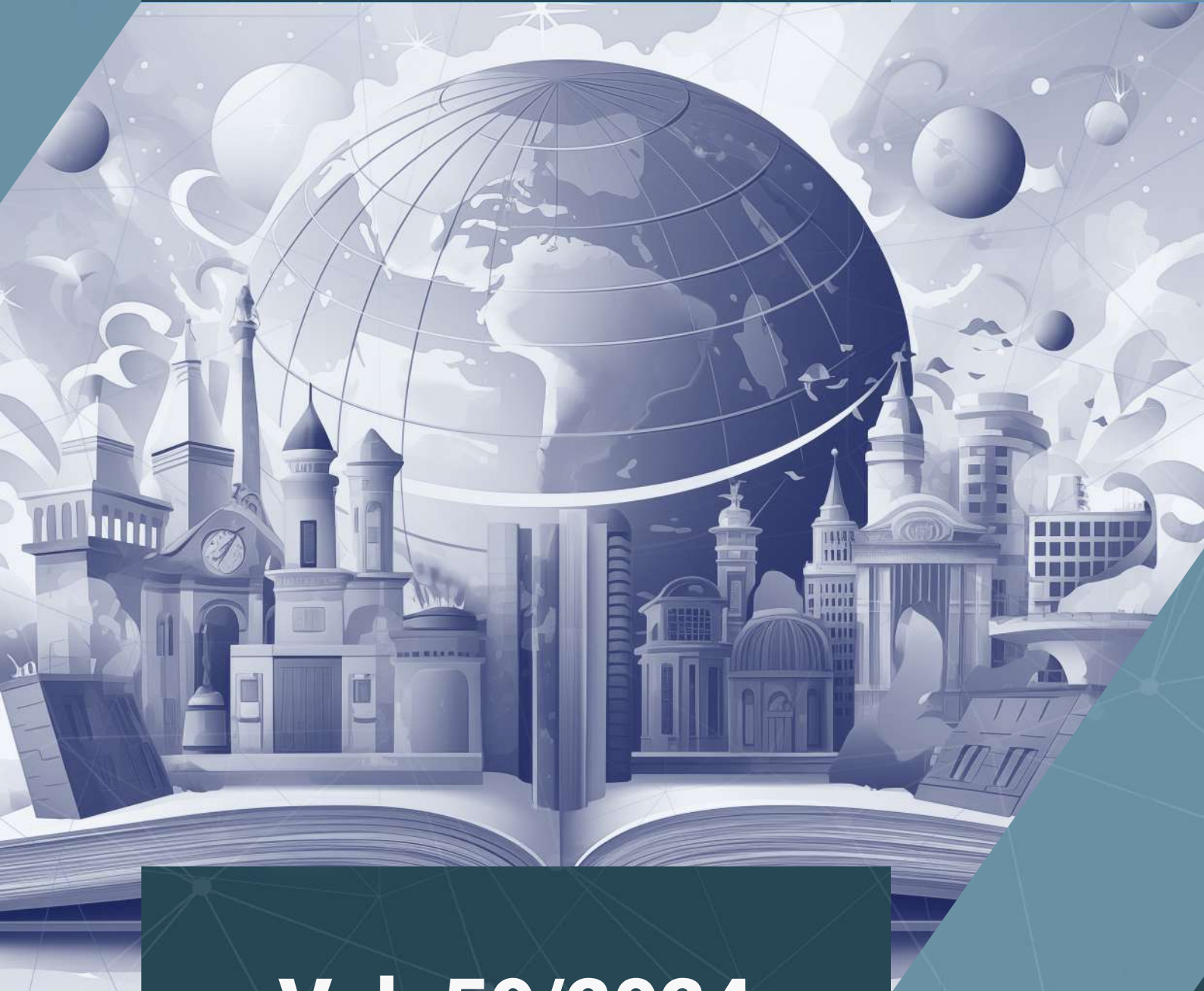




**TECHNIUM**  
SOCIAL SCIENCES JOURNAL



**Vol. 59/2024**  
A New Decade for Social Changes

**PLUS**  
**COMMUNICATION P**



International  
Communication & PR

## **The influence of information technology and compensation on the employees performance of the regional revenue and financial management agency**

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**Abstract.** The objectives of this study were 1) to determine the effect of Information Technology on performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City; 2) To determine the effect of Compensation on employee performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City; 3) To determine the effect of Information Technology and Compensation simultaneously on employee performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City. The research method used is quantitative research method. Primary data were obtained through questionnaires distributed to 70 employees as research samples. Research data testing techniques include using validity tests, reliability tests, multiple linear regression model tests, hypothesis tests, and coefficient of determination tests. The results showed that 1) There is a positive functional influence that contributes between Information Technology and employee performance; 2) There is a positive functional influence that contributes between compensation and employee performance; 3) There is a positive functional influence that contributes between Information Technology and Compensation together on Employee Performance.

**Keywords.** Information Technology, Compensation, Employee Performance, Tomohon Regional Revenue and Financial Management Agency (BPKPD)

### **A. INTRODUCTION**

Technology (IT) is the most talked about thing today. Information Technology, which includes everything related to the process of using as a tool, manipulating and managing information includes computer hardware, software, telecommunications and digital media. The development of current technological advances based on information systems infrastructure is found everywhere. This is influenced by human needs for the effectiveness of activities and the efficiency of existing work [1].

The use of information technology can affect people's work and life, including its influence on employee performance. The process of developing information technology not only affects the business world, but also affects other fields such as health, education, government, and others [2].

The application of new and actual technology in an organization, agency, or business entity will affect the entire organization, especially on human resources. According to the opinion of Kang (2018) in Anggraini (2022), stating that information technology will help companies to improve organizational performance. So that organizations or companies or agencies will be able to be effective and efficient [3]. The increase in information technology that is increasingly developing in an institution or organization must be followed by an increase in the competence of individuals in the institution or organization. An optimal work improvement is needed to create high work performance and be able to utilize the potential of human resources owned by employees to create organizational goals, so that it will make a positive contribution to organizational development. Work competence has a very important role, because in general this competence concerns the basic abilities possessed by a person to do a job [4].

From the point of view of legislation, the implementation of regional government based on Law Number 23 of 2014 concerning Regional Government has implications for local governments to organize their governance more independently [5]. Along with the paradigm shift of local government administration from centralization to decentralization, community empowerment and public services are now prioritized. The authority given must be carried out proportionally, which is realized in the regulation, distribution and utilization of national resources in a fair and equitable manner and the existence of central and regional financial balance based on Law Number 33 of 2004.

With the enactment of Law No. 2 of 2015 concerning Regional Government and Law No. 1 of 2022 concerning Financial Balance between Central and Regional Governments, local governments have the authority to carry out their activities and carry out development as well as broader authority in obtaining sources of revenue, both those derived from regional income itself and those derived from the APBN. Local governments will not be able to carry out their functions effectively and efficiently without sufficient costs to provide services and development. This financial capability factor is one of the basic criteria to determine the real ability of the region to manage its own households [6].

The local government with the authority given by the central government explores and optimizes sources of local revenue, including through the tax sector [7]. However, the tax collection process itself is inseparable from the problems that come from the tax collection apparatus itself and from the community [8]. Optimizing employee performance in providing services certainly requires a breakthrough in the field of technological innovation to improve individual and organizational performance. One of them is the use of information technology which is a means of support / encouragement for organizations in achieving organizational goals [9]. The use of information technology can be done effectively if members in the organization can use the technology properly. Effective technology utilization can improve performance. This is in accordance with the technology acceptance model (TAM). TAM states that the use of information technology can improve the optimization of an organization's performance. Performance relates to the achievement of a series of tasks carried out by individual individuals within the organization [10].

Thus, the higher the individual's performance, the more the effectiveness, productivity and quality of service of the individual will increase [11]. Service quality is related to the match between service products and the needs of these service users [12]. Although supported by adequate facilities and infrastructure, without the support of reliable human resources organizational activities will not be completed properly. This shows that human resources are

the main key that must be considered with all their needs. As the main key, human resources will determine the successful implementation of organizational activities [13].

In addition to information technology, compensation is also one of the factors that support the improvement of government financial management performance. Compensation has an important function in the government sector. This is because compensation plays an important role in connecting the organization and its employees. In addition, compensation is also very influential for the competence of employees in the organization. The better the compensation in the organization, it will motivate employees to improve their competencies [14].

To increase employee productivity, compensation is needed as a guarantee and support for professionalism. Compensation is a reward or reward for services provided by the organization to employees for contributing their energy and thoughts for the progress of the organization in achieving predetermined organizational goals [15]. Success in setting appropriate compensation can determine how the quality of work of human resources at work is related to the efficiency and effectiveness of organizational work objectives and budgets. Adequate compensation will affect the performance of workers.

Compensation plays an important role in improving employee performance, one of the main reasons someone works is to fulfill their life needs. Someone will work optimally in order to get the appropriate compensation. In an agency, employees always expect a more adequate income. The current civil servant payroll system is still below the private payroll system, thus affecting employee performance. In such a situation, there is a desire to work harder [13].

Dessler in Danti (2009) states that compensation is income that can be in the form of money, direct or indirect goods received by employees in exchange for services provided by the organization [16]. In addition, compensation is a form of financial return, tangible services and benefits that employees receive as part of the relationship between employees and organizations [17]. In this case, financial compensation is divided into two, namely indirect compensation and direct compensation, while non-financial compensation is also grouped in the form of work and work environment [18].

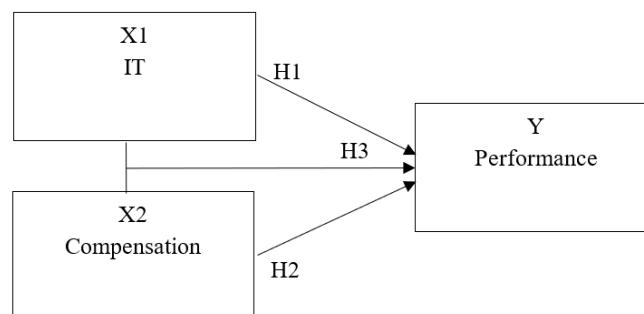
The Tomohon City Regional Revenue and Financial Management Agency (BPKPD), which is one of the government agencies in Tomohon City, provides various types of compensation to its employees. Performance assessment of employees of the Tomohon City Regional Revenue Agency is based on revenue targets, so that employees are said to have good performance if they can meet the specified revenue target, namely the achievement of the 100% tax target. The lack of awareness of taxpayers in paying taxes is a problem in meeting the specified revenue target. This is not matched by the amount of basic salary received by employees of the Tomohon City Regional Revenue and Financial Management Agency (BPKPD). With the work they do the amount of basic salary received is felt to be less by employees of the Tomohon City Regional Revenue and Financial Management Agency (BPKPD). With the incentives provided by the Tomohon City Regional Revenue Agency as a reward from the agency for their work, it is hoped that it can compensate for this.

**Table 1.** BPKPD Employees with Information Technology Competencies

Total Employees	Employees with IT competence	(%)
230	155	67

For this study, BPKPD employees of Tomohon City must be competent in the field of information technology to support good and maximum performance results supported by proper compensation in order to contribute to the vision and mission of the Tomohon City government. This research activity was conducted to identify compensation and performance, and to determine the effect of compensation on the performance of employees of the Tomohon City Regional Financial and Revenue Management Agency (BPKPD), therefore the author raised the title "The Effect of Information Technology and Compensation on Employee Performance of the Tomohon City Regional Financial and Revenue Management Agency (BPKPD)".

Based on the description of the existing theory, the researcher makes the following framework:



**Figure 1.** Research Framework

Based on the theoretical background and framework, it is formulated as follows 1) There is an effect of information technology on employee performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City; 2) There is an effect of compensation on employee performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City; 3) Information Technology and Compensation simultaneously affect employee performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City; 3) Information Technology and Compensation simultaneously affect employee performance at the Regional Financial and Revenue Management Agency (BPKPD) of Tomohon City.

## B. METHOD

In this study, the approach used by researchers is quantitative research and uses statistical formulas to help analyze the data and facts obtained. Quantitative research aims to explain, summarize various conditions, various situations, or various variables that arise in society which are the object of research based on what happens, in general this research uses inductive statistics to analyze research data [19]. This research was conducted at the Tomohon City Regional Financial and Revenue Management Agency (BPKPD) office. The total research population was 230 employees, then a sample was drawn using the Slovin formula and obtained a sample of 70 people.

The data collection technique used is primary data collection obtained through a questionnaire, which has previously been tested for validity and reliability to test how valid and consistent the question items in the questionnaire are. The data collected is then processed and analyzed with the help of the SPSS application. The analysis model is Multiple Linear Regression Analysis. Furthermore, the Hypothesis test and the Coefficient of Determination test were carried out to find the magnitude of the influence between variables.

## C. RESULTS AND DISCUSSION

### 1. Descriptive Data

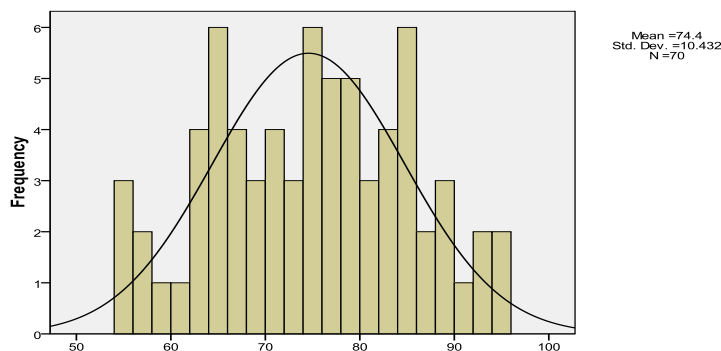
#### *Information Technology*

The use of Employee Information Technology at BPKPD Tomohon City is quite high. Based on the calculation of SPSS 21, the research results show that the lowest score of the Employee Information Technology variable is 55 the highest score is 94 the average price is 74.40 the standard deviation is 10.432 as the following table shows:

Based on the average value achieved of 74.40 when compared to the ideal score of 100, the tendency for the Employee Information Technology variable obtained a value of 74.40 or 74.40%. This price is in the medium category according to the predetermined classification. Furthermore, the score of the Employee Information Technology variable can be depicted in the histogram graph as follows:

**Table 2.** Statistical Description of variables

	Minimum	Maximum	Mean	Std. Deviation
Information Tech.	55	94	74.40	10.432
Valid N (listwise)	70			



**Figure 2.** Histogram of Information Technology Variables

#### *Compensation*

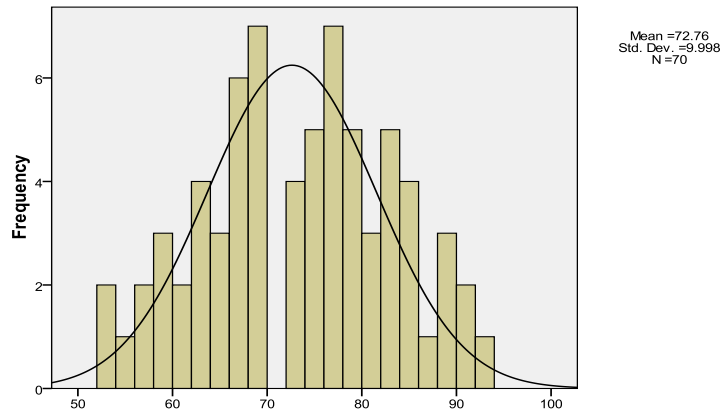
Compensation in government agencies determines effective work motivation. Based on the calculation of SPSS 21, the research results show that the lowest score of the compensation variable is 53, the highest score is 92, the average price is 72.76 standard deviation of 9.998 as shown in the following table:

**Table 3.** Statistical Description of Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Compensation	70	53	92	72.76	9.998
Valid N (listwise)	70				

Based on the average value achieved of 72.76 when compared to the ideal score of 100, the tendency for the Compensation variable is 72.76 or 72.76%. This price is in the medium

category according to the predetermined classification. Furthermore, the Compensation Variable score can then be depicted in the histogram graph as follows:



**Figure 3.** Histogram of Compensation Variable

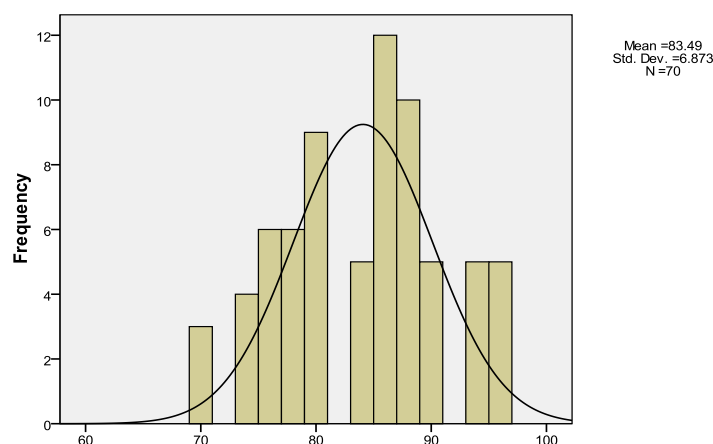
### ***Employee Performance***

Based on the calculation of SPSS 21, the research results show that the lowest score of employee performance variables is 70, the highest score is 95, the average price is 83.49, the standard deviation is 6.873 as shown in the following table:

**Table 4.** Statistical Description of Variables

	N	Minimu m	Maximu m	Mean	Std. Deviation
Employee Performance	70	70	95	83.49	6.873
Valid N (listwise)	70				

Based on the average value achieved of 83.49 when compared to the ideal score of 100, the tendency for the employee performance variable is obtained a value of 83.49 or 83.49% this price is in the medium category according to the predetermined classification. Furthermore, the score of the employee performance variable achieved can be depicted in the histogram graph as follows:



**Figure 4.** Histogram of Employee Performance Variables

## 2. Associative Hypothesis Testing

In this study, an associative hypothesis has been proposed which will be tested using inferential statistics through simple linear regression and multiple regression analysis techniques as well as simple correlation and multiple correlation techniques. The hypothesis testing, in detail, is described as follows:

### *Effect of Information Technology (X1) on Employee Performance (Y)*

The hypothesis proposed is "there is a positive contributive functional influence in Information Technology on Employee Performance". In other words, the better the Employee Information Technology, the more effective the Employee Performance or vice versa. Statistically, the hypothesis can be formulated as follows:

$$H_0 : \rho_{x_1.y} = 0$$

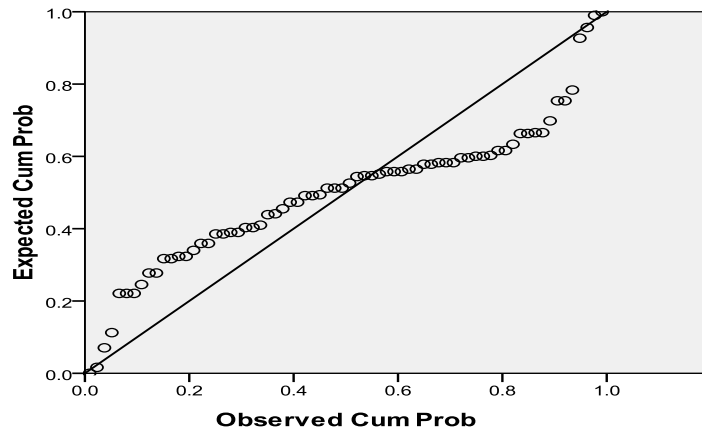
$$H_1 : \rho_{x_1.y} > 0$$

The results of a simple linear regression analysis between pairs of Employee Information Technology data (X1) on Employee Performance (Y) are shown in the following table:

**Table 5.** Dependent Variable: Employee Performance (Coefficientsa)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	43.680	3.502		12.471	.000		
	Information Technology	.535	.047	.812	11.475	.000	1.000	1.000

From the results of this analysis it is known that the regression coefficient value b is 0.535 and the constant value  $\alpha$  is 43.680 Thus the form of functional relationship between the Employee Information Technology variable (X1) and Employee Performance (Y) can be expressed in the regression line equation, namely:  $Y = 43,680 + 0,535X_1$ . The regression equation is then depicted in the regression line as follows:



**Figure 5.** Correlation between Employee Information Technology and Employee Performance

The regression coefficient obtained shows a positive price. This means that the effect of the Employee Information Technology variable (X1) on Employee Performance (Y) is positive, so that any change in the increase in the Employee Information Technology variable (X1) will also be followed by an increase in the Employee Performance variable (Y). This increase is estimated at 0.535 units, every additional increase in Employee Information Technology (X1) by 1 unit, or every increase in Employee Information Technology (X1) by 100%, then Employee Performance (Y) will also increase by 53.50%, therefore the better the Employee Information Technology, the higher the Employee Performance.

**Table 6.** Functional Relationship of Employee Information Technology with Employee Performance (ANOVA<sup>b</sup>)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2149.412	1	2149.412	131.667	.000 <sup>a</sup>
	Residual	1110.074	68	16.325		
	Total	3259.486	69			
a. Predictors: (Constant), Information Technology						
b. Dependent Variable: Employee Performance						

In addition, from the calculation results, it was found that the amount of Fhitung for the dependency test for the Employee Performance variable on Employee Information Technology obtained a price of 131.667, this price is greater than Ftabel at the 95% confidence level with dk of (1: 68) obtained a price of 3.9248. This shows that the Employee Performance variable has a dependence on the Employee Information Technology variable or in other words the Employee Information Technology variable has a significant effect on Employee Performance.

For more details about the effect of the Employee Information Technology variable on the Employee Performance variable can be seen in the table below:

**Table 7. Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.812 <sub>a</sub>	.659	.654	4.040	.659	131.667	1	68	.000

a. Predictors: (Constant), Information Technology

b. Dependent Variable: Employee Performance

Then to see the effect of the Employee Information Technology variable on the Employee Performance variable, it is expressed by the R or R<sup>2</sup> value. The calculation results show that the R value is 0.812. If the R value of 0.812 is compared with the r table with n = 68 at the 95% confidence level, a price of 0.183 is obtained, this means that there is an influence of the Employee Information Technology variable on the Employee Performance variable 0.812 the R value is positive, meaning that there is a positive relationship between Employee Information Technology and Employee Performance, the better the Employee Information Technology, the higher the Employee Performance.

The calculation results show that the R<sup>2</sup> value is 0.659. This means that there is an influence of the Employee Information Technology variable on Employee Performance of 0.659 or 65.90%. The magnitude of this influence means that the magnitude of change in the Employee Performance variable is 65.90% influenced by the Employee Information Technology variable, the remaining 34.10% is influenced by other factors.

Furthermore, to prove the significance of the relationship or influence of the Information Technology variable on Employee Performance, a significant test is carried out with the calculation of F-tests. Based on the results of the F-test calculation, the F-count price is 131.667, while the F-table price at a significant level of 0.05 with dk (70-2 = 68) is obtained at 3.9248. From these calculations, the F-count is greater than the F-table, this shows that the effect of the Employee Information Technology variable on Employee Performance of 0.659 or 65.90% is significant.

From the description above, the decision that can be made on the hypothesis is to reject H<sub>0</sub> and accept H<sub>1</sub>. Thus the hypothesis that reads "there is a positive functional effect that contributes to Employee Information Technology with Employee Performance" can be accepted, this means that the better the Employee Information Technology, the higher the Employee Performance.

### ***Effect of Compensation (X<sub>2</sub>) on Employee Performance (Y)***

The proposed hypothesis is: "there is a positive functional influence that contributes Compensation with Employee Performance". In other words, it is assumed that the better the Compensation, the higher the Employee Performance, conversely the worse the Compensation, the lower the Employee Performance. Statistically, the hypothesis can be formulated as follows:

$$H_0 : \rho_{X_2.Y} = 0$$

$$H_1 : \rho_{X_2.Y} > 0$$

The results of the simple linear regression analysis between pairs of data on the variable Compensation (X<sub>2</sub>) on Employee Performance (Y) are shown in the following table:

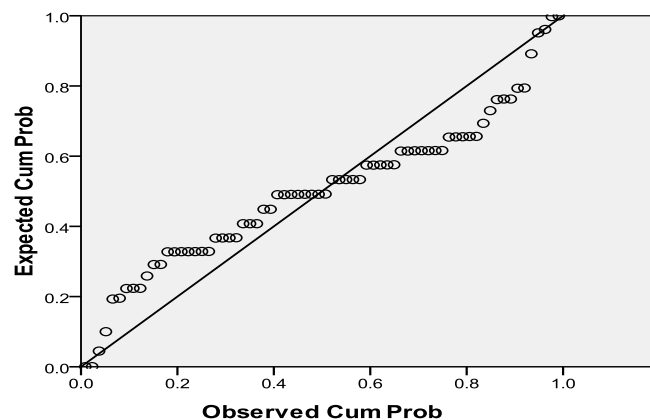
**Table 8.** Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	47.204	4.214		11.202	.000		
	Compensation	.499	.057	.725	8.690	.000	1.000	1.000

a. Dependent Variable: Compensation

From the results of the analysis it is known that the regression coefficient  $b$  is 0.499 and the constant value  $\alpha$  is 47.204. Thus the form of functional influence between the Compensation variable and Employee Performance can be expressed in the regression line equation, namely:  $Y = 47.204 + 0.499 X_2$ .

The regression equation is then depicted in the regression line as shown in the following figure:



**Figure 6.** Correlation between Compensation and Employee Performance

The regression coefficient obtained shows a positive price. This means that the pattern of the relationship that occurs between the Compensation variable ( $X_2$ ) and Employee Performance ( $Y$ ) is positive, so that any change in the increase in the Compensation variable ( $X_2$ ) will also be followed by an increase in the Employee Performance variable ( $Y$ ). This increase is estimated at 0.499 units for each additional increase in Compensation ( $X_2$ ) of 1 unit, or each increase in Compensation ( $X_2$ ) of 100%, then Employee Performance ( $Y$ ) will also increase by 49.90%. Therefore, the better the compensation, the higher the employee performance.

For more details about the functional relationship of the Compensation variable with Employee Performance can be seen from the following table.

**Table 9.** Functional Relationship between Compensation and Employee Performance (ANOVA<sup>b</sup>)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1715.052	1	1715.052	75.512	.000 <sup>a</sup>
	Residual	1544.434	68	22.712		
	Total	3259.486	69			

a. Predictors: (Constant), Compensation

b. Dependent Variable: Employee Performance

In addition, from the calculation results, it was found that the amount of Fhitung for the dependency test for the Employee Performance variable on Compensation obtained a price of 75.512 this price is greater than Ftabel at the 95% confidence level with dk of (1: 68) obtained a price of 3.9256. This shows that the Employee Performance variable has a dependency on the Compensation variable or in other words the Compensation variable has a significant effect on Employee Performance .

For more details about the functional relationship of the Compensation variable with Employee Performance can be seen from the following table:

**Table 10.** Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.725 <sup>a</sup>	.526	.519	4.766	.526	75.512	1	68	.000

a. Predictors: (Constant), Compensation

b. Dependent Variable: Employee Performance

Then to see the effect of the Compensation variable on Employee Performance, it is expressed by the beta or R value. The calculation results show that the beta or R value is 0.725. If the R value of 0.725 is compared with the r table with n = 68 at the 95% confidence level, a price of 0.16565 is obtained, this means that there is an effect of the Compensation variable on Employee Performance 0.725 the beta value is positive, meaning that there is a positive relationship between the Compensation variable and Employee Performance.

The calculation results show that the beta value or R<sup>2</sup> value is 0.526, the magnitude of this influence means that the magnitude of the change in the Employee Performance variable is 52.60%, while the remaining 47.40% is influenced by other factors.

Furthermore, to prove the significance of the influence, a significance test is carried out with the calculation of F-tests. Based on the results of the F-test calculation, the F-count price is 75.512, while the F-table price at a significance of 0.05 with dk (70-2 = 68) is 1.6582. From these calculations, t-count is greater than t-table, this shows that the influence of the Compensation variable on Employee Performance of 0.526 or 52.60% is significant.

From the description above, the decision that can be taken on the second hypothesis is to reject H0 and accept H1. Thus the hypothesis that reads "there is a positive functional effect that contributes Compensation with Employee Performance" can be accepted. This means that the better the Compensation, the higher the Employee Performance.

***Effect of Information Technology (X1) and Compensation (X2) simultaneously on Employee Performance (Y)***

The third hypothesis proposed is: "There is a positive functional relationship that contributes between Information Technology and Compensation together on Employee Performance".

In other words, it is suspected that the higher the Information Technology and the better the Compensation, the higher the Employee Performance. Conversely, the lower the Information Technology and the worse the Compensation, the lower the Employee Performance. Statistically the hypothesis can be formulated as follows:

H0 :  $R_{X_1X_2.Y} = 0$

H1 :  $R_{X_1X_2.Y} > 0$

The results of multiple linear regression analysis between pairs of data variables Information Technology (X1) and Compensation (X2) on Employee Performance (Y) are given in the following table:

**Table 1. Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	37.098	3.487		10.638	.000		
Information Technology	.388	.054	.589	7.183	.000	.594	1.683
Compensation	.241	.056	.350	4.271	.000	.594	1.683

a. Dependent Variable: Information Technology and Compensation

From the results of this analysis it is known that the regression coefficient value b1 is 0.388 and b2 is 0.241 and the constant value bo is 37.089. Thus the form of functional relationship between the variables of Information Technology (X1) and Compensation (X2) with Employee Performance (Y) can be expressed in the regression line equation, namely:

$$Y = 37,089 + 0,388X_1 + 0,241X_2$$

The regression coefficient obtained for the Information Technology and Compensation variables shows a positive price. This means that the pattern of the relationship that occurs between the variables of Information Technology (X1) and Compensation (X2) on Employee Performance (Y) is positive. So that any increase in changes to the Information Technology and Compensation variables also increases in Employee Performance. Employee Performance increases by 0.388 units for every change in the increase in Information Technology by 1 unit, while Compensation is constant. Or with a percentage perception, every change in the increase in Information Technology by 100%, Employee Performance will increase by 38.80% if

Compensation is constant. Changes also occurred in Employee Performance by 0.241 units at each change in the increase in Compensation by 1 unit each change in Compensation while Information Technology is constant, or in percentage perception, each change in Compensation by 100%, Employee Performance will increase by 24.10% if Information Technology is constant.

**Table 2.** Functional Relationship of Information Technology and Compensation with Employee Performance (ANOVA<sup>b</sup>)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2386.999	2	1193.499	91.651	.000 <sup>a</sup>
	Residual	872.487	67	13.022		
	Total	3259.486	69			

a. Predictors: (Constant), Compensation, Information Technology

b. Dependent Variable: Employee Performance

The results of the significance test of the multiple regression equation obtained information that the amount of Fhitung is 91.651 this price is greater than Ftabel at the 95% confidence level with dk equal to (2: 67) which obtained a price of 3.9256. This shows that the Employee Performance variable has a dependence on the Information Technology variable and Compensation together have a significant effect on Employee Performance. For more details about the functional relationship pattern of Employee Performance variables with Information Technology and Compensation can be seen in the following table:

**Table 3.** Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.856 <sub>a</sub>	.732	.724	3.609	.732	91.651	2	67	.000	2.150

a. Predictors: (Constant), Compensation, Information Technology

b. Dependent Variable: Employee Performance

Then the influence of the Information Technology and Compensation variables together on Employee Performance is expressed by the value of R. The calculation results show that the value of R is 0.856 or 85.60%. This result means that the effect between Information Technology and Compensation together on Employee Performance is 0.856 or 85.60%. Based on these results, it can be concluded that the Employee Performance variable (Y) is estimated to be influenced by the Information Technology Variable (X1) and Compensation (X2) together by 89% and the remaining 11% is influenced by other factors (not revealed in this study).

From the description above, it shows that there is a positive and significant influence between the influence of Information Technology and Compensation together on Employee Performance. Therefore, the third hypothesis decision is to reject  $H_0$  and accept  $H_1$ . Thus, the hypothesis that reads "there is a positive functional influence that contributes between Information Technology and Compensation together Employee Performance" can be accepted. This means that the better the Information Technology and the higher the Compensation, the higher the Employee Performance.

### **3. Discussion**

Based on the results of descriptive analysis and hypothesis testing, the discussion of research results is intended to provide an explanation of the research results, both descriptive research results and hypothesis testing. The discussion is presented as follows:

#### ***Results of Descriptive Analysis of Information Technology variables (X1), Compensation (X2) and Employee Performance (Y)***

The results of descriptive analysis provide information that Information Technology, Compensation and Employee Performance at BPKPD Tomohon City are in the medium category. This means that Information Technology needs to be improved and Compensation needs to be improved as well. So that Employee Performance at BPKPD Tomohon City is better and more effective because currently the results of descriptive analysis of Employee Performance are still in the medium category.

Based on the theoretical study that employee performance will be high if it is supported by good information technology factors and high compensation, but the picture of the research results shows that these three things are still in the medium category so that it is necessary to improve information technology and compensation in supporting effective employee performance.

#### ***The Effect of Variable X1 on Y (Information Technology on Employee Performance)***

The results of hypothesis testing with simple linear regression on hypothesis four show that between Information Technology and Employee Performance at BPKPD Tomohon City have a positive functional relationship. This is indicated by the value of  $F_{count} = 131.667 > F_{table} = 3.9248$ . Likewise, the results of hypothesis testing using simple linear correlation show that between Information Technology and Employee Performance at BPKPD Tomohon City has a significant relationship. This is indicated by the magnitude of the correlation coefficient  $r_{Y.X1} = 0.812$  which is included in the very strong category. This means that Information Technology has a positive and significant functional relationship that is very strong towards improving Employee Performance at BPKPD Tomohon City.

#### ***The effect of variable X2 on Y (Compensation with Employee Performance)***

The results of hypothesis testing with simple linear regression on hypothesis two show that between Compensation and Employee Performance BPKPD Tomohon City has a positive functional relationship. This is indicated by the price of  $F_{count} = 75.512 > F_{table} = 3.9256$ . Likewise, the results of hypothesis testing using simple linear correlation show that between Compensation and Employee Performance BPKPD Tomohon City has a significant relationship. This is indicated by the magnitude of the correlation coefficient  $r_{Y.X1} = 0.818$  which is included in the strong enough category. This means that Compensation has a positive

and significant functional relationship that is strong enough to improve the performance of BPKPD employees in Tomohon City.

***Effect of X1 and X2 Variables on Y (Information Technology and Compensation on Employee Performance)***

The results of hypothesis testing with multiple linear regression on hypothesis six show that there is a positive functional relationship between Information Technology and Compensation together on BPKPD Employee Performance Tomohon City. This is indicated by the price of  $F_{count} = 91.651 > F_{table} = 3.9256$ . Likewise, the results of hypothesis testing using multiple linear correlation in hypothesis three show that there is a significant relationship between Information Technology and Compensation together on Employee Performance at BPKPD Tomohon City. This is indicated by the magnitude of the correlation coefficient  $r_{Y.X1.X2} = 0.856$  which is included in the very strong category. This means that Information Technology and Compensation together have a positive and significant functional relationship that is very strong on Employee Performance at BPKPD Tomohon City.

#### **D. CONCLUSION**

Based on the description of the research results and discussion above, the following conclusions can be drawn from this study:

1. There is a positive functional influence that contributes between Information Technology and employee performance. The results of hypothesis testing with simple linear regression on hypothesis four show that between Information Technology and Employee Performance at BPKPD Tomohon City have a positive functional relationship. This is indicated by the value of  $F_{count} = 131.667 > F_{table} = 3.9248$ . Likewise, the results of hypothesis testing using simple linear correlation show that between Information Technology and Employee Performance at BPKPD Tomohon City has a significant relationship. This is indicated by the magnitude of the correlation coefficient  $r_{Y.X1} = 0.812$  which is included in the very strong category.
2. There is a positive functional influence that contributes between compensation and employee performance. The results of hypothesis testing with simple linear regression on hypothesis two show that between Compensation and Employee Performance BPKPD Tomohon City has a positive functional relationship. This is indicated by the price of  $F_{count} = 75.512 > F_{table} = 3.9256$ . Likewise, the results of hypothesis testing using simple linear correlation show that between Compensation and Employee Performance BPKPD Tomohon City has a significant relationship. This is indicated by the magnitude of the correlation coefficient  $r_{Y.X1} = 0.818$  which is included in the category quite strong.
3. There is a positive functional influence that contributes between Information Technology and Compensation together on Employee Performance. This is indicated by the price of  $F_{hitung} = 91.651 > F_{table} = 3.9256$ . Likewise, the results of hypothesis testing using multiple linear correlation in hypothesis three show that there is a significant relationship between Information Technology and Compensation together on Employee Performance at BPKPD Tomohon City. This is indicated by the magnitude of the correlation coefficient  $r_{Y.X1.X2} = 0.856$  which is included in the very strong category.

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