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Jurnal Dedikasi Riset Manajemen dan Inovasi

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The Influence of *Quality Of Work Life* and Employee Involvement on Employee Performance of PT. Enviromate Trustindo Vehicle

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ABSTRACT

This study aims to analyze the effect of Quality of Work Life and Employee Engagement on Employee Performance both partially and simultaneously. This research uses a quantitative approach with a survey method from a population of 60 people at PT Wahana Enviromate Trustindo. Because the population is limited, this research was conducted using a saturated sample technique with data obtained from distributing questionnaires as the statement instrument. Primary data processing in this study used the Statistical Package For Social Science (SPPS) version 25 with the testing stages, namely: Validity and Reliability Test, Classical Assumption Test, Multiple Linear Regression Analysis, Coefficient of Determination Analysis, and Hypothesis Testing. The results of this study indicate that: 1) Quality of Work Life has a positive and significant effect on Employee Performance with a t value of 2.508> t table 1.672 and a significance value of 0.015 <0.05. 2) Employee Engagement has a positive and significant effect on Employee Performance with a t value of 13.833> t table 1.672 and a significance value of 0.000 <0.05. 3) Quality of Work Life and Employee Engagement simultaneously have a positive and significant effect on Employee Performance with a calculated f value of 456.155> f table 3.16 and a significance value of 0.000 <0.05. The results of the analysis of the coefficient of determination of Quality of Work Life and Employee Engagement affect 93.9% of Employee Performance and the remaining 6.7% is influenced by other variables not examined in this study.

Kerywords: Quality Of Work Life, Employee Engagement, Employee Performance

ABSTRAK

Penelitian ini betujuan untuk menganalisis pengaruh *Quality of Work Life* dan Keterlibatan Karyawan terhadap Kinerja Karyawan baik secara parsial maupun secara simultan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei dari populasi yang berjumlah 60 orang di PT Wahana Enviromate Trustindo. Karena jumlah populasi yang terbatas, maka penelitian ini dilakukan menggunakan teknik sampel jenuh dengan data yang diperoleh dari penyebaran kuesioner sebagai instrument pernyataannya. Pengolahan data primer pada penelitian ini menggunakan *Statistical Package For Social Sience* (SPPS) versi 25 dengan tahapan pengujian yaitu: Uji Validitas dan Reliabilitas, Uji Asumsi Klasik, Analisis Regresi Linier Berganda, Analisis Koefisien dan Uji Hipotesis. Hasil dari penelitian ini menunjukan bahwa: 1) *Quality of Work Life* berpengaruh positif dan signifikan terhadap Kinerja Karyawan dengan nilai t hitung 2.508 > t tabel 1.672 dan nilai signifikasi 0,015 < 0,05. 2) Keterlibatan Karyawan berpengaruh positif dan signifikan terhadap Kinerja Karyawan dengan nilai t hitung 13.833 > t tabel 1.672 dan nilai signifikasi 0,000 < 0,05. 3) *Quality of Work Life* dan Keterlibatan Karyawan secara simultan berpengaruh positif dan signifikan terhadap Kinerja Karyawan dengan niai f hitung 456,155 > f tabel 3,16 dan nilai signifikasi 0,000 < 0,05. Hasil analisis koefisien determinasi *Quality of Work Life* dan Keterlibatan Karyawan berpengaruh 93,9% terhadap Kinerja Karyawan dan sisanya 6,7% dipengaruhi oleh variabel lain yang tidak diteliti dalam penelitian ini.

Kata kunci: *Quality of Work Life*, Keterlibatan Karyawan, Kinerja Karyawan

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INTRODUCTION

The current competitive business environment is filled with major changes caused by the presence of various innovations and the use of new technologies that make market conditions increasingly difficult to predict. As the backbone of the global supply chain, logistics companies are one of the sectors that are facing major challenges. In ensuring the smooth distribution of goods and services from producers to consumers, logistics companies are required to adapt to the needs of the market effectively and efficiently. Therefore, it is important for logistics companies to have superior, skilled, and high-performance human resources in meeting today's business challenges. The influence of employee performance is very meaningful for the success of a company, because employees with good performance results will certainly have a positive impact on business development, while poor performance can have a negative impact on the success of the company (Gunawan et al., 2023). Thus, the company needs to pay close attention to the performance of its employees in accordance with the standards expected by the company (Munir et al., 2022).

PT Wahana Enviromate Trustindo is a logistics company engaged in *Cold Chain Logistics* with the main focus being Cold *Storage* Rental Services and Refrigerated Truck Transportation. PT Wahana Enviromate Trustindo was established in 2005 and has 18 years of experience in the refrigerated truck transportation business, so PT Wahana Enviromate Trustindo is one of the *reliable Cold Chain* 3PL companies in Indonesia. This of course makes PT Wahana Enviromate Trustindo must continue to strive to improve the performance of its employees, the results of the performance achievements of PT Wahana Enviromate Trustindo's employees can be seen in the table below:

Performance Data of PT Wahana Enviromate Trustindo in 2023 and 2024

No.	Bagian	Pencapaian Kinerja			No.	Bagian	Pencapaian Kinerja		
		2023	Target	Keterangan			2024	Target	Keterangan
1	HRD	90%	100%	Tidak Tercapai	1	HRD	90%	100%	Tidak Tercapai
2	Keuangan	88%	100%	Tidak Tercapai	2	Keuangan	85%	100%	Tidak Tercapai
3	Pemasaran	82%	100%	Tidak Tercapai	3	Pemasaran	80%	100%	Tidak Tercapai
4	Operasional	80%	100%	Tidak Tercapai	4	Operasional	80%	100%	Tidak Tercapai
5	Pengiriman	78%	100%	Tidak Tercapai	5	Pengiriman	70%	100%	Tidak Tercapai

Source: PT Wahana Enviromate Trustindo

From the results of interviews with the Chairman and HRD of PT
Wahana Enviromate Trustindo, in 2024 from January to November the
company will experience a decline in employee performance compared to
2023. The delivery department experienced a fairly low performance decline
due to delays and delivery errors, resulting in complaints from consumers.
This decline was caused by a high level of work stress originating from
external factors within the company. These factors can occur during the
delivery process, one of which is traffic congestion and changes in shipping
routes that can occur at any time. Employee work stress also increases due
to pressure in meeting targets that must be done, resulting in employee
fatigue and work morale. Thus, these problems can be said to be a form of
non-achievement of delivery targets that have an impact on consumer
satisfaction and *quality of work life* employees. The results of the interview
also said that there was a different and relatively low educational
background of individuals in the field of delivery. This can underlie that
they have variations in the way they think and understand work. These
problems can occur due to a lack of open communication which causes
companies to pay less attention to welfare and *quality of work life* employees,
so that the needs and welfare of employees are not met properly and result
in a decrease in performance. One of the main goals to meet the needs and
desires of employees demanding Casio is, by *quality of work life* Good
(Hartini, 2021:8). If the company implements *quality of work life* The good
ones will certainly have a positive influence and provide benefits for the
human resources involved (Setiawati & Dewi, 2023).

The ineffectiveness of communication between the delivery leader
and the delivery service subordinate also leads to misunderstandings
between them, so that it becomes the cause of errors and delays in the
delivery of goods that cause confusion and disappointment between
employees, thus ultimately making employees feel less involved and not
appreciated in the decision-making and planned delivery activities.
Employee engagement is a process that involves employees at all levels of
the organization to participate in decision-making and problem-solving
(Nur, 2021:12). High employee engagement means that employees feel
emotionally connected to their workplace, committed to the organization's
mission, and eager to give their best contribution (Dewi et al., 2024:147).
These problems need to be addressed by the company, because when
employees feel uninvolved and underappreciated, it will reduce their
enthusiasm, and enthusiasm which will ultimately have an impact on their
performance. Thus, employee involvement itself has a positive impact on
the sustainability of the company, because without this involvement,

productivity will decrease and the company risks losing potential profits and quality human resources (Chrisshyaren, 2022).

THEORETICAL STUDIES

Employee Performance (Y)

Basically, performance is an achievement of a person's work in quality and quantity in a predetermined period. Mangkunegara's theory (2009) defines performance as a result of work in terms of the quality and quantity achieved by a person in carrying out his duties in accordance with the responsibilities given to him (Setyowati et al., 2021).

Quality of Work Life (X1)

Quality of work life It can be described as the process of the extent to which the needs of employees are met by the company, such as a sense of security, opportunities to grow, and appreciation of themselves as human beings in carrying out their work (Utaminingsih et al., 2024:117). To measure *quality of work life* in a more structured way, referring to the theory Walton (1973) with eight dimensions, namely: Adequate and fair compensation, Safe and healthy working conditions, Immediate opportunity to use and develop human capacity, Future opportunities for sustainable growth and security, Social integration in work organization, Constitutionalism in work organization, Work and living space as a whole and Social relevance of working life.

Employee Engagement (X2)

Employee engagement refers to the level of commitment and engagement to their organization and its values. Schaufeli and Bakker (2004) define employee involvement as a positive working condition characterized by *vigor, dedication,* and *Absorption* that are felt simultaneously (Arnold B. Bakker, 2010). High employee engagement means that employees feel emotionally connected to their workplace, committed to the organization's mission, and eager to give their best contribution (Dewi et al., 2024:147).

RESEARCH METHODS

The final result with valid and accurate empirical data is, of course, supported by the research method to be used, so in the research influence *quality of work life* and employee involvement on the performance of PT Wahana Enviromate Trustindo's employees is studied using quantitative research with a descriptive approach. The quantitative method itself is a method based on the philosophy of positivity to research on certain

populations and samples by collecting data using research instruments, quantitative/statistical data analysis to test the hypothesis that has been determined (Sugiyono, 2020:16). This research was conducted through a survey methodology that used questionnaires as an instrument for statements. This instrument was used to dig up data from respondents directly and systematically, so that the population in this study was all employees of PT Wahana Enviromate, totaling 60 people. Because the population is less than 100 people, the sampling technique used is saturated sampling, which determines the sample of all members of the population. Thus, the number of samples in this study is as many as 60 people, according to the total population.

The data analyzed in this study uses statistical software, namely SPSS 25, which is able to process quantitative data effectively, especially in conducting validity, reliability, classical assumption tests, and multiple linear regression analysis. The validity test is carried out to determine whether or not the variables of a questionnaire are valid by comparing the r calculation with the r table, and a variable is said to be valid if r is calculated > r table with a significance of 0.05. Meanwhile, the reliability test is measured using *Cronbach's Alpha,* where a variable can be declared reliable if *Cronbach's Alpha* value > 0.60. After the instrument is proven to be valid and reliable, a classical assumption test is carried out, which includes the normality test, the multicollinearity test, and the heteroscedasticity test as a condition in regression analysis. The main analysis used in this study was multiple linear regression to test the influence of *quality of work life* and employee involvement on the performance of PT Wahana Enciromate Trustindo's employees

RESEARCH RESULTS

This study uses quantitative data obtained from the distribution of questionnaires through *google forms* distributed through social media to employees of PT Wahana Enviromate Trustindo. The data was collected between December 2024 and February 2025. The questionnaire was distributed to 60 respondents; all respondents returned completely and qualified for processing.

Table 1.

Descriptive *Statistical Test Results Quality of Work Life* **(X1)**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	60	1.00	5.00	3.1500	1.59262
X1.2	60	1.00	5.00	3.1667	1.62780
X1.3	60	1.00	5.00	3.2000	1.50479
X1.4	60	1.00	5.00	3.3500	1.49377
X1.5	60	1.00	5.00	3.1333	1.61000
X1.6	60	1.00	5.00	3.1833	1.64153
X1.7	60	1.00	5.00	3.3833	1.64772
X1.8	60	1.00	5.00	3.3167	1.40811
X1.9	60	1.00	5.00	3.3333	1.59093
X1.10	60	1.00	5.00	3.1833	1.55674
Valid N (listwise)	60				

Table 2.

Results of Descriptive Statistical Test of Employee Engagement (X2)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	60	1.00	5.00	3.4333	1.45400
X2.2	60	1.00	5.00	3.2500	1.55819
X2.3	60	1.00	5.00	3.3000	1.53269
X2.4	60	1.00	5.00	3.5167	1.50132
X2.5	60	1.00	5.00	3.2833	1.60604
X2.6	60	1.00	5.00	3.2833	1.62701
X2.7	60	1.00	5.00	3.2667	1.54992
X2.8	60	1.00	5.00	3.4500	1.46629
X2.9	60	1.00	5.00	3.4500	1.44298
X2.10	60	1.00	5.00	3.3167	1.42009
Valid N (listwise)	60				

Table 3.

Results of Descriptive Statistical Test of Employee Performance (Y)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Y.1	60	1.00	5.00	3.2500	1.60111
Y.2	60	1.00	5.00	3.2667	1.60367
Y.3	60	1.00	5.00	3.3500	1.62423
Y.4	60	1.00	5.00	3.4167	1.56543
Y.5	60	1.00	5.00	3.3000	1.42971
Y.6	60	1.00	5.00	3.6667	1.48057
Y.7	60	1.00	5.00	3.4167	1.54362
Y.8	60	1.00	5.00	3.4000	1.45206
Y.9	60	1.00	5.00	3.3167	1.51257
Y.10	60	1.00	5.00	3.2833	1.47397
Valid N (listwise)	60				

Table 4.

Validity Test Results of *Quality of Work Life* **Variable (X1)**

No. Pernyataan	Uji Validitas		
	r Hitung	r Tabel	Hasil
XI.1	0,826	0,3610	Valid
XI.2	0,778	0,3610	Valid
XI.3	0,780	0,3610	Valid
XI.4	0,640	0,3610	Valid
XI.5	0,814	0,3610	Valid
XI.6	0,703	0,3610	Valid
XI.7	0,730	0,3610	Valid
XI.8	0,681	0,3610	Valid
XI.9	0,698	0,3610	Valid
XI.10	0,790	0,3610	Valid

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Based on table 4. The validity test of *Quality of Work Life* is known that, each statement item has a calculated r > r table (0.3610) and has a positive value. So that all of these statements are said to be valid.

Table 5.

Results of the Validity Test of Employee Engagement Variables (X2)

No. Pernyataan	Uji Validitas		
	r Hitung	r Tabel	Hasil
Y.1	0,525	0,3610	Valid
Y.2	0,777	0,3610	Valid
Y.3	0,657	0,3610	Valid
Y.4	0,557	0,3610	Valid
Y.5	0,647	0,3610	Valid
Y.6	0,423	0,3610	Valid
Y.7	0,446	0,3610	Valid
Y.8	0,762	0,3610	Valid
Y.9	0,585	0,3610	Valid
Y.10	0,819	0,3610	Valid

Based on table 5. The validity test of Employee Engagement is known that, each question item has a calculated r > r table (0.3610) and is of a positive value. So that all these statements are said to be valid.

Table 6.

Results of the Validity Test of Employee Performance Variables (Y)

No. Pernyataan	Uji Validitas		
	r Hitung	r Tabel	Hasil
X2.1	0,663	0,3610	Valid
X2.2	0,794	0,3610	Valid
X2.3	0,734	0,3610	Valid
X2.4	0,389	0,3610	Valid
X2.5	0,785	0,3610	Valid
X2.6	0,684	0,3610	Valid
X2.7	0,724	0,3610	Valid
X2.8	0,753	0,3610	Valid
X2.9	0,643	0,3610	Valid
X2.10	0,746	0,3610	Valid

Based on table 6. The validity test of Employee Performance is known that, each question item has a calculated r > r table (0.3610) and is of a positive value. So that all of these statements are said to be valid.

Table 7.

Reliability Test Results of Quality *of Work Life* Variable (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,910	10

Based on table 4.14, it is shown that *the Cronbach's Alpha* coefficient of the 10 statement items of 0.910 is > 0.60. So that all of these statements are declared reliable.

Table 8.

Results of the Employee Engagement Variable Reliability Test (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,881	10

Based on table 4.15, it is shown that *the Cronbach's Alpha* coefficient of the 10 statement items of 0.881 is > 0.60. So that all of these statements are declared reliable.

Table 9.

Results of the Reliability Test of Employee Performance Variables (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,821	10

Based on table 4.16, it is shown that the Cronbach's Alpha coefficient of 10 statement items of 0.821 is > 0.60. So that all of these statements are declared reliable.

Figure 1.

Histogram Graph Normality Test Results
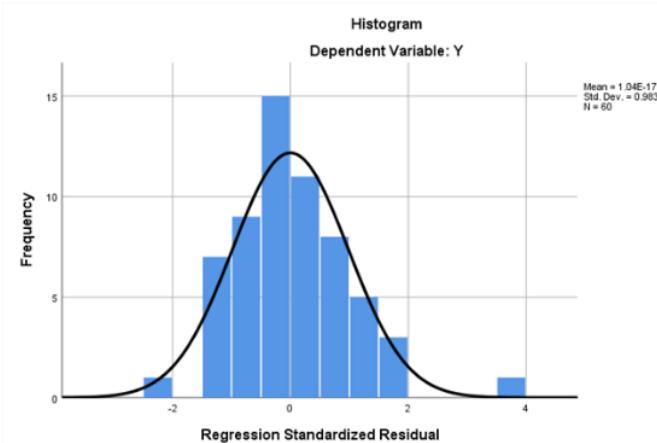
Based on figure 1. shows that the result is a bell-shaped curve with a peak around the center value and a symmetrical frequency decrease on both sides. So that the data is distributed normally, to make sure it can also be seen in the p-plot analysis.
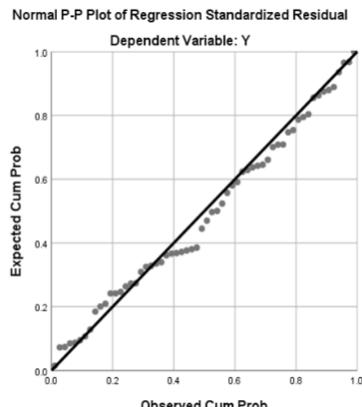
Figure 2.

Results of the Non-Probability Plot Normality Test

Based on Figure 2. shows that the scattered points follow and approach the direction of the diagonal line. Therefore, in accordance with the basis of decision-making in the normality test *of the probability plot* technique, it can be concluded that the data is normally distributed. To re-confirm it can be seen in the *kolmogorov-smirnov analysis.*

Table 10.

Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.21853119
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.055
Test Statistic		.100
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on table 10. shows that the significance value of Asyimp.Sig (2-tailed) is 0.200 the value > 0.05. Therefore, in accordance with the basis of decision-making in the Kolmogorov-Smirnov normality test, it can be concluded that the data is normally distributed.

Table 11.

Multicollinearity Test Results

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	Quality of Work Life	.281	3.557
	Keterlibatan Karyawan	.281	3.557
a. Dependent Variable: Kinerja Karyawan			

Based on table 11, it shows that each variable has a *tolerance value* of 0.281 > 0.10 and a VIF value of 3.557 < 10. Therefore, it can be concluded that there are no symptoms of multicollinearity between independent variables in the regression model.
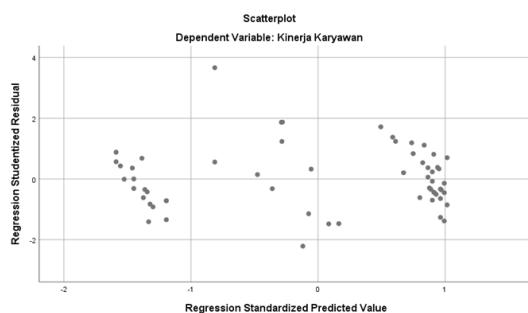
Figure 3.

Scatterplot Heteroscedasticity Test Results

Based on figure 3. shows that the dots are scattered randomly around the horizontal line and shows no clear or specific pattern. Therefore, in accordance with the basis of decision-making in the scatterplot heteroscedasticity test, it can be concluded that the data does not occur heteroscedasticity.

Table 12.

Multiple Regression Test Results *of Quality of Work Life* **(X1) and Employee Involvement (X2) on Employee Performance (Y)**

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.256	1.159		1.084	.283
	Quality of Work Life	.147	.058	.152	2.508	.015
	Keterlibatan Karyawan	.824	.060	.838	13.833	.000
a. Dependent Variable: Kinerja Karyawan						

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Based on table 12. shows that the constant value is 1.256 with the regression coefficient of the X1 variable of 0.147 and the X2 variable of 0.824. So that multiple regression equations can be made as follows:

$$Y = 1{,}256 + 0{,}147X_1 + 0{,}824X_2 + e$$

Table 13.

Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.970ᵃ	.941	.939	3.27451
a. Predictors: (Constant), Keterlibatan Karyawan Quality of Work Life				

Based on table 13, it is shown that the value of the determination coefficient (adjusted r square) in multiple regression is 0.939 or equal to 93.9%. So that the *variable Quality of Work Life* (X1) and the variable Employee Engagement (X2) simultaneously affect the variable Employee Performance (Y) by 93.3%. While the rest (100% - 93.3% = 6.7%) were influenced by other variables that were not studied.

Table 14.

Results of the T Quality of Work Life (X1) Test on Employee Performance (Y)

Coefficientsᵃ					
Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	1.256	1.159		1.084	.283
Quality of Work Life	.147	.058	.152	2.508	.015
Keterlibatan Karyawan	.824	.060	.838	13.833	.000
a. Dependent Variable: Kinerja Karyawan					

Based on table 14. on the *Quality of Work Life* (X1) variable, it shows that the t-value of the calculation is obtained as 2.508 and the significance value is 0.015. By using the formula t of the table, namely t (n – k) = (60 – 3) = 57, the value of t of the table is obtained of 1.672. So that the value of t is calculated as 2.508 > t table 1.672 with a significance of 0.015 < 0.05 for that it can be concluded that H0 is rejected and Ha is accepted, which means that there is a positive and significant influence between *Quality of Work Life* (X1) on Employee Performance (Y).

Table 15.

Results of the Employee Engagement T Test (X2) on Employee Performance (Y)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.256	1.159		1.084	.283
	Quality of Work Life	.147	.058	.152	2.508	.015
	Keterlibatan Karyawan	.824	.060	.838	13.833	.000
a. Dependent Variable: Kinerja Karyawan						

Coefficientsᵃ header applies across the table above.

Based on table 15. on the variable Employee Engagement (X2) shows that the t-value of the calculation is obtained of 13,833 and the significance value is 0.000. By using the formula t of the table, namely t (n – k) = (60 – 3) = 57, the value of t of the table is obtained of 1.672. So that the value of t is calculated 13,833 > t table 1,672 with a significance of 0.000 < 0.05 for that it can be concluded that H0 is rejected and Ha is accepted, which means that there is a positive and significant influence between Employee Involvement (X2) on Employee Performance (Y).

Table 15.

Results of T Test Quality of Work Life (X1) Employee Involvement (X2) on Employee Performance (Y)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9782.156	2	4891.078	456.155	.000ᵇ
	Residual	611.178	57	10.722		
	Total	10393.333	59			
a. Dependent Variable: Kinerja Karyawan						
b. Predictors: (Constant), Keterlibatan Karyawan, Quality of Work Life						

ANOVAᵃ header applies across the table above.

Based on Table 4.24, it shows that the value of f calculated is obtained as 456.155, and the significance value is 0.000. By using the formula f of the table, namely df (N1) = k – 1 (3 – 1 = 2) and df (N2) = n – k (60-3 = 57), the value of f of the table is obtained as 3.16. So that the value of f is calculated 456.155 > f table 3.16 with a significance of 0.000 < 0.05 it can be concluded that H0 is rejected and Ha is accepted, which means that there is a positive and significant influence between *Quality of Work Life* (X1) and Employee Engagement (X_2) on Employee Performance (Y) simultaneously.

DISCUSSION

Quality of Work Life

In the dynamics of the ever-evolving world of work, it has become a must for companies to create a work environment that supports employee welfare. This is what makes the *quality of work life* an important aspect in encouraging employee performance. Based on the results of the t-test table test, a t-calculated value of 2,508 > t-table 1,672 and a significance value of 0.015 < 0.05, which shows that the *quality of work life* has a positive and significant effect on employee performance. In the indicators that have been measured in this study, the facilities that can be obtained are the best indicators. Employees strongly agree that good facilities, such as comfortable workspaces, meeting rooms, pantries, and large parking areas, play an important role in maintaining stability and improving performance, and providing them with comfort at work. This is reinforced by Walton's theory (1973), which states that the existence of adequate facilities will support safe and healthy working conditions. Thus, *quality of work life* is not just a form of physical welfare, tetai is also an emotional basis that is able to foster a sense of belonging to the company. This research is in line with the results of research conducted by Amelia et al., (2024), Reinaldo et al., (2024), and Farmi et al., (2020) which suggests that the *quality of work life* has a positive and significant effect on employee performance variables. Thus *quality of work life* is a major factor that not only supports employee welfare, but also encourages continuous performance improvement. When employees feel a supportive work environment, adequate facilities, and a sense of opportunity to grow, they will feel more satisfied, comfortable, and motivated to work optimally.

Employee Engagement

The level of employee involvement is one of the important foundations in supporting optimal performance. This condition makes employee involvement an aspect that cannot be ignored in human resource management. Based on the results of the t-test, a t-count value of 13,883 > t-table was 1,672, and a significance value of 0.000 < 0.05, which showed that employee involvement had a positive and significant effect on employee performance. In the indicators that have been measured in this study, employees strongly agree that the strong dedication that employees have is an important factor in improving their performance. Dedication reflects an employee's emotional and mental commitment to their work. Employees who have high dedication will show loyalty, determination, and willingness to make the best contribution in their work to achieve the company's goals.

This is reinforced by Schaufeli and Bakker's (2004) theory that employee engagement will be optimal when they are in positive working conditions. This condition is characterized by *vigor, dedication, and absorption* that need to be felt simultaneously to create good engagement and have a direct impact on improving employee performance. This research is in line with the results of research conducted by Permatasari et al. (2024), Andriani et al., (2023), Nugroho & Ratnawati (2021), with results that show that the variable of employee involvement partially and simultaneously has a positive and significant effect on employee performance. Thus, employees who have a high level of engagement reflect the extent to which the employee feels connected, committed, actively participate, and show greater dedication to their work. This level of engagement not only creates a productive work environment but also directly contributes to the overall improvement of employee performance.

CONCLUSION

Based on the results of the research on the influence of quality of work life and employee involvement on the performance of employees of PT Wahana enviromate trustino, several conclusions can be drawn as follows: 1) *Quality of Work Life* partially (individual) has a positive and significant influence on Employee Performance, 2) Partial Employee Involvement (individual) has a positive and significant influence on Employee Performance, 3) *Quality Of Work Life* and Employee Involvement simultaneously (together) there is a positive and significant effect on Employee Performance, 4) *Quality of Work Life* and Employee Involvement variables affect Employee Performance variables by 93.3%. While the remaining 6.7% was influenced by other variables that were not studied.

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Digital Marketing Strategy Towards Increasing UMKM Sales in The Digital Economy Era in Kendari City

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ABSTRACT

This study aims to analyze the implementation of digital marketing strategies by Micro, Small, and Medium Enterprises (MSMEs) in Kendari City and their impact on increasing sales in the digital economy era. The research method used a descriptive quantitative approach involving 40 MSMEs from various business sectors, namely culinary, fashion, crafts, and services. Data were collected through questionnaires, interviews, and field observations. The results show that the majority of Kendari MSMEs have utilized social media such as Instagram, Facebook, and TikTok as their main digital marketing platforms, followed by the use of marketplaces. Digital marketing strategies have proven effective in increasing turnover, with the majority of MSMEs experiencing a 21–30% increase in sales. Obstacles faced by MSMEs include limited digital literacy, a lack of trained human resources, relatively high advertising costs, and difficulties in creating engaging content. These findings confirm that digital marketing plays a crucial role in expanding the market, increasing brand awareness, and strengthening the competitiveness of Kendari MSMEs in the digital economy era.

Keywords: Digital Marketing, MSMEs, Sales, Digital Economy

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan strategi digital marketing oleh Usaha Mikro, Kecil, dan Menengah (UMKM) di Kota Kendari serta dampaknya terhadap peningkatan penjualan di era ekonomi digital. Metode penelitian yang digunakan adalah pendekatan kuantitatif deskriptif dengan melibatkan 40 UMKM dari berbagai sektor usaha, yaitu kuliner, fashion, kerajinan, dan jasa. Data dikumpulkan melalui kuesioner, wawancara, serta observasi lapangan. Hasil penelitian menunjukkan bahwa sebagian besar UMKM Kendari telah memanfaatkan media sosial seperti Instagram, Facebook, dan TikTok sebagai platform utama pemasaran digital, diikuti oleh pemanfaatan marketplace. Strategi digital marketing terbukti efektif meningkatkan omzet, di mana mayoritas UMKM mengalami peningkatan penjualan sebesar 21–30%. Kendala yang dihadapi UMKM antara lain keterbatasan literasi digital, kurangnya sumber daya manusia terlatih, biaya iklan yang cukup tinggi, serta kesulitan membuat konten yang menarik. Temuan ini menegaskan bahwa digital marketing memiliki peran penting dalam memperluas pasar, meningkatkan brand awareness, dan memperkuat daya saing UMKM Kendari di era ekonomi digital.

Kata kunci: *Digital Marketing, UMKM, Penjualan, Ekonomi Digital*

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INTRODUCTION

The development of digital technology over the past two decades has brought significant changes to various aspects of life, including the economic sector. The digital economy era is characterized by the increasing use of the internet, social media, and digital platforms in various business activities. For Micro, Small, and Medium Enterprises (MSMEs), digitalization presents significant opportunities to expand markets, increase competitiveness, and strengthen their position in the national economy (Kementerian Koperasi dan UKM, 2022).

MSMEs play a strategic role in the Indonesian economy. According to data from the Ministry of Cooperatives and SMEs, MSMEs contribute more than 60% of Gross Domestic Product (GDP) and employ approximately 97% of the national workforce. However, major challenges faced by MSMEs include limited access to broader markets, limited capital, and the lack of optimal use of digital technology. Therefore, digital marketing strategies are a crucial solution that can help MSMEs increase their sales.

Digital marketing is the marketing of products or services using digital media such as social media, websites, marketplaces, and search engines. This strategy allows MSMEs to reach a wider range of consumers at a relatively lower cost than conventional marketing. Research by Chaffey & Ellis-Chadwick (2019) confirms that digital marketing can enhance interactions between sellers and consumers, build customer loyalty, and significantly increase sales volume.

Furthermore, the development of social media platforms like Instagram, Facebook, and TikTok has become an effective platform for MSMEs to promote their products. A study by Statista (2021) showed that over 170 million Indonesians actively use social media. This makes digital marketing a crucial strategy for increasing MSME visibility and sales amidst global competition.

Despite the significant opportunities, MSMEs still face various obstacles in implementing digital marketing, including limited digital literacy, content management skills, and limited funding for ongoing advertising. Therefore, research on digital marketing strategies for increasing MSME sales is crucial to provide insight into their effectiveness and provide recommendations for MSME development in Indonesia in the digital economy era.

Thus, this research is expected to answer the question of how digital marketing strategies can influence MSME sales in the digital economy era, as well as the extent to which this strategy can be a determining factor in increasing the competitiveness of MSMEs in local and global markets.

MSMEs have an important role in supporting national economic growth. However, in the digital economy era, many MSMEs are still unable to utilize digital marketing optimally. Problems that often arise include, (1) Lack of digital literacy among most MSME actors so that digital marketing strategies have not been utilized optimally, (2) Limited ability to manage digital content (such as social media, marketplaces, and websites) to attract consumer interest, (3) Low understanding of effective digital marketing strategies, for example the use of SEO, paid advertising, or digital analytics, (4) Cost and human resource constraints, so that MSMEs tend to still rely on traditional marketing, and (5) The unclear real impact of digital marketing on increasing MSME sales, especially in the context of increasingly fierce competition in the digital era.

Digital literacy (the ability to use and leverage digital technology) is a key factor determining the effectiveness of digital marketing strategies for MSMEs. Limited digital literacy impacts content quality, online store management, analytics utilization, and the ability to utilize paid advertising features. Wuryaningrum (2021) and related reports recommend interventions in the form of practical training, mentoring, and support programs to enable MSMEs to maximize the benefits of digitalization.

Sales increases can be measured through several quantitative indicators, including changes in turnover (nominal/percentage), number of transactions, customer growth, and customer retention rates. Ghozali (2018) and Sugiyono (2019) emphasize the importance of using pre- and post-intervention data (before-after) to quantitatively assess the impact of digital marketing actions, as well as conducting statistical tests (e.g., multiple linear regression) if the effect is to be tested. The purpose of this study is to determine the implementation of digital marketing strategies by MSMEs in the digital economy era.

THEORETICAL STUDIES

RESEARCH METHODS

This research method uses a quantitative approach with a survey method that aims to measure the influence of digital marketing strategies on increasing MSME sales in the digital economy era. The population in this study is all MSMEs that actively utilize digital media such as social media,

marketplaces, and websites, with samples determined using purposive sampling techniques based on certain criteria, for example, MSMEs that have been operating for at least two years and have sales data before and after using digital marketing strategies. Data were collected through Likert-based questionnaires, limited interviews, and sales data documentation. The independent variable in this study is digital marketing strategies (X), which include the use of social media, online advertising, SEO, and marketplaces, while the dependent variable is the increase in MSME sales (Y) as measured by turnover, number of transactions, and customer growth. The research instrument was tested through validity and reliability tests to ensure its feasibility. At the same time, the data analysis techniques used were descriptive analysis, validity and reliability tests, and multiple linear regression analysis with t-test and F-test to determine the significant influence of digital marketing strategies on increasing MSME sales (Sugiyono, 2019; Chaffey & Ellis-Chadwick, 2019; Ghozali, 2018).

RESEARCH RESULTS

This study involved 40 MSMEs located in Kendari City, Southeast Sulawesi. Respondents were selected based on the criterion of having utilized digital marketing strategies for at least one year. The business sectors studied included culinary, fashion, crafts, and services. The distribution of respondents is shown in the following table:

Table 1.

General Description of Kendari City MSME Respondents based on Business Sector

Business Sector	Number of MSMEs	Percentage
Culinary	15	37.5%
Fashion	10	25%
Craft	8	20%
Service	7	17.5%
Total	40	100%

The table above shows that culinary MSMEs dominate the business sector in Kendari. This reflects local conditions, where regional culinary specialties such as processed fish, traditional cakes, and ready-to-eat meals have significant market potential.

Implementation of Digital Marketing by Kendari MSMEs

The research results show that MSMEs in Kendari utilize various digital platforms, with social media being the primary choice. Instagram, Facebook, and TikTok are the most frequently used platforms, while marketplaces like Shopee and Tokopedia are beginning to be optimized by some MSMEs.

Table 2.
Digital Marketing Platforms Used by MSMEs in Kendari City

Digital Platform	Number of Users	Percentage
Instagram	30	75%
Facebook	25	62.5%
Marketplace (Shopee, Tokopedia)	20	50%
Website/SEO	10	25%
TikTok	18	45%

Table 2 shows that Instagram is the most dominant platform used by Kendari MSMEs. This aligns with the characteristics of local products, which require visual media to attract consumer attention.

The Impact of Digital Marketing Strategies on Kendari MSME Sales

Research data shows that digital marketing strategies significantly contribute to increased sales for MSMEs in Kendari. Most MSMEs experienced a 21–30% increase in turnover after consistently using digital marketing strategies.

Table 3.

Impact of Digital Marketing on the Turnover of MSMEs in Kendari City

Increase in Turnover	Number of MSMEs	Percentage
<10%	4	10%
10–20%	12	30%
21–30%	16	40%
>30%	8	20%
Total	40	100%

Table 3 confirms that the majority of Kendari MSMEs have successfully increased their revenue thanks to digital marketing strategies. For example, culinary businesses reported an increase in orders via Instagram and WhatsApp after utilizing digital promotional content.

Obstacles to Implementing Digital Marketing in Kendari

Despite the effectiveness of digital marketing, Kendari MSMEs still face a number of obstacles, including limited digital literacy, a lack of human resources, and limited funds for paid promotions.

Table 4.

Obstacles to Implementing Digital Marketing for MSMEs in Kendari City

Types of Constraints	Number of MSMEs	Percentage
Limitations of digital literacy	18	45%
High advertising costs	12	30%
Lack of trained human resources	15	37.5%
Difficulty creating content	14	35%

DISCUSSION

The results above show that limited digital literacy is the main problem that hinders the optimal use of digital marketing.

Based on the research results, it can be concluded that the implementation of digital marketing in Kendari's MSMEs is quite effective, particularly in the use of social media. Instagram and Facebook dominate due to their perceived ease of use and effectiveness in marketing products. Marketplaces are starting to develop, but not all MSMEs are utilizing them to their full potential.

The increase in turnover experienced by Kendari's MSMEs demonstrates that digital marketing directly contributes to business sustainability. However, digital literacy challenges, limited human resources, and advertising costs remain barriers that need to be addressed. Therefore, ongoing digital literacy training and local government support in providing mentoring programs for MSMEs are necessary.

This finding supports the research of Chaffey & Ellis-Chadwick (2019), which emphasizes that digital marketing is effective if accompanied by an understanding of the target market, consistency in managing content, and the use of appropriate platforms.

The implementation of digital marketing strategies by MSMEs in Kendari City has been quite successful, although they still face various challenges. The majority of MSMEs have utilized social media platforms such as Instagram, Facebook, and TikTok as their primary promotional tools. The choice of these platforms aligns with the theory of Kaplan & Haenlein (2010), which states that social media's interactive and participatory characteristics make it effective in reaching large numbers of consumers at a relatively low cost.

The 21–30% increase in turnover experienced by most Kendari MSMEs demonstrates that digital marketing strategies can significantly impact sales performance. This aligns with Tiago & Veríssimo's (2014) findings that digital strategy can increase brand awareness and foster customer loyalty. In the context of Kendari MSMEs, the use of visual media such as product photos and short videos has proven more effective in attracting consumer interest than conventional promotions.

However, the main obstacle still lies in limited digital literacy. Many MSMEs struggle to optimize digital marketing features, such as paid advertising (ads), social media analytics, and search engine optimization

(SEO) strategies. This indicates the need to increase MSME human resource capacity through training and mentoring. Rogers (2003), in his Diffusion of Innovations theory, explains that the level of technology adoption is influenced by the complexity of its use. The more difficult the technology is to understand, the lower the likelihood of adoption. This situation is relevant to Kendari MSMEs, which require guidance to master digital marketing more effectively.

Furthermore, limited promotional spending is another challenge. Not all MSMEs can afford to allocate a budget for digital advertising, even though paid promotions have been proven effective in increasing consumer reach (Chaffey & Ellis-Chadwick, 2019). Therefore, alternative strategies that MSMEs can implement include maximizing organic marketing through creative content, collaborating with local influencers, and utilizing free features provided by social media platforms.

This discussion confirms that the implementation of digital marketing in Kendari City is not yet fully optimal. However, emerging trends indicate that MSMEs are increasingly open to digitalization as a means to expand their markets and increase their competitiveness. With adequate digital literacy support, creative content strategies, and multi-stakeholder collaboration (government, academia, and the private sector), digital marketing has the potential to become a key pillar for strengthening MSMEs in the digital economy era.

CONCLUSION

Based on the results of research on the implementation of digital marketing strategies by MSMEs in Kendari City, several conclusions can be drawn as follows. The implementation of digital marketing strategies has been quite good, as indicated by the dominant use of social media (Instagram, Facebook, and TikTok) as a means of promotion, as well as the growing use of marketplaces (Shopee, Tokopedia) by some MSMEs. Digital marketing has been proven to increase MSME sales, where the majority of business actors experienced a 21–30% increase in turnover after consistently implementing digital marketing strategies. The main obstacles faced by Kendari MSMEs include limited digital literacy, a lack of trained human resources, relatively high advertising costs, and difficulties in creating creative content that attracts consumer interest. The role of digital marketing is very important in expanding market reach, strengthening brand awareness, and increasing the competitiveness of Kendari MSMEs in the digital economy era.

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An Empirical Analysis of the Application of Simple Accounting as an Effort to Improve the Financial Performance of MSMEs

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ABSTRACT

This study aims to empirically analyze the effect of implementing simple accounting practices on the financial performance of Micro, Small, and Medium Enterprises (MSMEs). Many MSME owners still face challenges in financial management due to limited understanding and application of accounting principles, which leads to difficulties in monitoring cash flow, determining profit or loss, and accurately assessing financial conditions. This study employs a quantitative approach using a survey method conducted among MSME owners. The collected data were analyzed using statistical analysis techniques to examine the effect of simple accounting implementation on MSME financial performance. The results indicate that the implementation of simple accounting has a positive and significant effect on improving the financial performance of MSMEs. Proper, systematic, and easy-to-understand financial records enable MSME owners to make more accurate and effective business decisions.

Keywords: simple accounting, financial statements, financial performance, MSMEs.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan akuntansi sederhana terhadap kinerja keuangan Usaha Mikro, Kecil, dan Menengah (UMKM). Permasalahan utama yang dihadapi pelaku UMKM adalah rendahnya pemahaman dan penerapan akuntansi, yang berdampak pada lemahnya pengelolaan keuangan usaha. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei terhadap pelaku UMKM. Data yang diperoleh dianalisis menggunakan teknik analisis statistik untuk menguji pengaruh penerapan akuntansi sederhana terhadap kinerja keuangan UMKM. Hasil penelitian menunjukkan bahwa penerapan akuntansi sederhana berpengaruh positif dan signifikan terhadap peningkatan kinerja keuangan UMKM. Dengan adanya pencatatan keuangan yang teratur dan sistematis, pelaku UMKM dapat memantau kondisi keuangan usaha secara lebih akurat sehingga mendukung pengambilan keputusan usaha yang lebih efektif.

Kata kunci: akuntansi sederhana, laporan keuangan, kinerja keuangan, UMKM.

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in the Indonesian economy, particularly in creating jobs and increasing incomes. However, many MSMEs still face various challenges in managing their finances. One major issue is the lack of understanding among business owners regarding the importance of proper and regular financial record-keeping. However, implementing simple accounting is a practical solution that can help MSMEs manage their finances in a more organized and measurable manner without the need for complex systems. Simple accounting can also enhance the credibility and competitiveness of MSMEs amidst increasingly fierce market competition. Clear and structured financial reports enable business owners to objectively assess their performance and attract investors and financial institutions to provide capital support. This issue has been discussed in several previous studies.

A study entitled "Simple Accounting Bookkeeping in MSMEs" (Sopiah, 2023) found that some MSMEs still do not apply proper bookkeeping practices in recording their business finances. A simple bookkeeping training program was conducted at two MSMEs in Mangkurakyat Village to improve their knowledge and understanding of simple accounting. The training increased the knowledge gained by the MSME owners.

Another relevant research is simple bookkeeping training for MSMEs in Kampung Baru sub-district, Medan Maimun district, where the results of the discussion are that small entrepreneurs, especially MSMEs in Kampung Baru sub-district, Medan Maimun district, can understand good business methods through financial accounting, so that it is easier to know the development of their business.

Some previous studies that are relevant to the current research are:

No	Research Title	Summary
1.	The Importance of Understanding Simple Accounting as a Solution To Prepare Financial Reports (Case study at UD Rian Arianto Farm)	UD Rian Arianto Farm does not record financial reports due to a lack of accounting knowledge among its employees. The recording carried out by this partner is limited to simple transactions such as transactions. sales only, no recording when partners issue cash.
2.	Financial Management (Simple Financial Report for MSMEs)	Understanding of Accounting for MSMEs is still quite weak and lacking
3.	Simple Bookkeeping Model For Micro-Businesses in The District of Kramatwatu, Serang Regency	Before the coaching, the MSMEs did not have a sufficient understanding of simple bookkeeping for their businesses, but after adequate coaching, there was a good improvement in understanding the application of accounting.

Above background and relevant literature, the author of this article aims to analyze the application of simple accounting as an effort to improve the financial performance of MSMEs.

This research is expected to contribute to the financial and economic literature, especially in the context of developing countries. This research can provide a deeper understanding of the application of accounting in life and is expected to be developed more widely so that it can be useful in MSME businesses.

THEORETICAL STUDIES

Financial statements

Financial reports are the final result of the accounting process, serving as a communication tool between internal and external parties regarding the company's financial condition and performance. According to Kieso, Weygandt, and Warfield (2018), financial reports describe the results of a company's economic activities over a specific period, including the income statement, balance sheet, cash flow statement, and changes in equity. In the context of Micro, Small, and Medium Enterprises (MSMEs), financial reports play a crucial role as a basis for business decision-making, performance assessment, and access to external financing (Harahap, 2018).

However, many MSMEs are unable to prepare systematic financial reports due to limited human resources and accounting knowledge (Siregar & Wibowo, 2020). As a result, financial information is often incomplete or inaccurate, making it difficult for business owners to measure their business success. Therefore, implementing simplified financial reports tailored to the capacity and needs of MSMEs is a strategic solution to improve the effectiveness of financial management.

Benefits of simple bookkeeping for MSMEs

1. Knowing Profit and Loss: Bookkeeping records all income and expenses, so business owners can accurately see whether the business is making a profit or making a loss.

2. Managing Cash Flow: Monitoring cash flow systematically helps control incoming and outgoing money, as well as manage accounts payable and receivable more efficiently.

3. Simplifying Tax Calculations: Neat and complete transaction records will be very helpful when calculating and reporting tax obligations, especially with the existence of tax regulations that are more lenient for MSMEs.

4. Assisting Decision Making: Accurate financial information from bookkeeping forms the basis for making strategic decisions, such as when to invest, develop products, or expand.

5. Increased Professionalism and Credibility: Businesses with organized bookkeeping appear more professional and are more trusted by external parties, such as banks, potential partners, or investors.

6. Avoiding Losses and Fraud: With accurate transaction records, business owners can easily detect errors, irregularities, or even fraud.

7. Facilitates Loan Applications: Neat bookkeeping provides strong financial evidence when applying for loans to financial institutions.

8. Measuring Business Performance: Data from bookkeeping can be used to measure business development periodically, so that owners can plan long-term strategies better.

RESEARCH METHODS

The research method used in this research is qualitative and quantitative research with a literature study approach. review). Literature review is a method of collecting data by understanding and studying

theories from various literature related to this research (Adlini et al., 2022). The sources used in this study are secondary data. The data were obtained through a literature study approach, so that the data were collected from various sources relevant to the problem being the object of this research. This data was obtained through literature books, scientific papers, final assignments, previous research, and other library sources.

This study uses a quantitative approach with the aim of analyzing the impact of simple accounting implementation on financial performance in MSMEs. This approach was chosen so that the data obtained can be processed statistically to produce objective and measurable findings, with the following research scenario: Research Approach, Types and Sources of Data, Data Collection Techniques, Data Analysis Techniques, and discussion towards the research objectives.

RESEARCH RESULTS

This study examines the effect of simple accounting implementation on the financial performance of Micro, Small, and Medium Enterprises (MSMEs). Based on the data collected from respondents, the results indicate that the level of simple accounting implementation among MSMEs varies, with some businesses having applied basic financial recording practices, while others still rely on informal financial management.

The statistical analysis shows that the implementation of simple accounting has a positive influence on MSME financial performance. MSMEs that apply simple accounting practices tend to have better control over cash flow, clearer profit and loss information, and improved ability to evaluate their financial condition. These practices contribute to more effective financial management and support better business decision-making.

Furthermore, the findings suggest that simple accounting plays an important role in improving financial performance by providing accurate and reliable financial information. MSME owners who maintain systematic and consistent financial records are better able to monitor business activities and plan future operations. Overall, the research results confirm that the application of simple accounting practices can support the financial sustainability and growth of MSMEs.

DISCUSSION

MSMEs play a vital role in the economy but often face financial management weaknesses due to irregular record-keeping, mixing of

personal and business accounts, and low accounting literacy (Tambunan, 2019). Simple accounting emerged as a practical solution: easy to implement, low-cost, and immediately providing useful information for daily decision-making (Sukirman & Sari, 2020).

Basic concepts of financial statements and balance sheets in a simplified version

Financial reports present position information (balance sheet), performance (profit and loss), and cash flow. For MSMEs, the simplest forms commonly used are: a daily cash book (records of income and expenses), a simple monthly profit and loss report (revenue – expenses = profit), and a basic balance sheet (assets = liabilities + equity) that shows the position of business resources at a single point in time (Kieso et al., 2018; Warren et al., 2017). This simple form is sufficient to assist operational decision-making and periodic evaluation.

Empirical and practical literature notes several consistent benefits:

1. Cash flow control: daily records help monitor income and expenses, thereby reducing cash leakage.

2. Better decision making: simple profit and loss information allows owners to evaluate profitable products/services.

3. Increased access to financing: financial documentation, even if simple, increases credibility with microlenders or cooperatives.

4. Tax compliance and planning: facilitating the fulfillment of simple fiscal obligations (Harahap, 2018; Rudianto, 2019).

5. Local studies also show increased financial discipline and internal transparency after implementing simple record-keeping (Siregar & Wibowo, 2020; Yuliana & Kartika, 2021).

The Importance of Accounting for MSMEs

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in the economy, particularly in creating jobs and increasing incomes. However, many MSMEs still face challenges in financial management. Most entrepreneurs lack proper record-keeping and often mix personal and business finances. As a result, they find it difficult to determine whether their businesses are truly profitable.

By implementing simple accounting, MSMEs can regularly record every financial transaction. This recording helps them understand their

business's income, expenses, profits, and financial position. This allows for more informed decisions based on real financial data, not just estimates.

The Impact of Accounting Implementation on Financial Performance

The implementation of simple accounting has a positive impact on the financial performance of MSMEs. With proper record-keeping, business owners can monitor cash flow, control expenses, and more clearly understand profit levels. Furthermore, simple financial reports, such as the income statement and balance sheet, help business owners assess the effectiveness of fund management and the business's ability to generate profits.

Good financial performance is characterized by increased revenue, the ability to meet obligations, and efficient use of resources. Simple accounting plays a role in providing this information regularly and easily, enabling business owners to make informed decisions to grow their businesses. For example, they can reduce unnecessary costs, set appropriate selling prices, and adjust marketing strategies based on actual financial conditions.

Real Impact for MSMEs

Numerous studies have shown that MSMEs that implement simple financial record keeping have greater business resilience than those that don't. Simple accounting practices also increase the trust of external parties, such as banks or financial institutions, because financial reports provide tangible evidence of a business's ability to manage funds.

Furthermore, MSME owners become more disciplined and focused in managing their finances. They can separate personal and business finances, resulting in more accurate financial reports. Thus, simple accounting not only helps record transactions but also serves as a crucial tool for enhancing professionalism and business sustainability.

CONCLUSION

Overall, implementing simple accounting plays a crucial role in improving the financial performance of MSMEs. Through proper financial record-keeping, business owners can clearly understand their financial condition, make informed decisions, and increase efficiency and profitability. Therefore, MSMEs need to start implementing simple accounting to ensure their businesses can grow and develop sustainably.

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The Effect of Debt To Equity Ratio (DER) and Net Profit Margin (NPM) on Return on Equity (ROE) at PT. Kalbe Farma Tbk, During the Period 2013-2024.

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ABSTRACT

A company's financial performance can be evaluated through various ratios, one of which is the solvency ratio and the profitability ratio. Return on Equity (ROE) is one of the important ratios in assessing company performance, especially in measuring the company's ability to generate profits for shareholders based on its equity. Return on Equity (ROE) functions as an indicator of profitability as well as efficiency in the use of equity. The higher the Return on Equity (ROE), the greater the rate of return received by shareholders on their investment. This study aims to analyze the effect of Debt to Equity Ratio (DER) and Net Profit Margin (NPM) on Return on Equity (ROE) at PT Kalbe Farma Tbk for the period 2013–2024. The main focus of the study is to determine how much influence the Debt to Equity Ratio (DER) and Net Profit Margin (NPM) have on Return on Equity (ROE), both partially and simultaneously. The study population was taken from the financial statements of PT Kalbe Farma Tbk for the period 2013–2024. The research approach used is descriptive and associative, with the help of SPSS software version 25. The results of the analysis show that the Debt to Equity Ratio (DER) has a very strong and significant influence on Return on Equity (ROE) with a contribution of 73.2%, while Net Profit Margin (NPM) has an influence of 46.9%. Simultaneously, both variables have a very strong relationship to Return on Equity (ROE) with a positive direction of 79.7%. The resulting regression equation model is: ROE = –627.031 + 0.528 DER + 0.976 NPM

Kerywords: Debt to Equity Ratio, Net Profit Margin, Return On Equity

ABSTRAK

Kinerja keuangan perusahaan dapat dievaluasi melalui berbagai rasio, salah satunya adalah rasio solvabilitas dan rasio profitabilitas. Return On Equity (ROE) merupakan salah satu rasio penting dalam menilai kinerja perusahaan, khususnya dalam mengukur kemampuan perusahaan dalam menghasilkan keuntungan bagi pemegang saham berdasarkan ekuitas yang dimiliki. Return On Equity (ROE) berfungsi sebagai indikator profitabilitas sekaligus efisiensi dalam penggunaan modal sendiri. Semakin tinggi nilai Return On Equity (ROE), semakin besar pula tingkat pengembalian yang diterima pemegang saham atas investasinya. Penelitian ini bertujuan untuk menganalisis pengaruh Debt to Equity Ratio (DER) dan Net Profit Margin (NPM) terhadap Return On Equity (ROE) pada PT Kalbe Farma Tbk untuk periode 2013–2024. Fokus utama penelitian adalah untuk mengetahui seberapa besar pengaruh Debt to Equity Ratio (DER) dan Net Profit Margin (NPM) terhadap Return On Equity (ROE), baik secara parsial maupun simultan. Populasi penelitian diambil dari laporan keuangan PT Kalbe Farma Tbk selama periode 2013–2024. Pendekatan penelitian yang digunakan bersifat deskriptif dan asosiatif dengan bantuan perangkat lunak SPSS versi 25. Hasil analisis menunjukkan bahwa Debt to Equity Ratio (DER) memiliki pengaruh yang sangat kuat dan signifikan terhadap Return On Equity (ROE) dengan kontribusi sebesar 73,2%, sedangkan Net Profit Margin (NPM) berpengaruh sebesar 46,9%. Secara simultan, kedua variabel tersebut memiliki hubungan yang sangat kuat terhadap Return On Equity (ROE) dengan arah positif sebesar 79,7%. Adapun model persamaan regresi yang dihasilkan adalah: ROE = –627,031 + 0,528 DER + 0,976 NPM

Kata kunci: Debt to Equity Ratio, Net Profit Margin, and Return On Equity

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INTRODUCTION

The performance of a company's financial report can be seen from several ratios, one of which is the Solvency Ratio Profitability Ratio, investors will usually start to be interested in investing capital or funds in companies that are considered quite good in terms of the ratios above, along with the development of science and technology in the pharmaceutical industry, it becomes a challenge for companies to compete in producing quality and quality products so that it is directly proportional to the increasing number of investors who want to provide their funds to the company.

The pharmaceutical industry is a strategic sector in the national health system because it plays a crucial role in providing the medicines needed by the public. The Ministry of Industry (Kemenperin) recorded growth in the pharmaceutical and drug industry of 8.01 percent in the second quarter of 2024. Andi Rizaldi, Head of the Industrial Services Standardization and Policy Agency (BSKJI), stated that this figure contributed 18.52 percent to the non-oil and gas processing industry. Currently, there are several types of natural medicine industry companies in Indonesia, namely Small Traditional Medicine Enterprises (UKOT), Micro Traditional Medicine Enterprises (UMOT), Natural Extract Industries (IEBA), and Traditional Medicine Industries (IOT). This natural medicine industry produces 19,000 herbal medicine products, 99 standardized herbal medicine products, and 33 phytopharmaceutical products. *(Source: https://www.tempo.co/ekonomi/ekspansi-industri-farmasi-dan-obat-herbal dongkrak-indeks-kepercayaan-industri-nilai-capai-rp-9-9-triliun-409521).*

According to data from the Food and Drug Monitoring Agency (BPOM) and the Ministry of Health, the number of pharmaceutical companies in Indonesia continues to increase, including manufacturers of generic drugs, branded drugs, and even herbal medicines. Furthermore, the COVID-19 pandemic has accelerated innovation and investment in this sector, including the development of vaccines and other health products. However, while quantitative growth appears promising, significant structural challenges remain, such as dependence on imported raw materials (API - Active Pharmaceutical Ingredients), limited research and innovation, and intense competition with imported products. In less than three months, with a force of 40 generic drug evaluators, BPOM recorded a 100% completion rate, with the following details: 769 (84%) NIEs were granted. 146 (16%) of generic drugs that could not provide scientific data to guarantee safety, efficacy, and quality were rejected by BPOM or canceled

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by the Pharmaceutical Industry. This achievement not only demonstrates BPOM's commitment to expediting the re-registration process but also serves as an effort to ensure the quality of drugs circulating in Indonesia, as conveyed by the Head of BPOM on October 21, 2024. (Source: https://registrasiobat.pom.go.id/berita-dan-publikasi/berita/bpom-selesaikan-915-registrasi-ulang-obat-generik-dalam-waktu-kurang-dari-3-bulan).

On the other hand, pharmaceutical company growth is also significantly influenced by economic factors such as inflation, the rupiah exchange rate, government drug pricing policies, and global market dynamics. The instability of these factors can impact the long-term sustainability of the pharmaceutical industry. Therefore, it is necessary to analyze pharmaceutical company growth not only in terms of quantity, but also in terms of quality, innovation, production efficiency, and competitiveness in both domestic and international markets. Given this complexity, studying pharmaceutical company growth in Indonesia is crucial for understanding the supporting and inhibiting factors, as well as formulating strategies that can strengthen the national pharmaceutical industry's competitiveness going forward.

Founded in 1966, PT Kalbe Farma Tbk. has experienced rapid growth from a simple home-based business in a garage to one of Indonesia's leading pharmaceutical companies. Through organic growth and a merger and acquisition strategy, Kalbe has evolved into an integrated healthcare solutions provider, operating through four main divisions: Prescription Pharmaceuticals (23%), Consumer Health Products (17%), Nutritionals (30%), and Distribution and Logistics (30%).

These four business divisions manage a comprehensive portfolio of prescription and over-the-counter pharmaceuticals, energy drinks, and nutritional products, and distribution operations spanning over one million points of sale across Indonesia. Internationally, the company has expanded its presence to ASEAN countries, Nigeria, and South Africa, successfully establishing itself as a national healthcare company capable of competing in export markets.

Since its inception, the Company has recognized that innovation is key to driving business growth. Kalbe has developed research and development capabilities, particularly in generic drug formulations, and supported the launch of innovative consumer and nutritional products. Through strategic collaborations with international partners, Kalbe has initiated various research and development initiatives focused on cutting-edge technologies, including drug delivery systems, cancer therapies, stem

cells, and biotechnology. (Source: https://www.kalbe.co.id/id/tentang-kami).

If the company makes a profit, it can invite potential investors to invest in the company, this is of course by assessing several aspects of the current year's financial statements, one of which is by looking at the Debt to Equity Ratio (DER) where the total debt is divided by total equity, if the smaller the Debt to Equity Ratio (DER), the better the company's solvency ratio indicates that the company uses very little funds from loans to debtors or third parties, then Net Profit Margin (NPM) where net profit is divided by revenue if the greater the value of Net Profit Margin (NPM) indicates the company is able to control or maximize its business results, then Return On Equity (ROE) where net profit is divided by total equity if the greater the Return On Equity (ROE) in a company indicates the company is able to generate profits from the capital used in running a business or business, so in this study the solvency ratio and profitability ratio were taken, from data obtained in the financial statements of PT Kalbe Farma Tbk. During 2015 - 2024. The following are the results of the calculation of debt to equity, net profit margin, and return on equity.

Table 1. The Amount of DER, NPM, and ROE at PT Kalbe Farma Tbk. During the Period 2013 – 2024

YEAR	DER (%)	NPM (%)	ROE (%)
2013	33.12	12.52	23.58
2014	26.56	12.26	21.69
2015	25.22	11.65	19.05
2016	22.16	12.15	18.62
2017	19.59	12.10	17.58
2018	18.64	12.11	16.69
2019	21.31	11.18	15.04
2020	23.46	12.40	15.68
2021	20.69	12.22	15.09
2022	23.28	12.14	15.90
2023	17.03	9.20	12.12
2024	19.68	10.02	13.29

*Source: Financial reports for 2013-2024, data processed in 2025*
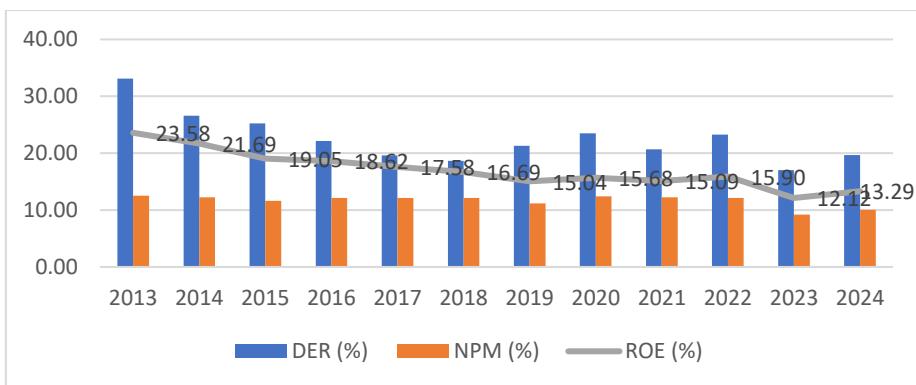
FIGURE 1. DER, NPM, and ROE at PT Kalbe Farma Tbk. During the Period 2013 – 2024.

From the data above, it can be explained that the debt to equity ratio decreased from 2013 to 2018, this was due to one of the increasing equity (capital) in running its business from each year, but it increased in 2019 due to funding obtained from third parties such as banks for the continuity of its business where that year was the beginning of the covid-19 pandemic starting to enter Indonesia. However, it decreased again in 2020 because the company became one of the sectors that could survive when other companies were affected by the COVID-19 pandemic, PT. Kalbe Farma Tbk became one of the producers of PPE and anti-body drugs to reduce the impact of the COVID-19 virus.

The net profit margin based on the data above, can be concluded from 2013 - 2018, shows a flat figure of 12%. This could be one of the factors that the company can stabilize the profits it obtains from year to year, of course it is homework for companies to be able to innovate more in creating products that have higher selling power, in 2022 the figure fell from 12.14% to 9.20% this is due to sales and administrative expenses for research needs and product development for innovations and post-pandemic recovery transition covid - 19.

Return on equity (ROE) at PT. Kalbe Farma Tbk tends to experience a downward trend. This can be seen from 2013 - 2018, experiencing a decline from 23.58% to 15.04%. This is a sign that the income generated has not been able to cover the amount of capital used. This could be due to, among other things, a lack of purchasing power for PT Kalbe Farma Tbk's products, a competitive trend with similar pharmaceutical companies, and unrealized retained earnings.

Based on the description above, it shows that the pharmaceutical industry is a fairly good sector that is growing in Indonesia, amidst the fierce competition with state-owned companies. PT. Kalbe Farma Tbk continues to strive to become a superior and high-quality drug and pharmaceutical

producer. This can be one way or a step for investors to try to invest funds by analyzing financial reports, and we can assess the company's financial condition. This report serves as an indicator of financial health and provides an overview of the company's potential development in the future. Therefore, the author is interested in analyzing the extent of the influence of Debt to Equity Ratio (DER) and Net Profit Margin (NPM) on Return on Equity (ROE) at PT. Kalbe Farma Tbk. During the period 2013-2024.

Referring to the background of the problem above, the following is the problem formulation created: 1) To what extent can the influence of Debt to Equity Ratio (DER) on Return on Equity (ROE) at PT. Can Kalbe Farma Tbk be identified?2) How does Net Profit Margin (NPM) contribute to Return on Equity (ROE) at PT? Kalbe Farma Tbk?; 3) To what extent do the Debt to Equity Ratio (DER) and Net Profit Margin (NPM) simultaneously influence Return on Equity (ROE) at PT. Kalbe Farma Tbk?

Research objectives should be formulated with sufficient clarity and precision. The objectives of this research are as follows: 1) To determine the extent of the influence of Debt to Equity Ratio (DER) on Return on Equity (ROE) at PT. Kalbe Farma Tbk; 2) To analyze the impact of Net Profit Margin (NPM) on Return On Equity (ROE) at PT. Kalbe Farma Tbk; 3) To examine the influence of Debt to Equity Ratio (DER) and Net Profit Margin (NPM) together on Return On Equity (ROE) at PT. Kalbe Farma Tbk.

THEORETICAL STUDIES

Debt to Equity Ratio (DER)

The solvency ratio, also known as the leverage ratio, is a financial indicator used to evaluate the proportion of a company's assets funded by debt. This ratio measures the extent to which a company bears the burden of liabilities to finance its assets. More broadly, the solvency ratio is used to assess a company's ability to meet all its financial obligations, both short-term and long-term. Thian (2022:128)

Solvency ratios are used as a measuring tool to evaluate the extent to which a company can meet all its financial obligations, both short-term and long-term, by using assets as collateral for debt, in line with basic accounting principles. One form of this ratio is the Debt to Equity Ratio (DER), which is a ratio that describes the comparison between total long-term debt and the company's owner's equity. This ratio aims to show the extent to which a company relies on external funding (debt) compared to its own capital to finance its operations and investments. It shows how much creditors contribute compared to the company's owners. Ideally, debt should not

exceed equity to avoid excessively high fixed costs. The lower the ratio of debt to equity, the higher the company's financial security. Hasibuan (2023: 95)

The Debt to Equity Ratio (DER) is a financial indicator used to assess the extent to which a company finances its operations through debt compared to shareholder equity. This ratio describes the proportion between the company's liabilities, reflecting the debt component, while equity reflects funds originating from owners. The higher the Debt to Equity Ratio (DER), the greater the company's dependence on external financing sources, which can indicate increased financial risk if not balanced by adequate repayment capacity . which can increase potential returns for shareholders. However, a high Debt to Equity Ratio (DER) also increases financial risk, especially in liquidation situations, because debt must be repaid first before shareholders receive their claims. Conversely, a low Debt to Equity Ratio (DER) indicates that the company has a more conservative capital structure, with less dependence on debt, thereby reducing the risk of bankruptcy and increasing long-term financial stability. Sa'adah, Nur'ainui. (2020: 04).

Based on experts' opinion, it can be concluded that the debt to equity ratio is a ratio in analyzing a financial report where the capital used in carrying out a business activity comes from debt (creditors) or capital from the company itself, because the greater the Debt to Equity Ratio (DER), it indicates that the company uses more capital from outside parties than from the company's own capital, this is certainly a concern if the Debt to Equity Ratio (DER) is too large if the company experiences liquidity, it will complicate the company's operational activities in the short and long term.

Net Profit Margin (NPM)

Profitability ratios serve as financial indicators to assess a company's effectiveness in generating profits from its operations. These ratios serve to assess the level of operational efficiency and the company's capacity to generate profits from its business activities.

Net Profit Margin (NPM) is a financial ratio used to measure the percentage of net profit earned by a company from each unit of revenue generated. This ratio reflects the company's level of efficiency in managing operational and non-operational expenses. The higher the Net Profit Margin, the more efficient the company is in maximizing revenue generated to generate profit from sales activities (Wasito, 2024:80).

According to Sherman in Wahyu (2024:106), Net Profit Margin (NPM) is a financial ratio used to measure the amount of net profit a company generates from each unit of sales revenue. This ratio is also known as the return on sales rate, which reflects the company's efficiency in managing revenue after deducting all operating expenses, taxes, and other costs. Companies with a higher net profit margin compared to competitors or the industry average are generally considered to have more optimal financial performance in generating net profit.

Net Profit Margin (NPM) is a ratio used to compare a company's net profit to its total revenue. This ratio reflects a company's level of profitability, namely the amount of net profit it can generate from sales activities or overall operating income. Therefore, Net Profit Margin (NPM) serves as an indicator of a company's efficiency in managing its revenue to generate profit (Nurdiani, 2021:94).

Based on the description above, it can be concluded that Net Profit Margin (NPM) is a ratio used to determine how much profit is obtained from each rupiah of sales. The higher the NPM value, the better the company is at generating profits from each sale.

Return on Equity (ROE)

Return on Equity (ROE) is an indicator used to assess a company's effectiveness in managing available capital to generate profits for shareholders. This ratio reflects the company's level of efficiency in utilizing equity to create profit value. According to Irham Fahmi, Sa'adah, and Nur'ainui (2020:56).

Return on Equity (ROE) is an indicator that describes a company's ability to generate net profit after tax by utilizing its equity. This ratio indicates the level of efficiency of equity utilization in generating profits, so it is often referred to as a measure of equity profitability. Furthermore, this ratio illustrates the comparison between net profit and total equity, which is generally used to evaluate the financial performance of both banks and companies in general (Gunardi, Alghifari et al., 2023:25).

Return on Equity (ROE) is a financial ratio used to measure a company's profitability in providing returns to shareholders based on its equity. ROE reflects how efficiently a company manages shareholder capital to generate net profit (Mulyana, Susilawati, et al., 2024:75).

Based on the description above, it can be concluded that Return on Equity (ROE) is one of the crucial financial ratios in evaluating company

performance, especially to measure the company's effectiveness in generating profits for shareholders based on available equity capital. This ratio serves as an indicator of profitability as well as the efficiency of using equity capital. The higher the Return on Equity (ROE), the greater the rate of return received by shareholders on the funds they invest. Thus, Return on Equity (ROE) not only reflects the company's operational success, but also illustrates the level of management efficiency in managing and utilizing owned equity resources to generate net profit.

RESEARCH METHODS

Research Design

A research design is a framework that outlines the methods and procedures used by researchers to conduct a study. This design encompasses the systematic and objective process of data collection, processing, analysis, and presentation. The primary function of a research design is to serve as a guideline for conducting a study to ensure that the data obtained is relevant and accurate. Therefore, research design also plays a crucial role in problem-solving or hypothesis testing through a structured scientific approach (Surjaatmadja, Recky, 2024:159)).

Research design is a conceptual framework that serves as a guide for systematically planning and implementing research stages. This framework establishes procedures for data collection, processing, and analysis. The existence of a research design is crucial because it provides systematic direction and structure, thereby ensuring the validity and accountability of the research results (Sugiyono in Husaniah, Hanifah et al. (2024:22)).

Based on the problem formulation explained previously, this research is categorized as both descriptive and associative causality research. According to Leon, Suryaputri et al. (2023:40), descriptive problem formulation is a form of formulation that focuses on questions regarding the existence of one or more variables independently, without comparing them with other samples or looking for relationships between variables. In other words, this formulation only describes the condition of the variables as they are. Meanwhile, associative problem formulation refers to formulations that aim to examine the relationship between two or more variables in a study.

This study aims to analyze the influence of Debt to Equity Ratio (DER) and Net Profit Margin (NPM) on Return on Equity (ROE) at PT Kalbe Farma Tbk. The population that is the object of this study is the company's financial statements, with a purposive sampling technique that focuses on the financial statements for the period 2013–2024. The research method

applied is a descriptive method with a quantitative approach, and the data analyzed are secondary data in the form of financial statements that have been processed by researchers to achieve the study objectives. The analysis techniques used include descriptive statistics, followed by classical assumption testing, autocorrelation testing, determination coefficient calculation, regression analysis, and hypothesis testing using SPSS software version 25.

Research Variables

Riadi's opinion in Iswahyudi et al. (2023:19) states that research variables are the main elements that become the focus of attention in a study because they have a certain influence and value. In general, a variable can be defined as a characteristic or quantity that can change, potentially influencing the events or results of a study. Through variable identification and analysis, researchers can more easily uncover and understand the problems being studied.

In this study, the author uses two types of variables, namely independent variables and dependent variables. for the independent variables consisting of Debt to Equity Ratio (X 1) and Net Profit Margin (X 2), while the dependent variable is Return On Equity (Y).

Research Population and Sample

In general, a population can be defined as a collection of objects that share certain characteristics and serve as the basis for generalizations in a study. This population can be a group of individuals, objects, or other entities around us, from which data will be collected for later analysis and conclusions. The existence of a population is an essential element in conducting research; without it, the research process cannot be carried out. If the population is very large, then comprehensive data collection will require a significant allocation of time, effort, and costs. Therefore, under certain conditions, it is permissible to take a portion of the population, which is called a sample. The sample is a representation of the population, so the quality and accuracy of the sample greatly influence the success of the research results. Lismawati, Sukowati et al (2023:76)

The population in this study is PT. Kalbe Farma Tbk. for the period 2013 to 2024. The research sample was selected using a purposive sampling method, a sampling technique based on specific criteria established by the researcher. The sample used was the financial statements of PT. Kalbe Farma Tbk. for that period.

To test the hypothesis in a study, descriptive statistical data analysis is required. In this study, further analysis is carried out by applying a multiple linear regression model, which is expressed in the form of an equation: $Y' = a + b_1 X_1 + b_2 X_2$. In this equation, Y' represents the dependent variable (bound), while X_1 and X_2 are independent variables (free). The value of a is the regression constant, while b_1 shows the magnitude of the change in the dependent variable due to a one-unit change in X_1, assuming X_2 remains constant. Similarly, b_2 describes the change in the dependent variable due to a one-unit change in X_2, when X_1 is in a fixed condition. Hamdani and Santosa (2007:282).

FRAMEWORK

A conceptual framework is a description or statement of the concepts used to solve previously identified or formulated problems. Through the explanation in the conceptual framework, researchers can comprehensively describe the various concepts, constructs, and variables studied, as well as the theoretical sources or concepts underlying them (Sugiarto, 2022:64). This research flow demonstrates the relationship between the independent variables, namely the Debt to Equity Ratio (DER) and Net Profit Margin (NPM), and the dependent variable, namely Return on Equity (ROE). Thus, this framework model can be expressed in the form of a research paradigm:
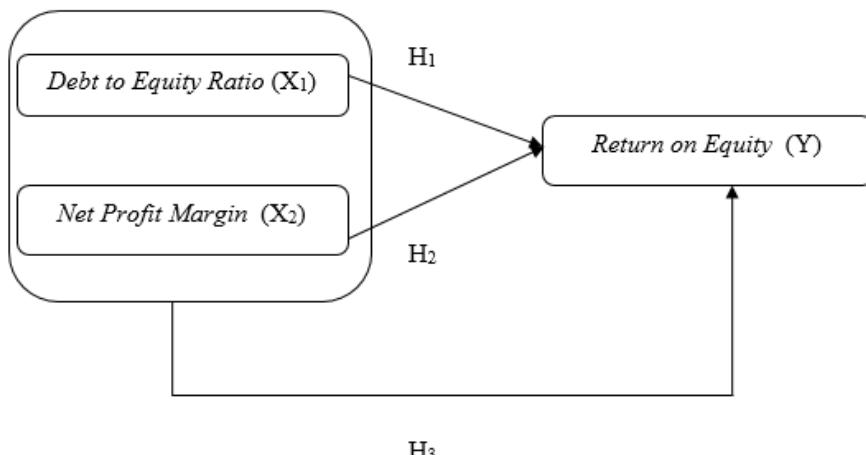
FIGURE 1. Framework

RESEARCH RESULTS

The discussion of the research results is structured argumentatively by linking the empirical findings to relevant economic theories, previous research findings, and actual conditions in the field. This analysis aims to evaluate the extent to which the research results support or deviate from the

theoretical framework and previous studies. Furthermore, the discussion also highlights the novelty of the research findings, both in terms of the approach, the variables used, and the economic context. All descriptions are structured systematically and flow to provide a complete and comprehensive picture of the research's contribution to the development of economics. (Wdiana (2021).

Table 2. Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DER	12	1703.00	3312.00	2256.1667	430.85493
NPM	12	920.00	1252.00	1166.2500	103.56827
ROE	12	1212.00	2358.00	1702.7500	331.06361
Valid N (listwise)	12				

Source: Processed from secondary data, 2025

Table 3. Normality Test

One-Sample Kolmogorov-		Unstandardized Residual
N		12
Normal Parameters [a,b]	Mean	0.0000000
	Std. Deviation	149.15883746
Most Extreme Differences	Absolute	0.141
	Positive	0.094
	Negative	-0.141
Test Statistic		0.141
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true

Source: Processed from secondary data, 2025

The normality test conducted using *the One-Sample Kolmogorov-Smirnov Test method* produced an *Asymp. Sig (2-tailed)* value of 0.200. Because the value If the significance value exceeds the 0.05 limit, it can be concluded that the residuals in the regression model are normally distributed. Thus,

the residual data meet the assumption of normality and are suitable for use in this research analysis.

Table 4. Multicollinearity Test

Coefficients[a]				Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model				Beta			Tolerance	VIF
1	(Constant)	-627.031	564.900		-1.110	0.296		
	DER	0.528	0.138	0.687	3.816	0.004	0.696	1.438
	NPM	0.976	0.576	0.305	1.696	0.124	0.696	1.438
a. Dependent Variable: ROE								

Source: Processed from secondary data, 2025.

The multicollinearity test results show that the Debt to Equity Ratio (DER) and Net Profit Margin (NPM) variables each have a Variance Inflation Factor (VIF) value of 1.438, while the tolerance value reaches 0.696. Considering that the VIF value is below the threshold of 10 and the tolerance value is higher than 0.1, it can be concluded that this regression model is free from multicollinearity problems. Thus, the data used in this study meet the eligibility criteria for further analysis.

Table 5.

VHeteroscedasticity Test Spearman's rho

Correlations			ABSOLUT RESIDU	DER	NPM
Spearman's rho	ABSOLUT RESIDU	Correlation Coefficient	1.000	0.161	0.434
		Sig. (2-tailed)		0.618	0.159
		N	12	12	12
	DER	Correlation Coefficient	0.161	1.000	.678[*]
		Sig. (2-tailed)	0.618		0.015
		N	12	12	12
	NPM	Correlation Coefficient	0.434	.678[*]	1.000
		Sig. (2-tailed)	0.159	0.015	
		N	12	12	12

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Processed from secondary data, 2025.

Based on the results of heteroscedasticity testing using Spearman's rho method, the absolute significance value for the Debt to Equity Ratio (DER) variable was recorded at 0.618, while for the Net Profit Margin (NPM) it was 0.159. Since both significance values are above the 0.05 threshold, it can be concluded that there is no indication of heteroscedasticity in the two variables in this research model.

Table 6. Autocorrelation Test

No. Pernyataan	Uji Validitas		
	r Hitung	r Tabel	Hasil
Y.1	0,525	0,3610	Valid
Y.2	0,777	0,3610	Valid
Y.3	0,657	0,3610	Valid
Y.4	0,557	0,3610	Valid
Y.5	0,647	0,3610	Valid
Y.6	0,423	0,3610	Valid
Y.7	0,446	0,3610	Valid
Y.8	0,762	0,3610	Valid
Y.9	0,585	0,3610	Valid
Y.10	0,819	0,3610	Valid

Source: Processed from secondary data, 2025.

The autocorrelation test results show that the Durbin-Watson (DW) value obtained is 0.878. Based on the testing criteria, if the DW value is below 4, then the null hypothesis (Ho) is accepted, meaning there is no autocorrelation in the regression model. Thus, it can be concluded that this research model does not experience autocorrelation problems and has met the classical assumptions required in regression analysis.

Table 7. Partial Correlation Test of X 1 against Y

Correlations		DER	ROE
DER	Pearson Correlation	1	.856[**]
	Sig. (2-tailed)		0.000
	N	12	12
ROE	Pearson Correlation	.856[**]	1
	Sig. (2-tailed)	0.000	
	N	12	12

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Processed from secondary data, 2025.

Based on the results of the partial correlation test between the Debt to Equity Ratio (X1) and Return on Equity (Y) variables using SPSS software, the correlation coefficient obtained was 0.856, indicating a very strong relationship between the two variables, with a positive relationship direction. This indicates that any change in the Debt to Equity Ratio (DER) will be followed by a change in the same direction in Return on Equity

(ROE). In other words, a decrease in the DER value tends to be followed by a decrease in the ROE value. In addition, the significance value (Sig. 2-tailed) of 0.000, which is far below the threshold of 0.05, strengthens the evidence that the relationship between DER and ROE is statistically significant. Therefore, it can be concluded that there is a close and significant relationship between the two variables.

Table 8. Partial Correlation Test of X 2 against Y

Correlations		NPM	ROE
NPM	Pearson Correlation	1	.684[*]
	Sig. (2-tailed)		0.014
	N	12	12
ROE	Pearson Correlation	.684[*]	1
	Sig. (2-tailed)	0.014	
	N	12	12

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Processed from secondary data, 2025.

Based on the results of the partial correlation test between the Net Profit Margin (X2) and Return on Equity (Y) variables analyzed using SPSS software, a correlation coefficient of 0.684 was obtained. This figure reflects a strong relationship between the two variables, with a positive relationship direction. This indicates that any change in Net Profit Margin (NPM) will be followed by a change in the same direction in Return on Equity (ROE). In other words, if NPM decreases, then ROE also tends to decrease. The significance value (Sig. 2-tailed) of 0.014, which is below the significance threshold of 0.05, indicates that the relationship between NPM and ROE is statistically significant. Therefore, it can be concluded that there is a strong and significant relationship between the two variables.

Table 9. Multiple Correlation Test (r) and Multiple Determination Coefficient Test (R2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.893[a]	0.797	0.752	164.90130

a. Predictors: (Constant), NPM, DER

b. Dependent Variable: ROE

Source: Processed from secondary data, 2025

Based on the results of the multiple correlation test, a correlation coefficient (R) value of 0.893 was obtained. This figure reflects a very strong relationship between the Debt to Equity Ratio (X1) and Net Profit Margin (X2) variables and Return on Equity (Y). The relationship formed is positive, as indicated by the positive R value, which indicates that an increase in X1 and X2 tends to be accompanied by an increase in Y. Conversely, a decrease in DER and NPM values has the potential to reduce ROE values. This finding indicates that both independent variables provide a significant contribution in explaining the variations that occur in the company's return on equity.

The results of the multiple determination coefficient test show that the R-squared value obtained is 0.797. This value indicates that 79.7% of the variation that occurs in the dependent variable Return on Equity (Y) can be explained by the combination of the independent variables Debt to Equity Ratio (X1) and Net Profit Margin (X2). The remaining 20.3% is influenced by other variables not included in this research model. This finding indicates that capital structure and profitability levels are key factors that contribute significantly to return on equity. Therefore, companies need to manage both aspects proportionally to increase company value for shareholders and strengthen long-term financial stability.

Table 10.

Partial Determination Coefficient Test (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856[a]	0.732	0.705	179.70859

a. Predictors: (Constant), DER

Source: Processed from secondary data, 2025.

Based on the results of the determination coefficient test, a value of 0.732 was obtained for the Debt to Equity Ratio (X1) variable against Return on Equity (Y). This value indicates that 73.2% of the variation that occurs in ROE can be explained by changes in the Debt to Equity Ratio (X1). Meanwhile, the remaining 26.8% is explained by other variables outside the scope of this study. This finding indicates that the Debt to Equity Ratio (X1) is a factor that significantly influences the company's return on equity performance.

Table 13. Partial t-test of X 1 against Y

Coefficients[a]					
Model			Standardized Coefficients	t	Sig.
			Beta		
1	(Constant)	219.392	288.438		0.761	0.464
	DER	0.657	0.126	0.856	5.228	0.000

a. Dependent Variable: ROE

Source: Processed from secondary data, 2025.

Based on the results of the analysis conducted using SPSS software, the calculated t value was obtained as 5.228. The t table value at a significance level of 5% (α = 0.05) with degrees of freedom (df) = n - k = 12 - 2 = 10 and a 95% confidence level was 1.81246. Because the calculated t value (5.228) is greater than the t table (1.81246), the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_a) is accepted. Thus, it can be concluded that the Debt to Equity Ratio variable (X1) has a significant influence on Return on Equity (Y).

Table 14. Partial t-test of X 2 against Y

Coefficients[a]					
Model			Standardized Coefficients	t	Sig.
			Beta		
1	(Constant)	-849.035	862.543		-0.984	0.348
	NPM	2.188	0.737	0.684	2.969	0.014

a. Dependent Variable: ROE

Source: Processed from secondary data, 2025.

The results of the analysis using SPSS software show that the calculated t value is 2.969. Meanwhile, at a significance level of 5% (0.05) and degrees of freedom (df) of 10 (n - k = 12 - 2), the t table value obtained is 1.81246 with a confidence level of 95%. Because the calculated t (2.969) is greater than the t table (1.81246), the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_a) is accepted. In other words, there is a significant influence of the Net Profit Margin variable (X2) on Return On Equity (Y).

Table 15. Simultaneous F Test

ANOVA[a]					
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	564873.407	1	564873.407	8.816	.014[b]
	Residual	640760.843	10	64076.084		
	Total	1205634.250	11			

a. Dependent Variable: ROE

b. Predictors: (Constant), NPM

Source: Processed from secondary data, 2025.

Based on the analysis results using SPSS software, the calculated F value was obtained at 8.816 with a significance level of 0.014. To determine the F table value at a significance level of 5% (0.05), the numerator (k) = 2 degrees of freedom and the denominator = n - k - 1 = 12 - 2 - 1 = 9 degrees of freedom were used. Based on the F distribution table, the F table value was obtained at 4.26. Because the calculated F value (8.816) is greater than the F table (4.26), the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_a) is accepted. Thus, it can be concluded that simultaneously there is a significant influence between the Debt to Equity Ratio (X1) and Net Profit Margin (X2) variables on Return on Equity (Y).

DISCUSSION

Based on the results of the analysis presented above, it can be understood how to solve the problems described in the previous discussion section. ***To what extent can the influence of Debt to Equity Ratio (DER) on Return on Equity (ROE) at PT? Can Kalbe Farma Tbk be identified?***

The coefficient of determination, which shows a value of 0.732, indicates that the Debt to Equity Ratio (X1) provides a substantial contribution in influencing Return on Equity (Y). This means that 73.2% of changes in the company's return on equity can be explained by variations in capital structure as reflected in the debt to equity ratio.

This value illustrates that a company's debt management plays a crucial role in determining the amount of profit generated for shareholders. The more proportional the use of debt to equity, the more optimal its impact on Return on Equity (Y). However, there are still 26.8% other factors that influence Return on Equity (Y), which may stem from operational efficiency, sales levels, cost management, or external factors such as market conditions and economic policies.

Thus, although the Debt to Equity Ratio (DER) is proven to have a significant influence, companies are still advised to consider other factors outside this research model to obtain a more comprehensive understanding in efforts to manage profitability optimally.

How does Net Profit Margin (NPM) contribute to Return on Equity (ROE) at PT? Kalbe Farma Tbk?

Based on the results of the coefficient of determination test, it was found that the Net Profit Margin (X2) variable has a determination value of 0.469 on Return on Equity (Y). This indicates that 46.9% of the variation that occurs in Return on Equity can be explained by changes in Net Profit

Margin. The remaining 53.1% is influenced by other variables outside the scope of this research model. This finding indicates that Net Profit Margin (X2) provides a moderate contribution in influencing changes in the company's Return on Equity.

To what extent do the Debt to Equity Ratio (DER) and Net Profit Margin (NPM) simultaneously influence Return on Equity (ROE) at PT? Kalbe Farma Tbk?

The results of the multiple determination coefficient show that the R-squared value is 0.797. This value indicates that the combination of the independent variables Debt to Equity Ratio (X1) and Net Profit Margin (X2) is able to explain 79.7% of the variation that occurs in the dependent variable Return on Equity (Y). The remaining 20.3% is influenced by factors outside this research model. These findings confirm that capital structure and profitability are the primary factors influencing a company's return on equity. Therefore, balanced management of both aspects is crucial to increasing shareholder value while strengthening the company's long-term financial position.

CONCLUSION

Based on the results of the analysis above regarding the influence of Debt to Equity Ratio (X1) and Net Profit Margin (X2) on Return on Equity (Y) at PT. Kalbe Farma Tbk, during the period 2013 - 2024, the author can conclude that.

1. A significant and very strong relationship was found, with a contribution of influence of 73.2% between Debt to Equity Ratio (X1) and Return on Equity (Y) at PT. Kalbe Farma Tbk.
2. There is a strong and significant relationship, with an influence of 46.9%, between Net Profit Margin (X 2) and Return on Equity (Y) at PT. Kalbe Farma Tbk.
3. A very strong and significant relationship was found, with an influence of 79.7% between Debt to Equity Ratio (X1) and Net Profit Margin (X2) against Return on Equity (Y) at PT. Kalbe Farma Tbk.

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Communication, Emotional Intelligence, and Self-Efficacy on Employee Competence in Tambora District

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ABSTRACT

This study aims to analyze the partial effect of work communication on the competence of the Executive unit of the District Education Office Tambora West Jakarta, to analyze the partial effect of emotional intelligence on the competence of the Executive unit of the District Education Office Tambora West Jakarta, to analyze the partial effect of self-efficacy on the competence of the executive, emotional intelligence and self efficacy of competence in the Executive unit of the Education Office, Tambora District, West Jakarta. This research method is associated with a quantitative approach, while the population used was as many as 113 respondents, and the sample used in this study was as many as 113 respondents obtained from the determination of the sample using the Slovin formula. Data collection techniques by means of questionnaires, data analysis techniques with validity test, reliability, classical assumption test, multiple regression analysis, hypothesis Test t test F test, and coefficient of determination. The results showed that work communication partially affects the competence, emotional intelligence partially affects the competence, and self-efficacy partially affects the competence, and simultaneously work communication, emotional intelligence, and self-efficacy affect the competence of the Executive unit of the District Education Office Tambora West Jakarta. Based on the results, the coefficient of determination has an influence contribution of 78.4%, and the remaining 21.6% is influenced by other factors such as organizational commitment, organizational culture, work motivation, and others.

Keywords: work communication, emotional intelligence, self-efficacy, competence

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh secara parsial antara komunikasi kerja terhadap kompetensi pada Satuan Pelaksana Dinas Pendidikan Kecamatan Tambora Jakarta Barat, untuk menganalisis pengaruh secara parsial antara kecerdasan emosi terhadap kompetensi pada Satuan Pelaksana Dinas Pendidikan Kecamatan Tambora Jakarta Barat, untuk menganalisis pengaruh secara parsial antara self efficacy terhadap kompetensi pada Satuan Pelaksana Dinas Pendidikan Kecamatan Tambora Jakarta Barat untuk menganalisis dan mengetahui pengaruh secara simultan antara komunikasi kerja, kecerdasan emosi dan self efficacy terhadap kompetensi pada Satuan Pelaksana Dinas Pendidikan Kecamatan Tambora Jakarta Barat. Metode penelitian ini bersifat Asosiatif dengan pendekatan kuantitatif, adapun populasi yang digunakan sebanyak 113 responden dan sampel yang digunakan dalam penelitian ini sebanyak 113 responden yang didapat dari penentuan sampel dengan menggunakan rumus slovin. Teknik pengumpulan data dengan cara kuesioner, teknik analisis data dengan uji validitas, realibilitas, uji asumsi klasik, analisis regresi berganda, uji hipotesis uji t uji f, dan koefisien determinasi. Hasil penelitian menunjukan bahwa komunikasi kerja berpengaruh secara parsial terhadap kompetensi, kecerdasan emosi berpengaruh secara parsial terhadap kompetensi, self efficacy berpengaruh secara parsial terhadap kompetensi dan secara simultan komunikasi kerja, kecerdasan emosi dan self efficacy berpengaruh terhadap kompetensi pada Satuan Pelaksana Dinas Pendidikan Kecamatan Tambora Jakarta Barat. Berdasarkan hasil koefisien determinasi memiliki kontribusi pengaruh sebesar 78,4% dan sisanya sebesar 21,6% dipengaruhi oleh faktor lain seperti komitmen organisasi, budaya organisasi, motivasi kerja dan lain - lain.

Kata kunci: *komunikasi kerja, kecerdasan emosi, self efficacy, kompetensi*

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INTRODUCTION

Human resources are one of the most important factors in an organization or company, alongside other factors such as assets and capital. Therefore, human resources must be managed properly to improve organizational effectiveness and efficiency, as one of the functions within a company known as human resource management. Human resources are a crucial factor for a company in achieving its goals and objectives, because they are a key determinant of whether a company succeeds or fails in attaining its aims. One aspect that companies must pay close attention to in managing their managerial functions is how to manage human resources in order to enhance work efficiency and effectiveness.

According to Hamali (2019:2), human resources are one of the resources within an organization, encompassing all individuals who carry out activities. The resources within an organization can be classified into two types, namely human resources and non-human resources. Non-human resources include capital, machinery, technology, materials, and others.

The success of a company or organization in managing human resources can be seen through the work performance of its employees. Good performance arises from strong competence. According to Sulistiyani and Rosidah (2020:11), competence is a fundamental characteristic of an individual that enables employees to deliver superior performance in their work. Competence is aligned with a person's capability; thus, a competent individual possesses the ability, knowledge, and skills to perform tasks efficiently and effectively. Based on the explanation above, competence contains deep-seated personality elements that are inherent in an individual and reflected in predictable behavior across various situations and job tasks. Predictions of who performs well or poorly can be measured using established criteria or standards.

The phenomenon observed at the Education Office Implementing Unit of Tambora District, West Jakarta, regarding competence can be seen from the educational level of its employees. The competence of employees at the Education Office Implementing Unit of Tambora District, West Jakarta, is considered relatively inadequate. Referring to Government Regulation (PP) Number 11 of 2017, Article 109 Paragraph 1 concerning Civil Servant Management, competence is measured, among other aspects, by the level and specialization of education, functional technical training, and technical work experience. Compared to this regulation, there are employees at the Education Office Implementing Unit of Tambora District,

West Jakarta, who are not only high school graduates but also occupy staff positions.

One factor that can influence employee competence is employee communication. Communication is defined as the process of creating and exchanging messages within a network of interdependent relationships to cope with uncertain or constantly changing environments (Sutardji, 2019:7). According to Sutrisno (2021:17), communication is a concept with many meanings. The meaning of communication can be distinguished into social communication processes, which exist within the context of social sciences, where social scientists use this concept in research that typically focuses on human activities, with communication being related to messages and behavior.

Another factor that can influence employee competence is emotional intelligence. The phenomenon observed among employees at the Education Office Implementing Unit of Tambora District, West Jakarta, is that employees still exhibit a high level of individualism toward their coworkers. Excessive emotional reactions frequently occur among employees due to a sense of personal capability in performing tasks. Employees at the Education Office Implementing Unit of Tambora District, West Jakarta, are relatively young; high emotional levels can disrupt concentration at work. Therefore, it is necessary for the Education Office Implementing Unit of Tambora District, West Jakarta, to organize activities that can foster good relationships among employees, such as gathering events that allow employees to get to know one another better.

Another factor is self-efficacy, which refers to an individual's belief in their ability to exercise control over their own functioning and over events in their environment. Bandura also describes self-efficacy as a determinant of how people feel, think, motivate themselves, and behave. Self-efficacy derived from experience is used to predict others' behavior and to guide one's own behavior. Self-efficacy can be viewed in terms of the level of difficulty encountered at work, which can be measured by the suitability between one's field of work and one's area of expertise. The phenomenon observed at the Bekasi Education Office indicates that there is still a mismatch between job assignments and the expertise possessed by employees.

Based on the explanation above, the author adopts the title: "The Influence of Work Communication, Emotional Intelligence, and Self-Efficacy on Employee Competence at the Education Office Implementing Unit of Tambora District, West Jakarta."

THEORETICAL STUDIES

Human Resource Management

According to Sutrisno (2021:6), human resource management (HRM) is defined as the activities of planning, procurement, development, maintenance, and utilization of human resources to achieve both individual and organizational goals. Human resource management is a process of planning, organizing, directing, and controlling the procurement, development, compensation, integration, maintenance, and termination of employment relationships to achieve organizational and corporate objectives in an integrated manner (Sunyoto, 2019:1).

Competence (Y)

According to Sulistiyani and Rosidah (2020:11), competence is a fundamental characteristic of an individual that enables employees to produce superior performance in their work. Based on this explanation, competence contains deep-seated personality elements that are inherent in an individual and manifested in predictable behavior across various situations and job tasks. Predictions of who performs well or poorly can be measured using established criteria or standards.

Moeheriono (2020:3) states that competence is an underlying characteristic of an individual related to the effectiveness of individual performance in their work, or a basic individual characteristic that has a causal relationship with the criteria used as a reference, whether effective or demonstrating superior performance in the workplace or in certain situations.

Employee Work Communication (X1)

According to Arni (2019:4), communication is the exchange of verbal and nonverbal information between a sender and a receiver to influence or change behavior. According to Sutrisno (2021:17), communication is a concept that has many meanings. The meaning of communication can be distinguished into social communication processes, which exist within the context of social sciences, where social scientists typically use this concept in research that focuses on human activities, with communication being related to messages and behavior.

Emotional Intelligence (X2)

Emotional intelligence is the ability related to emotions, which includes the ability to control oneself, maintain resilience when facing

problems, regulate impulses, motivate oneself, manage mood, show empathy, and build relationships with others (Goleman, 2020:45). Emotional intelligence is not determined at birth but can be developed through learning processes. Several factors influence an individual's emotional intelligence, according to Goleman (2020:267), namely:

1. Family environment.
   Family life is the first school for learning about emotions. The role of parents is essential because parents are the first subjects whose behavior is identified and internalized, which ultimately becomes part of a child's personality.
2. Non-Family Environment
   This includes the social and community environment. Emotional intelligence develops in line with a child's physical and mental development. This learning process is usually demonstrated through children's play activities, such as role-playing.

Self-Efficacy (X3)

Self-efficacy is one of the most influential aspects of self-knowledge in daily human life. This is because the level of self-efficacy an individual possesses influences the actions they choose to take to achieve certain goals, including their expectations of various events they may encounter. Self-efficacy refers to the belief that a person can master situations and obtain positive outcomes. Self-efficacy has a major influence on behavior (Santrock, 2019:286).

Alwisol (2019:287) states that self-efficacy is an individual's self-perception regarding how well they can function in certain situations; self-efficacy is related to the belief that one has the ability to perform the expected actions. According to Alwisol (2019:288), self-efficacy can be acquired, modified, increased, or decreased through one or a combination of four sources, namely mastery experiences (performance accomplishments), vicarious experiences.

RESEARCH METHODS

This study employs an associative research method. According to Sugiyono (2020:89), associative research is a type of research aimed at identifying the relationship between two or more variables. Through associative research, a theory can be developed that functions to explain, predict, and control a phenomenon. In this study, a quantitative approach is applied.

The research was conducted among employees of the Education Office Implementing Unit of Tambora District, West Jakarta. The sample in this study consisted of 113 respondents (employees), selected using the Slovin sampling technique. The data analysis techniques used include validity testing, reliability testing, classical assumption testing, regression analysis, coefficient of determination analysis, and hypothesis testing.

RESEARCH RESULTS

Results of the Validity Test

Validity is a measure that indicates the extent to which a measurement instrument can measure what it is intended to measure. Based on the results of the validity test, the data show that for all statement items distributed to 113 respondents, the Corrected Item–Total Correlation values (r_calculated) are greater than 0.185 (r_table). This indicates that all items are valid and, therefore, the research can proceed to the subsequent stages.

Results of the Reliability Test

The reliability test is used to examine the consistency of the data over a certain period of time, namely, to determine the extent to which the measurement instruments can be trusted or relied upon. The results of the reliability test are presented below:

Table 1. Results of the Reliability Test of Research Variables

Item Pernyataan	Cronbach's Alpha	N Of Item	Keterangan
Kompetensi (Y)	0,872	10	Reliabel
Komunikasi Kerja (X₁)	0,885	10	Reliabel
Kecerdasan Emosi (X₂)	0,932	10	Reliabel
Self Eficacy (X₃)	0,932	9	Reliabel

Based on the table above, it can be seen that the variables consisting of competence, work communication, emotional intelligence, and self-efficacy are reliable. This is indicated by the Cronbach's alpha values, all of which are greater than 0.60.

Results of the Data Normality Test

The normality test aims to determine whether, in a regression model, the dependent (bound) and independent (free) variables contribute normally or not (Ghozali, 2021:147).

a. Graphical Analysis

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kompetensi
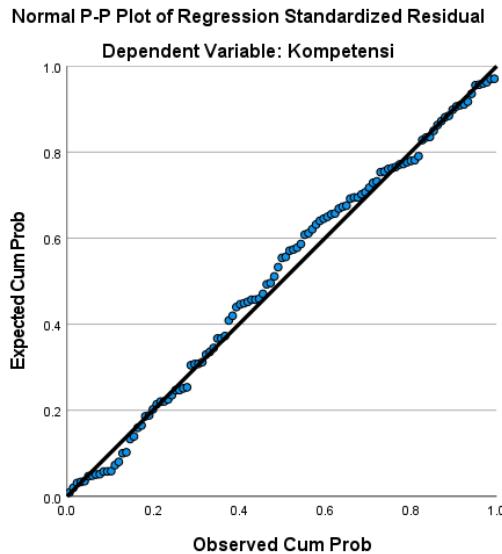
Figure 1. Graphical Results of the Data Normality Test

In the normal probability plot, the points are distributed around the diagonal line and follow the direction of the diagonal line. These graphical results indicate that the regression model is appropriate for use because it satisfies the normality assumption (Ghozali, 2021:163).

b. Statistical Analysis (Kolmogorov–Smirnov Test)

Table 2. Statistical Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			113
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.25792387
Most Extreme Differences	Absolute		.061
	Positive		.050
	Negative		-.061
Test Statistic			.061
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.376
	99% Confidence Interval	Lower Bound	.364
		Upper Bound	.388

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Based on the Kolmogorov–Smirnov test, it is found that the unstandardized residual has an Asymp. Sig. value greater than 0.05. This indicates that the data are normally distributed (Ghozali, 2021:165).

Results of the Multicollinearity Test

Table 3. Results of the Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Komunikasi Kerja	.318	3.147
	Kecerdasan Emosi	.517	1.935
	Self Eficacy	.377	2.654

a. Dependent Variable: Kompetensi

Based on the table above, it can be seen that the tolerance values are not less than 0.10 and the Variance Inflation Factor (VIF) values are not greater than 10. From this analysis, it can be concluded that the multiple linear regression model is free from multicollinearity issues and satisfies the classical assumptions; therefore, the variables can be used in this study (Ghozali, 2021:106).

Results of the Autocorrelation Test

Table 4. Results of the Autocorrelation Test

Model Summary[b]

Model	Durbin-Watson
1	1.798

a. Predictors: (Constant), Self Eficacy, Kecerdasan Emosi, Komunikasi Kerja
b. Dependent Variable: Kompetensi

Based on the test results presented in the table above, the regression model does not exhibit autocorrelation. This is evidenced by the Durbin–Watson value of 1.798, which falls within the interval of 1.550–2.460.

## Results of the Heteroskedasticity Test
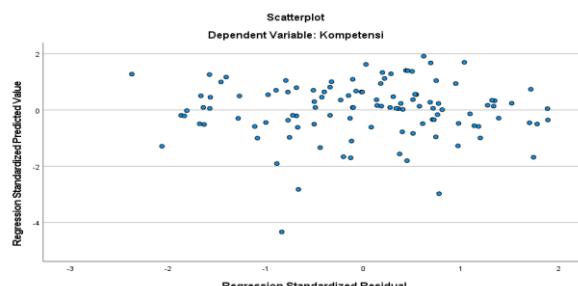
Figure 4.2. Results of the Heteroskedasticity Test

From the scatterplot shown in the figure above, it can be observed that the data points are randomly distributed and spread both above and below zero on the Y-axis. This indicates that heteroskedasticity does not occur in the regression model (Ghozali, 2021:139).

Results of the Hypothesis Testing

a. **Results of the t-Test**
   The following are the results of the partial t-test:

Table 5. Results of the t-Test (Partial)

Coefficients[a]

Model		t	Sig.
1	(Constant)	2.121	.036
	Komunikasi Kerja	5.171	.000
	Kecerdasan Emosi	3.252	.002
	Self Eficacy	5.318	.000

a. Dependent Variable: Kompetensi

Testing the Effect of Work Communication (X1) on Employee Competence (Y)

Based on the table above, t_calculated > t_table (5.171 > 1.98) with a significance value (sig) of 0.000 < 0.05. Therefore, H_0 is rejected, and H_1 is accepted. This indicates that work communication (X1) partially has a positive and significant effect on employee competence (Y) at the Education Office Implementing Unit of Tambora District, West Jakarta.

Testing the Effect of Emotional Intelligence (X2) on Employee Competence (Y)

Based on the table above, t_calculated > t_table (3.171 > 1.98) with a significance value (sig) of 0.002 < 0.05. Therefore, H_0 is rejected, and H_1 is accepted. This indicates that emotional intelligence (X2) partially has a positive and significant effect on employee competence (Y) at the Education Office Implementing Unit of Tambora District, West Jakarta.

Testing the Effect of Self-Efficacy (X3) on Employee Competence (Y)

Based on the table above, t_calculated > t_table (5.318 > 1.98) with a significance value (sig) of 0.000 < 0.05. Therefore, H_0 is rejected, and H_1 is accepted. This indicates that self-efficacy (X3) partially has a positive and significant effect on employee

competence (Y) at the Education Office Implementing Unit of Tambora District, West Jakarta.

b. **Results of the F-Test**

Table 6. Results of the F-Test (Simultaneous) for Work Communication (X1), Emotional Intelligence (X2), and Self-Efficacy (X3) on Competence (Y)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.941	3	9.314	136.251	<.001^b
	Residual	7.451	109	.068		
	Total	35.391	112			

a. Dependent Variable: Kompetensi

b. Predictors: (Constant), Self Eficacy, Kecerdasan Emosi, Komunikasi Kerja

Based on the table above, the calculated F value is greater than the table F value (136.251 > 2.69) with a significance value of 0.001 < 0.05. Therefore, H_0 is rejected, and H_1 is accepted. This indicates that work communication (X1), emotional intelligence (X2), and self-efficacy (X3) simultaneously (jointly) have a positive and significant effect on competence (Y).

Results of the Multiple Linear Regression Coefficient Analysis

Table 7. Results of the Multiple Linear Regression Equation

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	.375	.177	
	Komunikasi Kerja	.396	.077	.403
	Kecerdasan Emosi	.173	.053	.199
	Self Eficacy	.324	.061	.381

a. Dependent Variable: Kompetensi

Thus, the multiple linear regression equation is as follows: $Y = 0.375 + 0.396 X_1 + 0.173 X_2 + 0.324 X_3$

The constant value of 0.375 indicates that if work communication, emotional intelligence, and self-efficacy remain constant, employee competence will increase by 0.375.

The regression coefficient of work communication (X_1) of 0.396 means that if the work communication variable increases by one unit, employee competence will increase by 0.396 units, assuming the other variables remain constant.

The regression coefficient of emotional intelligence (X_2) of 0.173 means that if the emotional intelligence variable increases by one unit, employee competence will increase by 0.173 units, assuming the other variables remain constant.

The regression coefficient of self-efficacy (X_3) of 0.324 means that if the self-efficacy variable increases by one unit, employee competence will increase by 0.324 units, assuming the other variables remain constant.

Results of the Coefficient of Determination

Table 8. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square
1	.889[a]	.789	.784

a. Predictors: (Constant), Self Eficacy, Kecerdasan Emosi, Komunikasi Kerja
b. Dependent Variable: Kompetensi

Based on the results presented in the table above, it can be seen that the coefficient of determination (Adjusted R Square) for variables X1, X2, and X3 on Y is 0.784. This indicates that work communication (X1), emotional intelligence (X2), and self-efficacy (X3) contribute 78.4% to the variation in competence (Y), while the remaining 21.6% is influenced by other factors, such as organizational commitment, organizational culture, work motivation, and other variables.

DISCUSSION

This study aims to examine the influence of work communication, emotional intelligence, and self-efficacy on employee competence at the Education Office Implementing Unit of Tambora District, West Jakarta. Based on the results of validity and reliability testing, all research instruments were proven to be valid and reliable, indicating that the data collected accurately represent the variables under study and can be used for further analysis. These findings confirm that the measurement instruments are appropriate for assessing employee competence and its influencing factors.

The results of this study support human resource management theory, which emphasizes that human resources play a strategic role in determining organizational effectiveness and efficiency. As stated by Sutrisno (2021) and Sunyoto (2019), effective human resource management contributes significantly to achieving organizational goals. In the context of this study, employee competence reflects the quality of human resources

within the organization and serves as an important indicator of organizational performance.

The findings indicate that work communication has a positive influence on employee competence. This result aligns with communication theory, which views communication as a process of exchanging information that influences behavior and work effectiveness. According to Arni (2019) and Sutrisno (2021), effective communication enables employees to better understand job responsibilities, coordinate tasks, and reduce misunderstandings in the workplace. At the Education Office Implementing Unit of Tambora District, effective work communication is essential for improving employee competence, particularly in an environment that requires coordination and compliance with administrative regulations.

Emotional intelligence was also found to play an important role in influencing employee competence. This finding is consistent with Goleman's (2020) theory, which states that emotional intelligence enables individuals to manage emotions, maintain self-control, show empathy, and build positive interpersonal relationships. The phenomenon observed in the research setting—such as high levels of individualism and emotional reactions among relatively young employees—highlights the importance of emotional intelligence in supporting teamwork and job performance. Employees with higher emotional intelligence tend to adapt better to workplace demands, manage stress effectively, and demonstrate more competent behavior in carrying out their duties.

Furthermore, self-efficacy was found to influence employee competence. This result supports Bandura's self-efficacy theory, which emphasizes that an individual's belief in their ability to perform tasks affects motivation, behavior, and performance outcomes. As explained by Santrock (2019) and Alwisol (2019), employees with high self-efficacy are more confident in completing tasks, more persistent when facing difficulties, and more willing to take responsibility. In this study, mismatches between job assignments and employee expertise were identified as a factor affecting self-efficacy. Employees who feel capable and confident in their roles are more likely to demonstrate higher levels of competence.

Overall, the results of this study are consistent with previous research findings that highlight the importance of communication, emotional intelligence, and self-efficacy in enhancing employee competence. The integration of these factors contributes to better human resource quality and organizational performance. Therefore, organizations, particularly public sector institutions such as the Education Office Implementing Unit of

Tambora District, West Jakarta, should focus on improving internal communication, developing employees' emotional intelligence, and strengthening self-efficacy through appropriate training, job placement, and organizational support.

CONCLUSION

The findings indicate that work communication has a significant partial effect on employee competence. Effective work communication enables employees to better understand their roles and responsibilities, reduces misunderstandings in task implementation, and supports the development of employee competence within the organization.

The results also show that emotional intelligence has a significant partial effect on employee competence. Employees with higher levels of emotional intelligence are better able to manage their emotions, adapt to the work environment, and maintain positive interpersonal relationships, which contribute to more competent work behavior.

Furthermore, self-efficacy was found to have a significant partial effect on employee competence. Employees who possess strong confidence in their abilities tend to perform tasks more effectively, demonstrate persistence in overcoming work challenges, and show higher levels of competence.

Simultaneously, work communication, emotional intelligence, and self-efficacy have a significant effect on employee competence at the Education Office Implementing Unit of Tambora District, West Jakarta. This is supported by the calculated F value being greater than the F table value (136.251 > 2.69) with a significance value of 0.001 < 0.05, indicating that the research hypothesis is accepted.

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