## THE EFFECT OF E-GOVERNMENT AND BUREAUCRATIC REFORM ON EMPLOYEE PERFORMANCE AND ITS IMPACT ON THE PERFORMANCE OF THE SAMSAT ACEH OFFICE

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**ABSTRACT**
This research examines the e-government and bureaucratic reform effect on employee performance and their impact on the performance of the Aceh One-stop Administration Services Office (Samsat Aceh Office). The population was all Samsat Aceh Office employees, totaling 507 people. Sampling for this research uses the probability sampling technique with the Slovin formula. The sample was 224 people. Data was collected by distributing questionnaires to all respondents online. The research model was analyzed using the One Sample t-test, SEM, and Sobel test. The results explain that E-Government, bureaucratic reform, employee performance, and organizational performance at the Samsat Aceh Office are good; E-Government can significantly change employee performance. Bureaucratic reform can significantly change employee performance; E-Government can significantly change organizational performance; Bureaucratic reform can significantly change organizational performance; Employee performance can significantly change organizational performance; E-Government can significantly change organizational performance through employee performance; and bureaucratic reform is not able to significantly change organizational performance through employee performance. The findings also explain that employee performance in the influence model of E-Government on organizational performance is partial, meaning that E-Government can influence organizational performance both directly and through organizational performance. So these results explain that the findings of this premise explain the model of increasing organizational performance at the Samsat Aceh Office as a function of good E-Government, Bureaucratic Reforms that are implemented as well as possible, and high employee performance.

**Keywords:** E-Government, Bureaucratic Reform, Employee Performance, Organizational Performance.

## 1. INTRODUCTION

Efforts to realize a democratic, clean, and decent government system are the targets that should be in the current Indonesian government. This dramatic event that worsened financial conditions to the point where it was quite difficult to get back on its feet was a milestone in rearranging a good governance system for all of us to achieve good organizational performance, including the One-stop Administration Services Office (Samsat Aceh Office) is one of the front guards for local governments to be able to increase regional income (PAD) in Aceh Province area, Indonesia. Samsat Aceh Office has not yet achieved the goals of the Government of Aceh, such as the realization of Motorized Vehicle Tax (PKB) and Motorized Vehicle Ownership Fee (BBN-

KB) which have not been able to reach the expected targets. This can also be seen from the method used by the Government of Aceh in increasing vehicle taxes by eliminating vehicle taxes that have been in arrears of tax payments for a certain period and also exempting vehicle transfer fees from foreign license plates to Aceh regional license plates. This was carried out by the Government of Aceh through the Samsat Aceh Office to achieve the vehicle tax realization target that had been previously set. Indeed, based on data on vehicle tax revenues for the last 5 (five) years it has been achieved, but when viewed from the number of motorized vehicles in Aceh Province, the realization of this revenue is not comparable if all vehicles operating in Aceh can pay their taxes at the Samsat Aceh Office. As a form of organizational performance at the Samsat Aceh Office, it can be seen from the determination of the target for motor vehicle tax payments. Therefore, to be able to achieve Samsat Aceh Office performance following the provisions, all employees are required to have good performance. ASN performance requirements are stipulated in Permenpan RB N0 6/2022. One of the factors that affect employee performance is e-Government and Bureaucratic Reform.

Currently, the application in the government environment is known as Electronic Government (e-government). In 2003, the government issued Presidential Instruction No. 3 of 2003 concerning Indonesia's National Policy and Strategy for the Development of Electronic Governance (e-Government). This is in line with Presidential Regulation Number 95 of 2008 concerning Electronic Government Systems (SPBE) which also includes electronic public services. One of the government agencies implementing it is the Samsat Aceh Office. To make it easier for people to pay taxes on their vehicles, an integrated collaboration system was created between the Police Agency (Satlantas), the Aceh Financial Management Agency (BPKA), and PT. Jasa Raharja (Persero). The obstacles faced by the Samsat Aceh Office in increasing taxes are currently the connection between agencies, namely the Police (Satlantas), the Aceh Financial Management Agency, and PT. Jasa Raharja (Persero) still has obstacles, especially in terms of human resource capabilities which still need to be improved, in addition to Samsat offices outside Banda Aceh City (a city in Aceh) they are still only focused on services at the local SAMSAT Office, while SAMSAT Banda Aceh Office now can serve outside the office such as services at Mobile SAMSAT (SAMKEL), Public Service Malls (MPP) and Drive Thru to make it easy for the public to get vehicle tax management services.

The development of E-Government at the Samsat Aceh Office is currently heading towards the implementation and coordination stages to improve the performance of each agency. Everyone hopes that e-government is not only seen as a tool or instrument but also as an important part of service delivery and operational development. In the provincial body, it is not possible to separate the influence of the current provincial authority staff. This correlates with e-government and employee performance in the Samsat Aceh Office. Here too, employee performance is one of the keys to successful e-government implementation. (Junaidi, Musnadi, & Majid, 2020) revealed that good organizational performance is triggered by the good performance of its employees. Meanwhile, concerning the environmental bureaucracy conditions of the Samsat Aceh Office, it is said that it has not shown a good direction of development, because there are still many bureaucrats who are arrogant and think that it is the people who need them. Recently, in all aspects related to government, bureaucratic reform has become a very strong issue to be realized. What's more, the bureaucracy in dealing with vehicle taxes is in a prolonged multidimensional crisis so it seems complicated, time-consuming, and many other additional costs (extortion) outside the stipulated provisions. The bureaucracy that had been built by the government before the reform era had built

a bureaucratic culture that was thick with corruption, collusion, and nepotism (KKN). Therefore the implementation of bureaucratic reform must be based on commitment so that it can change the order of performance. (Yanti, Musnadi, & Sofyan, 2019) have stated that performance is indeed based on the commitment to doing something. Based on phenomena related to the E-Government and bureaucratic reform at the Samsat Aceh Office, it can provide changes to the work system of personnel or employees at the Samsat Aceh Office, especially changes to the performance produced by personnel or employees and also organizational performance which is a reflection of the level of achievement

## 2.LITERATURE
### Organizational Performance

Performance in an organization is the answer to the success or failure of the organizational goals. Too often leaders don't know how badly an agency is performing until the agency faces a serious crisis. According to (Moeheriono, 2017), and (Tangkilisan, 2005) performance is a description of achievement. Whereas (Armstrong, 2012) and (Robbins & Judge, 2017) state that organizational performance is any form of association between two or more people who work together and are formally bound. The poor quality of service to the public also indicates the poor performance of an agency. The public's poor evaluation of the services of an agency will also give a bad impression of the agency itself. (Ayman, Chemers, & Fiedler, 1995), and (Vosloban, 2012) said that performance can be seen by the extent to which the organization can achieve its goals. According to (Yousef, 2000) dan (Robbins & Judge, 2017), "difficulties in measuring the performance of public service organizations partly arise because the goals and missions of public organizations are often not only vague but also multi-dimensional. In this research, only 10 (ten) indicators were used out of the 14 (fourteen) indicators recommended by the Decree of the Minister of State Apparatus and Bureaucratic Reform (MenpanRB) Number 63/KEP/M. PAN/7/2003 namely: (1) Service procedures, (2) Service requirements, (3) Officer discipline, (4) Officer responsibilities, (5) Speed of service, (6) Politeness and friendliness of officers, (7) Certainty of service fees, (8) service schedule certainty, (9) environmental security and (10) service security.

### Employee Performance

(Bintar, Yunus, & Musnadi, 2020) state that improving organizational performance is based on improving the performance of its employees. The definition of performance according to (Waldman & Siegel, 2008) is a combination of behavior with the achievement of what is expected and the choice or part of the task requirements that exist for each individual in the organization. Then (Quade, 1989) argues that performance is the level of achievement of the organization's mission is the steps taken to achieve organizational goals (vision). The results of previous research from several previous studies indicate that employee performance is also influenced by the competence possessed by employees, intrinsic rewards, and the level of satisfaction felt during work. With the competence possessed by employees, it will provide better knowledge in improving performance, then the intrinsic reward from the organization and the perceived level of job satisfaction will have an impact on improving employee performance. According to (Zainal, Hadad, & Ramly, 2019) and (Robbins & Judge, 2017) Employee performance is a very important thing in the company's efforts to achieve its goals. (Dessler & Angelica, 2016) argues that basically, performance is more of a function of training, communication, tools, and supervision as

well as personal motivation. Performance appraisal can also be a source of concern and frustration for leaders and employees. Employee performance indicators that are following the current situation at the Samsat Aceh Office are (Robbins & Judge, 2017) namely: (1) Ability to prepare work plans, (2) Ability to realize work plans, (3) Ability to carry out orders, (4) Ability to provide services, (5) Ability in quality of work, and (6) Ability of employees to achieve work targets.
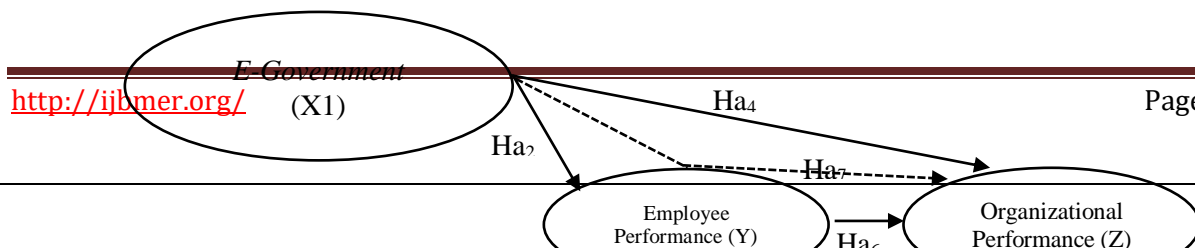
### E-Government

E-Government is short for electronic government. (Hertiarani, 2016) states that E-Government is the government's way of adjusting to global trends. According to (Indrajit, Zainuddin, & Rudianto, 2007) E-government is a state-society mechanism using information technology (Internet) to improve the quality of public services. E-government is the way the government uses information technology (Sari & Ardana, 2016), In particular, web-based internet applications provide easy access to government information and provide public services. The Ministry of Communication and Informatics (2002) defines E-Government as an effort to develop electronic-based government to improve the quality of public services effectively and efficiently. This study measures E-Government using indicators developed by the E-Government Indonesia Rating Agency, Directorate General of Telematics Applications, Indonesian Ministry of Communication and Informatics, where according to (Indrajit et al., 2007) E-Government indicators consist of 5 (five) indicators: 1) policies; 2) institutional; 3) infrastructure; 4) application; and 5) planning.

### Bureaucratic Reform

According to (Jauhari, Basri, & Shabri, 2015), Bureaucratic reform is a change in the mindset and work culture (culture set) of the state apparatus and is an attempt to carry out fundamental reforms and changes to the government administration system, especially regarding institutional (organizational) aspects, management (business processes) and human resources. human apparatus. Bureaucratic reform is a radical change in the field of government systems (Effendi, 2014). According to (Prasojo & Kurniawan, 2008) Bureaucratic reform is one of the government's efforts to realize good governance. The experiences of several countries show that bureaucratic reform is the first step in the progress of a country. MenpanRB Regulation No.11 of 2011, regarding indicators of the success of Bureaucratic Reform. The Ministerial Regulation contains the goals and indicators for the success of Bureaucratic Reform, where it is stated that the development or development of e-government is one of the indicators for the success of Bureaucratic Reform. The Government of Indonesia established 9 Programs to Accelerate Bureaucratic Reform, namely: 1) Anti-corruption culture, 2) Non-violation of law, 3) Regional Revenue and Expenditure Budget, 4) diversity of programs, 5) Task-oriented services, 6) Communication, 7) working hours, 8) Rewards and punishments, and 9) pro-growth, pro-employment, and pro-poverty reduction

### Hypothesis

The hypothesis was built like the conceptual framework below.

**Figure 1.** Conceptual Framework

$Ha_1$ : E-Government, bureaucratic reform, employee performance, and the Samsat Aceh Office performance have been good.

$Ha_2$ : E-Government is significant in changing employee performance at the Samsat Aceh Office.

$Ha_3$ : Bureaucratic reform is significant in changing employee performance at the Samsat Aceh Office.

$Ha_4$ : E-Government is significant in changing the performance of the Samsat Aceh Office.

$Ha_5$ : Bureaucratic reform is significant in changing the performance of the Samsat Aceh Office.

$Ha_6$ : Employee performance is significant in changing the performance of the Samsat Aceh Office.

$Ha_7$ : E-Government plays is significant in changing the performance of the Samsat Aceh Office through employee performance.

$Ha_8$ : Bureaucratic reform is significant in changing the performance of the Samsat Aceh Office through employee performance.

**Novelty**

To get support from plagiarism, this research has a novelty, that is, there are differences between research conducted by (Aritonang, 2017) which states that E-Government has a real influence in improving public services in Indonesia. While research conducted by (Rahmawati & Febriana, 2021) states that there is a strong influence of the E-Government on employee performance. The research gap in this research lies in the use of data analysis methods, namely using a multiple linear regression model and not including bureaucratic reform variables in the research model. While this research gap can also be seen in (Effendi, 2014), where bureaucratic reform has a role in improving employee performance and service quality, this research does not include E-Government variables in its research model. However, in general, the variables in this research have been researched and also used by previous researchers, but overall the title has not been carried out by previous researchers, and also the use of indicators that have not been carried out by previous researchers and the research has differences from the data analysis equipment used, namely using SEM analysis, while previous research used Multiple Linear Regression analysis tools. In addition, previous research did not include all variables in the same way as the variables that the authors included in this research model.

**3. METHOD**

This study was done at the SAMSAT Aceh Office. In this research, the intended population was all employees of the Samsat Aceh Office, totaling 507 people.

**Table 1. Number of Samsat Aceh Office Employees**

| No. | Work unit | Population | Percent |
|---|---|---|---|
| . | Unsur BPKA (UPTD) | 392 | 77.3 |
| . | Police (Traffic) | 92 | 18.1 |
| . | PT. Jasa Raharja (Persero) | 23 | 4.5 |
| **Amount** | | **507** | **100,0** |

Source: Aceh Financial Management Agency, (2023)

The sampling of this research was carried out using the Probability Sampling method. The calculation of the minimum sample using the Slovin formula, (Cooper & Schindler, 2014) is as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{507}{1 + 507\,(0.05)^2}$$

$$n = \frac{507}{1 + 1.267}$$

$$n = \frac{507}{2.267} = 223.6 = rounded\ to\ 224\ people$$

Information :   n = sample

          N = population

          e = leeway due to a sampling error of 5%.

The formula above provides a sample of 224. The entire sample required is distributed proportionally to 3 (three) work units/elements in the Samsat Aceh Office. Data was collected by distributing questionnaires. Research data was measured using a Likert scale. The hypothesis was tested using the one-sample t-test for descriptive testing, the Structural Equation Modeling (SEM) test for direct influence models, and the Sobel test for mediation models.

## 4. RESULT
**Descriptive Hypothesis**

The descriptive analysis of each research variable shows that the E-Government variable has an average value of respondents' perceptions of 3.70; the bureaucratic reform variable of 3.79; the employee performance variable of 3.94; and the organizational performance variable of 3.85. These values indicate that $\gamma\_1 \geq 3.41$, which can be stated that the Ha1 Hypothesis is accepted, namely E-Government, bureaucratic reform, employee performance, and the Samsat Aceh Office

performance is good. Descriptive hypothesis testing can also be done using the t-test one sample test with a cut-off value of 3.41.

**Table 2. One SampleT-Test**

|  | Test Value = 3.41 | | | | | |
|---|---|---|---|---|---|---|
|  | t | df | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference | |
|  |  |  |  |  | Lower | Upper |
| E-Government | 55.744 | 223 | 0.000 | 15.500 | 14.95 | 16.05 |
| bureaucratic reform | 66.312 | 223 | 0.000 | 31.161 | 30.23 | 32.09 |
| Employee Performance | 56.661 | 223 | 0.000 | 20.647 | 19.93 | 21.37 |
| Organizational Performance | 68.135 | 223 | 0.000 | 35.571 | 36.60 | 36.60 |

Source: SPSS Output Results, 2023 (processed).

Table 2 explains all of the research variables have a significance value of 0.000 ($\alpha < 5\%$), so all variables in this research, namely E-Government, bureaucratic reform, employee performance, and organizational performance are said to have been going well. Thus it can be stated that the Ha1 Hypothesis is accepted, namely E-Government, bureaucratic reform, employee performance, and the Samsat Aceh Office performance is good.

**Direct Hypothesis**

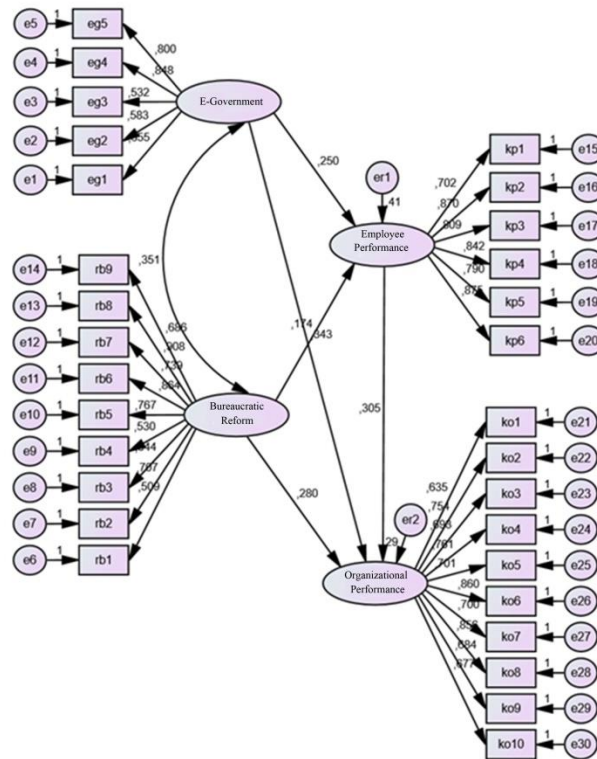The structural test result can be seen below.

**Figure 2.** Structural Model

The figure above provides the result below.

**Table 3. Structural Test Result**

| Endogenous | | Exogenous | Estimate | | S.E. | C.R. | P |
|---|---|---|---|---|---|---|---|
| | | | Std. | Unst d. | | | |
| Employee Performance | <--- | E_Government | .250 | .369 | .133 | 9.586 | *** |
| Employee Performance | <--- | Bureaucratic Reform | .174 | .164 | .129 | 8.970 | *** |
| Organizational Performance | <--- | E_Government | .343 | .126 | .132 | 9.660 | *** |
| Organizational Performance | <--- | Bureaucratic Reform | .280 | .375 | .123 | 9.057 | *** |
| Organizational Performance | <--- | Employee Performance | .305 | .423 | .138 | 10.575 | *** |

The table above reveals the statistical equations (1) and (2) for the model test results, namely:
Employee Performance     = 0.250 E-Government + 0.174 Bureaucratic Reform

Organizational Performance   = 0.343 E-Government + 0.280 Bureaucratic Reform + 0.305 Employee Performance

The influence of other variables will be discussed as follows:

1. **The Role of E-Government in Changing Employee Performance**

E-Government has an effect on employee performance of 0.250 with a Critical Ratio (CR) value of 9.586 > 1.967 at a significance of 0.000 <0.05, revealing that if E-Government increases by 1 unit, then employee performance increases by 0.250 and the effect is significant. Thus that the Ha2 Hypothesis is accepted, namely E-Government can significantly change employee performance.

2. **The Role of Bureaucratic Reform in Changing Employee Performance**

Bureaucratic reform on employee performance has an effect of 0.174 with a CR value of 8.970 > 1.967 at a significance of 0.000 <0.05, revealing that if bureaucratic reform increases by 1 unit, then employee performance increases by 0.174 and the effect is significant. Thus that the Ha3 hypothesis is accepted, namely bureaucratic reform can significantly change employee performance.

3. **The Role of E-Government in Changing Organizational Performance**

E-Government has an effect of 0.343 on organizational performance with a CR value of 9.660 > 1.967 at a significance of 0.000 <0.05, revealing that if E-Government increases by 1 unit, organizational performance increases by 0.343 and the effect is significant. Thus that the Ha4 Hypothesis is accepted, namely E-Government can significantly change organizational performance.

4. **The Role of Bureaucratic Reform in Changing Organizational Performance**

Bureaucratic reform on organizational performance has an effect of 0.280 with a CR value of 9.057 > 1.967 at a significance of 0.000 <0.05, revealing that if bureaucratic reform increases by 1 unit, organizational performance increases by 0.280 and the effect is significant. Thus that the Ha5 hypothesis is accepted, namely bureaucratic reform can significantly change organizational performance.

5. **The Role of Employee Performance in Changing Organizational Performance**

Employee performance on organizational performance has an effect of 0.305 with a CR value of 10.575 > 1.967 at a significance of 0.000 <0.05, revealing that if employee performance increases by 1 unit, then organizational performance increases by 0.305 and the effect is significant. Thus that the Ha6 hypothesis is accepted, namely employee performance can significantly change organizational performance.


**Mediation Hypothesis**

1. **The Role of E-Government in Changing Organizational Performance Through Employee Performance**
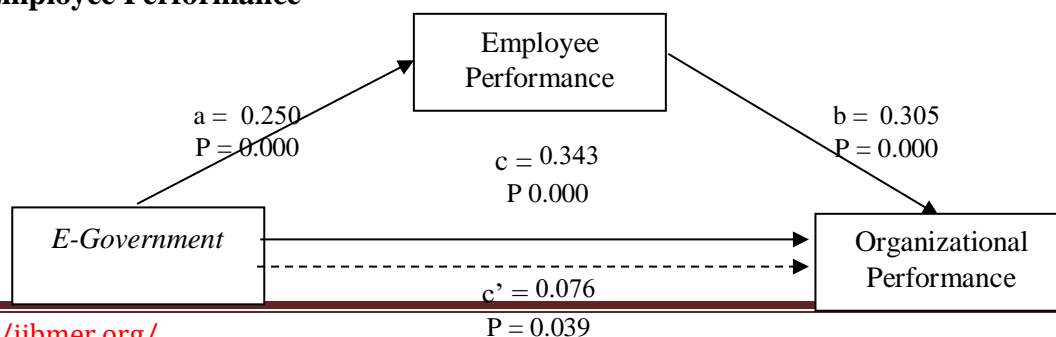
**Figure 3.** Employee Performance Mediating Effect Model on
**E-Government in Changing Organizational Performance**

Figure 3 above is a mediation model for hypothesis 7 which is proven to be significant because it has a p 0.039 <0.05. The z value is:

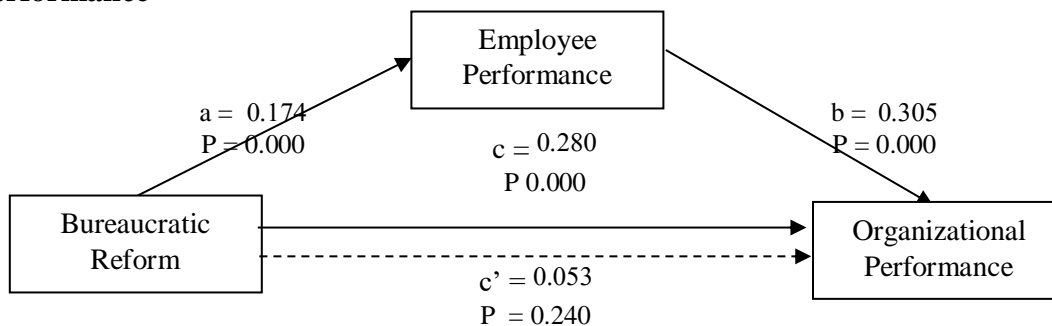$$Z = \frac{ab}{\sqrt{(b^2\, SEa^2) + (a^2\, SEb^2)}}$$

$Z = 2{,}056$

The Sobel test according to the indirect effect test is :

| Input: | | Test statistic: | Std. Error: | p-value: |
|---|---|---|---|---|
| a | 0.369 | Sobel test: 2.05696159 | 0.07588231 | 0.03968992 |
| b | 0.423 | Aroian test: 1.99930971 | 0.07807045 | 0.04557485 |
| $s_a$ | 0.133 | Goodman test: 2.11990687 | 0.07362918 | 0.0340139 |
| $s_b$ | 0.138 | Reset all | Calculate | |

**Figure 4.** Testing H7 significance

From the calculation results, it is obtained that the value of z is 2.056 > 1.96 and is at sig 0.039 <0.05, meaning that the mediating role possessed by employee performance is partial mediating, which implies that E-Government can directly influence organizational performance without having to include performance employee.

2. **The role of E-Government in changing organizational performance through employee performance**



a = 0.174
P = 0.000

c = 0.280
P 0.000

b = 0.305
P = 0.000

c' = 0.053
P = 0.240

Bureaucratic Reform

Employee Performance

Organizational Performance

**Figure 5.** Employee Performance Mediating Effect Model on
Bureaucratic Reform in Changing Organizational Performance

Figure 5 above is a mediation model for hypothesis 8, which is proven to be insignificant because it has a p 0.24 > 0.05. The z value is:

$$Z = \frac{ab}{\sqrt{(b^2\, SEa^2) + (a^2\, SEb^2)}}$$

$Z = 1{,}174$

The Sobel test according to the indirect effect test is :

| Input: | | Test statistic: | Std. Error: | *p*-value: |
|---|---|---|---|---|
| $a$ | 0.164 | Sobel test: 1.17431911 | 0.05907423 | 0.24026723 |
| $b$ | 0.423 | Aroian test: 1.12437518 | 0.06169827 | 0.2608539 |
| $s_a$ | 0.129 | Goodman test: 1.23157025 | 0.05632809 | 0.21810966 |
| $s_b$ | 0.138 | Reset all | Calculate | |

**Figure 6.** Testing H8 significance

From the calculation results, it is obtained that the z value is 1.174 <1.96 and is at sig 0.240 > 0.05, revealing that the mediating role possessed by employee performance is fully mediating, which contains the definition that bureaucratic reform cannot directly affect organizational performance so it must include performance employee as a mediator.

## 5.CONCLUSION

The results explain that E-Government, bureaucratic reform, employee performance, and organizational performance at the Samsat Aceh Office are good; E-Government can significantly change employee performance. Bureaucratic reform can significantly change employee performance; E-Government can significantly change organizational performance; Bureaucratic reform can significantly change organizational performance; Employee performance can significantly change organizational performance; E-Government can significantly change organizational performance through employee performance; and bureaucratic reform is not able to significantly change organizational performance through employee performance. The findings also explain that employee performance in the influence model of E-Government on organizational performance is partial, meaning that E-Government can influence organizational performance both directly and through organizational performance. So these results explain that the findings of this premise explain the organizational performance improvement model at the Samsat Aceh Office as a function of good E-Government, Bureaucratic Reform that is implemented as well as possible, and high employee performance. The premise contributes academically to the development of theory and further research and can be of practical use to the research subject, namely the Samsat Aceh Office in developing a strategy to improve its performance going forward.

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