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The Impact of E-Learning-Based Training, Work Motivation, and Discipline on Employee Competence at KPP Pratama Pematang Siantar

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Abstract

The purpose of this study was to investigate the impact of e-learning-based training, work motivation, and work discipline on employee competency at KPP Pratama Pematang Siantar. This study employs descriptive analysis and multiple linear regression analysis with SPSS for data processing. The research sample was made up of 96 employees drawn from 111 different groups using purposive sampling. Employee competency can be explained by 58.2% of the factors e-learning-based training, work motivation, and work discipline. The remaining 41.8% is influenced by issues outside the scope of this study. Regression analysis results show that partially e-learning-based training, work motivation, and work discipline all have a significant and beneficial impact on employee competence, with e-learning-based training having a bigger impact than work motivation and work discipline.

Keywords: Training, E-learning, Work Motivation, Work Discipline, Employee Competence

Abstrak

Tujuan riset ini menganalisa akibat pelatihan berbasis platform elearning, motivasi kerja serta disiplin kerja terhadap kompetensi karyawan di KPP Pratama Pematang Siantar. Riset ini memakai analisis regresi linear berganda dengan memakai program SPSS. Sampel riset sebesar 96 karyawan dari 111 populasi dengan memakai metode sampling purposive sampling. Hasil penelitian menunjukkan bahwa pelatihan berbasis e-learning, motivasi dan disiplin kerja dapat meningkatkan kompetensi karyawan sebesar 58,2% sebaliknya lebihnya 41, 8% dipengaruhi oleh aspek lain yang tidak dimasukkan dalam riset ini. Hasil analisis regresi secara parsial menunjukkan bahwa pelatihan berbasis platform e-learning, motivasi dan disiplin kerja mempengaruhi secara positif signifikan kepada kompetensi karyawan.

Kata Kunci: Pelatihan, E-learning, Motivasi Kerja, Disiplin Kerja, Kompetensi Pegawai

1. Introduction

One of the Human Resources (HR) traits that organizations in the 4.0 era anticipate is the high competency standards of employees. This proficiency level is desired by all entities, including the Directorate General of Taxes (DGT). In 2020, DGT will administer a test of its employees' socio-cultural competence. The first examination period occurred in September of 2020, with 6,912 employees participating. The second examination period occurred in October 2020, and 4,302 employees participated. In anticipation that employees will endeavor to improve their competencies in accordance with organizational standards, the DGT also determines the competency standard value requirements for implementing employees who will be graded. As part of the process for evaluating candidates for open positions, DGT administers competency examinations to potential candidates. All of these HR initiatives are implemented with the intention of enhancing employee competency at DGT.

The Pratama Pematang Siantar Tax Service Office (KPP) is an entity of the Directorate General of Taxes (DJP) that is responsible for tax administration in the municipality of Pematang Siantar and the regency of Simalungun. On January 17, 2021, KPP Pratama Pematang Siantar had 111 employees with CPNS/PNS status, including 1 official at echelon III, 11 officials at echelon IV, and 16 functional examiners and tax assessors, as well as 83 employees in good executor positions, including general executor, special executor, tax bailiff, and Account Representative.

According to the observations of the researchers, there were 57 employees with Diploma III education level or less, including 4 employees with high school/equivalent education level, 30 employees with Diploma I education level, and 23 people with Diploma III education level, representing 51.35 percent of all employees and 68.67 percent of executive employees. It is anticipated that employees with a solid educational background will also be highly competent in their responsibilities and work. In actuality, the proportion of KPP Pratama Pematang Siantar workers with a Diploma III or lower is still quite substantial. The implications of the distribution of employee education levels on employee work competence are cause for concern.

According to Bersin, (2007) and Wibowo, (2014) that a person's competence is affected by a variety of factors, such as values and beliefs, experience, skills, personality, emotional issues, motivation, intellectual abilities, and organizational culture. Education and training can increase a person's knowledge and skills, and this includes both face-to-face classical training and other forms of training that use information technology developments, such as e-learning, which organizations have implemented in recent years. Other influences on these competencies include personality traits that manifest as self-discipline in

employees and motivational factors that encourage an employee to enhance his competence.

At the level of work units such as KPP Pratama Pematang Siantar, DGT employees are made aware of the significance of maintaining high standards of employee competency. This is evidenced by the fact that one of KPP Pratama's Key Performance Indicators (IKU) is the percentage of employees who meet training hour requirements. Through a preliminary survey of 10 employees at KPP Pratama Pematang Siantar conducted by the author, it was determined that a significant number of employees still participate in e-learning, but that their attention is divided by pending work. Consequently, there are employees who attend training but disregard the material on a regular basis.

Additionally, the Tax Service Office struggles with demotivated employees. The lack of motivation at KPP Pratama Pematang Siantar is highlighted by the fact that three senior employees (Grades 10 and 11 Advancement) failed the competency exam for a classification increase. This motivational issue can arise for employees who are in a comfortable work environment, such as those who have worked for more than 15 years but have fewer opportunities for career advancement.

Infractions of employee discipline were also a concern at KPP Pratama Pematang Siantar. In 2020, four employees of KPP Pratama Pematang Siantar will be serving disciplinary punishment for one minor infraction, one moderate infraction, and two severe infractions. According to Syakir & Pardjono, (2015)'s research, work motivation variables have no positive impact on competence. Motivation that has a good and significant effect on employee competence but has no positive effect on competence is a topic deserving of further inquiry and examination. Heryanti et al., (2021) findings support motivation by revealing a substantial association between leadership style, motivation, work discipline, and employee performance.

Organizations have shifted from conventional face-to-face training to system-based electronic/e-learning training. In Indonesia, private businesses and government agencies have implemented e-learning training programs. Private businesses and government agencies are due to the benefits organizations receive from e-learning training, such as flexibility in training time and location, organizational efficiency improvements, and the ability to reach many participants. In recent years, e-learning has gained popularity, particularly in light of the social restrictions imposed by the Covid-19 pandemic.

Analyzing training needs is the first stage in the DGT's annual education and training plan. DGT's annual education and training plan is done to determine what office-related training employees require most. The Education and Training Center (Pusdiklat) and the Financial Training Center (BDK) will conduct annual training following the analysis of

training requirements. Due to the emergence of the Covid-19 pandemic in April 2020, face-to-face training has been temporarily suspended at Pusdiklat and BDK, and the e-learning model has been implemented in its stead. In contrast to the conventional training method of face-to-face classes/face-to-face, employees enrolled in e-learning frequently continue to perform office duties. Employees must divide their attention between e-learning and office-based tasks, making concentration difficult. Employees raise the question of whether e-learning-based training has the same impact on increasing employee competence or if the implementation of e-learning modifies the effect of this training on increasing employee competence. The purpose of this research is to investigate the impacts of training, incentive, and discipline on employee competency. This study is expected to give references for DGT and KPP Pratama Pematang Siantar on how organizations understand the variables that influence employee competence and the extent to which these variables influence employee competence.

2. Theoretical Framework

2.1 E-Learning Based Training

Training is a procedure that tries to instill specific abilities in participants that will aid in the achievement of organizational goals (Dzahabyyah et al., 2021). Training activities, according to (Widodo et al., 2022) are a sequence of activities aimed to systematically improve employees' knowledge and abilities so that they can excel in their respective disciplines. Training, according to Riyanto et al., (2020), equips employees with the knowledge, abilities, and attitudes required to uphold accountability norms. Furthermore, Mangkunegara in Fadilla et al., (2023) defines training as a short-term, systematic, and organized educational process that teaches employees specialized technical knowledge and abilities. Training not only broadens one's knowledge but can also improve one's work talents, resulting in increased production. Based on the above idea, one may conclude that training is a way for enhancing worker performance in order to hire persons with the highest degree of job-related skills and talents. Optimal training can help a business achieve its objectives.

E-learning or online learning establishes a form of cross-distance education using advances in information and communication technology. Open University (UT) is a state university that manages a distance education system. Conventional campuses, primarily state universities, can only accommodate some high school graduates who wish to enrol in tertiary institutions; therefore, UT was established to accommodate them.

E-learning is an abbreviation for electronic learning, therefore it indicates learning using electronic medium. The use of electronic media includes computers and the Internet.

There are various definitions of e-learning, according to specialists. Quayson, (2022) describes e-learning as a learning experience created via the use of information technology and computation. According to Mutia & Leonard, (2015) the most frequently accepted definition of e-learning is a teaching and learning process in which students get instructional materials via information technology. E-learning, according to (Dahiya et al., 2012), is the use of information and communication technology to enable active learning at any time and location. According to some of the definitions of e-learning listed above, e-learning is a learning activity that involves the use of electronic instruments in designing, developing, communicating, assessing, and facilitating participants in teaching and learning. Interaction between training participants can occur anywhere and at any time.

Rivai in Khodijah & Asim, (2019) categorizes the determinable dimensions and parameters of training as follows: 1. training materials and training materials. The need for training can be used to determine the distribution of training materials. The indicator is the completeness of the material or training materials. 2. Methods/methods of training. On the premise of the training materials distributed to participants, the optimal presentation method was determined. The determination and determination of training methods depend on the material presented, with the indicator representing the most appropriate training method. Instructor-led training. Instructors are selected on the basis of their professional expertise and capacity to transform the skills of their students. The criterion is the instructor's instructional capacity. Instruction Participants. Selection of participants who are truly "ready to receive training," i.e., employees who are mentally prepared to participate in training activities. As indicators, competence and motivation among training participants have been identified. 5. Training Support Facilities The purpose of evaluating training support facilities is to determine the plan's strength, completeness, and condition so that it can be utilized for feedback or evaluation to produce the desired output. The criteria are the condition of the equipment, the environmental conditions, and the training providers.

2.2 Motivation

Motivation, according to Robbins and Judge in (Wirtama et al., 2020) is the process that explains the direction, intensity, and tenacity with which an individual pursues his goals. The three most important terms are focus, intensity, and persistence. Work motivation, according to Steers and Porter in (Ibrahim & Widawati, 2022) is an effort that can contribute to attitudes, behavior formation, and maintaining or sustaining behavior congruent with the expected work environment of the business. Motivation, according to Saraswathi, is the willingness to perform optimally in diverse ways to attain organizational goals. This strategy is decided by the ability to meet a variety of unique needs (Wan Yusoff & Tan, 2013). Work

motivation, according to these experts, is a process that involves encouraging an individual to engage in a series of actions that contribute to the achievement of organizational objectives and the satisfaction of various demands. Employees' level of job motivation determines their level of work performance.

Physical requirements, which are a fundamental human need, include salaries, benefits, bonuses or incentives, food and transportation allowances, and office facilities. The need for security and safety resulting from office-provided safety guarantees such as safety incentives, safety insurance, and safety equipment and facilities. The social requirements of the workplace are derived from both colleague and superior relationships. The need for appreciation, that is, the requirement that all individuals be respected and acknowledged. Need for self-realization is the optimal potential talent, with need for self-realization as its parameter.

2.3 Work Discipline

According to (Hasibuan, 2014) discipline is the conscious ability to comply with all applicable norms. According to (Rivai, 2014), managers utilize work discipline to interact with subordinates so that they are eager to improve their behavior, increase their awareness, and comply with all applicable rules and social norms. Work discipline, according to Wiratama & Sintaasih, (2013), is a management behavior that motivates followers to obey all rules and regulations established by the organization or business, as well as a knowledge and inclination to societal norms. Work discipline, according to this theory, is the observance of obligations and rules at the workplace, as well as a guide for employees in carrying out their duties and work, which can be used by organizations or management to direct their employees toward a specific goal. Simamora, (2016) enumerates the following factors that influence employee discipline:

1. Conformity to applicable regulations and standards
2. Execute effectively
3. A positive attitude and consistent efforts to improve work quality.
4. Punctuality.
5. Timely completion of assignments

2.4 Employee Competence

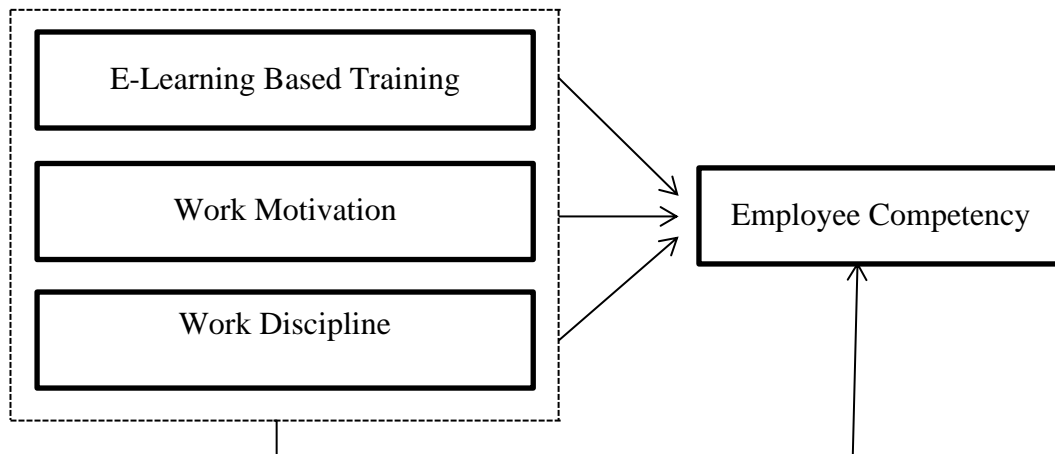
Spencer, (2017) defines ability as a trait concerning the effectiveness of personal performance at work or the basic difference that may be compared to others. The specifications serve as a guide. Sudarmanto, (2018) define competence as the awareness of one's own personal talents, abilities, or traits that have a direct impact on job

performance. According to Riyanto et al., (2020), ability is the capacity to assist or execute work activities based on expertise and information, as well as the essential work attitude for the role. According to this theory, competence is the ability and information gained by a person who is needed to perform work activities in accordance with predefined performance standards.

According to Permenpan RB No. 38 of 2017, a State Civil Apparatus (ASN) must have technical competence, administrative competence, and sociocultural competence. Training is a short-term technique of education that teaches employees related knowledge, skills, and technical skills through systematic and organized procedures. E-learning is a method of training firm employees that makes use of advances in information technology. Using electronic networks and computers with Internet technology in job training allows for the transmission of information and instructions, increasing the efficiency and efficacy of job training. E-learning can be used effectively in major firms' HR development processes. Employees benefit from e-learning-based training in understanding and implementing practical knowledge, which improves their abilities, expertise, and dispositions at work.

Other elements affecting employee competency, in addition to training, are backed by great employee motivation to produce big results. A state or circumstance that motivates, inspires, moves, or directs an individual to act in order to attain his goals is referred to as motivation. Extrinsic motivation, which comes from without, and intrinsic motivation, which comes from inside, are two types of motivation. To improve competence, a person must be highly motivated; thus, motivation influences competence.

Increasing an employee's competence is also aided by the employee's strong work ethic. Employees are guided in fulfilling their tasks and work by discipline, which is the observance of obligations and norms at work. Competence needs a set of talents and skills necessary for completing job; so, employees must practice work discipline in order to enhance their abilities and skills. As a result, work discipline influences employee competence. Employees who frequently participate in e-learning-based training and have high work motivation and discipline will have high employee competence implications. Employees who rarely participate in e-learning-based training and have low work motivation and discipline, on the other hand, will have implications for low employee competency.



Source: (Alainati et al., 2010; Scalese et al., 2008; Mulang, 2021; Praditya, 2020; Subbarao et al., 2008; Sunarto et al., 2020; Simamora, 2016; Wiratama & Sintaasih, 2013)

Chart 1. Research Thinking Framework

The purpose of this study is to investigate the impact of e-learning-based training, motivation, and work discipline on the competency of employees at KPP Pratama Pematang Siantar, in order to operationalize variables and their indicators

3. Metode

This descriptive quantitative study uses a survey to reveal data illustrating the effect of e-learning-based training, motivation, and work discipline on employee competency. Utilized in research are numerical or quantitative data that have been scored. To collect primary data sources, several questionnaires were issued to respondents, all of whom worked at KPP Pratama Pematang Siantar; secondary data sources included employee data from KPP Pratama Pematang Siantar as well as journals or books. This study's population included 111 KPP Pratama Pematang Siantar employees. This study used a sampling method known as purposive sampling, in which samples are chosen depending on certain criteria. Personnel questioned were obliged to and have completed e-learning-based training. As a result, the research sample includes all KPP Pratama Pematang Siantar personnel other than administrators and office heads, or 110 people. The questionnaire was completed by 96 employees out of a total of 110 samples. Because 14 respondents committed errors in completing the questions, forgot/did not retrieve the offered questionnaires, or exceeded the deadline for returning questionnaires, 96 employees completed the questionnaire.

This study uses description analysis and multiple linear regression to examine research difficulties. It begins with an SPSS-based analysis of the validity, reliability, heteroscedasticity, F-test, and T-test to identify the validity, reliability, and

heteroscedasticity levels, F-test, and T-test. . Table 1 in the outline shows operational variables from the research:

Table 1. Variable Operationalization

Variables	Dimintions	Items	
E-learning-based training for KPP Pratama Pematang Siantar Employees (X1)	Training materials	1. E-learning-based training programs according to job requirements	
		2. E-learning content/materials follow the program and training objectives	
		3. The e-learning system is packaged attractively and attractively.	
		4. There are clear and easy-to-understand guidelines/instructions for using e-learning	
		5. The navigation system in e-learning is made simple to make it easier for participants to use.	
Training Instructor		6. Clarity of text and visual (graphic) e-learning	
		7. Preparation of good and structured material	
		8. E-learning materials are made up-to-date under current regulations and working conditions	
		9. E-learning materials are useful in assisting the implementation of work	
Facilities for e-learning		1. Instructor's abilities and skills in using e-learning	
		2. The instructor's abilities and skills in helping participants understand the material	
		3. E-Learning is readily available to all consumers at all times.	
Program benefits		1. Adequate office space for e-learning participation	
		2. Personal access to e-learning when away from the office, with the necessary equipment	
Work Motivation of KPP Pratama Pematang Siantar Employees (X2)	Physical Needs	3. E-Learning is readily available to all consumers at all times.	
		1. E-learning-based training enhances employee knowledge and abilities.	
		2. E-learning-based training incentivizes employees to implement the knowledge they have acquired.	
	The need for security and safety		1. Compensation and benefits boost morale.
			2. Suitability of compensation and benefits received
			3. Accessibility of office facilities for accomplishing duties
	Social Needs		1. The feeling of safety and comfort afforded by the workplace
			2. Provision by superiors of explicit directives
	The need for appreciation		3. The manager assists in overcoming workplace challenges Protection provided by superiors
			1. Familiarity resulting from professional relationships with coworkers
2. Colleagues' willingness to assist when necessary			
The need for self-realization		1. Organizational recognition of employee excellence	
		2. Superiors praising the task performance of subordinates	
		3. Freedom to speak freely in meetings	
		4. Interest in the type of work being performed.	
Presence/ Presence		2. Alignment of job duties and responsibilities with the education of employees.	
		3. Work experience.	
		4. Work provides opportunities for career advancement	
Work Discipline of KPP Pratama Pematang Siantar Employees (X3)	Job completion	1. Arrive promptly for work	
		2. Absence from work for valid causes	
		3. Observe the stipulated working hours	
	Compliance with the rules		1. On-time completion of assignments
			2. Procrastinating on work
Corrective action and work evaluation		3. Utilizing working time effectively to complete work	
		1. Knowledge of regulations within the workplace	
Competency of KPP Pratama Pematang Siantar Employees (Y)	Managerial Competence	2. Compliance with regulations in the workplace	
		3. Task execution per established procedures	
		4. Adherence to superiors' directives	
		5. Participation in office programs and activities with vigour	
		1. Efforts to reduce occupational hazards	
		2. Assessment of labour results	
		1. Capability to act following the organization's values and ethical standards in a personal capacity	
		2. Capability to collaborate effectively in groups	
	3. Capability to convey information in a way that everyone understands it		
Socio-Cultural Competence		4. Accountable for upholding work standards	
		5. Capability to perform tasks by service standards	
Technical Competency		6. Desire and self-development endeavours	
		7. Following direction modifications	
		8. Capability to gather information and exercise authority	
		1. Able to comprehend and embrace pluralism	
		1. Understanding of tasks/jobs and work targets	
		2. Understanding and application of unit/section work procedures	

Variables	Dimention	Items
		3. Knowledge of and ability to apply regulations, including tax and non-tax regulations, necessary for performing tasks/work
		4. Capacity to track the evolution of tax data and regulations
		5. Knowledge of and skill with internal application

Sources: Source: (Alainati et al., 2010; Scalese et al., 2008; Mulang, 2021; Praditya, 2020; Subbarao et al., 2008; Sunarto et al., 2020; Simamora, 2016; Wiratama & Sintaasih, 2013)

4. Results and Discussion

4.1 Test for Validity and Reliability

The reliability threshold value according to Rakhmawati et al., (2020) is 0.6 . The outcomes of validity test of the e-learning-based training, Work Motivation, Work Discipline and Employee Competency variables via data processings are presented in Table 1 - 4. all variable measurements have been reliable and valid, as their derived correlation values are greater than 0.2 and Cronbach alpha score > 0.6.

Table 1. Testing the Validity and Reliability of E-learning Based Training Variables

Indicator	Validity Testing		Reliability Testing	
	Correlation	Conclusion	Cronbach alpha	Conclusion
x11	0.576	Valid	0.890	Reliable
x12	0.501	Valid	0.892	Reliable
x13	0.593	Valid	0.888	Reliable
x14	0.565	Valid	0.889	Reliable
x15	0.700	Valid	0.884	Reliable
x16	0.492	Valid	0.893	Reliable
x17	0.543	Valid	0.891	Reliable
x18	0.716	Valid	0.883	Reliable
x19	0.724	Valid	0.883	Reliable
x110	0.749	Valid	0.882	Reliable
x111	0.668	Valid	0.885	Reliable
x112	0.711	Valid	0.883	Reliable
x113	0.591	Valid	0.888	Reliable
x114	0.577	Valid	0.889	Reliable
x115	0.584	Valid	0.888	Reliable
x116	0.678	Valid	0.885	Reliable

Source: Data Processed, 2023

Table 2. Testing the Validity and Reliability of Work Motivation Variables

Indicator	Validity Testing		Reliability Testing	
	Correlation	Conclusion	Cronbach alpha	Conclusion
X21	0.298	Valid	0.934	Reliable
X22	0.463	Valid	0.930	Reliable
X23	0.488	Valid	0.930	Reliable
X24	0.669	Valid	0.926	Reliable
X25	0.739	Valid	0.924	Reliable
X26	0.723	Valid	0.924	Reliable
X27	0.747	Valid	0.924	Reliable
X28	0.750	Valid	0.923	Reliable
X29	0.754	Valid	0.923	Reliable

Indicator	Validity Testing		Reliability Testing	
	Correlation	Conclusion	Cronbach alpha	Conclusion
X210	0.803	Valid	0.922	Reliable
X211	0.791	Valid	0.922	Reliable
X212	0.769	Valid	0.923	Reliable
X213	0.755	Valid	0.923	Reliable
X214	0.720	Valid	0.924	Reliable
X215	0.762	Valid	0.923	Reliable
X216	0.763	Valid	0.923	Reliable

Source: Data Processed, 2023

Table 3. Testing the Validity and Reliability of Work Discipline Variables

Indicator	Validity Testing		Reliability Testing	
	Correlation	Conclusion	Cronbach alpha	Conclusion
X31	0.410	Valid	0.848	Reliable
X32	0.496	Valid	0.843	Reliable
X33	0.516	Valid	0.842	Reliable
X34	0.579	Valid	0.838	Reliable
X35	0.681	Valid	0.830	Reliable
X36	0.628	Valid	0.834	Reliable
X37	0.621	Valid	0.835	Reliable
X38	0.606	Valid	0.836	Reliable
X39	0.489	Valid	0.847	Reliable
X310	0.641	Valid	0.835	Reliable
X311	0.734	Valid	0.825	Reliable
X312	0.702	Valid	0.828	Reliable
X313	0.619	Valid	0.835	Reliable

Source: Data Processed, 2023

Table 4. Employee Competency Variable Validity and Reliability Testing

Indicator	Validity Testing		Reliability Testing	
	Correlation	Conclusion	Cronbach alpha	Conclusion
y1	0.683	Valid	0.919	Reliable
y2	0.744	Valid	0.913	Reliable
y3	0.675	Valid	0.914	Reliable
y4	0.720	Valid	0.913	Reliable
y5	0.721	Valid	0.914	Reliable
y6	0.734	Valid	0.914	Reliable
y7	0.751	Valid	0.913	Reliable
y8	0.787	Valid	0.913	Reliable
y9	0.746	Valid	0.914	Reliable
y10	0.661	Valid	0.915	Reliable
y11	0.734	Valid	0.913	Reliable
y12	0.708	Valid	0.914	Reliable
y13	0.756	Valid	0.913	Reliable
y14	0.695	Valid	0.914	Reliable
y15	0.780	Valid	0.913	Reliable
y16	0.764	Valid	0.913	Reliable
y17	0.216	Valid	0.921	Reliable
y18	0.286	Valid	0.920	Reliable
y19	0.353	Valid	0.919	Reliable
y20	0.361	Valid	0.919	Reliable
y21	0.357	Valid	0.919	Reliable
y22	0.268	Valid	0.920	Reliable

y23	0.308	Valid	0.919	Reliable
y24	0.377	Valid	0.918	Reliable
y25	0.250	Valid	0.920	Reliable
y26	0.377	Valid	0.918	Reliable
y27	0.299	Valid	0.919	Reliable
y28	0.248	Valid	0.921	Reliable
y29	0.364	Valid	0.919	Reliable
y30	0.487	Valid	0.917	Reliable
y31	0.373	Valid	0.919	Reliable
y32	0.436	Valid	0.918	Reliable

Source: Data Processed, 2023

From table 1 to table 4 it can be concluded that all measuring instruments used in this study have met the validity and

4.2 Normality Test

Table 5. Normality test (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		96
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,3059656
Most Extreme Differences	Absolute	,093
	Positive	,057
	Negative	-,093
Kolmogorov-Smirnov Z		,907
Asymp. Sig. (2-tailed)		,383

a. Test distribution is Normal.

b. Calculated from data.

Source: Data Processed, 2023

Table 5 displays the results of the Kolmogorov-Smirnov normalcy test. Table 5 has a significance value larger than 0.05, indicating that the data are regularly distributed.

Table 6. Heteroscedasticity Testing

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	1,359	,358		3,792	,000
E-learning Based Training	-,069	,038	-,217	-1,845	,068
Work motivation	,026	,023	,123	1,148	,254
Work Discipline	-,088	,045	-,221	-1,958	,053

a. Dependent Variable: Abs_RES

Source: Data Processed, 2023

Table 6 displays the results of the normality test conducted with Glejser. The significance value in the table is greater than 0.05, indicating that the regression model does not exhibit heteroscedasticity.

4.3 Multicollinearity Research

Table 6 shows the results of the normality test using the Tolerance and Variance Inflation Factor (VIF) values. Tolerance values for e-learning-based training variables, work motivation, and work discipline are larger than 0.10, and VIF values for e-learning-based training variables -learning, work motivation, and work discipline are 10, indicating that multicollinearity issues are not present.

Table 7. Multicollinearity Test

Indicator	Tolerance	VIF	Conclusion
E-learning Based Training	0,689	1,452	No multicollinearity
Work motivation	0,828	1,207	No multicollinearity
Work Discipline	0,751	1,331	No multicollinearity

Source: Data Processed, 2023

Table 7 displays the results of multiple linear regression analysis based on SPSS data processing results:

Table 8. Multiple Linear Regression Coefficient

Model	Unstandardized/Standard coefficients		Coefficient standard Beta	t	Sig.	Collinearity Statistics		Hypothesis Decision
	B	Std. Error				Tolerance	VIF	
(Constant)	2,19	,581		3,766	,000			
E-learning Based Training	,38	,061	,496	6,210	,000	,689	1,452	Approved
Work motivation	,08	,037	,158	2,163	,033	,828	1,207	Approved
Work Discipline	,29	,073	,300	3,918	,000	,751	1,331	Approved

Source:

The explanation of table 8 is as follows; the coefficient value of the influence of e-learning-based training on employee competence was found to be 0.38, indicating that an increase in e-learning-based training will enhance employee competence with a significance value (sig) of $0.00 < 0.05$. Furthermore, the value of t-score was found to be $6.210 > t\text{-table } 1.662$; thus, it can be concluded that the e-learning-based training variable has a significant effect on the employee's competence. Next, the coefficient value of the influence of work motivation on employee competence was found to be 0.08, with a significance value (sig) of $0.033 < 0.05$. Furthermore, the t-score value for the work motivation variable on employee competence is $2.163 > t\text{-table } 1.662$. Therefore, it can be concluded that the work motivation variable has a significant effect on the employee's competence. The coefficient value of the influence of work discipline on employee

competence is 0.29, with a significance value (sig) of 0.00 or 0.05, and it has a t-score value of $3.918 > t\text{-table } 11.662$. Thus, it is concluded that there is a significant positive relationship between the work discipline variable and the employee's competence.

4.4 R Square Test

Employee Competence as a Result of E-learning Based Training, Work Motivation, and Work Discipline. Table 9 displays the coefficient of determination calculated from the processed SPSS data:

Table 9 R-Square Test
Coefficient of Determination

Model	R	Coefficient of Determination	Adjusted Coefficient of Determination	Estimated Standard Error
1	,772 ^a	,596	,582	,31091

Table 9 displays the processing results for the coefficient of determination. It obtained an adjusted R2 of 0.582, showing that 58.2% of changes in employee competence can be described by variations or behavior of exogenous factors, notably e-learning-based training, work motivation, and work discipline. In comparison, 41.8% are explained by an extra exogenous variable that influences employee competency but is not included in the model. According to Riyanto et al., (2020), an individual's talents are determined by their values and beliefs, skills, experiences, personal attributes, emotional issues, motivation, corporate culture, and intelligence.

4.5 Discussion

4.5.1 Employee Competence as Influenced by E-Learning-Based Training

E-learning-based training variables affect employee competency variables, employees conducting ordinary office chores while engaging in e-learning, which disturbs their concentration on e-learning participation, are examples of concerns with the e-learning-based training method. Despite this, research shows that KPP Pratama Pematang Siantar's e-learning-based training has a considerable and favorable impact on employee competence. This result shows that KPP Pratama Pematang Siantar efficiently addressed and overcame the challenges associated with adopting e-learning-based training. The key challenges, such as the division of employee focus during e-learning or PJJ participation, are overcome by providing Assignment Letters (ST) and Work From Home (WFH) to employees. Employees can participate in e-learning-based training without interrupting their official tasks if they are given assignment letters or WFH. The organization's capacity to overcome challenges to e-learning implementation results in the execution of successful e-

learning-based training that improves both budget efficiency and staff competency development. Similar research findings have been conducted by (Maryani et al., 2019; Sinollah & Zaenulloh Amin, 2021; Adi Neka Fatyandri & Michelle, 2021)

4.5.2 Employee Motivation's Influence on Competence

Work motivation has a positive and statistically significant effect on employee competence, indicating that employee motivation is also essential to achieve competent personnel. The value of the regression coefficient at a very low level of relationship can also indicate that employee work motivation at KPP Pratama Pematang Siantar is already high, with one of the indicators being that employees' income, including salaries and benefits, is higher than that of civil servants in other government agencies. Similar research findings have been conducted by (Dedy Fajar Kurnain, 2019; Rahimić et al., 2012).

4.5.3 The Impact of Workplace Discipline on Employee Competence

According to the study (table 8), work motivation has a minor beneficial influence on staff competency at KPP Pratama Pematang Siantar. The positive and statistically significant effect of work discipline on employee competency shows that work discipline is essential to hire competent personnel. According to the study (table 8), work motivation has a minor beneficial influence on staff competency at KPP Pratama Pematang Siantar. The positive and statistically significant effect of work discipline on employee competency shows that work discipline is essential to hire competent personnel.

E-learning is currently employed for training at DGT, specifically at KPP Pratama Pematang Siantar. Employees participate in Distance Training (PJJ) and have access to e-learning via applications from the Ministry of Finance (KLC) and DGT (Study). Almost all education and training categories had implemented E-learning-based training since the Covid-19 epidemic, when the Education and Training Center and the Education and Training Center temporarily abolished or restricted offline or traditional training. DGT's e-learning-based training positively improved the competence of its personnel. The e-learning-based training can be completed if the e-learning-based training can overcome the deficiencies that currently exist in e-learning-based training, such as the obstacle of dividing employee focus, where employees participating in e-learning are given Assignment Letters (ST) and Work From Home (WFH) in order to concentrate on e-learning or Distance Training (PJJ).

Work motivation influences the growth of KPP Pratama Pematang Siantar employees' talents. Employee motivation at KPP Pratama Pematang Siantar is influenced by the provision of salaries, benefits, and facilities, the implementation of superior

supervision, ideal and positive working relationships among coworkers, the distribution of awards to employees, and the availability of opportunities for achievement. Providing proper employee compensation and perks implies that this may be a source of employee incentive. Employees' long-term competence is affected by their ability to maintain their work drive.

Work discipline is another aspect that influences the competence of KPP Pratama Pematang Siantar staff. Several regulatory regulations govern KPP Pratama Pematang Siantar employees' work discipline, such as Minister of Finance Regulation Number 211/PMK.01/2014, which specifies working days and hours. Furthermore, the sanctions for employees who breach the working hours restrictions have been staggered so that these provisions can be easily executed. Employee discipline regarding working days and hours is also strong.

Employees of the State Civil Apparatus (ASN) of KPP Pratama Pematang Siantar must also follow ASN rules, such as civil servant discipline, as governed by PP No. 53 of 2010, which has been superseded by PP No. 94 of 2021. Work discipline, whether self-inflicted or imposed by the organization, promotes the development of employee competencies. As a result, e-learning-based training, work motivation, and work discipline can all have a significant and positive impact on the competency of KPP Pratama Pematang Siantar employees. Similar research findings have been conducted by (Abdullah, 2020; Manane, Redikson, 2020; Martin et al., 2018).

5. Conclusion and Recommendation

The improvement of KPP Siantar Pematang employee competency was found to be significantly influenced by e-learning based training, work motivation and work discipline. It is necessary to overcome the constraints and deficiencies inherent in each implementation. Employees should be provided with a Letter of Assignment (ST) and Work From Home (WFH) to help them overcome important difficulties, such as sharing employee focus during e-learning or PJJ participation. In addition, the work division must provide adequate opportunities for employees to attend e-learning training while still carrying out office activities. Furthermore, evaluation of the implementation of e-learning based training continues to be carried out, with the aim of obtaining a level of e-learning based training that can maximize employee competency growth.

Future researchers can conduct research by expanding the population and number of samples, for example by including all DGT or regional office employees in the study population. In addition, it was found that the statements in the research questionnaire contained too many questions and had to be condensed so that as many employees as

possible could complete them based on the ideas of the employees who compiled the research sample.

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