

The Effect of The Task Management System on The Employee's Performance of The Audit Board at The Head Office

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Abstract

Task Management System is an application used by the Audit Board of Indonesia (BPK) with the main feature of monitoring daily attendance and daily employee activity reports. This application began to be used since the Covid-19 pandemic and is still used today. The aim of this research is to determine the effect of employee performance after using the application of a task management system. This research was conducted on employees of the Head Office of BPK with a sample of 255 employees. The independent variable in this research is the task management system while the dependent variable is employee performance. Variable measurement uses a Likert scale with a quantitative approach with the main data source through collecting questionnaires from BPK employees. This research uses SPSS version 26 software to analyze data. The results of the analysis show that the task management system has a significant and positive influence on employee performance. The contribution of the influence of the task management system variable is 46.3%, while the remaining 53.7% is influenced by other variables not tested in this research.

Keywords task management system, employee performance, the audit board of Indonesia

INTRODUCTION

In 2020, the spread of the Covid-19 virus caused a pandemic condition in the world, including Indonesia. To overcome the pandemic conditions, the Financial Audit Agency (BPK) has also innovated through a task management application for all employees with main features including daily attendance and reports on daily activities. In practice, the task management system continues to be implemented in BPK's organizational governance after the end of the Covid-19 pandemic until now, as a form of e-Government implementation. The task management application causes a complete change from the top leadership regarding work culture and work discipline which demands flexibility in employee work patterns with output-oriented work methods.

Several studies related to the culture and work discipline of BPK employees are presented, among others (Falegy et al., 2021) which states that the level of absenteeism among North Maluku Province Representative BPK employees for the 2017-2018 period still requires attention from organizational management. Research from (Hakimah et al., 2021) also stated that there was still a lack of awareness among South Sumatra Province Representative BPK employees regarding regulations related to attendance levels with late attendance or early return from work for various reasons. Research related to the performance of BPK employees has also been carried out at several BPK offices but has not involved the task management system in its testing as a research object, including at the East Java Province Representative BPK and DI Yogyakarta Province BPK. Widiana et al. (2022) in his research concluded that there was a significant influence, both partial and simultaneous, on the work environment and organizational culture on work discipline, as well as a significant influence, both partial and simultaneous, on the work environment,



organizational culture and work discipline on the performance of BPK employees representing East Java Province. StudyAsary (2016) previously also explained that leadership style, career development, and work discipline had a positive and significant effect on the performance of BPK employees representing DI Yogyakarta Province. However, these studies do not discuss the influence of the information system used by the BPK.

This research analyzes the influence of the information system used by BPK, in this case the task management system, in relation to improving employee performance. Although this information system was created as a response to limitations in carrying out work during the Covid-19 pandemic, this research was conducted after the pandemic to test whether the task management system still had an impact on the performance of BPK employees. This is different from research from Karman & Arifianto (2022), Safitri (2022), Arifin & Widiyarta (2021), Fitria (2020), Ramadhika & Suwarsih (2022), Ghoni (2022), and Kusumawati et al. (2022) all of which were carried out during the Covid-19 pandemic. Task management systems have never been the object of research before. This application system is a special application used by the BPK which has been implemented since 2020 in line with the implementation of tasks in a WFH/WFO manner due to the Covid-19 pandemic. In the time span of application of this application, which has been running for three years now, this application system is no longer used by employees so that the possibility of biased information from employees can be reduced. Research on this application is also not only limited to the application of employee attendance, such as research conducted by Safitri (2022), Arifin & Widiyarta (2021), Ardiyanto et al. (2022), Nafisah & Soemitra (2022), as well asSyahputri (2017), but looking at the overall usefulness of the task management application system, namely to view the location and daily activities of the employee concerned.

Based on several approaches to information system effectiveness, the indicators for assessing the effectiveness of the task management system related to improving the performance of BPK Head Office employees used in this research are focused on information system users in an effort to improve their performance, which includes the quality of systems, information and services. (Amarin & Wijaksana, 2021). This relates to information systems that are expected to work optimally in presenting valid, clear and complete information, through the support of information systems that are safe, comfortable, responsive and empathetic.

Employee performance needs to be assessed so that feedback can be obtained to provide motivation to employees according to their role in the organization so that employee performance can improve and not experience a decline in achieving organizational goals (Dessler (1997) in Asary (2016)). Performance improvement can be influenced by several factors, such as researchAsary (2016) which explains that the performance of BPK Yogyakarta Representative employees is influenced by leadership style, work discipline and career development. Widiyana et al. (2022) In his research, he also explained that the factors that had a dominant influence on the performance of BPK employees representing East Java Province were changes in the work environment, organizational culture and employee work

discipline. This research uses performance assessment indicators for BPK employees at the Head Office according to Wirawan (2009) in Busro (2018) which explains several dimensions in employee performance assessment, including a) work results with indicators of quantity, quality and efficiency of task implementation; b) performance behavior with indicators of thoroughness, initiative and work discipline; and c) personal characteristics with indicators of creativity and honesty.

The rationale for this research describes the pattern of influence to test whether the dimensions of each task management system variable as independent variables influence the performance of BPK employees, as seen in the following figure.

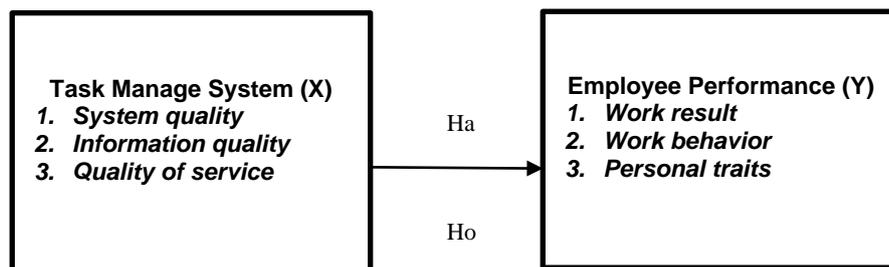


Figure 1. Framework of Thought

The hypothesis testing in this research is:

Ho: Task Management System (X) has no effect on Employee Performance (Y)

Ha: Task Management System (X) has a positive effect on Employee Performance (Y)

METHOD

This research uses a quantitative approach which was chosen with the consideration of testing hypotheses and relationships between variables that are clear, objective and measurable. The results of this research can be generalized to the research object because a representative sample was selected and a research instrument in the form of a questionnaire was used to measure related variables which produced quantitative data (Yusuf, 2017). Apart from that, limited resources such as time, costs, interest and energy are also considerations in selecting research using this quantitative approach.

The data source for this quantitative research comes from primary data obtained directly from BPK Head Office employee respondents via questionnaires. Primary data sources were obtained through samples from the population of BPK Head Office employees. The sample in the study was determined based on the Krejcie and Morgan formula with $p = 0.05$ and $d = 0.05$ (95% confidence level) (Yusuf, 2017). In accordance with the table which lists the estimated sample size based on this formula, for a population of 3,000 people the sample size is 241 people.

The samples studied were BPK employees who utilized the task management system in carrying out their duties, totaling 255 respondents. Sample collection was carried out among BPK Head Office employees due to considerations of data availability, ease of access to data, and limited time and research costs. Data processing and analysis uses the SPSS



application which includes descriptive statistical analysis, instrument testing, classical assumption testing, and hypothesis testing.

RESULTS AND DISCUSSION

Research result

The results of questionnaire data processing for 255 employees obtained the following results.

1. Descriptive Statistical Analysis

Based on the results of the analysis, the following results are known:

Table 1. Results of

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
	Statistics	Statistics	Statistics	Statistics	Statistics
Task Manage System	255	41	65	55.22	5,236
Employee Performance	255	42	85	67.97	8,363
Valid N (listwise)	255				

Descriptive Statistical Analysis
 (Source: SPSS Processed Output 26, 2024)

The results of the analysis show that the task management system variable has an average value of 55.22 which is greater than the standard deviation of 5.236. This shows that there is no deviation in the data collection because it is well distributed. Apart from that, the BPK employee performance variable has an average value of 67.97 which is greater than the standard deviation value of 8.363. This shows that there is no deviation in the data collection because it is well distributed.

2. Classic assumption test

a. Linearity Test

The results of linearity testing of sample data show the following results.

Table 2. Linearity

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
Employee Performance * Task	Between Groups	(Combined)	9283,269	23	403,620	10,992	,000
		Linearity	8139,662	1	8139,662	221,664	,000

Management System	Deviation from Linearity	1143,607	22	51,982	1,416	,108
	Within Groups	8482,480	231	36,721		
	Total	17765,749	254			

(Source: SPSS Processed Output 26, 2024)

The test results show a sig. value. deviation from linearity is 0.108, greater than 0.05 and the sig. linearity is 0.000, less than 0.05, so it can be stated that the task management system variables and BPK employee performance variables have a linear and unidirectional (positive) relationship and the linearity test assumptions have been met.

b. Normality test

The normality test was carried out using the one sample Kolmogorov-Smirnov (KS) test with the following results.

Table 3. One Sample KS Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		255
Normal Parameters, b	Mean	,0000000
	Std. Deviation	6.15613357
Most Extreme Differences	Absolute	,075
	Positive	,063
	Negative	-.075
Statistical Tests		,075
Asymp. Sig. (2-tailed)		.001c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

(Source: SPSS Processed Output 26, 2024)

The test results show that the Asymp Sig (2-tailed) value is 0.001, less than 0.05, which indicates that the data is not normally distributed. Therefore, a data transformation process is needed by removing respondent outliers from 10 data samples that have extremely high or extreme low scores, so that the final result is 245 sample respondents.

Testing after data transformation and removal of outliers is as follows.



Table 4.
 One-Sample Kolmogorov-Smirnov Test after Data Transformation and Removal of Outliers

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		245
Normal Parameters, b	Mean	,0000000
	Std. Deviation	,73339984
Most Extreme Differences	Absolute	,054
	Positive	,054
	Negative	-,054
Statistical Tests		,054
Asymp. Sig. (2-tailed)		.076c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

(Source: SPSS Processed Output 26, 2024)

The test results show an Asymp Sig (2-tailed) value of 0.076, greater than 0.05, so the data is normally distributed, and the data can be used to carry out further testing.

c. Multicollinearity Test

The multicollinearity test was carried out using the Tolerance and Variance Inflation Factor (VIF) method on 245 sample data, with the following results.

Table 5. Coefficients in Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SQRT_X	1,000	1,000

a. Dependent Variable: SQRT_Y

(Source: SPSS Processed Output 26, 2024)

The test results show a tolerance value of 1,000 which is greater than 0.1, and a VIF value of 1,000 which is smaller than 10. These results indicate that there is no multicollinearity in the regression model.

d. Heteroscedasticity Test

Heteroscedasticity testing was carried out through the Spearman's Rho test by conducting a correlation test between the independent variables and the residuals, with the following results.

Table 6. Correlation in Heteroscedasticity Test

Correlations				
			SQRT_X	Unstandardized Residuals
Spearman's rho	SQRT_X	Correlation Coefficient	1,000	,042
		Sig. (2-tailed)	.	,511
		N	245	245
	Unstandardized Residuals	Correlation Coefficient	,042	1,000
		Sig. (2-tailed)	,511	.
		N	245	245

(Source: SPSS Processed Output 26, 2024)

The test results show a sig (2-tailed) value of 0.511 which is greater than 0.05, so the symptoms of heteroscedasticity in the regression model do not occur.

3. Hypothesis testing

a. Chi Square Test

The results of testing with Chi Square in this study are as follows.

Table 7. Chi Square Test Results

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	23.445a	4	,000
Likelihood Ratio	23,858	4	,000
Linear-by-Linear Association	,637	1	,425
N of Valid Cases	245		
a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 16.87.			

(Source: SPSS Processed Output 26, 2024)

The test results show a significant value of 0.000 which is smaller than 0.05 and the calculated chi square value of 23.445 is greater than the table chi square value



of 9.488. This shows that the Null Hypothesis (Ho) is rejected, and the Alternative Hypothesis (Ha) is accepted, namely "The Task Management System (X) has a positive effect on Employee Performance."

Furthermore, from the test you can see the cross tabulation of each Task Management System sub-variable (X) against the Employee Performance sub-variable (Y) as follows.

Table 8. Cross Tabulation Results of Sub Variables

Task Management System * Employee Performance Crosstabulation						
			Employee Performance			Total
			Work result	Work Behavior	Personal Traits	
Task Manage System	System Quality	Count	19	16	43	78
		Expected Count	16.9	21.0	40.1	78.0
		% within System Manage Tasks	24.4%	20.5%	55.1%	100.0%
		% within Employee Performance	35.8%	24.2%	34.1%	31.8%
		% of Total	7.8%	6.5%	17.6%	31.8%
	Informati on Quality	Count	9	38	42	89
		Expected Count	19.3	24.0	45.8	89.0
		% within System Manage Tasks	10.1%	42.7%	47.2%	100.0%
		% within Employee Performance	17.0%	57.6%	33.3%	36.3%
		% of Total	3.7%	15.5%	17.1%	36.3%
	Service Quality	Count	25	12	41	78
		Expected Count	16.9	21.0	40.1	78.0
		% within System Manage Tasks	32.1%	15.4%	52.6%	100.0%
		% within Employee Performance	47.2%	18.2%	32.5%	31.8%

	% of Total	10.2%	4.9%	16.7%	31.8%
Total	Count	53	66	126	245
	Expected Count	53.0	66.0	126.0	245.0
	% within System Manage Tasks	21.6%	26.9%	51.4%	100.0%
	% within Employee Performance	100.0%	100.0%	100.0%	100.0%
	% of Total	21.6%	26.9%	51.4%	100.0%

The table shows that:

- Sub variable **system quality** managing tasks influences employee performance by 31.8% (work results by 7.8%, work behavior by 6.5%, and personal characteristics by 17.6%);
- Sub variable **information quality** influences employee performance by 36.3% (work results by 3.7%, work behavior by 15.5%, and personal characteristics by 17.1%); And
- The service quality sub-variable influences employee performance by 31.8% (work results by 10.2%, work behavior by 4.9%, and personal characteristics by 16.7%).

b. Coefficient of Determination Test

The results of testing the coefficient of determination in this study are as follows.

Table 9. Model resume in the Determination Coefficient and Correlation Coefficient Test

Model Summary b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,680a	,463	,461	,735
a. Predictors: (Constant), SQRT_X				
b. Dependent Variable: SQRT_Y				

(Source: SPSS Processed Output 26, 2024)

The test results show a coefficient of determination value of 0.463, which shows that the contribution of the task management system variable to explaining employee performance variables is 46.3%, while the remaining 53.7% is influenced by other variables not tested in this research.



c. Correlation Coefficient Test

The results of the correlation coefficient test can be seen in the following table.

Table 10. Correlation Coefficient Test Results

Correlations			
		SQRT_ X	SQRT_ Y
SQRT_ X	Pearson Correlation	1	,680**
	Sig. (2-tailed)		,000
	N	245	245
SQRT_ Y	Pearson Correlation	,680**	1
	Sig. (2-tailed)	,000	
	N	245	245
**, Correlation is significant at the 0.01 level (2-tailed).			

(Source: SPSS Processed Output 26, 2024)

The test results show a significance value of 0.000, smaller than 0.05 which means that the two variables are significantly correlated. Meanwhile, the correlation coefficient shows a value of 0.68 which is in the range 0.61 – 0.799 which means that the two variables are strongly correlated.

d. T test (partial test)

The results of the t test can be seen in the following table.

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,650	,172		9,578	,000
	SQRT_X	,789	,055	,680	14,471	,000
a. Dependent Variable: SQRT_Y						

Table 11. Coefficient in the calculated t test

(Source: SPSS Processed Output 26, 2024)

The test results show that the significance value of 0.000 is smaller than 0.05, So it can be concluded that the task management system variable has a significant influence on BPK employee performance variables. Apart from that, the calculated t value is 14.471 which is greater than the t table value of 1.972 which shows that The task management system variable has a positive effect on employee performance variables.

Based on hypothesis testing using the SPSS application, it is known that the Hypothesis (Ha) can be accepted, namely that the task management system has a positive influence on the performance of BPK head office employees. In addition, the task management system variables and BPK employee performance variables are significantly correlated (positive and strong), with the contribution of the task management system variable to explaining employee performance variables being 46.3%. The test results are in line with research conducted by Budhi (2018), Ramadhika & Suwarsih (2022), Ardiyanto et al. (2022), Syahputri (2017), and Ferdika & Nasution (2020) who explain that the use of technology, including online attendance systems, has a significant influence on employee performance. This also applies to the task management system which is used as one of the applications of technology and information systems at BPK during the Covid-19 pandemic from 2020 to the present, which includes implementing online attendance and recording daily employee activities, also positively influencing the performance of BPK employees. and significant. The positive and significant influence of the task management system on employee performance shows the effectiveness of the information system, which is characterized by a positive influence on user behavior and the addition of added value to the organization. This is in line with the explanation of Martin, et.al. (2002) in Sahfitri (2012).

The implementation of this task management system is one of the transformations of work culture at BPK from manual fingerprint attendance to online attendance that can be accessed via the internet network within a certain radius. This change in work culture to a digital culture is a form of organizational adaptation and adjustment so that it can withstand environmental changes and progress as well as challenges in the era of globalization. This transformation of digital work culture also needs to be accompanied by changes in the mindset of users so that it can take place effectively so that it can improve user performance and productivity. This is in line with research Budhi (2018) which explains that the use of technology greatly influences employee performance and organizational culture, namely that employee performance is 78% influenced by organizational culture with the influence of technology, and 95% is influenced by technology.

The use of information technology systems in the form of task management is also an effort to realize good governance to increase the effectiveness of work implementation and optimize work results, as well as support the achievement of organizational goals. This is in line with Lindawati, et.al. (2012), Wibisono (2008), and Wahyuni (2018) in Amelia (2019) which explains that an information technology system that is utilized effectively will have a positive influence on employee work implementation through saving energy, thought and time, as well as ease of access to data, so that it can improve employee performance which will also influence organizational performance.

The chi square test also shows that there is a relationship between the task management system sub-variables and employee performance sub-variables as follows:

1. Information quality has the most significant influence on employee performance at 36.3%, while system quality and service quality have the same influence at 31.8%. This means that the task management system is required to produce quality information so that employee performance can improve. Apart from that, the effectiveness of task



management is influenced by the quality of the incoming information. So, in order to optimize employee performance, according to Amarin & Wijaksana (2021), the information system needs to present complete, clear and valid information. According to research by Azizah (2017) in Muharsyah & Ekawati (2019), the quality of information that must be produced by a task management system is information that is accurate, relevant and timely.

2. System quality, information quality and service quality have the most significant influence on employee personal characteristics, respectively 17.6%, 17.1% and 16.7%, or in total the task management system has an influence of 51.4% on personal traits. This shows that the task management system has the greatest influence on employee creativity and honesty.
3. The least significant impact of the task management system is on work results, namely 21.6%. This shows that this task management system does not have much influence on the amount of work that can be completed, activities that meet expectations, or task efficiency.

CLOSING

Conclusion

The conclusion of this research is The task management system has a positive and significant effect on the performance of BPK employees at head office, so that if the effectiveness of the task management system increases, the performance of BPK employees at head office will also increase. The results of the cross tabulation show that the task management system sub-variable, namely information quality, has a greater influence on employee performance than other task management sub-variables, namely 36.3%, while the system quality and service quality sub-variables each have an influence on employee performance of 31%.8%. These sub-variables have the greatest influence on employees' personal characteristics compared to work results and work behavior.

Apart from that, based on data processing, it is also known that the task management system significantly influences the performance of BPK employees at the head office, reaching 46.3%, while the remaining 53.7% of the influence is related to other variables not tested in this research.

Suggestion

Based on the research results, the researcher proposes several suggestions as follows.

1. The BPK can make efforts to increase the contribution of the task management system to the performance of BPK employees, including by developing a task management system that is directly connected to employee performance assessments. This will increase the influence of the task management system on employee performance.
2. To further improve employee performance through a task management system, it is necessary to improve the quality of information because this variable has the most significant influence compared to other variables.

3. For future researchers who will conduct research on BPK employee performance issues, it is recommended that they test the influence of other variables besides the task management system variable, for example work culture and work discipline variables.

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