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RESEARCH ARTICLE

THE EFFECT OF INDIVIDUAL FACTOR, ORGANIZATIONAL CULTURE, AND OCCUPATIONAL BEHAVIOR ON PERFORMANCE OF TAX EXAMINER OFFICER (Study of Tax Examination in Sidoarjo).

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Abstract

Financial sector of Indonesia is so much worrying which becomes important to be fed with fresh funding. The delivery of this fund is mostly charged to the General Directorate of Tax. However, the problem is that this Directorate has an awful performance. The Directorate is then required to redefine its human resource.

Type of research is Explanatory Research with survey approach. Sampling technique is purposive random sampling with 87 respondents. Analysis technique includes descriptive analysis and path analysis.

Result of research shows that perception, attitude and personality of most employees are positive. In general, individual factor of employees tends to be positive. Organization culture in the office is also good. Most employees have positive work behavior. The performance of tax examiner officer is already good with optimum work.

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Introduction:-

The advance and also the modernity of business world have forced the Office of Tax Examination and Investigation to follow current trend to keep the work sustainable. Human Resource (HR) is one key dimension in organization (Schemerhorn, 1998), and also acts as the central player in utilizing other resources efficiently. Indeed, HR refers to one of key factors in building a sustainable competing ability (Sujak, 1990:3). It means that regardless how good is the organization, or how complete is its occupational structures and infrastructures, all them are less meaningful without the activity of human who manages and maintains the existence of organization.

Recalling the importance of human for organization, a manager should learn and understand the behavior of employees in order to achieve organizational goal in effective way. The duty of manager is to accomplish jobs through the hand of others (Robbin, 1996:3). Manager's main duty, however, is to take responsibility for the achievement of organizational goal, to evaluate performance, and to help employees to be more effective in performing tasks (Beer & Ruh, 1991).

Effectiveness in achieving goal is greatly affected by quality of organizational members, which is related with their behavior. Thus, organizational performance depends on individual performance (Stoner F, 1996).

Organizational behavior represents a departing point to understand how is the function of organization. Therefore, thing to understand first is about how is the function of people in organization. Effective manager must recognize

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different behavior among employees, and manage this difference into positive occupational behavior to achieve organizational goal in efficient and effective ways. This behavior itself represents all actions done by individual, or shows how someone acts to certain thing at certain behavior which is observable and measurable (Robbin, 1996:28).

Two types of organizational behavior are considered. One is positive behavior, while other is negative behavior. Positive behavior is that facilitating the achievement of organizational goal at higher level of efficiency, effectiveness, and productivity. Some behaviors are included within positive category, such as: loyalty, dedication, capacity usage, skill utilization, proper use of structures and infrastructures, positive interaction with others, willingness to spare personal interest, possibly egocentric, for the favor of organizational interest, willingness to make adjustment, having proper perception on organizational goal, and willingness to resolve the conflict based on collective interest. Negative behavior is that emphasizing on selfish interest, while putting aside group or organizational interests. Such behavior emerges for two reasons. First, most attitudes and postures are driven toward selfish interest. Second, there are factors related with the incapacity to finish the assignment (Siagian, 1995:28).

Managers must acknowledge the behavior of individuals or employees because these persons are members of organization. Their behavior should be managed properly to drive or motivate them into achieving high performance (Mohyi, 1999:4). By understanding occupational behavior of employees, it is expected that managers can predict, explain and control over behavior of employees into the desired direction. Factors influencing occupational behavior of employees mostly come from the employees (individual factor) and out of them (organizational culture) (Nicholson, 1997).

Individual factor is related with attitude/behavior that expresses personality, perception and mental posture, which then influence achievement and performance of self and organization (Mohyi, 1999:20). This factor distinguishes one individual from other. One effort to improve performance of organization in effective and efficient ways toward the planned direction is by preparing professional human resource and also ensuring that there is supportive organizational culture. Organizational culture is a collective perception advocated by organizational members that would become a system of collective meaning (Robbin, 1996:23). Organizational culture reflects the view about how organization should live.

Culture is collective agreement on meaning, value, attitude and belief (Nicholson, 1997:23). The heart of organization is attitude, faith, habit, and hope of all individuals and members of organization starting from the peak superior to front-line employees. No managerial activity can escape from culture.

Organizational culture exists because it gives pattern of how to consider, to attend, to response, and to guide, which allows organizational members to make decisions and to do organizational activities. Thus, organizational culture may influence behavior of individual and group of individuals in organization, and can also be influential to performance. Both organizational culture and performance are influencing on whether organizational goal is achieved in effective ways (Mohyi, 1999:4).

Organizational culture helps increasing employees' performance by motivating them to show the best they can do for organization. Nicholson (1997) declares that collectively respected values may push employees to work hard, to improve performance, and to achieve work satisfaction, as well as to maintain their good achievement.

Occupational behavior of employees in organization is not only determined by one factor, but involves some factors. It can emanate from the internal of employees and also come from the external (Syech Idrus et.al., 1997:6).

To achieve the mission of the General Directorate of Tax (especially the Office of Tax Examination and Investigation in Malang), thus, it will require optimum performance from all elements who occupy within organization. Employees must have positive occupational behavior and produce performance that contributes to the success of organization.

In attaining such goal, one factor deserving an attention is the policy of human resource management. Good organizational performance is determined by employees' occupational behavior. The more positive is occupational behavior shown by employees, the greater is their performance. If the negative behavior is more prevalent, the performance of organization is adversely affected.

Interesting phenomenon to observe is related with negative occupational behaviors among employees of tax examination office. These behaviors include less willingness to work, high absenteeism, and less managerial transparency. Such phenomenon indicates that individual factor of employees and organizational culture are not integrated properly. If such condition is not treated at all, it may reduce employees' performance.

In relation with this overview, some problems must be answered in this research: "How is the description of individual factor, organizational culture, and occupational behavior of tax examiner officer?" ; "How is the performance of tax examination?" ; and "How is the relationship across relevant factors?"

Method Of Research:-

Research type is explanatory because it explains the causal relationship between variables. The subject is 87 employees at the Tax Office for Sidoarjo Region.

Variables of this research include independent and dependent variables. Independent variables include: individual factor of tax office employees, organizational culture of tax office, and occupational behavior of tax examiner officer. Dependent variable is the performance of tax examiner officer.

Data are collected with questionnaire given to the sample respondents. The result are subjected to descriptive analysis with frequency table. The estimation of causal relationship among variables is done with regression and path analysis.

Result And Discussion:-

Data concerning with individual factor, organizational culture, occupational behavior and performance of employees at tax examination office are collected and then processed. Data are then tested with regression method to understand the effect of variables. It is shown in Table 1.

Table 1:- The Recapitulation of Results of Analysis on The Effect of Individual Factor and Organizational Culture on Employees' Occupational Behavior

Independent Variables	Coefficient of Regression (Beta)	Probability (Sig. t)
Individual Factor (X1)	0.380	0.000
Organizational Culture (X2)	0.220	0.028
Dependent Variable = Employees' Occupational Behavior (X3)		
$\alpha = 0.05$ $R^2 = 0.229$		

Source: Processed.

Result of regression analysis on individual factor against employees' occupational behavior has obtained p-value (sig.t) = 0.000 < 0.05, and thus, H_a is accepted. It means that individual factor has an effect on employees' occupational behavior, and therefore, Hypothesis (1) is confirmed. Coefficient of regression (Beta) is positive, and it is rated at 0.380, meaning that the better is individual factor of employees, the better also is their occupational behavior.

Regression analysis on organizational culture against employees' occupational behavior indicates p-value (sig.t) = 0.028 < 0.05, and thus, H_a is accepted. It means that organizational culture has an effect on employees' occupational behavior. Hypothesis (2) by then is confirmed. Coefficient of regression (Beta) is positively rated at 0.220, meaning that the better is organizational culture, the better is employees' occupational behavior.

$R^2 = 0.229$ denotes for a condition that the variance of employees' occupational behavior explained by individual factor and occupational behavior is counted for 22.9%.

Table 2:- The Simultaneous Effect of Individual Factor and Organizational Culture on Employees' Occupational Behavior

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	35.269	2	17.634	12.495	.000a

Residual	118.547	84	1.411		
Total	153.816	86			

Predictors: (Constant), Individual Factor, Organizational Culture

Dependent variable: Employees' Occupational Behavior

As shown by Table 2 above, individual factor and organizational culture have simultaneous significant effect on employees' occupational behavior. It is proved by F-count bigger than F-table ($12.495 > 3.15$) or by significance value smaller than alpha ($0.000 < 0.05$).

Table 3:- The Recapitulation of Results of Analysis on The Effect of Organizational Culture on Individual Factor

Independent Variable	Coefficient of Regression (Beta)	Probability (Sig. t)
Organizational Culture	0.219	0.042
Dependent Variable = Individual Factor $\alpha = 0.05$ $R^2 = 0.048$		

Source: Primary Data are Processed.

Table 3 above shows p-value (sig.t) = $0.042 < 0.05$, by which H_a becomes acceptable. It means that organizational culture influences individual factor. Hypothesis (3) is accepted. Coefficient of regression (Beta) is positive and rated at 0.219, meaning that the better is organizational culture, the better is individual factor in the organization. The variance of individual factor explained by organizational culture is counted for 4.8% as shown by $R^2 = 0.048$.

Table 4:- The Recapitulation of Results of Analysis on The Effect of Individual Factor, Organizational Culture and Employees' Occupational Behavior on Employees' Performance

Independent Variable	Coefficient of Regression (Beta)	Probability (Sig. t)
Individual Factor	0.219	0.044
Organizational Culture	0.205	0.047
Employees' Occupational Behavior	0.223	0.046
Dependent Variable = Employees' Performance $\alpha = 0.05$ $R^2 = 0.229$		

Source: Processed.

As shown by Table 4 above, some explanations are given:

Result of regression analysis on individual factor against employees' performance has obtained p-value (sig.t) = $0.044 < 0.05$, which by then H_a is accepted. It means that individual factor influences employees' performance. Therefore, Hypothesis (4) is accepted. Coefficient of regression (Beta) is positively rated at 0.219, which means that the better of individual factor among employees, the better also is employees' performance.

Regression analysis on organizational culture against employees' performance has produced p-value (sig.t) = $0.047 < 0.05$, which as result, H_a is accepted. It means that organizational culture has influenced performance of employees, and therefore, Hypothesis (5) is accepted. Coefficient of regression (Beta) is positive and rated at 0.205, meaning that the better is organizational culture, the better also is employees' performance.

Result of regression analysis on employees' occupational behavior against employees' performance has indicated p-value (sig.t) = $0.046 < 0.05$, which makes H_a accepted. It means that employees' occupational behavior has indeed influenced employees' performance, and thus, Hypothesis (6) is supported. Coefficient of regression (Beta) is positive and rated at 0.223, which means that the better is occupational behavior of employees, the better would be their performance.

Discussion:-

As shown by the result, individual factor has a direct effect on employees' occupational behavior ($p = 0.000 < 0.05$; $B = 0.380$). It is inferred that whether one's occupational behavior is good or bad is affected by individual factor, which in here, includes attitude, perception and personality. The better is attitude and perception toward the object

related with the work employees do or that with the office where they work, the better should be their behavior at work. It is consistent with Lewin in Lau (1975) who said that factors affecting employees' occupational behavior are coming from the internal of employees themselves (individual factor).

It is also indicted that organizational culture is directly influential to employees' occupational behavior ($p = 0.028 < 0.05$; $B = 0.220$). It aligns with the idea of Nimran's Organizational Behavior (1997:92) stating that for certain organization, organizational culture basically represents behavioral norms followed by organizational members. In here, organizational culture plays important role in creating effective organization and in providing the manual of behavior for organizational members toward the expected goal. Furthermore, as declared by Mohyi (1999:93), organizational culture can be felt for its existence through members of organization itself.

Organizational culture has a direct effect on individual factor ($p = 0.042 < 0.05$; $B = 0.219$). It aligns with the result of previous study done by Chory (1999:93) who stated that individual factor has a significant effect on employees' achievement at work.

Result of this research also indicates that organizational culture has a direct effect on employees' performance ($p = 0.046 < 0.05$; $B = 0.223$). It is consistent with Mohyi (1999:94) who found that organizational culture was influential to individual achievement. As asserted by Barney in Lado & Wilson (1994:94), organizational culture can help improving employees' performance because it creates a marvelous degree of motivation on the side of employees who are then giving their best capacity to use the best opportunity given by organization.

Conclusion:-

Most employees have shown already perception, attitude, and personality in positive way. Organizational culture in the office has been viewed as good by some employees. Most employees are also evaluated as having positive occupational behavior. Employees' performance is also good and optimum.

Individual factor has a direct effect on employees' occupational behavior and also on employees' performance. Individual factor itself is affected directly by organizational culture.

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