



GLOBAL JOURNAL OF MANAGEMENT AND BUSINESS RESEARCH: A
ADMINISTRATION AND MANAGEMENT
Volume 19 Issue 14 Version 1.0 Year 2019
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

The Effect of Competence. Compensation and Organizational Support on Achievement of Civil State Apparatus in Regional Revenue Office of West Lombok

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GJMBR-A Classification: *JEL Code: M10*



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Keywords: competence, compensation, organizational support, job performance.

1. BACKGROUND

In an era of fast-paced as it is today, every human being should have the competence and good performance for a formal or informal organization that requires qualified human resources. For the sake of advancing a goal that an organization has good human resources office capable of competing for goal for quality and quantity of employees.

An organization or office is often associated with the administration of the system where there is dependence between people, technologies, and procedures for dealing with data and information from

receive, collect, process, store, up to distribute. According to Atmosudirjo (Nuraida 2007: 1), an office is an organizational unit that consists of places, staff personnel, and administrative operations in order to help the leaders. This means that a wide range of matters relating to an organization certainly pass the activities office and out the inclusion of information concerning the organization must go through the office anyway. Of course, also all the activities that have the goal of achieving the specified targeting an organization must not be separated from the support personnel or office clerks (People).

Employees who excel will bring profit and progress in an organization, while the employees who do not perform will cause loss or harm the organization in which he works. If the employee underachievers already pretty much in an organization, the organization will incur losses destruction. Companies should pay more attention to its employees (Simamora, 2004:4) because the most important organizational asset that should be owned by the company and must receive attention, Excellent first portion by management are human assets of the organization.

There are several factors that can increase employee performance, among other things, provide compensation for employees. Compensation is very important for the employee, which when arranged in fair compensation, right and reasonable, the employee will feel satisfied and motivated to achieve the goals and objectives of the organization (Handoko, 2000: 132).

Compensation is important for employees as individuals because of the amount of compensation reflects the size of the value of their work among the employees themselves, their families and communities. Then the compensation program is also important the company because it reflects the organization's efforts to defend human resources or in other words, so that employees have loyalty to defend human resources or in other words so that employees have the loyalty and commitment to the company (Handoko, 1994: 155).

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Michael and Harold (1993: 443) divide the compensation in three forms, namely the material, social and activity. Material compensation not only in the form of money and benefits but all forms of the physical amplifier (physical reinforcer), for example, parking facilities, telephone, and comfortable office space. While social compensation is closely linked to the need to interact with others. This compensation form for example recreation, forming groups of decision-makers, and a special group set up to solve the problem of the company. While the activity compensation is compensation that is able to compensate for the aspects of work that is not like with the opportunity to perform certain activities. Compensation activity could be "power" which is owned by an employee or an employee to perform activities beyond routine jobs that do not arise boredom of work. All three forms of compensation will be able to motivate employees or employees both in supervision, work performance, membership, security, personal development and commitment to the company.

The object of research at the Regional Revenue Agency Lombok Barat district in which the organization is engaged in financial management, budgeting, revenue in the District of West Lombok where is the office of the Regional revenue is the central government of West Lombok regency.

Problems faced by the organization in the form of a problem that is common to trigger the weak performance of employees is about how the compensation, Compensation received by employees outside of salary received in the form of awards or other rewards.

Competencies do not meet the standards of an employee's poor performance because it affects employee performance in achieving the objectives of an organization. There are many external factors that affect the working environment and internal inside, at high and low employee performance so that it has an impact. training is applicable somewhere or a particular environment. Thus, the definition of employee is obedience training that employees concerned in respect of the employment agreement in place the organization he works.

At the Regional Revenue Agency West Lombok district officials are not yet fully aware of the importance of competence, there are many levels of inefficiency in the implementation of the task is clear evidence of competence is still low. It can be seen from the performance that is less than the maximum employee

with limited abilities, even though he has worked for many years there are still employees who requested his work be completed by another employee that it is responsible, there is still a lack of knowledge and skills of employees on the job.

There are 79 employees in the office of the Regional Revenue in West Lombok, there are some employees who have the ability and achievement good and have the capacity to work then of them are still there are employees who slow respond if requested were asked to complete a job that should be the responsibilities delegated to employees other.

Organizational support on Board of Revenue West Lombok regency greatly affect the work performance of employees, there are obstacles in the organization are the constraints of the leadership of the lack of attention to the wishes of the employees, where sometimes if found damaged facility the office did not immediately follow up the procurement to wait for funds down.

Based on the formulation of the problem above, the purpose of this study was followed:

- 1) To determine the compensation significant effect on work performance at the State Civil Administrative Board of Revenue West Lombok regency.
- 2) To determine the significance of the effect of competence for work performed at the State Civil Administrative Board of Revenue West Lombok regency.
- 3) To determine the significance of the effect of organizational support on job performance in the State Civil Administrative Board of Revenue West Lombok regency.

II. LITERATURE REVIEW

a) *Work performance*

Work performance is activity and the work achieved or indicated by a person in the execution of work tasks. Perestasi can be said also that the work is a manifestation or appearance in carrying out the work. According to the opinion (Handoko., 1997) performance is the process through which organizations evaluate and assess employee performance. From the above opinion can be concluded that performance appraisal is a process through which organizations evaluate and assess employee performance.

Wirawan (2009:6) factors that may affect the achievement of the performance or the performance of individuals in the organization are:

- 1) Internal factors employee, namely the factors from within the employee who is congenital factors and acquired factors when it develops. Factors defaults, such as talent and personal nature, creativity, knowledge and skills, competencies, work experience, physical, psychological state. It is also influenced by the behavior of employees such as

work ethic, work discipline, work motivation, job satisfaction, morale, work attitude, work stress, job involvement, leadership, and loyalty.

- 2) Environmental factors are internal to the organization, namely the factors contained in the internal organization, such as vision, mission, organizational goals, organizational policies, raw materials, technology, organizational strategies, systems management, compensation, leadership, organizational culture, work environment organization.
- 3) Environmental factors external to the organization, which is the state, events or circumstances that occur in the environment external to the organization that affects performance, such as economic, political, social, cultural and religious communities and competitors.

Indicators to measure performance by (Riva and Sagala, 2011: 49) are:

- 1) *Job Performance, namely:* Skills and Work Experience.
- 2) *Responsibilities are:* Ability and Dare to take risks.
- 3) *Obedience, namely:* Obey the rules, obeying the command.
- 4) *Honesty, namely:* Running a task to write the heart and not abuse authority.
- 5) *Cooperation, namely:* Able to carry out tasks with co-workers and to cooperate with others.
- 6) *The initiative, namely:* Being able to make decisions without waiting for orders and able to put forward ideas that support the work.

b) *Competence*

Competence comes from the English language competency means skill, ability, and authority. Etymologically competence is defined as the behavioral dimension of expertise or excellence in a leader or staff who has the skills, knowledge, and good manners. Spencer and Spencer (Sutrisno 2009: 221) says competency is an underlying characteristic of an individual associated with the results obtained in a chronic and inside of one's personality and unpredictable behavior within a job assignment (Nurlela., 2016).

Competence is an ability to perform a job or task that is based on skills and knowledge and is supported by a working attitude demanded by the job (Wibowo, 2008). Furthermore, it is said that the concept of self is the attitude, values or self-image. Self-confidence is the belief that they can be effective in almost every situation is part of the concept of the person. Knowledge is information that people have in their specific field. Knowledge is a complex competence. Skill is the ability to do certain physical or mental tasks. Competence mental or cognitive skills including colitis and conceptual thinking.

Competence as a characteristic of someone who can be shown that includes knowledge, skills, and behaviors that can result in performance and achievement (Dessler, Gary, 2006). Competencies, skills, and knowledge measured is the core of performance management processes across all companies. Competence is the basic characteristics of a person (an individual) that affect the way of thinking and acting, to generalize to all situations faced and survived long enough in humans.

Indicators for measuring the competence according to Soeharyo and Sofia (2001) are:

- 1) *Personal character, namely:* Consistent
- 2) *Self-concept, namely:* Attitudes and Values System
- 3) *Knowledge, namely:* Information and Scope of Work
- 4) *Skills, namely:* Ability resolve and ability to accomplish Technical Task Managerial Duties.

c) *Compensation*

Compensation is everything received by employees as remuneration for their work. Simamora (2004) states compensation is what is accepted by the employees in exchange for their contribution to the organization. Compensation under Wayne (Mangkuprawira, 2002) includes cash direct, indirect payment in the form of employee benefits, and incentives to motivate employees to work hard to achieve high productivity. Siagian (2003) states that in developing and implementing a system of compensation/rewards, organizational interests, and employee interests need to be considered absolute. Rival (2005) mentions several effective compensation management objectives, namely to obtain qualified human resources, retain existing employees, ensure fairness.

Compensation is an important factor affecting how and why employees work in an organization refers to all forms of remuneration for employees who come from the completion of their work (Mathis and Jackson, 2002: 118). Compensation has a lot of sense with the same intent and purpose, namely concerning remuneration, compensation, replacement contributions and rewards in the form of financial or non-financially for the work that has been resolved. Compensation in accordance with the load of work, the company has expectations of its employees to demonstrate a degree of loyalty in advancing the company. Compensation is also an important factor in influencing the perception of employees to work in a company.

According to Mangkunagara (2004: 86) in Kurniadi (2012), there are several indicators of compensation, namely:

- 1) *The level of payment:* The level of compensation payments could be given a high, average or even lower depending on the company's ability to pay for services employees.

- 2) *Payment structure*: Payment structures associated with the average payment, payment level and classification of positions in the company.
- 3) *Determination of the individual fee*: Determination of individual compensation payments should be based on the average rate of pay, level of education, length of service and job performance of employees.
- 4) *Payment method*: There are two methods of payment, the method of payment based on time (per hour, per day, per week, per month). And both methods of payment that is based on revenue sharing.
- 5) *Payment control*: Control of payment is direct control and indirect labor costs. Controlling costs is a major factor in the administration of wages and salaries. The first task is to control payments, develop compensation standards and improve its function. Second, measure the results as opposed to a fixed standard. And third, straighten changing standards of remuneration.

d) *Organizational Support*

The theory assumes that organizational support on the basis of norms of reciprocity, the employee will feel obligated to help the organization achieve its objectives because they are concerned about their organization (Eisenberger et al, 1986: 500). So that the support organization is defined as a belief about the extent to which the organization provides value contribution and cares about their welfare. Organizational support affected by the various aspects

Based on the phenomenon and the theoretical basis of the above, then prepared a conceptual framework as follows:

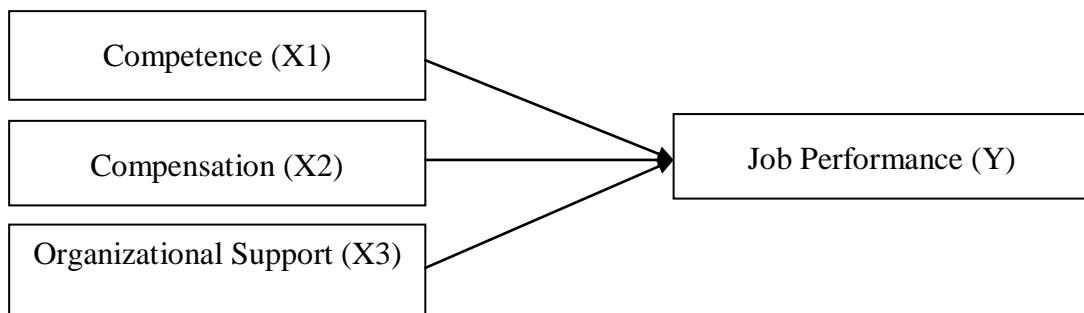


Figure 1: Conceptual Framework

The hypothesis proposed in this study is based on the study of theory, previous research and previous conceptual framework are as follows:

- 1) Allegedly compensation significant effect on the performance of the State Civil Administrative Board of Revenue West Lombok regency.
- 2) Allegedly competence significant effect on the performance of the State Civil Administrative Board of Revenue West Lombok regency.

of the treatment of employees by the organization which in turn will affect the interpretation of the employee to the organization of the underlying motives of the treatment (Eisenberger et al., 1986: 501).

Eisenberger et al (1986: 501) explained that the employees who have the perception that the organization providing support and care for their welfare, then they will show the level of absenteeism decreases and strive towards the achievement of organizational goals. According to Rhoades and Eisenberger (2002: 701) refers to the organizational support employees' perceptions regarding the extent to which organizations assess their contributions and cares about their welfare. If the employee considers that the organizations in receipt of support are high, then the employee will unite the membership as a member of the organization into their own identity and then develop relationships and a more positive perception of the organization.

Indicators of organizational support by Eisenberger et al. (1986: 502) is as follows:

- 1) *Awards*: Companies reward/reward for the achievement of the employee.
- 2) *Development*: Companies pay attention to their ability and provide promotional opportunities for employees.
- 3) *Working conditions*: the working environment in physical and non-physical.
- 4) *Employee benefits*: the company concerned with the welfare of employees.

- 3) Allegedly organizational support significant effect on the performance of the State Civil Administrative Board of Revenue West Lombok regency.

III. RESEARCH METHODS

In this study, the design used is quantitative analyzes associative relationship that is influence between two or more variables to analyze how the influence of a variable to another variable. Associative

research is research that aims to determine the relationship between two or more variables. This study constructed a theory that could serve to explain, predict and control the symptom (Sugiyono, 2013: 37). The population in this study were all employees of as much as 79 people. Data collection tools in this research are by using a questionnaire (questionnaire). The questionnaire is the main tool to collect data research variables by spreading a series of written questions to the respondent (Noor, 2015: 139).

Analysis of data using Analysis Multiple Regression. Proving the hypothesis by using a statistical test by way of Test Statistic t. The t-test is used to determine whether each independent variable partially significant effect on the dependent variable (Adisoewignyo, 2008: 275; and Adnan, 2016: 55). In addition, the test Test the Coefficient of Determination (R²) to measure how far the model's ability to explain variations in the dependent variable (Kuncoro, 2007: 84). Determination test (aggregate, R²) is a test of the ability of all the variables X explains the behavior of the variable Y (Adisoewignyo, 2008: 277).

IV. RESEARCH RESULT

a) Description of Variables

Competence is a feedback/response of the State Civil Administrative Board of Revenue West Lombok regency of the skill and knowledge and is supported by the work attitude demanded by the job. The number of questions spreads of 5 pieces. The average total of Competence in the category of competent indicates that the State Civil Administrative Board of Revenue West Lombok regency has the skills and knowledge that are in accordance with the demands of the job.

Compensation is an employee response Revenue Agency West Lombok regency to the remuneration given for the donation services organizations work. The number of questions was distributed as much as 6 pieces. The average total compensation is in the category of high category which indicates that the Regional Revenue Agency West

Lombok district already provides a high remuneration to the employee on his job donation services.

Organizational support are the Regional Revenue Agency employee feedback West Lombok regency to the organization's attention due to their contributions related to the prosperity and development potential of individuals in the organization. Questions are propagated by 4 units. The average total of motivation to work in the category of high category which indicates that the District Revenue Agency specifies the support of West Lombok's attention to employees as a result of their contribution to the organization to improve the well-being and develop self-potential employees in the organization.

Job Performance is a response and the respondent on the implementation of the duties held in connection with his involvement as an Administrative Civil State In Revenue Agency Region West Lombok district that is characterized by trust and acceptance of the strong over the goals and values of the organization, a willingness to pursue the achievement of the organization's interest, desire strong to retain the position. Questions were distributed as much as 6 pieces. The average total of motivation to work in the category of high category which indicates that the employee has a high achievement in the execution of its duties in connection with his involvement as a Civil Administrative Board of Revenue State In West Lombok regency.

b) Multiple Linear Regression Analysis

Multiple regression analysis is used to determine the effect of competence, Compensation and Organizational Support to Civil Administrative Employee Job Performance Revenue Agency Regional State In West Lombok regency. In a multiple linear regression analysis used test equipment simultaneous determination (R²) and the partial significance test (t-test). To see how the regression function can be formulated from the calculation of SPSS then be seen in Table 1, below.

Table 1: Significance of Individual Parameters

	Model	B	Std. Error
1	(Constant)	1,053	,350
	Competence	0.362	0.122
	Compensation	0.256	0,115
	Organizational Support	0.203	0.078

Through table 1, the above can be formulated from linear regression functions as follows:

$$Y = 1,053 + 0,362X_1 + 0,256X_2 + 0,203X_3$$

The constant of 1.053 means that if each independent variable that is variable Competence, Compensation and Support Organization has a value of

0, then the Employee Job Performance State Civil Administrative Board of Revenue In West Lombok regency worth 1,053. This means that the constant value

of Employee Work Performance of Civil Administrative Board of Revenue State In West Lombok regency in the absence of competence, Compensation, and Organizational Support is at 1.053.

The regression coefficient of Competence (b1) of 0.362 means that when added to the variable Competence (X1) into the regression model, the Employee Job Performance will increase by 0.362. The regression coefficient of Competence (b1) which is positive, it means that the higher the Competence the Employee Job Performance will be higher as well. Competence vice versa lower than the Employee Job Performance would be lower.

The regression coefficient of compensation (b2) of 0.256 means that when added to the compensation variable in the regression model, the Employee Job Performance will increase by 0.256. Compensation regression coefficient (b2) which is positive, it means that the higher the Employee Compensation Employee

Job Performance will be higher as well. Nor vice versa lower the Job Performance Employees Compensation will be even lower.

The regression coefficient of Organizational support (b3) of 0.203 means that when added to the Organizational Support variable in the regression model, the Employee Job Performance will increase by 0.203. Organizational Support regression coefficient (b2) which is positive, it means that the higher the Organizational Support the Employee Job Performance will be higher. Nor vice versa lower the Organizational Support the Employee Job Performance would be lower.

c) Test Analysis R2 (coefficient of determination)

R2 test is used to see how a large portion of the influence of the independent variables on the dependent variable. The test results for the coefficient of determination R2 performed with SPSS 16.0 can be seen in Table 2, below.

Table 2: Coefficient of Determination

Model	R	R Square
1	0.769	0.591

Based on Table 2, it then can be drawn that the magnitude of R Square (R2) is 0.591. This shows that the studies carried out in the State Civil Administrative Board of Revenue In West Lombok regency on Competence, Compensation, and Organizational Support is able to explain the variation in the impact on Employee Job Performance of 59.1%. While the rest is explained by other variables not included in this research model.

The standard error of estimate (SEE) of 0.38561 describes the regression model to be right in predicting the dependent variable. "The smaller the value SEE would make a more appropriate regression model in predicting the dependent variable" (Ghozali, 2006: 86).

Therefore, it can be said that competence, Compensation, and Organizational Support has the appropriate regression model to predict the impact on Employee Job Performance On the State Civil Administrative Board of Revenue West Lombok regency.

d) Significance Analysis of Partial (t-test)

To see how the partial effect of competence, Compensation, and Organizational Support Work Performance Against the State Civil Servants of Administrative Board of Revenue In West Lombok regency t-test was used. As for the t-test results can be seen in Table 3, below.

Table 3: Significance of Partial influence

Independent variables	Calculate the value of t	Category	T table	significance
X1	2,967	greater than	1,992	0,004
X2	2,219	greater than	1,992	0030
X3	2,606	greater than	1,992	0011

From the information table 3, it can be seen that the variable Competency has a positive t value of 2.967, Compensation has a positive t value of 2.219, and the Support Organization has a positive t value of 2.606. to find an answer to the hypothesis that there is the need to compare the t smaller with t table.

By using a 95% confidence level where $\alpha = 5\%$, df (degree Freedom) $NK = 70 - 4 = 66$, to obtain the results for t table of 1.992(Attachment 8). So that for $t > t$

table ($2,967 > 1,992$), ($2,219 > 1,992$), And ($2,606 > 1,992$), It can be concluded that there a significant influence of competence, Compensation, and Organizational Support Work Performance Against the State Civil Servants of Administrative Board of Revenue In West Lombok regency.

The first hypothesis in this study is "Allegedly compensation significant effect on the performance of the State Civil Administrative Board of Revenue West

Lombok regency. With the test procedure for T (T-Test) obtained the result that $t > t_{table}$ ($2,967 > 1,992$) It can be concluded that there a significant influence on Employee Job Performance Competence Against the State Civil Administrative Board of Revenue In West Lombok regency, so the first hypothesis can be accepted.

The second hypothesis in this study is "Allegedly competence significant effect on the performance of the State Civil Administrative Board of Revenue West Lombok regency. With the test procedure for T (T-Test) obtained the result that $t > t_{table}$ ($2,219 > 1,992$) It can be concluded that there a significant effect on Job Performance Against Employee Compensation Reform In-State Civil Revenue Agency West Lombok regency so that the second hypothesis can be accepted.

The third hypothesis in this study is "Allegedly organizational support significant effect on the performance of the State Civil Administrative Board of Revenue West Lombok regency. With the test procedure for T (T-Test) obtained the result that $t > t_{table}$ ($2,606 > 1,992$) It can be concluded that there a significant influence on the Support Organization Job Performance Against the State Civil Servants of Administrative Board of Revenue In West Lombok regency, so the third hypothesis can be accepted.

V. INTERPRETATION

The results showed that there a significant influence of competence, Compensation And Support Organization Job Performance Against the State Civil Servants of Administrative Board of Revenue In West Lombok regency. Demands organizations to acquire, develop and maintain quality performance in accordance with the increasingly urgent environmental and technological dynamics are always changing. To that end, every organization needs a strategy to develop its human resources one way that can be taken is to improve the competence of employees themselves (Riva, 2004).

According to Wibowo (2007: 86), competence is an ability to perform a job or task based on the skills and knowledge as well as be supported by the working attitude demanded by the job. Each organization not only expects a competent employee, but the strong motivation of the employees is also important in the organization so that employees willing to work diligently and desire to achieve maximum results.

According to Robbins (2008: 24) motivation is the individual's willingness to expend effort high to achieve organizational goals. An employee who has a fairly high intelligence can fail due to a lack of motivation. Besides motivation and competence, other things that can improve the performance of employees is the support organization. According to Malthis and

Jackson (2001) organizational support is the support received from the organization in the form of training, equipment, expectations and productive work team. Therefore, to form a high performance, an employee who is in an institution both public and private institutions should have the competence to be able to do a given job, must therefore have a high motivation to be determined in the work will be retained as well as the support provided organization to employees must be considered.

Experts suggested a link between the competence to performance, as proposed by Mc. Clelland (in Sedarmayanti, 2007: 126) states that competence (competence) is a fundamental characteristic of a person of influence who lives against a very good performance. Competence as a characteristic of someone who can be shown and includes the knowledge, skills, and behaviors that can result in performance and achievement (Dessler, Gary, 2006). Research conducted by Untari and Wahyuanty (2014) indicates that the variable competence and environment each work has a significant effect on the performance of employees.

According to Hasibuan (2012) Compensation is the reward of the company to be given to the employee for his services to do the job and responsibilities. Purpose Companies in providing compensation is to create awareness in the work of the employees in order to cooperate with the company. The company also hopes that the compensation, the employee can perform and produce a better job so as to produce a good performance. In addition, the compensation intended to help employees meet their needs, as well as improve employee motivation in completing the tasks which it is responsible.

From various organizations found that employees who feel they have the support of the organization will have a sense of meaningfulness in the employees themselves. This is what will encourage employees to try to help the organization achieve its objectives, and raising hopes that work performance will be noticed and appreciated by the organization (Rhoades & Eisenberger, 2002). For employees, the organization is an important source of their socio-emotional needs such as respect (appreciation), caring (concern), and tangible benefits such as salary and medical benefits. Feeling valued by the organization to help reconcile the needs of employees of approval (approval), esteem (awards) and affiliation (membership) (Eisenberger and Rhoades, 2002). Further Eisenberger and Rhoades (2002), a positive assessment of the organization also increases confidence that the business improvement work will be rewarded. Therefore, employees will pay more attention to the awards they received from their superiors.

VI. CONCLUSION

From the wording of the above, it can give the conclusions of this study can be taken, among others:

1. There is the significant influence of Competence Against Job Performance Employees At the State Civil Administrative Board of Revenue West Lombok regency.
2. There is significant influence of Job Performance Against Employee Compensation State Civil Administrative Board of Revenue In West Lombok regency.
3. There is a significant effect of Job Performance Support Organization Against Civil Servants of Administrative State In Revenue Agency West Lombok regency

VII. RECOMMENDATION

- 1) Compensation should be further enhanced by management because it has a lower response than other variables. The management can be attempted with due regard to responsibility, education, post-employment, and other aspects so that aspect of remuneration to employees is fair and reasonable in the future.
- 2) To improve Employee Competence Management needs to pay attention to policy development and training. Policies to improve the competence of employees can be conducted in cooperation with several universities and other training institutions to be more focused to produce skilled personnel, innovative and creative.
- 3) The R² (R Square) in the results of this study by 59.1% in which this category is not close to 100%, so for further research, is expected to use independent variables more so that the precision obtained in measuring the level of significance of the impact on the dependent variable higher.

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