order to realise company goals, and thus performance is a function of motivation and ability. At the same time employees also need feedback on their own performance called performance appraisal. In general, the performance appraisal system is still also used as an instrument to control employee behaviour, as well as to determine the training and development needs of the employees concerned to improve the quality of themselves, this method is done by training (Rivai, 2015: 406). Because the purpose of the training itself is to develop individual skills, abilities, knowledge or attitudes that can change employee behaviour to achieve the stated organisational goals (Sinambela, 2016: 170). In its development, training is considered an important instrument in improving employee performance. Training is an integrated process used by companies to ensure that employees work to achieve organisational goals (Dessler, 2008: 280). As research conducted by (Okechukwu, 2017) says that employee training and development will increase organisational success. This statement is supported by research conducted by (Citraningtyas & Djastuti, 2017) with the results of research that training has a significant effect on employee performance, so that training affects employee performance positively, meaning that any increase in training will improve the performance of these employees. In addition to training, high and low employee performance can also be influenced by the work environment within the company. According to McCoy & Evans in Chaudhry et.all (2017) shows that a good and pleasant work environment will affect the level of employee performance in performing the tasks assigned to them. This shows that whatever employees do when working is always related to the work environment starting from the work method to the tools used. Similar to job satisfaction, job satisfaction is a factor that can improve performance in addition to other factors such as the results achieved and argues that job satisfaction is a feeling of pleasure towards his job produced by his own efforts (internal) and supported by things outside himself (external) on the state of work itself (Sinambela, 2016: 303).

Good training and a safe work environment and creating employee job satisfaction in the organisation with the hope of improving employee performance is a supporting factor for the running of an organisation. Based on the background description above, the authors try to conduct research with the title **"The Effect of Training and Work Engagement on Employee Performance Through Job Satisfaction as an Intervening Variable at the Labuhanbatu Regency Regional Revenue Agency."**

2. Discussion

The Labuhanbatu Regency Regional Revenue Agency was established in 2016, located in Rantauprapat City, precisely on Jalan Gose Gautama No. 096 Rantauprapat Ujung Bandar Village, South Rantau

District until now. The main task of the Regional Revenue Agency is to carry out regional government affairs based on the principles of autonomy and assistance in the field of regional income.
The establishment of the Labuhanbatu Regency Regional Revenue Agency is based on:

1. Perda Number 2 of 2016 concerning the Establishment of Regional Apparatus of Labuhanbatu Regency Regional Revenue Agency Type B Carrying out Government Supporting Functions in the Field of Regional Revenue
2. Perbup Labuhanbatu Number 23 of 2019 concerning the Position of Organisational Structure, Duties and Functions of the Regional Revenue Agency of Labuhanbatu Regency

The Vision & Mission of the Labuhanbatu Regency Regional Revenue Agency is as follows:

- Vision:

Improving Good and Clean Governance and Quality Public Services Based on Information Technology.

- Mission:
  1. Increased use of regional information systems.
  2. Improved Quality of Data and Statistics Services.
  3. Increasing Regional Revenue Potential
  4. Optimisation of PBB and BPHTB Revenue.

Realisation of Professional Regional Apparatus Resources and Management.

Respondent Characteristics

Characteristics of Respondents Based on Age

The characteristics of respondents at the Regional Revenue Agency of Labuhanbatu Regency, Labuhanbatu Regency in 2023 based on age type are as follows:

Table 1. Characteristics of Respondents Based on Age

No.	Age	Total	Percentage
1.	20-30 Years	2	3,5%
2.	31-40 Years	18	31.6%
3	41-50 Years	34	59.6%
4	> 50 Years	3	5.3%
Total		**57**	**100%**

Source: Primary Data Processed, 2023

From the table above, it can be seen that the majority of respondents are 41-50 years old with 34 employees (59.6%). While the number of respondents aged 20-30 years was 2 employees (3.5%), the number of respondents aged 31-40 years was 18 employees (31.6%) and the number of respondents aged over 50 years was 3 employees (5.3%).

Characteristics of Respondents Based on Gender

The characteristics of respondents at the Regional Revenue Agency of Labuhanbatu Regency, Labuhanbatu Regency in 2023 based on gender are as follows:

Table 2. Characteristics of Respondents Based on Gender

No.	Gender	Total	Percentage
1.	Male	12	21,1%
2.	Women	45	78,9%
Total		**57**	**100%**

Source: Primary Data Processed, 2023

From the table above, it can be seen that the majority of respondents are female with 45 employees (78.9%). While the number of male respondents was 12 employees (21.1%).

Characteristics of Respondents Based on Education Level

The characteristics of respondents at the Regional Revenue Agency of Labuhanbatu Regency, Labuhanbatu Regency in 2023 based on education level are as follows:

Table 3. Characteristics of Respondents Based on Education Level

No.	Education Level	Total	Percentage
1.	SMA/SMK Equivalent	11	19,3%

2.	Diploma (1/2/3)	4	7,0%
3.	S1	39	68,4%
4.	S2	3	5,3%
Total		**57**	**100%**

Source: Primary Data Processed, 2023

From table 3, it can be seen that the majority of respondents have an undergraduate education totalling 39 employees (68.4%). While the number of respondents with high school / vocational high school education was 11 employees (19.3%), the number of respondents with Diploma (1/2/3) education was 4 employees (7.0%) and the number of respondents with S2 education was only 3 employees (5.3%).

Characteristics of Respondents Based on Length of Service

The characteristics of respondents at the Labuhanbatu Regency Regional Revenue Agency in 2023 based on length of service are as follows:

Table 4. Characteristics of Respondents Based on Length of Service

No.	Period of Service	Total	Percentage
1	< 5 Years	2	3,5%
2	5 - 10 Years	1	1,8%
3	> 10 Years	54	94,7%
Total		**57**	**100%**

Source: Primary Data Processed, 2023

From table 4, it can be seen that the majority of respondents have a tenure of > 10 years, totalling 54 employees (94.7%). While the number of respondents who have a tenure of < 5 years is 2 employees (3.5%) and the number of respondents who have a tenure of 5 - 10 years is 1 employee (1.8%).

Research Instrument Test

Validity Test

Ghozali's validity test, (2016: 59) is used to measure whether a questionnaire is valid or not. The results of the research validity test are seen in the following table.

Table 5. Validity Test Results

Variables	Indicators	Questionnaire	r-count	Sig	Results
Performance (Y)	1	Y1	0.566	0.020	Valid
	2	Y2	0.503	0.017	Valid
	3	Y3	0.548	0.017	Valid
	4	Y4	0.515	0.018	Valid
	5	Y5	0.515	0.023	Valid
	6	Y6	0.564	0.021	Valid
Training $(X)_1$	1	X1.1	0.656	0.020	Valid
	2	X1.2	0.537	0.014	Valid
	3	X1.3	0.701	0.020	Valid
Work Engagement $(X)_2$	1	X2.1	0.510	0.017	Valid
	2	X2.2	0.579	0.018	Valid
	3	X2.3	0.617	0.017	Valid
Job Satisfaction (Z)	1	Z1	0.557	0.016	Valid
	2	Z2	0.563	0.018	Valid
	3	Z3	0.546	0.017	Valid
	4	Z4	0.519	0.015	Valid
	5	Z5	0.533	0.018	Valid

Source: Primary Data Processed, 2023

Based on the validity test of the research instrument in the table above, it can be seen that all statement items are declared valid with the provisions of the comparison t-count value obtained> 0.361 and sig <0.05 . Thus the research instrument in this study can be used as a whole in the next test.

Reliabilty Test

According to Ghozali, (2016: 60) Reliability test is a test conducted to measure a questionnaire which is an indicator of a variable or construct. The reliability test results of this study can be seen in the following table.

Table 6. Reliability Test Results

Research Variables	Conbrach's Alpha	Results
Performance (Y)	0,724	Reliable
Training $(X)_1$	0,752	Reliable
Work Engagement $(X)_2$	0,742	Reliable
Job Satisfaction (Z)	0,786	Reliable

Source: Primary Data Processed, 2023

The reliability value of the instrument above shows an adequate level of reliability of the research instrument as indicated by the value of *conbrach's* alpha> 0.6. It can be concluded that the question items from each variable have explained or provided an overview of the variables studied.

Classical Assumption Test Sub Model I

Normality Test

The data *normality* test used in this study was carried out with the *normality plot* test by looking at the P-Plot graph. The basis for decision making is if the data spreads around the diagonal and follows the direction of the diagonal line, then the path model fulfils the assumption of normality. The results of the normality test carried out are shown in the following figure:

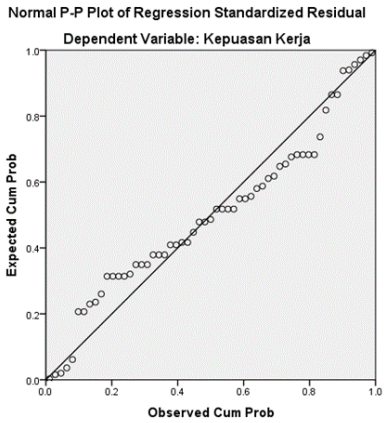


Figure 1. Normality Test Results of Sub Model I

By looking at the normal plot graph above, it can be concluded that the data spreads around the diagonal line and follows the direction of the diagonal line. This shows that the residual data is normally distributed.

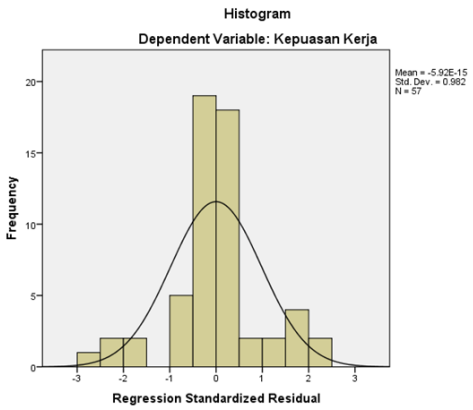


Figure 2. Histogram of Sub Model I

Similarly, the results of the histogram graph in the figure above show that the residual data is normally distributed as seen from the almost perfect bell-shaped image (symmetrical).
In addition, the basis for decision making in the normality test can be done through the *Kolmogrov-Smirnov* (K-S) *non-parametric statistical test*, namely by looking at the value in the *Asimp* column. *Sig* (*2-tailed*) > *level of significance* (α = 5%). The results of the *Kolmogrov-Smirnov* (K-S) *non-parametric* statistical test can be seen in table 7.
Table 7. *Kolmogrov-Smirnov* (K-S) *Non-Parametric* Statistical Test Results Sub Model I

One-Sample Kolmogorov-Smirnov Test

		Unstandardised Residual
N		57
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.43171358
Most Extreme Differences	Absolute	.138
	Positive	.138
	Negative	-.135
Test Statistic		.138
Asymp. Sig. (2-tailed)		.108

a. Test distribution is Normal.
b. Calculated from data.

Based on the data in Table 15, the *Asymp. Sig.* (*2-tailed*) value of 0.108. Because the value of *Asymp. Sig.* (*2-tailed*) is greater than 0.05, it can be concluded that the regression model fulfils the assumption of normality.

Multicollinearity Test

Multicollinearity is a condition in which there is a significant correlation between the independent variables. If there is relatively perfect multicollinearity, then the interpretation through least squares becomes indeterminate and the variance and standard deviation become undefined. This leads to increased deviations regarding the accuracy of the independent variables in explaining the dependent variable.
Table 8. Multicollinearity Test Results Sub Model I

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	19.642	.701		28.005	.000		
	Training	.112	.042	.328	2.667	.010	.994	1.006
	Work Engagement	.078	.037	.257	2.088	.042	.994	1.006

a. Dependent Variable: Job Satisfaction

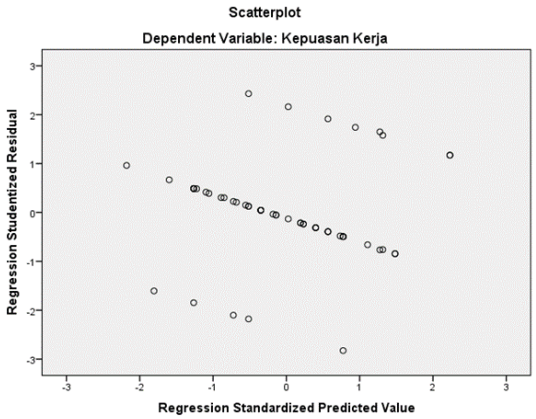
Source: Primary Data Processed, 2023

The results of multicollinearity testing can be seen that the VIF and tolerance values are as follows: The Training Variable (X_1) has a VIF value of 1.006 and a tolerance of 0.994. The Work Engagement variable (X_2) has a VIF value of 1.006 and a tolerance of 0.994. From these provisions that if the VIF value < 10 and tolerance > 0.10, there are no symptoms of multicollinearity and the values obtained from the calculation are in accordance with the provisions of the VIF and tolerance values, it can be concluded that there is no multicollinearity so that the model has met the requirements of classical assumptions in regression analysis.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the path model there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals of one observation to another

observation is constant, it is called homoscedasticity, otherwise if it is different it is called heteroscedasticity. With SPSS processing, the following results were obtained:



Heteroscedasticity Test Results Sub Model I

The scatterplots graph in the figure above shows that the points spread randomly and are spread both above and below the number 0 on the Y axis and do not form a certain regular pattern, it can be concluded that there is no heteroscedasticity in the regression model. So it can be concluded overall that the regression model fulfils the requirements of the classical assumption test.

In addition, the basis for decision making in the heteroscedasticity test can be done using the Glejser test, namely by comparing the resulting significance value. If the significance value > 0.05, then there is no heteroscedasticity, but if the significance value < 0.05, then heteroscedasticity occurs. The results of the Heteroscedasticity Test with the Glejser Method can be seen in table 17.

Table 9. Glejser Test Results Sub Model I

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.177	.490		.360	.720
	Training	.024	.029	.109	.804	.425
	Work Engagement	-.013	.026	-.067	-.498	.620

a. Dependent Variable: Abs_Res1

Based on the data in Table 9, obtained sig. > 0.05, it can be concluded that there is no heteroscedasticity.

Hypothesis Test of Sub Model I

The hypothesis states that Training (X_1) and Work Engagement (X_2), have a positive and significant effect on Job Satisfaction (Z). The following is Table 18 of the t-test calculation results for each variable:

Table 10. Sub Model I t test results

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19.642	.701		28.005	.000
	Training	.112	.042	.328	2.667	.010
	Work Engagement	.078	.037	.257	2.088	.042

a. Dependent Variable: Job Satisfaction

Source: Primary Data Processed, 2023

In the table, the t statistical test is obtained, as follows:

1. Training variable (X_1) with a t-count value (2.667) > t-table (2.005) with a *significance probability* level (Sig) of 0.010 (<0.05). This shows that training has a significant effect on the Job Satisfaction variable.

2. Work Involvement variable (X_2) with a t-count value (2.088) > t-table (2.005) with a *significance probability* level (Sig) of 0.042 (<0.05). This shows that Work Engagement has a significant effect on the Job Satisfaction variable.

Thus, the path analysis equation can be arranged as follows:

$Z = 19.642 + 0.112X_1 + 0.078X_2$

The analysis equation model is meaningful:

1. The constant value is 19.642 which means that if the independent variables, namely Training (X_1), and Job Involvement (X_2) are equal to zero, then Job Satisfaction (Z) is 19.642.
2. The regression coefficient value X_1 = 0.112 indicates that if Training increases by 100%, it will increase Job Satisfaction by 11.2%.
3. The regression coefficient value X_2 = 0.078 indicates that if Work Engagement increases by 100%, it will increase Job Satisfaction by 7.8%.

Path Analysis Sub Model I

Referring to the regression output of Sub Model I, it can be seen that the *significance probability* value (Sig) of the two variables, namely Training (X_1) = 0.010 and Work Engagement (X_2) = 0.042. These results provide the conclusion that the regression of Sub Model I, namely the Training variable (X_1) has a significant effect on Job Satisfaction (Z), and the Work Engagement variable (X_2) has a significant effect on Job Satisfaction (Z).

The magnitude of the R Value^2 or R-square found in table 19.

Table 11. *Model Summary* Test Results Sub Model I

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.433	.187	.157	.440

The data above shows that the contribution or contribution of the influence of the variables Training (X_1) and Work Engagement (X_2) on the variable Job Satisfaction (Z) is 15.7%, while the remaining 84.3% is the contribution of other variables not included in the study. Meanwhile, the value of ἐ1 can be found by the formula ἐ1 = √ (1-0.157) = 0.9181. Thus, the path diagram of structure model I is obtained as follows:

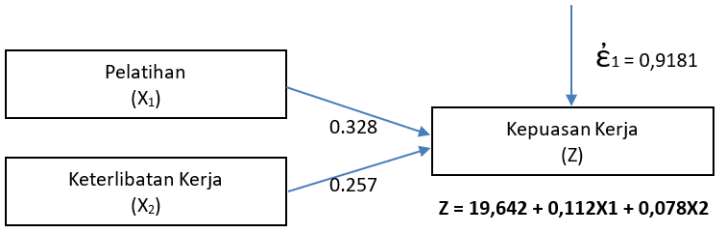


Figure 4. Path Diagram of Sub Model I

Classical Assumption Test of Sub Model II

Normality Test

The data *normality* test used in this study was carried out with the *normality plot* test by looking at the *P-Plot* graph. The basis for decision making is that if the data spreads around the diagonal and follows the direction of the diagonal line, the path model fulfils the assumption of normality. The results of the normality test carried out are shown in the following figure:

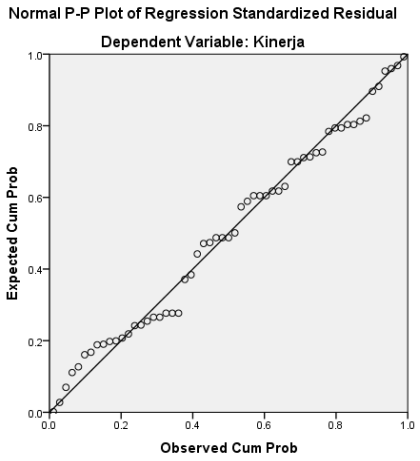


Figure 5. Normality Test Results of Sub Model II

By looking at the normal plot graph above, it can be concluded that the data spreads around the diagonal line and follows the direction of the diagonal line. This shows that the residual data is normally distributed.

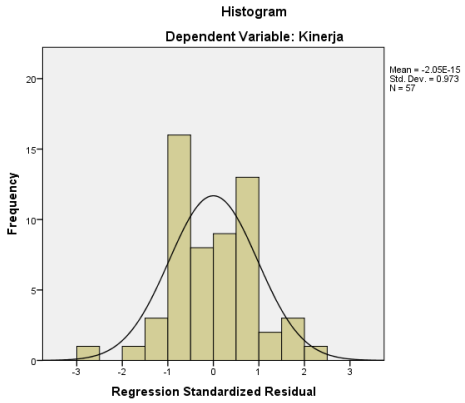


Figure 6. Histogram of Sub Model II

Similarly, the results of the histogram graph in the figure above show that the residual data is normally distributed as seen from the almost perfect bell-shaped image (symmetrical).

In addition, the basis for decision making in the normality test can be done through the *Kolmogrov-Smirnov* (K-S) *non-parametric statistical test*, namely by looking at the value in the *Asimp* column. *Sig* (*2-tailed*) > *level of* significance (α = 5%). The results of the Kolmogrov-Smirnov (K-S) non-parametric statistical test can be seen in table 20.

Table 12. *Kolmogrov-Smirnov* (K-S) *Non-Parametric* Statistical Test Results Sub Model II

One-Sample Kolmogorov-Smirnov Test

		Unstandardised Residual
N		57
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.65702726
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.066
Test Statistic		.097
Asymp. Sig. (2-tailed)		.200

a. Test distribution is Normal.

b. Calculated from data.

Based on the data in Table 12, the *Asymp. Sig*. (*2-tailed*) value of 0.200. Because the value of *Asymp. Sig. (2-tailed*) is greater than 0.05, it can be concluded that the regression model fulfils the assumption of normality.

Multicollinearity Test

Multicollinearity is a condition in which there is a significant correlation between the independent variables. If there is relatively perfect multicollinearity, then the interpretation through least squares becomes indeterminate and the variance and standard deviation become undefined. This leads to increased deviations regarding the accuracy of the independent variables in explaining the dependent variable.

Table 13: Multicollinearity Test Results Sub Model II

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	28.612	4.245		6.740	.000		
	Training	.224	.069	.386	3.256	.002	.878	1.139
	Work Engagement	.201	.059	.393	3.386	.001	.919	1.088
	Job Satisfaction	.474	.209	.280	2.269	.027	.813	1.230

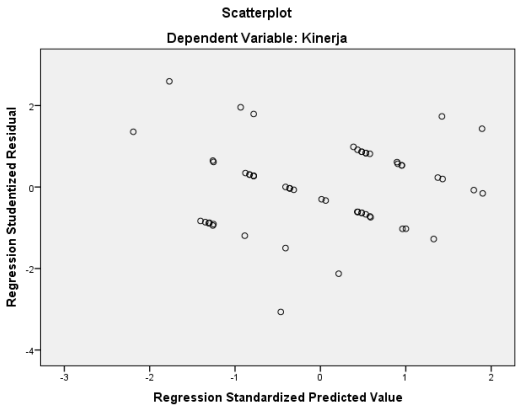
a. Dependent Variable: Performance

Source: Primary Data Processed, 2023

The results of multicollinearity testing can be seen that the VIF and tolerance values are as follows: The Training Variable (X_1) has a VIF value of 1.139 and a tolerance of 0.878. The Work Engagement variable (X_2) has a VIF value of 1.088 and a tolerance of 0.919. The Job Satisfaction variable has a VIF value of 1.230 and a tolerance of 0.813. From these provisions that if the VIF value < 10 and tolerance> 0.10, there are no symptoms of multicollinearity and the values obtained from the calculation are in accordance with the provisions of the VIF and tolerance values, it can be concluded that the independent variables do not occur multicollinearity so that the model has met the requirements of classical assumptions in regression analysis.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the path model there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals of one observation to another observation is constant, it is called homoscedasticity, otherwise if it is different it is called heteroscedasticity. With SPSS processing, the following results were obtained:



Heteroscedasticity Test Results Sub Model II

The scatterplots graph in the figure above shows that the points spread randomly and are spread both above and below the number 0 on the Y axis and do not form a certain regular pattern, it can be concluded that there is no heteroscedasticity in the regression model. So it can be concluded overall that the regression model fulfils the requirements of the classical assumption test.

In addition, the basis for decision making in the heteroscedasticity test can be done using the Glejser test, namely by comparing the resulting significance value. If the significance value > 0.05, then there is no heteroscedasticity, but if the significance value < 0.05, then heteroscedasticity occurs. The results of the Heteroscedasticity Test with the Glejser Method can be seen in table 22.

Table 14. Glejser Test Results Sub Model II

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.171	2.520		-1.258	.214
	Training	-.029	.041	-.103	-.721	.474
	Work Engagement	-.004	.035	-.016	-.112	.911
	Job Satisfaction	.204	.124	.243	1.642	.106

a. Dependent Variable: Abs_Res2

Based on the data in Table 14, obtained sig. > 0.05, it can be concluded that there is no heteroscedasticity.

Hypothesis Test of Sub Model II

Hypothesis test results state that Training (X_1) has a significant effect on Performance (Y). Work Involvement (X_2) has a significant effect on Performance (Y), and Job Satisfaction (Z) has a significant effect on Performance (Y). The results of the t-test calculation of each variable can be seen in the following table:

Table 15. Sub Model II t-test results

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28.612	4.245		6.740	.000
	Training	.224	.069	.386	3.256	.002
	Work Engagement	.201	.059	.393	3.386	.001
	Job Satisfaction	.474	.209	.280	2.269	.027

a. Dependent Variable: Performance

Source: Primary Data Processed, 2023

In the table, the t statistical test is obtained as follows:

1. Training variable (X_1) with a t-count value (3.256) > t-table (2.006) with a *significance probability* level (Sig) of 0.002 (<0.05). This shows that training has a significant effect on the performance variable.
2. The Work Involvement variable (X2) with a t-count value (3.386)> t-table (2.006) with a *significance probability* level (Sig) of 0.001 (<0.05). This shows that Work Engagement has a significant effect on the Performance variable.
3. Variable Job Satisfaction (Z) with a t-count value (2.269) > t-table (2.006) with a *significance probability* level (Sig) of 0.027 (<0.05). This shows that Job Satisfaction has a significant effect on the Performance variable.

Thus, the path analysis equation can be arranged as follows:

$Y = 28.612 + 0.224X_1 + 0.201X_2 + 0.474Z$

The analysis equation model is meaningful:

1. The constant value is 28.612 which means that if the independent variables, namely Training (X_1), Work Engagement (X_2) and Job Satisfaction (Z) are equal to zero, then Performance (Y) is 28.612.
2. The regression coefficient value X_1 = 0.224 indicates that if Training increases by 100%, it will increase Performance by 22.4%.
3. The regression coefficient value X_2 = 0.201 indicates that if Work Engagement increases by 100%, it will increase Performance by 20.1%.
4. The regression coefficient value Z = 0.474 indicates that if Job Satisfaction increases by 100%, it will increase Performance by 47.4%.

Path Analysis of Sub Model II

Referring to the regression output of Sub Model II, it can be seen that the *significance probability* value of the three variables, namely: Training (X_1) = 0.002; Work Engagement (X_2) = 0.001; and Job Satisfaction (Z) = 0.027. These results provide the conclusion that the regression of Sub Model II, namely the Training variable (X_1) has a significant effect on Performance (Y), the Work Engagement variable (X_2) has a significant effect on Performance (Y) and the Job Satisfaction Variable (Z) has a significant effect on Performance (Y).

The magnitude of the R Value[2] or R-square found in table 24.

Table 16. *Model Summary* Test Results Sub Model II

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.587	.344	.307	.675

The data above shows that the contribution or contribution of the influence of the variables Training (X_1), Work Engagement (X_2) and Job Satisfaction (Z) to the variable Performance (Y) is 30.7%, while the remaining 69.3% is the contribution of other variables not included in the study. Meanwhile, the value of ε̇1 can be found by the formula ε̇1 = √ (1-0.307) = 0.8325. Thus, the path diagram of structure model II is obtained as follows:

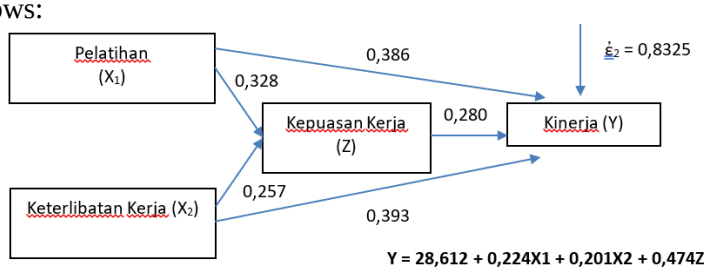


Figure 8. Path Diagram of Sub Model II

The analysis results show that the direct effect given by Training (X_1) on Performance (Y) is 0.386. While the indirect effect of Training (X_1) on Performance (Y) through Job Satisfaction (Z), which is 0.328 x 0.280 = 0.092. Then the total effect given by the Training variable (X_1) on Performance (Y) is the direct effect plus the indirect effect, namely 0.386 + 0.092 = 0.478. Based on the results of the above calculations, it can be seen that the direct effect value is 0.386 and the indirect effect is 0.092, which means that the direct effect value is greater than the indirect effect value. These results indicate that indirectly the Training variable (X_1) through Job Satisfaction (Z) has a significant influence on Performance (Y).

The results of the analysis show that the direct effect given by Work Engagement (X_2) on Performance (Y) is 0.393. While the indirect effect of Work Engagement (X_2) on Performance (Y) through Job Satisfaction (Z), which is 0.257 x 0.280 = 0.072. Then the total effect given by the Work Engagement variable (X_2) on Performance (Y) is the direct effect plus the indirect effect, namely 0.393 + 0.072 = 0.465. Based on the results of the above calculations, it can be seen that the direct effect value is 0.393 and the indirect effect is 0.072, which means that the direct effect value is greater than the indirect effect value. These results indicate that indirectly the variable Work Engagement (X_2) through Job Satisfaction (Z) has a significant influence on Performance (Y).

Table 17: Total effect value

No.	Influence	Direct Effect	Indirect Effect	Total Effect
1	Training → Performance	0,386	0,328 x 0,280 = 0,092	0,478
2	Work Engagement → Performance	0,393	0,257 x 0,280 = 0,072	0,465

Sobel Test

Sobel test is used to determine Hypothesis 6 and Hypothesis 7. The Sobel test was conducted to test the strength of the indirect effect of the Training and Work Engagement variables on the Performance variable through the Job Satisfaction variable.

To see the *indirect effect,* it can be done with a test tool, namely using the available *Calculation for* the *Sobel Test* by entering the *original sample* and *standard error of* each independent variable on the dependent variable if there is a mediator and without a mediator. With the criteria if the *Sobel test statistic* ≥ 1.96 with significance <0.05, then the variable can be said to be able to mediate between the independent variable and the dependent variable.

Table 18. Sobel Test Results

Variables	***Unstandardised***	***Std. Eror***	***Test Statistic***	***Std. Eror***	***P-Value***
Training on Job Satisfaction	0.119 (a)	0.043 (S)$_a$	2.045	0.038	0.040
Job Satisfaction on Performance	0.668 (b)	0.220 (S)$_b$			
Job Engagement on Job Satisfaction	0.085 (a)	0.039 (S)$_a$	1.007	0.020	0.313
Job Satisfaction on Performance	0.242 (b)	0.213 (S)$_b$			

Source: Data Processed with *Calculation for the Sobel Test*, 2023

From Table 18 above, the *test statistic value of the* effect of training on performance through job satisfaction as an intervening variable has a *test statistic* value of 2.045> 1.96 with a significance of 0.040 <0.05, which means that Hypothesis 6 is accepted where job satisfaction is able to mediate the effect of training on performance.

The test statistic value of the effect of Work Engagement on Performance through Job Satisfaction as an intervening variable has a *test statistic value of* 1.007 < 1.96 with a significance of 0.313 > 0.05, which means Hypothesis 7 is not accepted where Job Satisfaction is not able to mediate the effect of Work Engagement on Performance.

Discussion

i. Effect of Training on Job Satisfaction

Training has a positive and significant effect on Job Satisfaction at the Labuhanbatu Regional Revenue Agency with a regression coefficient of 0.112, which means that a 100% increase in training will increase job satisfaction by 11.2%. This finding is supported by various studies, including Anggi Meidita (2019), Indra Setiawan et al. (2021), and Saprudin (2018).

ii. Effect of Job Involvement on Job Satisfaction

Job Involvement also has a positive and significant effect on Job Satisfaction at the Labuhanbatu Regional Revenue Agency with a regression coefficient of 0.078, indicating a 100% increase in job involvement will increase job satisfaction by 7.8%. Research supporting this result includes Yakup (2017), Obi Seprianto (2021), and Ferri Alfian et al. (2017).

iii. Effect of Training on Performance

Training has a positive and significant effect on performance with a regression coefficient of 0.224, meaning that a 100% increase in training will increase performance by 22.4%. This is supported by research by Elizar and Hasrudy Tanjung (2018) and Ni Wayan Eka Sri Anggereni (2019).

iv. Effect of Work Engagement on Performance

Work Engagement has a positive and significant effect on Performance with a regression coefficient of 0.201, indicating a 100% increase in work engagement will increase performance by 20.1%. Supporting research includes Sebastianus Alexander Septiadi et al. (2017), Ahmad Fathurrohman (2018), and Vandy Fahrizal et al.

v. The Effect of Job Satisfaction on Performance

Job Satisfaction has a positive and significant effect on Performance with a regression coefficient of 0.474, indicating a 100% increase in job satisfaction will increase performance by 47.4%. This finding

is supported by the research of Alfian Nurrohmat and Rini Lestari (2021), I Wayan Tony Andika (2022), and Wanda Febriyana and Fetty Poerwita Sary (2015).

vi. Effect of Training on Performance through Job Satisfaction

The sobel test results show that Job Satisfaction mediates the effect of Training on Performance with a test statistic value of 2.045> 1.96 and significant 0.040 <0.05.

vii. The Effect of Work Engagement on Performance through Job Satisfaction

The sobel test results show that Job Satisfaction does not mediate the effect of Job Engagement on Performance with a test statistic value of 1.007 < 1.96 and a significant 0.313 > 0.05.

Conclusion

Based on the results of research on the effect of training and work involvement on employee performance at the Labuhanbatu Regency Regional Revenue Agency through job satisfaction as an intervening variable, it can be concluded as follows: Training has a positive effect on Job Satisfaction and Performance, Work Engagement has a positive effect on Job Satisfaction and Performance, and Job Satisfaction has a positive effect on Performance. In addition, Job Satisfaction mediates the effect of Training on Performance, but does not mediate the effect of Work Engagement on Performance.

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