The Influence of Information Technology and Human Resource Competency on Employee Performance with Job Satisfaction as Intervening Variables in Middle Tax Service Office of Karawang

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ABSTRACT: This research aims to 1). know and analyze the effect of the use of information technology and human resource competence on job satisfaction, 2) know and analyze the effect of the use of information technology and human resource competence on employee performance, 3) know and analyze the effect of job satisfaction on employee performance and 4) know and analyze how much influence the use of information technology and human resource competencies have on employee performance with job satisfaction as an intervening variable. This research was conducted at Middle Tax Service Office Karawang, with a total sample of 116 employees. Data analysis using path analysis. The results of the study found 1) there is an effect of the use of information technology and human resource competence on job satisfaction, 2) there is no effect of the use of information technology and human resource competence on employee performance, 3) there is an effect of job satisfaction on employee performance and 4) job satisfaction does not affect the use of information technology and human resource competence on employee performance. Thus job satisfaction is not an intervening variable.

KEYWORDS: Information Technology, HR Competence, Job Satisfaction, Employee Performance

INTRODUCTION

Performance is the result of organizational resource management activities to achieve organizational goals. Organizational goals cannot be realized without the participation of employees even though the tools or facilities owned by the agency are so sophisticated. Adequate equipment will not be beneficial to the agency if the participation of employees is not included. When human problems continue to develop, organizational problems, and especially organizational behavior problems are also growing day by day. In connection with the development of individual problems in each agency, they must be accountable based on their main tasks and functions, so that employees who understand their respective fields are needed. Therefore, an organization needs employees who have a quality, professional attitude, can be trusted to carry out the obligations assigned to them, and every employee's performance can be ensured to meet quality standards.

The industrial revolution has developed since the 1750s and continues to develop until now. Starting from the use of steam engines that dominated all industries at that time, from trains to turbine propulsion engines, and now entering the Industrial Revolution 4.0, everything has changed dramatically. Automation trends, the latest data exchange, cloud computing, the Internet of Things (IoT), Artificial Intelligence (AI), and all virtual things that can facilitate our operational activities. Almost all aspects of life, including government agencies.

The Industrial Revolution 4.0 which is currently sweeping various parts of the world including Indonesia is currently changing the pattern of many business processes that have been carried out both in the industrial and government sectors. Changes in business processes in various industrial sectors during the Industrial Revolution 4.0 era have the potential to indirectly affect a country's economy, either positively or negatively. The positive potential of the Industrial Revolution 4.0, including this revolution, will encourage the emergence of various business process simplifications whose impact can make a service or production, or distribution process faster and more efficient. However, on the other hand, this simplification of business processes also has the potential to eliminate one or several types of activity/work, the impact of which, if not properly anticipated by a country, can lead to an increase in unemployment or a decrease in the level of welfare in a country. Among the threats of disappearing some of these types of jobs, of course, it also does not rule out the possibility that the Industrial Revolution 4.0 has the opportunity to give rise to one or several other types of jobs that may have never existed before.

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According to Johansen (2012), in his work Leaders Make the Future: Ten New Leadership Skills for an Uncertain World, one of the strategies to deal with the Industrial Revolution 4.0 era or the VUCA (volatility, uncertainty, complexity, ambiguity) era, is with VUCA capabilities as well, which stands for Vision (having goals), Understanding, Clarity (seeing clearly), and Agility. VUCA capability is a set of abilities or skills needed by both individuals and groups to face this VUCA era.

Vision is the ability to have goals and a clear picture of what situation to aim for and how to achieve that situation. Understanding is the ability to understand the situation and the complexity of changes that are currently happening in their environment as well as the ability to carry out analysis and identify what things need to be prepared to deal with changes or the potential for these changes to occur.

Clarity is the ability to be able to see what is being done to realize its vision but on the one hand, it is also very clear to understand the situation that is happening around it, so that it is loyal to its vision but can be flexible and flexible in how to achieve that vision. Agility is the ability to be agile in dealing with changes that of course arise after being supported by the other three abilities.

Furthermore, in addition to preparing VUCA capabilities to deal with the VUCA in question, to anticipate and prepare the whole nation to be able to face the consequences or even take advantage of the opportunities provided by the Industrial Revolution 4.0 era, the government of the Republic of Indonesia, in this case, the President, in 2018 ago also has launched a roadmap called 'Making Indonesia 4.0'. Through 'Making Indonesia 4.0', there are 5 industrial sectors that are the focus for implementing Industrial Revolution 4.0 technology which is colored by artificial intelligence (artificial intelligence), Internet of Things (IoT), wearables, sophisticated robotics, and 3D printing, namely: (1) food and Drink; (2) textiles and clothing; (3) automotive; (4) chemistry; and, (5) electronics. It is hoped that the competitiveness of Indonesian products in this industry will primarily increase at the global level, resulting in increased exports and stronger domestic consumption. If this condition is achieved, it will open up more jobs and improve the welfare of the nation.

In line with the conditions above, of course, every government agency is required to always move dynamically under the times that constantly update increasingly sophisticated technology. One of them is the Directorate General of Taxes. The Directorate General of Taxes is a government agency whose operational activities operate based on tax laws, namely guided by Article 23A of the 1945 Constitution of the Republic of Indonesia. Article 23A of the 1945 Constitution of the Republic of Indonesia explains that taxes and other levies that are coercive for state needs are regulated by law. Apart from that, in tax collection, there are global principles that must be obeyed, one of which is no taxation without representation which contains a stipulation that tax collection regulations must be able to represent the interests of the community.

The Directorate General of Taxes (DGT) is a work unit under the coordination of the Indonesian Ministry of Finance which has the task of formulating and implementing policies and technical standardization in the field of taxation. DGT has a crucial position because it has the main task of collecting state revenues through taxes. From a budgetary perspective, tax revenue is the main determinant of the size of the state budget. Over the past decade, approximately 75% of state revenues have come from taxes. According to data from the Central Statistics Agency for 2021, 77% of state revenue comes from taxes in the amount of IDR 1,547,841 billion of the total revenue of IDR 2,006,334 billion.

In the current Industrial Revolution 4.0, every human activity cannot be separated from the use of technology. Technology is one of the three elements that must be owned by companies or government agencies in addition to human resources and natural resources. DGT, which is one of the agencies engaged in the field of public services, is required to provide the best service, in the sense of service that is fast, thorough, innovative, and under the needs of taxpayers or employees.

With so many applications used by DGT to simplify lengthy processes and speed up task completion time, it is necessary to know the response from employees, especially at Middle Tax Service Office of Karawang regarding changes in the application of information technology. The application of information technology applied to DGT has many advantages such as speeding up work, being more thorough, more practical, and easy to understand. However, the application of technology at DGT still has drawbacks, especially the many internal systems and applications that make it less practical. The implementation of information technology must be followed by the ability of competent employees so that they can operate information systems properly and support the success of organizational performance. Sutrisno (2017) stated that competence is an ability or talent that is measured by a person's expertise, skills, skills, and knowledge in carrying out his obligations in the position he is placed in the workplace.

Human Resources (HR) at any time will always be the main supporter of any organization regardless of its form, because HR in a group or organization will be the element that determines the health of the organization and plays a role as a planner or driving force for the organization, therefore every employee is said to be determining factor systems and policies that have been established for the realization of organizational goals.

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Planned and sustainable human resource development is an absolute necessity for the future of the organization, in these environmental conditions, management is required to develop new ways of retaining employees so they can provide effective performance and develop their potential to provide maximum contribution to the organization. In achieving organizational goals that have been set, leaders and employees under them are assisted by other employees, so that the success of leaders carrying out their duties is influenced by the contribution of other parties, meaning that the performance of leaders is influenced by employee performance if the performance of employees is good, it will affect the performance of leaders and subsequently organizational performance. Therefore, organizational performance depends on how leaders and employees play a role in planning, implementing, and controlling an organization. Therefore, leaders do not only play a role in motivating and managing their employees, but it is also important to pay attention to the condition of employees both physiologically, psychologically, or behaviorally to improve individual employee performance so that it will encourage overall employee performance and provide appropriate feedback towards changes in behavior that are reflected in increased performance.

The object of this research is the employees at the Karawang Madya Tax Service Office (Middle Tax Service Office of Karawang), the researcher chose to focus on the Karawang Madya KPP, because it is a government institution that collects state taxes that carry out tax administration functions by applying the tax law fairly to finance state administration for the sake of people's prosperity.

Maximum employee performance will affect organizational performance, namely the Karawang Middle KPP acceptance target and employee KPI. Maximum employee performance is thought to be influenced by work support facilities and infrastructure such as the use of information technology, human resource competence, and job satisfaction. With the achievement of acceptance, the achievement of KPI, the extent of the administrative area, and a large number of Middle Tax Service Office of Karawang Taxpayers, it is necessary to know how the relationship between information technology, human resource competence, employee performance, and employee job satisfaction. To see how much influence the use of information technology and human resource competence has on employee performance based on previous studies and its implementation can be measured through job satisfaction. According to Luthans (2006), job satisfaction has a very close relationship with employee performance and is one of the factors that can be used to measure employee performance, namely job satisfaction. Job satisfaction of Middle Tax Service Office of Karawang employees has also increased with the implementation of adequate information technology and qualified employee competencies. Individual behavior and feelings towards the level of satisfaction in carrying out their work are expected to have an impact on their performance.

Performance is a process of activities carried out by someone in completing their duties which can be a benchmark in assessing the quality of their work (Faisal, 2016). Employee performance is said to be very good, judging by the fact that in 2021 Middle Tax Service Office of Karawang will receive revenues exceeding 100% of the target charged. The phenomenon that occurs at Middle Tax Service Office of Karawang is that employee performance has increased as seen from the increase in revenue by 116% of the target and all KPIs have been achieved. Which number will not increase by itself without competent human resources?

The reason for taking variables in this study is motivated by taking internal and external factors on job satisfaction and employee performance, information technology variables have the potential to influence from outside while human resource competency variables have the potential to influence from within. With the use of human resource management theory which discusses human behavior and ways of managing resources, in organizations and the environment it is used as a reference and direction in taking theory and determining concepts in research.

LITERATURE REVIEW

1. Employee Performance

According to Handoko (2014), performance is a process of evaluating the work results of employees who are assessed by the authorities in an organization. According to Guritno and Waridin in Handoko (2014), performance is the attainment of work results of employees as measured by the standards or criteria of an organization.

Meanwhile, according to Wirawan (2015), performance in the organization can be grouped into two parts. The first is the performance of human resources which consists of the performance of individual employees. And the second is a group performance. Meanwhile, non-human resource performance consists of production performance, marketing performance, financial performance, and equipment performance. According to Bernardin and Russel (2011: 382), there are six criteria for assessing employee performance:

a. Quality, namely the level at which the process or adjustment is in an ideal way in carrying out activities or fulfilling activities as expected.

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b. Quantity, namely the amount produced is realized through the currency value, the number of units, or the number of activity cycles that have been completed.

c. Timeliness is the degree to which the activity has been completed in a shorter time than specified and maximizes the time available for other activities.

d. Cost-effectiveness, namely the level at which the use of company resources in the form of human, financial, and technology is maximized to obtain the highest yield or reduction of losses from each unit.

e. Need for supervision, namely the level at which an employee can do his job without the need to ask for help or guidance from his superiors.

f. Interpersonal impact, namely the level that shows an employee feels confident, has good intentions and works together among colleagues.

2. Information Technology

The definition of technology is one of the systematic discussions of applied art or carpentry. This refers to literature from Greece which alludes to Technologia which comes from the word techne which means art discourse. The definition of technology according to Capra in Miarso (2007) is one of the systematic discussions of applied art or carpentry. This refers to literature from Greece which alludes to Technologia which comes from the word techne which means art discourse.

According to Robbins (2014) states, technology refers to the information, equipment, techniques, and processes needed to transform inputs into outputs within the organization. Technology refers to the information, equipment, techniques, and processes needed to transform inputs into outputs in an organization. This means that technology sees how inputs are converted into expenditures. The concept of technology, although it has mechanical or manufacturing connotations, can be applied to all types of organizations.

According to Rukhviyanti (2018), information technology is the result of a combination of computer technology and communication technology, components of computer technology include hardware and software whose job is to operate and store information while communication technology is responsible for sending information. According to Naibaho (2017), information technology is a form of technology, which has various forms and functions to create, modify, store, and operate information.

The functions of information technology according to Rahmat Sulaiman Naibaho (2017) include:

a. Capture, namely the process of collecting received activity.

b. Processing, namely the process of operating each data and information starting from collecting, analyzing, to distributing information.

c. Produce, namely the result of processing into something useful.

d. Storing, namely the process of storing data and information that will be used as a guide in the future.

e. Searching again is the process of tracing back data and information that already exists for further processing.

f. Transmission, namely the process of distributing data or information to a communication network.

3. Competence of Human Resources

Competence itself literally according to Sutrisno (2017) comes from the word competence which means skill, ability, and authority. Competence is etymologically the skills, abilities, and knowledge possessed by a person which can be seen through the dimensions of his behavior.

The definition of competence according to Hutapea and Thoha (2008: 4), competence is defined as the capacity that exists in someone who can make that person able to fulfill what is required by work in an organization so that the organization can achieve the expected results. The difference between competence and competence according to Woodruff (1991) in Hutapea and Thoha (2008: 4), is interpreted as a concept related to work, namely showing work areas where people can become competent or superior, while competency is a basic concept related to people. , which shows the dimensions of behavior that underlie superior or competent achievement.

Competency indicators where there are 3 indicators, among others, are as follows:

a. Work-related knowledge

b. Individual skills

c. Work attitude

4. Job Satisfaction

Robbins (2008) states that job satisfaction is a general attitude towards one's work, the difference between the amount of reward a worker receives and the amount of reward they believe they should receive. According to Abdurrahmat (2006), job satisfaction

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is a form of emotional attitude that pleases and loves the work he does. Job satisfaction at work is job satisfaction that can be enjoyed at work by getting results from achieving work goals, placement, treatment, and a good working environment. Employees who can enjoy job satisfaction in this job will choose to prioritize their work rather than the remuneration/wages they get from that job. Employees will feel more satisfied if the remuneration is proportional to the results of the work done.

According to Handoko (2014), job satisfaction is a variable that can affect the productivity or work performance of employees. Other variables that can also affect the work productivity of employees include motivation to work, levels of work stress experienced by employees, physical conditions of work, compensation, and other economic, technical, and behavioral aspects. The measurement of job satisfaction variables refers to the opinion of Robbins and Judge (2017: 50) stating that job satisfaction indicators include 5 (five) indicators, namely as follows:

a. Satisfaction with the work itself. Work provides opportunities for employees to learn according to their interests and opportunities to be responsible. In the two-factor theory, it is explained that work is a factor that will drive a strong level of work motivation so that it can produce good work performance.

b. Satisfaction with rewards. Employee job satisfaction will be formed if the amount of money received by employees is following the workload and is balanced with other employees

c. Satisfaction with promotional opportunities. Promotion is a form of appreciation received by employees in the organization. Employee job satisfaction will be high if employees are promoted based on work achievements achieved by these employees.

d. Satisfaction with superior supervision. This is shown by superiors in the form of paying attention to how well the work is done by employees, advising and assisting employees, and good communication in supervision. Employee job satisfaction will be high if the supervision carried out by the supervisor is motivating employees.

e. Satisfaction with co-workers. If the organization there is a harmonious, friendly, and mutually helpful relationship between employees, it will create a conducive working group atmosphere, which will create employee job satisfaction.

RESEARCH METHODS

The time of the research was carried out for four months, namely November 2022 to February 2023, from the start of the planning process, and implementation to the process of reporting results. This research was conducted at the Karawang Madya Tax Service Office which is located at JL. West Karawang Interchange, Sukaluyu, East Telukjambe, Karawang Regency, West Java 41361.

This research is a type of causal associative research using a quantitative approach. Causal associative research is research that aims to examine the influence of two or more variables, namely looking for causation between the independent variable and the dependent variable. According to Sugiyono (2013), a population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then draw conclusions. The population of this study is all employees of the Karawang Middle Tax Service Office, totaling 116 employees.

The sample according to Sugiyono (2013) is part of the number and characteristics possessed by the population. According to Sugiyono, (2017), the sample is part of the population which is the source of data in research, where the population is part of the number of characteristics possessed by the population. The sample to be analyzed in this study is all employees of the Karawang Middle Tax Service Office, namely 116 employees.

Data analysis techniques in this study use quantitative analysis. This analysis technique is carried out on data obtained from the results of the questionnaire answers and is used to analyze data in the form of numbers and calculations using statistical methods.

RESULT AND DISCUSSION
1. The Effect of Using Information Technology and Human Resource Competence on Job Satisfaction
Table 1. Information Technology F Test Results and Human Resource Competency on Job Satisfaction

ANOVAª						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14202.576	2	7101.288	26746.762	.000ᵇ
	Residual	30.002	113	.266		
	Total	14232.578	115			
a. Dependent Variable: Job Satisfaction (Z)						
b. Predictors: (Constant), Human Resources Competency (X2), Information Technology (X1)						

Source: Primary data processing, 2023

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Based on Table 1, it was found that the F-count value of the information technology variable and human resource competence was 26746.762, while the F-table was 3.077. Thus Fcount > FTabel (26746.762> 3.077), thus H0 is rejected or H1 is accepted. Therefore, it can be concluded that information technology and human resource competence affect job satisfaction. Thus the first hypothesis is proven.

2. The Effect of Using Information Technology and Human Resource Competence on Employee Performance

Table 2. Information Technology F Test Results and Human Resources Competency Against Employee Performance

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8016.344	2	2672.115	18948.524	.000[b]
	Residual	15.794	112	.141		
	Total	8032.138	115			
a. Dependent Variable: Employee Performance (Y)						
b. Predictors: (Constant), Human Resources Competency (X2), Information Technology (X1)						

Source: Primary data processing, 2023

The results of the F test are in Table 2, for information technology and human resource competency variables, the F-count is 18948.524, and the F-table is 3.077. This means F-count > F-table (18948.524 > 3.077) which means H0 is rejected or H1 is accepted. This gives the conclusion that information technology and human resource competence affect employee performance. Thus the second hypothesis is proven.

3. The Effect of Job Satisfaction on Employee Performance
Table 3. Results of Job Satisfaction T-Test on Employee Performance

	Coefficients					
	Unstandardized Coefficients		Standardized Coefficients			
Model	B	Std. Error	Beta	t	Sig.	
1 (Constant)	-.366	.517		-.708	.481	
Job Satisfaction	-.429	.069	-.571	-6.258	.000	

a. Dependent Variable: Employee Performance (Y)

Source: Primary data processing, 2023

A partial t-test is used to test the independent variable, namely job satisfaction on the dependent variable, namely employee performance. Based on Table 3, it is known that the t-count value of variable Z is -6.258 while the t-table value of variable Z is 1.658. Based on the sig vs alpha values, it is known that sig. is .000 so 0.000<0.05 so the hypothesis is accepted. The result is that the value of the two-tailed t-table is 1.981, therefore -6258 is greater than -1.981 so it enters the rejection area of H0 so that it can be concluded that H0 is rejected and H1 is accepted. An explanation of the results is as follows:

• The t-count value of variable Z = -6.258 with t-table = 1.981 using a two-tailed test becomes 6.258>1981 and sig. 0.000 where <0.05 then job satisfaction (Z) has a significant influence on employee performance variables (Y).

4. The Effect of Using Information Technology and Human Resource Competence on Employee Performance with Job Satisfaction as an Intervening Variable

$X_1 \rightarrow Z \rightarrow Y = (\rho zx_1) \times (\rho yz) = 0{,}704 \times -0{,}571 = -0{,}402$

$X_2 \rightarrow Z \rightarrow Y = (\rho zx_2) \times (\rho yz) = 0{,}296 \times -0{,}571 = -0{,}169$

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Based on the path analysis described earlier, the value of the indirect influence of information technology variables is obtained from the path coefficient ρzx1 multiplied by the path coefficient ρyz. The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence.

In the human resource competence variable, the indirect effect value is obtained from the path coefficient value ρzx2 multiplied by the path coefficient value ρyz. The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence. This shows that job satisfaction cannot mediate information technology and human resource competencies in influencing employee performance. Thus the hypothesis is not proven.

DISCUSSION

1. The Influence of Information Technology and Human Resource Competence on Job Satisfaction

Based on the analysis of the description of the information technology variable, it shows that the average is close to 7, thus the Middle Tax Service Office of Karawang employee stated that he strongly agreed about the statement attached to the information technology variable. The indicator that gives the biggest contribution to the formation of information technology variables is communicating information, that the information technology that employees use can assist in communicating information to colleagues, while the smallest is capturing information, where the information technology that employees use can help find the latest information related to work, this is a novelty from previous research. Based on the analysis of the description of the human resource competency variable, it shows an average of close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the human resource competency variable. The indicator that gives the greatest value to the formation of the human resource competency variable is work attitude, where employees have high morale, while the smallest is knowledge, where employees know how to use the correct information, equipment, and techniques, this is a novelty from previous studies. Based on the analysis of the description of the job satisfaction variable, it shows that the average is close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statements attached to the job satisfaction variable. The indicator that gives the greatest value to the formation of the job satisfaction variable is job satisfaction with colleagues, that employees like to work with colleagues who can provide solutions when there are work problems, while the smallest is job satisfaction with promotions, where employees are happy because there is an opportunity open to be promoted, this is the novelty of previous research.

Based on the results of multiple regression analysis and path analysis, shows that information technology and human resource competence have an impact on increasing job satisfaction significantly. The results of the research are in line with research that has been conducted by Ali Mansyur, Mochamad Edris, and Mamik Indaryani (2022) and Memo Sitorus, Togi Manalu, and Ira Andira (2020).

2. The Influence of Information Technology and Human Resource Competence on Employee Performance

Based on the analysis of the description of the information technology variable, it shows that the average is close to 7, thus the Middle Tax Service Office of Karawang employee stated that he strongly agreed about the statement attached to the information technology variable. The indicator that gives the biggest contribution to the formation of information technology variables is communicating information, that the information technology that employees use can assist in communicating information to colleagues, while the smallest is capturing information, where the information technology that employees use can help find the latest information related to work, this is a novelty from previous research. Based on the analysis of the description of the human resource competency variable, it shows an average of close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the human resource competency variable. The indicator that gives the greatest value to the formation of the human resource competency variable is work attitude, where employees have high morale, while the smallest is knowledge, where employees know how to use the correct information, equipment, and techniques, this is the novelty of previous research. Based on the analysis of the description of the employee performance variables, the average is close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statements attached to the employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is colleagues, that employees work patiently, while the lowest is quality, where the work carried out by employees is under standard operating procedures (SOP), this is a novelty from previous studies.

Based on the results of multiple regression analysis and path analysis, it shows that information technology has a significant impact on increasing employee performance. Based on the results of the path analysis, it shows that the competence of human resources has an impact on improving employee performance. The results of the research are in line with research that has been conducted by Jernita Marbun (2020) and Mukhlis Catio and Denok Sunarsi (2020).

3. The Influence of Job Satisfaction on Employee Performance

Based on the analysis of the description of the job satisfaction variable, it shows that the average is close to number 7, thus the majority of Karawang Middle Tax Service Office employees state that they strongly agree about the statement attached to the job satisfaction variable. The indicator that gives the greatest value to the formation of the job satisfaction variable is job satisfaction with colleagues, that employees like to work with colleagues who can provide solutions when there are work problems, while the smallest is job satisfaction with promotions, where employees are happy because there is an opportunity open to be promoted, this is the novelty of previous research. Based on the analysis of the description of employee performance variables, it shows that the average is close to number 7, thus the majority of employees at the Karawang Middle Tax Service Office state that they strongly agree about the statement attached to the employee performance variable. The indicator that gives the greatest value to the formation of employee performance variables is colleagues, that employees work patiently, while the lowest is quality, where the work carried out by employees is following standard operating procedures (SOP), this is a novelty from previous research.

Based on the results of multiple regression analysis and path analysis, it shows that job satisfaction has a significant impact on increasing employee performance. Based on the results of path analysis shows that job satisfaction has an impact on improving employee performance. The research results are in line with research conducted by Reina Damayanti (2015).

4. The Influence of Information Technology and Human Resource Competence on Employee Performance Through Job Satisfaction

Based on the analysis of the description of the information technology variable, it shows that the average is close to 7, thus the Middle Tax Service Office of Karawang employee stated that he strongly agreed about the statement attached to the information technology variable. The indicator that gives the biggest contribution to the formation of information technology variables is communicating information, that the information technology that employees use can assist in communicating information to colleagues, while the smallest is capturing information, where the information technology that employees use can help find the latest information related to work, this is a novelty from previous research. Based on the analysis of the description of the human resource competency variable, it shows an average of close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the human resource competency variable. The indicator that gives the greatest value to the formation of the human resource competency variable is work attitude, where employees have high morale, while the smallest is knowledge, where employees know how to use the correct information, equipment, and techniques, this is the novelty of previous research.

Based on the analysis of the description of employee performance variables, it shows that the average is close to number 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the employee performance variable. The indicator that gives the greatest value to the formation of employee performance variables is colleagues, that employees work patiently, while the lowest is quality, where the work carried out by employees is following standard operating procedures (SOP), this is a novelty from previous research. Based on the analysis of the description of the job satisfaction variable, it shows that the average is close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statements attached to the job satisfaction variable. The indicator that gives the greatest value to the formation of the job satisfaction variable is job satisfaction with colleagues, that employees like to work with colleagues who can provide solutions when there are work problems, while the smallest is job satisfaction with promotions, where employees are happy because there is an opportunity open to be promoted, this is the novelty of previous research.

Based on the results of multiple regression analysis and path analysis, shows that information technology and human resource competencies do not have a significant impact on increasing employee performance through job satisfaction. The results of the research are in line with research conducted by Irsal Nurariansyah (2019).

CONCLUSION

Based on the research results, which have been carried out to test the hypotheses and answers to the proposed problem formulation, the authors can draw the following conclusions:

1. Based on the analysis of the description of the information technology variable, it shows that the average is close to number 7, thus the Middle Tax Service Office of Karawang employees state that they strongly agree about the statements attached to the information technology variable. The indicator that gives the biggest contribution to the formation of information technology variables is communicating information, that the information technology that employees use can assist in communicating information to colleagues, while the smallest is capturing information, where the information technology that employees use can help find the latest information related to work.

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2. Based on the analysis of the description of the human resource competency variable, it shows an average of close to 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the human resource competency variable. The indicator that gives the greatest value to the formation of the human resource competency variable is work attitude, where employees have high morale, while the smallest is knowledge, where employees know how to use the correct information, equipment, and techniques.

3. Based on the analysis of the description of the job satisfaction variable, it shows that the average (mean) is close to number 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the job satisfaction variable. The indicator that gives the greatest value to the formation of the job satisfaction variable is job satisfaction with colleagues, that employees like to work with colleagues who can provide solutions when there are work problems, while the smallest is job satisfaction with promotions, where employees are happy because there is an opportunity open to promotion.

4. Based on the analysis of the description of employee performance variables, it shows that the average (mean) is close to number 7, thus the majority of Middle Tax Service Office of Karawang employees state that they strongly agree about the statement attached to the employee performance variable. The indicator that gives the greatest value to the formation of employee performance variables is colleagues, that employees work patiently, while the lowest is quality, where the work carried out by employees is following standard operating procedures (SOP).

5. Based on the results of multiple regression analysis and path analysis, it shows that information technology and human resource competencies have a positive and significant effect on increasing job satisfaction.

6. Based on the results of multiple regression analysis and path analysis, it shows that information technology and human resource competence have a positive and significant effect on improving employee performance.

7. Based on the results of multiple regression analysis and path analysis shows that job satisfaction has a significant effect on improving the performance of Middle Tax Service Office of Karawang employees.

8. Based on the results of multiple regression analysis and path analysis, it shows that information technology and human resource competence have no positive and significant effect on the performance of Middle Tax Service Office of Karawang employees through job satisfaction as an intervening variable.

RECOMMENDATION

Based on the results of the research and discussion in the conclusion above, the authors provide suggestions that may be followed up, namely:

1. On employee performance variables, the indicator that gives the lowest value is quality, where the work performed by employees is following standard operating procedures (SOP). This can be done by further increasing the role of the Internal Compliance Unit (UKI) to monitor employees whether work has been carried out according to the SOP.

2. In the information technology variable, the indicator that gives the lowest value is capturing information, where the information technology that employees use can help find the latest information related to work. This can be overcome by the work unit providing public wifi that can be accessed by all employees.

3. On the human resource competency variable, the indicator that gives the lowest score is knowledge, where employees know how to use appropriate and correct information, equipment, and techniques. This can be overcome by the Middle Tax Service Office of Karawang leadership having to develop the capabilities of its employees by holding In-House Training (IHT) or proposing education and training to related agencies.

4. On the variable job satisfaction, the indicator that gives the lowest value is job satisfaction with promotion, where employees are happy because there is an open opportunity to be promoted. This can be overcome by the Middle Tax Service Office of Karawang leadership giving appreciation to outstanding employees by proposing these employees be promoted.

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