The Influence of Job Characteristics and Supervision on Achievement Motivation and Employee Performance in the Registration and Data Collection Sector Regional Revenue Bodies of Kutai Kartanegara Regency

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ABSTRACT: This study aims to examine how the influence of job characteristics and supervision on employee performance, either directly or indirectly, is influenced by the mediation of achievement motivation in the Regional Revenue Agency of Kutai Kartanegara Regency. The independent variables in this study are job characteristics and supervision, while the dependent variable is achievement motivation and employee performance. This research was conducted at the Regional Revenue Agency of Kutai Kartanegara Regency with 43 respondents. This research is quantitative in nature. Data collection carried out in this study is to use a questionnaire which is answered directly by the respondents. Data analysis using PLS (Partial Least Square) analysis technique. The results of the analysis of this study indicate that both job characteristics and direct supervision have a positive and significant influence on achievement motivation and employee performance. In addition, achievement motivation also has a mediating effect on the influence of job characteristics and supervision on employee performance in the Regional Revenue Agency of Kutai Kartanegara Regency.

KEYWORDS: Job Characteristics, Supervision, Achievement Motivation, Employee Performance

Date of Submission: 02-06-2021

Date of Acceptance: 16-06-2021

I. INTRODUCTION

Kutai Kartanegara Regency as an autonomous region has a regional development planning document as an integral part of the Provincial and National development planning systems. The implementation of Kutai Kartanegara development is guided by the 2016-2021 Kutai Kartanegara Regency Regional Medium-Term Development Plan (RPJMD) which is stipulated by Regional Regulation Number Year 2018 concerning the 2016-2021 RPJMD of Kutai Kartanegara Regency. However, entering the second year of implementation there was a change in the 2016-2021 RPJMD of Kutai Kartanegara Regency.

Based on the Regulation of the Regent of Kutai Kartanegara Number 40 of 2016, the position of the Regional Revenue Agency is a supporting element of regional government government affairs in the area of regional revenue which is domiciled under and responsible to the Regent, led by the Head of the Agency and responsible to the Regent through the Regional Secretary. Meanwhile, the main task of the Regional Revenue Agency is to carry out the task of assisting the Regent in carrying out supporting functions of government affairs which are the authority of the regions in the area of regional revenue.

The success of employees at Bapenda Kutai Kartanegara in achieving good performance can also be supported by the supervision carried out by the head of the department or the head of the Bapenda Kutai Kartanegara. Due to the existence of supervision from the leadership, it can ensure that every responsibility task carried out by employees has been carried out effectively and efficiently so that it can achieve the predetermined PAD targets. This is in line with research conducted by Rosinta (2017) which proves that the supervisory variable has a positive and significant effect on employee performance at PT. Mitra Karya Anugrah Medan. And supported by research conducted by Averus and Pitono (2018) with a study entitled the effect of supervision on employee performance in improving health services in Palu City, Central Sulawesi Province, with research results showing that supervision of hospital leaders has an effect on nurse performance. However, this is refuted by research conducted by Suhariyanto and Putro (2018) which explains the results of their research that supervision has no effect on employee performance.

With the characteristics of the work and supervision that has been carried out at Bapenda Kutai Kartanegara it can trigger Achievement Motivation for Bapenda employees themselves. Every employee has different achievement motivation in improving their respective performance. Achievement motivation itself is an effort made to achieve success and achievement in doing every job. This is in line with research conducted by Ananda and Sunuharyo (2018) with a study entitled the influence of individual characteristics and job characteristics on employee performance with employee work motivation mediator variables (Study on

Employees of PT. Petrokimia Gresik) with research results showing that job characteristics significantly influence employee work motivation.

II. LITERATURE REVIEW

Job Characteristics and Achievement Motivation

According to Berry and Houtson, job characteristics are the internal aspects of the job itself which consists of a wide variety of skills needed, procedures and clarity of the tasks given, the level of importance of the assigned task, authority and responsibility as well as feedback on the tasks that have been carried out (Martinus, 2010: 164). The effect of job characteristics on work motivation has been proven by previous researchers. In a study conducted by Dessy Jusfartinah et al. (2017) found that job characteristics partially have an influence on employee work motivation, strong job characteristics can increase employee motivation. The form of motivation felt by employees with the existence of conducive job characteristics can be in the form of TKD given, a conducive work environment so as to motivate employees to work. The same result is evidenced by research conducted by Batchelor et al. (2014) who found that job characteristics have a strong correlation with motivation. The better the job characteristics are designed, the employee's work motivation will increase. **H1:** Job Characteristics Influence Achievement Motivation

Job Characteristics and Employee Performance

Job characteristics are the variation in skills, task identity, task specificity, autonomy, and feedback made by employees in carrying out tasks assigned to them and can affect the level of employee job satisfaction. The more complex a job is, the more job satisfaction increases and decreases the level of absenteeism in work so as to improve employee performance. Based on research conducted by Sugianto (2018) with a study entitled The Effect Of Job Characteristics On Job Satisfaction And Its Impact On Employee Performance, it is explained that job characteristics have a positive but insignificant effect on employee performance. This shows that the cooperative employees have accepted the existing working conditions,

H2: Job Characteristics Influence Employee Performance

Supervision and Achievement Motivation

According to Robbins and Coulter (2015: 37) control (Controlling) is an activity that is carried out in the work process and makes a series of changes needed to achieve organizational goals. According to Terry and Leslie (2014: 238) supervision is a process of assessing the implementation of work carried out by comparing it with organizational standards and ensuring that it is carried out with the expected organizational goals. Based on research conducted by Hidayat (2018) with the title of the research is effect of supervision, motivation of achievement and reward to teacher performance with leadership style as variables of moderation, with research results showing that there is an effect of simultaneous and partial supervision on achievement motivation. teacher at SD Al Baitul Amien 02 Jember.

H3: Supervision Affects Achievement Motivation

Supervision of Employee Performance

According to Terry and Leslie (2014: 238) supervision is a process of assessing the implementation of work carried out by comparing it with organizational standards and ensuring that it is carried out with the expected organizational goals. Based on research conducted by Agustin (2011) with the title the effect of supervision and work discipline on employee performance at the Riau High Prosecutor's Office, the results of the study stated that there was a significant influence between supervision on performance in Riau's high prosecutors' office.

H4: Supervision Affects Employee Performance

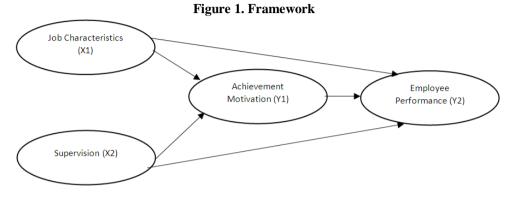
Achievement Motivation and Employee Performance

Achievement motivation is a series of specific attitudes and values that affect a person in achieving a goal (Rivai, 2014: 107). Achievement motivation according to Mc. Celland (Robbins and Judge, 2015: 131) is a strong impetus from within a person to achieve and achieve goals that exceed organizational standards and strive for success. Performance is the work achieved by a person based on the requirements of the work that has been determined by the organization (Bangun, 2012: 231). Based on research conducted by Adelina (2020) with the title motivation on job satisfaction and employee performance, the research results show that motivation has a positive and significant effect on employee performance. The implication of the research conducted by Adelina emphasizes that companies need to improve adaptive performance so that they can always keep up with developments in the face of increasingly fierce competition. In line with research conducted by Mohamud (2017) with a study entitled The effect of motivation on employee performance: Case study in Hormuud company in Mogadishu Somalia, with research results showing that employee motivation has a positive and

significant effect on employee performance and researchers suggest that employees must be motivated in order to maintain and improve performance so that the productivity and effectiveness of the company can be increased.

H5: Achievement Motivation Affects Employee Performance

Based on the explanation in the literature review described above, the conceptual framework in this research process can be described as follows:



III. RESEARCH METHODOLOGY

The data used in this study were obtained through distributing questionnaires to 43 employees of the Regional Revenue Agency of Kutai Kartanegara Regency as respondents. Respondents' answers are measured based on a 5-point Likert scale. The relationship between variables in this study was analyzed using the Partial Least Square Structural Equation Modeling method (PLS-SEM).

IV. RESULTS AND DISCUSSION

The evaluation of the first stage of the model focuses on the measurement model. The PLS-SEM test for the measurement model allows researchers to measure the reliability and validity of the constructs. In particular, multivariate measurement involves using multiple variables to measure a concept indirectly. Evaluation of the measurement model includes testing for internal consistency reliability, indicator reliability, convergent validity and discriminant validity as shown in Table 1. There are two methods that can be used to measure the reliability of a construct, namely Cronbach's alpha or composite reliability. However, the use of Cronbach's alpha tends to provide a lower estimated value so that PLS-SEM is recommended to use a reliability composite. The reliability of the indicators on PLS-SEM is measured from the outer loading value which shows the correlation between the indicator and its construction. Convergent validity in constructs can be measured using AVE. Discriminant validity can be measured from cross loading or the loading value of other constructs, which is a comparison of the value of the outer loading indicator associated with the construction where the outer loading value required by the indicator must be more than the cross loading value.

Table 1. Evaluation of Model Measurement	ation of Model Measurements
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Variables and Indicators	Loadings	Composite Reliability	AVE	\sqrt{AVE}	Information	
Job Characteristics (X1)						
X1.1	0.656		0.366	0.604	Valid	
X1.2	0.578	0.763				
X1.3	0.660					
X1.4	0.772					
Supervision (X2)						
X2.2	0.783	0.702	0.207	0.554	37 1.1	
X2.4	0.648	0.723	0.307	0.554	Valid	
X2.5	0.609					
Achievement Motivation (Y1)						
Y1.1	0.593		0.443	0.665	Valid	
Y1.3	0.650	0.835				
Y1.4	0.741					
Y1.5	0.727					
Y1.6	0.821					
Employee Performance (Y2)						
Y2.1	0.709					
Y2.2	0.707	0860	0.510	0.714	Valid	
Y2.3	0.533					
Y2.4	0.761					

Y2.5	0.762				
Y2.6	0.785				
Det De De La (2021)					

Source: Data Processing Results (2021)

Direct Influence Hypothesis Testing

After ensuring that the construct measurement model is reliable and valid, then hypothesis testing is carried out. Hypothesis testing in this study is carried out on a structural model or inner model which shows a direct or indirect relationship between exogenous and endogenous latent variables. Hypothesis testing is based on the significance value of the path coefficient after re-sampling or bootstrapping 5,000 times. The statistical test used is the t test with a confidence level of 95% or a significance level of 5%. The hypothesis is accepted if the t value is greater than the t table value for the two-sided test, namely 1.96. The results of the boostraping procedure are as shown in Table 2.

Based on Table 2, the results of hypothesis testing can be interpreted as follows:

1. Job Characteristics has a positive and significant influence on Achievement Motivation for Employees of the Regional Revenue Agency of Kutai Kartanegara Regency. This is evidenced by the effect of Job Characteristics on Achievement Motivation through the path coefficient value of 0.366, t-statistic of 2.657 and p value of 0.008. This value is greater than t table (1.96) and p value <0.05. This means that the clearer the characteristics of the work carried out by the employees will also increase the achievement motivation of the employees of the Regional Revenue Agency of Kutai Kartanegara Regency.

2. Job Characteristics has a positive and significant influence on Employee performance of the Regional Revenue Agency of Kutai Kartanegara Regency, this is evidenced by the influence of Job Characteristics on Performance through the path coefficient value of 0.447, t-statistic of 4.044 and p value of 0.000. This value is greater than t table (1.96) and p value <0.05, this means that the clearer the level of job characteristics, the higher the level of employee performance.

3. Supervision has a positive and significant influence on Achievement Motivation for employees of the Kutai Kartanegara Regency Regional Revenue Agency, which means that the supervision that is in the Regional Revenue Agency of Kutai Kartanegara Regency affects the sense of achievement motivation of employees. This is evidenced by the effect of Supervision on Achievement Motivation through the path coefficient value of 0.443, t-statistic of 3.443 and p value of 0.001, these values are greater than t table (1.96) and p value <0.05.

4. Supervision has a positive and significant influence on The performance of the employees of the Kutai Kartanegara Regency Regional Revenue Agency, which means that the supervision in the Kutai Kartanegara Regency Regional Revenue Agency affects the performance improvement of the employees. This is evidenced by the effect of Supervision on Employee Performance through the path coefficient value of 0.454, t-statistic of 3.916 and p value of 0.000. This value is greater than t table (1.96) and p value <0.05.

5. Achievement Motivation has a positive and significant influence on the performance of employees of the Regional Revenue Agency of Kutai Kartanegara Regency, which means that the Achievement Motivation felt by employees in the Regional Revenue Agency of Kutai Kartanegara Regency affects the performance improvement of these employees. This is evidenced by the influence of Achievement Motivation on Employee Performance through the path coefficient value of 0.581, t-statistic of 4.678 and p value of 0.000. This value is greater than t table (1.96) and p value <0.05.

Influence Exogenous Endogenous		Original Sample	Mean	Standard Deviation (STDEV)	T Statistics	P Value
Eaogenous	Linuogenous	-		(SIDEV)		
Job Characteristics (X1)	Achievement Motivation (Y1)	0.366	0.375	0.138	2,657	0.008
Job Characteristics (X1)	Employee Performance (Y2)	0.447	0.454	0.111	4,044	0.000
Supervision (X2)	Achievement Motivation (Y1)	0.443	0.450	0.129	3,443	0.001
Supervision (X2)	Employee Performance (Y2)	0.454	0.453	0.116	3,916	0.000
Achievement Motivation (Y1)	Employee Performance (Y2)	0.581	0.596	0.124	4,678	0.000

 Table 2 Path Coefficient, T-Statistics, and P-Value Analysis Results

(Source: Data Processing Results 2020)

Hypothesis Testing of Indirect Effects

Answering the indirect effect hypothesis can be seen from the results of table 3, it can be concluded as follows: 1. Achievement Motivation is able to provide a mediating effect in the influence relationship between Job Characteristics on Employee Performance. This is evidenced by the relationship between Job Characteristics to Employee Performance through the mediation of Achievement Motivation which has a p value of 0.046 or less than 0.05 and t statistic of 1.996 or greater than t table (1.96). This means positively and significantly the Achievement Motivation variable is able to provide a mediating effect on the influence of the Job Characteristics variable on Employee Performance which means that in improving employee performance by job characteristics variables it will also be better if it takes into account the motivation level of employees.

2. Achievement Motivation is able to provide a mediating effect in the influence relationship between Supervision on Employee Performance. This is evidenced by the relationship between Supervision of Employee Performance through mediation of Achievement Motivation which has a p value of 0.002 or less than 0.05 and t statistic of 3.074 or greater than t table (1.96). This means that the Achievement Motivation variable is able to mediate the influence of the Supervision variable on Employee Performance in a positive and significant manner.

	Influence		<u></u>	, Standard		Standard		
Exogenous	Mediation	Endogenous	Original Sample	Mean	Deviation (STDEV)	T Statistics	P Value	
Job Characteristics (X1)	Achievement Motivation (Y1)	Employee Performance (Y2)	0.213	0.227	0.107	1,996	0.046	
Supervision (X2	Achievement Motivation (Y1)	Employee Performance (Y2)	0.258	0.264	0.084	3,074	0.002	

 Table 3. Specific Indirect Effects

(Source: 2021 Data Processing Results)

V. DISCUSSION

Job Characteristics has a positive and significant influence on Motivation for Achievement of Regional Revenue Agency employees of Kutai Kartanegara Regency. This means that the clearer the characteristics of the work carried out by the employees will also increase the achievement motivation of the employees of the Regional Revenue Agency of Kutai Kartanegara Regency. The results of the analysis show that the job characteristics variable on the indicator of the level of autonomy has been as well automatically able to have an influence on achievement motivation. The indicator that also affects achievement motivation is task identity, but it is necessary to maintain the assignment of job identities to employees so that employees in doing their jobs can have an influence on employee motivation to achieve. , it is necessary to keep on reviewing the opportunity for the use of skills for employees so that they can continue to be motivated to excel in the agency, then the task significance indicator is sufficient to influence but still needs improvement and review of the significance of the task so that it continues to be able to influence achievement motivation in employees.

Job Characteristics has a positive and significant influence on Employee performance of the Regional Revenue Agency of Kutai Kartanegara Regency, this means that the clearer the level of job characteristics, the higher the level of employee performance. The results of the analysis show that the job characteristics variable on the indicator of the level of autonomy has immediately been able to have an influence on employee performance. The indicators that also affect employee performance are job identities, but it is necessary to maintain the assignment of job identities to employees so that employee performance can continue to increase, and the diversity of skills used by employees in carrying out their work can have an influence on improving employee performance, it is necessary to keep in view utilization opportunities, skills for employees so that they can continue to improve their performance in the agency, then the task significance indicator is sufficiently influencing but still needs improvement and review of the significance of the task so that it continues to be able to have an influence in improving employee performance. This is in line with research conducted by Ananda & Sunuharyo, (2018) which found results that job characteristics significantly influence significant to employee performance. But the results of this study are inversely proportional to the findings of Hermanto et al., (2018) who found that job characteristics have a positive and insignificant effect on employee performance. On the other hand, the results of the analysis show that the Achievement Motivation variable is able to provide a mediating effect in the influence relationship between Job Characteristics on Employee Performance.

The results of the analysis show that supervision has a positive and significant effect on the achievement motivation of employees of the Kutai Kartanegara Regency Regional Revenue Agency, which means that the supervision in the Kutai Kartanegara Regency Regional Revenue Agency affects the employee's sense of achievement motivation. The results of the analysis show that the monitoring variable on the on-site observation indicator is automatically able to have an influence on achievement motivation. The indicators that also affect achievement motivation are written reports, but it is necessary to re-check the written reports of employees so that employees can continue to have a sense of achievement motivation in themselves. as well as

the oral reports of employees in being accountable for their work can have an influence on the sense of motivation of employees to perform. It is necessary to review and re-check the oral reports of employees so that they can continue to be motivated to perform in the institution. This is in line with research conducted byRenata, Wardiah, & Kristiawan, (2018) who found the results that supervision carried out by superiors had a positive and significant effect on employee achievement motivation.

Supervision has a positive and significant influence on The performance of the employees of the Kutai Kartanegara Regency Regional Revenue Agency, which means that the supervision that is in the Kutai Kartanegara Regency Regional Revenue Agency affects the performance improvement of the employees. The results of the analysis show that the monitoring variable on the on-site observation indicator has immediately been able to have an influence on the level of employee performance. The indicators that also affect employee performance are written reports, but it is necessary to re-examine the written reports of employees so that employees can continue to strive to improve their performance, as well as oral reports of employees who are accountable for their work can have an impact on employee performance, it is necessary to review and reexamine oral reports. employees so that they can continue to strive to improve their performance in the agency. On the other hand, the results of the analysis show that Achievement Motivation is able to provide a mediating effect in the relationship between Supervision and Employee Performance. This means that the Achievement Motivation variable is able to mediate the influence of the Supervision variable on Employee Performance in a positive and significant manner. This means that the Achievement Motivation variable is able to provide a mediating effect on the influence of the supervisory variable on employee performance in a positive and significant way, which means that in improving employee performance by the supervisory variable it will also be better if it takes into account the motivation level of employees, because supervision creates a sense of motivation. employee performance will result in an increase in employee performance. The results of the analysis show that Achievement Motivation is able to provide a mediating effect in the influence relationship between Supervision and Employee Performance. This means that the Achievement Motivation variable is able to mediate the influence of the Supervision variable on Employee Performance in a positive and significant manner. This means that the Achievement Motivation variable is able to provide a mediating effect on the influence of the supervisory variable on employee performance in a positive and significant way, which means that in improving employee performance by the supervisory variable it will also be better if it takes into account the motivation level of employees, because supervision creates a sense of motivation, employee performance will result in an increase in employee performance. The results of the analysis show that Achievement Motivation is able to provide a mediating effect in the influence relationship between Supervision and Employee Performance. This means that the Achievement Motivation variable is able to mediate the influence of the Supervision variable on Employee Performance in a positive and significant manner. This means that the Achievement Motivation variable is able to provide a mediating effect on the influence of the supervisory variable on employee performance in a positive and significant way, which means that in improving employee performance by the supervisory variable it will also be better if it takes into account the motivation level of employees, because supervision creates a sense of motivation. employee performance will result in an increase in employee performance. This means that the Achievement Motivation variable is able to mediate the influence of the Supervision variable on Employee Performance in a positive and significant manner. This means that the Achievement Motivation variable is able to provide a mediating effect on the influence of the supervisory variable on employee performance in a positive and significant way, which means that in improving employee performance by the supervisory variable it will also be better if it takes into account the motivation level of employees, because supervision creates a sense of motivation. employee performance will result in an increase in employee performance. This means that the Achievement Motivation variable is able to mediate the influence of the Supervision variable on Employee Performance in a positive and significant manner. This means that the Achievement Motivation variable is able to provide a mediating effect on the influence of the supervisory variable on employee performance in a positive and significant way, which means that in improving employee performance by the supervisory variable it will also be better if it takes into account the motivation level of employees, because supervision creates a sense of motivation. employee performance will result in an increase in employee performance.

Achievement Motivation has a positive and significant influence on the performance of employees of the Regional Revenue Agency of Kutai Kartanegara Regency, which means that the Achievement Motivation felt by employees in the Regional Revenue Agency of Kutai Kartanegara Regency affects the performance improvement of these employees. The results of the analysis show that the Achievement Motivation variable on the indicator 'being realistic in doing the given task' has automatically been able to have an influence on the level of employee performance. The indicators that also affect employee performance are 'diligent and resilient', but it is necessary to self-evaluate employees so that they can pay attention to the perseverance and tenacity in themselves so that they can continue to strive to improve their performance. as well as' full consideration and calculation in performing each assigned task 'employees in their work can have an impact on employee performance, need to be reviewed and re-checked so that they remain effective in their work and can continue to strive to improve their performance in the institution, and the last is' Enjoying their own duties and responsibilities' is also able to influence employee performance, but there needs to be an increase in the pleasure of duties and responsibilities of employees so that the resulting performance can continue to increase both now and in the long term in the institution. This is in line with research conducted by Sella et al., (2018) which found that achievement motivation has a positive and significant effect on employee performance. needs to be reviewed and re-checked so that they are still effective in their work and can continue to strive to improve their performance in the agency, and the last thing is that 'enjoy their own duties and responsibilities' is also able to influence employee performance, but there needs to be an increase in the enjoyment of the duties and responsibilities of employees so that the resulting performance can continue to improve both now and in the long term in the institution. This is in line with research conducted by Sella et al., (2018) which found that achievement motivation has a positive and significant effect on employee performance. needs to be reviewed and re-examined so that they remain effective in their work and can continue to strive to improve their performance in the agency, and the last thing is that they 'enjoy their own duties and responsibilities' is also able to influence employee performance, but there needs to be an increase in the enjoyment of duties and responsibilities of employees so that the resulting performance can continue to improve both now and in the long term in the institution. This is in line with research conducted by Sella et al., (2018) which found that achievement motivation has a positive and significant effect on employee performance. and the last one is 'enjoying one's own duties and responsibilities' which is also able to influence employee performance, but there needs to be an increase in the pleasure of duties and responsibilities of employees so that the resulting performance can continue to increase both now and in the long term in the institution. This is in line with research conducted by Sella et al., (2018) which found that achievement motivation has a positive and significant effect on employee performance. and the last one is 'enjoying one's own duties and responsibilities' which is also able to influence employee performance, but there needs to be an increase in the pleasure of duties and responsibilities of employees so that the resulting performance can continue to increase both now and in the long term in the institution. This is in line with research conducted by Sella et al., (2018) which found that achievement motivation has a positive and significant effect on employee performance.

VI. CONCLUSIONS AND SUGGESTIONS

Job Characteristics has a positive and significant influence on Achievement Motivation for employees of the Regional Revenue Agency of Kutai Kartanegara Regency, this means that the higher the level of clarity regarding Job Characteristics is accompanied by a higher sense of Employee Achievement Motivation with the most dominating indicator is autonomy and the lowest contribution is task significance indicator. in maintaining and continuing to increase achievement motivation in employees by continuing to maintain and increase clarity about the characteristics of the work for employees which begins with prioritizing attention to autonomy which means that a high level of autonomy or authority in carrying out the duties or jobs of employees,

The results of the analysis show that the Job Characteristics have a positive and significant influence on the employee performance of the Regional Revenue Agency of Kutai Kartanegara Regency, this means that the higher the level of clarity regarding the Job Characteristics is accompanied by higher employee performance with the most dominating indicator is autonomy and the lowest contribution. is an indicator of the significance of the task. On the other hand, achievement motivation has also been able to provide a mediating effect on the relationship between Job Characteristics and Employee Performance.

Supervision has a positive and significant influence on the Achievement Motivation of employees of the Regional Revenue Agency of Kutai Kartanegara Regency, this means that the higher the level of supervision, the higher the sense of Achievement Motivation of employees with the most dominating indicator is on-site observation and the lowest contribution is the report indicator. oral. in maintaining and continuing to improve supervision so that it can continue to have an impact on the sense of motivation of employees to be motivated, by prioritizing attention to supervision with on-site observation which means that the higher direct supervision at work by superiors will increase the employee's sense of motivation to excel in the institution. the.

Supervision has a positive and significant effect on the performance of the employees of the Regional Revenue Agency of Kutai Kartanegara Regency, this means that the higher the level of supervision, the higher the performance of employees is accompanied by higher performance with the most dominant indicator is onsite observation and the lowest contribution is the oral report indicator. On the other hand, achievement motivation has also been able to provide a mediating effect on the relationship between Supervision of Employee Performance. In maintaining and continuing to improve supervision so that it can continue to have an impact on improving employee performance, by prioritizing attention to supervision with on-site observation which means that if more high direct supervision at the workplace by superiors will improve the performance of employees in the agency.

The results of the analysis show that the increased sense of employee motivation to perform has a positive and significant effect on the performance of the employees of the Regional Revenue Board of Kutai

Kartanegara Regency, this means that the higher the employee's sense of motivation to excel, the higher the employee's performance is accompanied by the most dominant indicator is' attitude is realistic in carrying out the assigned task 'on the spot and the lowest contribution is the indicator of' enjoying one's own duties and responsibilities'. in maintaining and continuing to increase the sense of motivation for employee achievement so that it can continue to have an impact on improving employee performance, By prioritizing attention to employees' attention to how they 'be realistic in carrying out the assigned task' where that when employees feel more realistic in carrying out their assigned tasks, it will affect employee performance improvement, then what is the employee's attitude towards' persistence and tenacity ' when they do their jobs where the more resilient and diligent employees are, the more their performance in the agency will be increased. Then it is also necessary to increase attention to employees for their attitude of being 'full of consideration and calculation in carrying out each given task', then the attitude of 'enjoying moderate tasks', and the last thing in paying attention to achievement motivation is 'enjoying their own duties and responsibilities'. . Next is how the employee's attitude towards 'diligence and tenacity' when they do their job where that the more resilient and diligent employees are, the more their performance in the agency will increase. Then it is also necessary to increase attention to employees for their attitude of being 'full of consideration and calculation in carrying out each given task', then the attitude of 'enjoying moderate tasks', and the last thing in paying attention to achievement motivation is 'enjoying their own duties and responsibilities'. . Next is how the employee's attitude towards 'diligence and tenacity' when they do their job where that the more resilient and diligent employees are, the more their performance in the agency will increase. Then it is also necessary to increase attention to employees for their attitude of being 'full of consideration and calculation in carrying out each given task', then the attitude of 'enjoying moderate tasks', and the last thing in paying attention to achievement motivation is 'enjoying their own duties and responsibilities'. .

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Meuji Burahman, et. al. "The Influence of Job Characteristics and Supervision on Achievement Motivation and Employee Performance in the Registration and Data Collection Sector Regional Revenue Bodies of Kutai Kartanegara Regency." *International Journal of Business and Management Invention*

(IJBMI), vol. 10(06), 2021, pp. 46-54. Journal DOI- 10.35629/8028