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The Effect Of Work Discipline, Internal Communication And The Use Of Information Technology On Employee Performance At The Regional Revenue Agency (Bapenda) Of Riau Islands Province

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Abstract

This research was conducted at the Regional Revenue Agency (Bapenda) of the Riau Islands Province. The number of respondents in this study was 81 respondents. The data collection tool used in this study was a questionnaire and the analysis tool used was SPSS 19. This research was conducted for six months, namely from May 2026 to October 2026. The variables used in the study were Work Discipline, Internal Communication, Utilization of Information Technology, Employee Performance. The results of this study can be described as follows. In testing the hypothesis whether the variables of Work Discipline, Internal Communication and Utilization of Information Technology simultaneously influence the Performance of Employees of the Regional Revenue Agency (Bapenda) of the Riau Islands Province. The Anova test produces a calculated F figure of 82.599> F table 2.71 with a significance level (probability number) of 0.05. F count> F table then Ho is rejected and H1 is accepted. Then the regression coefficient of Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3) together have a significant effect on the Employee Performance variable (Y). it can be concluded that the use of technology plays the most important role in terms of improving employee performance.

Keywords: Work Discipline, Internal Communication, Utilization of Information Technology, Employee Performance

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INTRODUCTION

The era of bureaucratic reform demands that every government agency transform its public service system to be more accountable, transparent, expeditious, and focused on public satisfaction. Regional governments are required to be independent in managing economic potential to finance future development. At the Riau Islands Province level, the Regional Revenue Agency (Bapenda) holds a highly strategic position as the heart of regional financing. Bapenda's primary task is optimizing the collection of Regional Taxes and Levies (PDRD), which is a key determinant of Regional Original Revenue (PAD).

The success of the Riau Islands Provincial Revenue Agency (Bapenda) in realizing or even exceeding regional revenue targets is largely determined by the quality of its human resources. Employee performance, both civil servants and non-civil servants, is the agency's primary driving force. Optimal employee performance is reflected in the timely delivery of tax services, accurate taxpayer data management, and innovation in exploring new revenue potential. Conversely, declining employee performance will directly impact slow service delivery, potential revenue leakage, and failure to achieve local revenue (PAD) targets, ultimately hampering infrastructure development and the well-being of the Riau Islands community. Therefore, an in-depth study of the factors influencing employee performance within the Riau Islands Provincial Revenue Agency (Bapenda) is crucial.

In addition to individual internal factors such as discipline, work success is also influenced by environmental interaction, namely internal communication. Internal communication encompasses all flows of information, instructions, and feedback that flow vertically (between leaders and subordinates) and horizontally (between colleagues or between departments) within the Riau Islands Province Regional Revenue Agency (Bapenda). Bapenda's organizational structure, which consists of various departments (such as Taxation, Retribution, Accounting, and Supervision), requires a solid communication bridge to avoid sectoral egos.

Although IT infrastructure continues to be developed, the effectiveness of its implementation depends heavily on the readiness of the human resources operating it. The digital gap between generations of employees within the Regional Revenue Agency (Bapenda) remains an operational obstacle. Senior employees sometimes experience adaptation barriers (technological stuttering) in operating dynamic tax information system applications. Furthermore, technical constraints such as unstable internet connections in island regions or the lack of integration of one data system with another

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often force employees to revert to manual work. These barriers to IT utilization directly limit the speed of task completion, preventing the full realization of the potential for optimizing employee performance..

As an archipelagic province, the Riau Islands face unique logistical and geographic coordination challenges, separated by oceans. This characteristic places much greater importance on internal communication and information technology utilization within the Riau Islands Regional Revenue Agency (Bapenda) than in mainland regions. Coordination between the Bapenda headquarters in the provincial capital and the PPD/Samsat Technical Implementation Units (UPT) across various regencies/cities (such as Batam, Tanjungpinang, Bintan, Karimun, Natuna, Anambas, and Lingga) relies heavily on reliable information technology and effective long-distance communication..

Although numerous studies have been conducted on employee performance, there is a research gap in the results. Some researchers found that work discipline is the most dominant factor, while others believe that information technology or internal communication has the most significant impact on work productivity. These differing results indicate the need for a review tailored to the specific characteristics of revenue management agencies in the archipelago..

Based on the above description, the integration of consistent work discipline, harmonious internal communication, and optimal utilization of information technology is strongly suspected to be the main key in boosting the performance of regional apparatus. Therefore, researchers are interested in conducting an in-depth and comprehensive scientific study in a study entitled: "The Influence of Work Discipline, Internal Communication and Utilization of Information Technology on Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.".

THEORETICAL BASIS

Employee Performance

According to Sedarmayanti (2020:182), performance refers to the meaning of behavior, which is a set of behaviors relevant to the goals of the organization or organizational unit where people work. Employee performance in an organization is based on the responsibilities and tasks that have been given to each employee to achieve organizational goals legally and without violating existing regulations. Meanwhile, according to Mangkunegara (2017:67), performance is the quality of work results and the quality achieved by an employee in carrying out their duties in accordance with the responsibilities given to them.

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Adhari (2020:77) says that employee performance is the results produced by a particular job function or activities in a particular job during a certain period of time, which shows the quality and quantity of the work.

Rerung (2019:54) states that employee performance is the behavior produced on tasks that can be observed and evaluated, where employee performance is the contribution made by an individual in achieving organizational goals. Sinaga (2020:14) states that performance is the result of a person's job function or activities in an organization that are influenced by various factors to achieve organizational goals within a certain time period.

From the above opinion, it can be concluded that employee performance is the ability to achieve job requirements, namely when work targets can be completed in a timely manner or within the allotted timeframe, thereby aligning the company's morals and ethics. Thus, employee performance can contribute to the company.

Work Discipline

Sinambela (2019:339) The main objective of disciplinary action is to ensure that employee behavior is consistent with the rules set by the organization. According to Hasibuan (2020:193), the better employee discipline, the higher work performance can be achieved. Good discipline reflects a person's strong sense of responsibility for the tasks assigned to them. Without good employee discipline, it is difficult for a company organization to achieve optimal results. Good discipline reflects the level ofA person's responsibility for the tasks assigned to them. This encourages work enthusiasm, work spirit, and the realization of company, employee, and community goals.

Sutrisno (2019:86) argues that "Discipline shows a condition or attitude of respect that exists in employees towards agency regulations and provisions." Keith Davis in Mangkunegara (2020:129) states that*"Discipline is management action to enforce organizational standards"*. Work discipline can be interpreted as the implementation of management to strengthen organizational guidelines.

From the opinions above, it can be concluded that work discipline is an attitude of obedience and loyalty of an individual or group of people to written and unwritten regulations, reflected in the form of behavior and actions within an organization to achieve a certain goal. Examples of discipline include arriving at the office before the start time, obeying the company's written and unwritten regulations, and completing assigned tasks by the specified time.

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Internal Work Communication

Internal communication refers to the process of information exchange that occurs within an organization, whether between members vertically, horizontally, or diagonally (Laksana & Fajarwati, 2021). Internal communication involves various channels and methods used to convey information, ideas, feelings, or messages related to company activities. Effective internal communication not only facilitates the flow of information but also helps create a healthy and positive work climate. Internal communication is the process of exchanging messages or information among organizational members aimed at supporting the organization's interests. The primary function of internal communication is to build and maintain relationships with the company's internal publics, thus creating an emotional closeness reflected in commitment and active participation in achieving the company's goals (Prabawa & Paramarta, 2023).

According to (Arung & Sari, 2022), internal communication is a form of exchange of ideas between managers, directors, and employees within a company or organization that contributes to the formation of organizational structures and smooth operations. This communication involves interactions between managers, directors, administrators, and employees, enabling work to run more efficiently. Internal communication between employees and superiors plays a crucial role in resolving internal conflicts, both through informal and formal communication channels. Internal communication helps improve relationships between employees and superiors, as well as among colleagues.

Transparent internal communication refers to the delivery of information designed by a company to actively engage employees in the process of collecting and distributing information honestly, relevantly, and completely. The goal is to account for existing business practices and policies. The implementation of transparent internal communication within a company's management must consider and adapt to the conditions and backgrounds of employees. In this context, transparent internal communication encompasses three main aspects: accountability, participation, and substance.

Utilization of Technology

In the era of globalization, information technology (IT) has played a key role in supporting various aspects of life, including business, education, healthcare, and government. According to Laudon & Laudon (2016), information technology is a collection of tools that assist humans in creating, storing, manipulating, and sharing information. This includes hardware, software, and network infrastructure.

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O'Brien & Marakas (2017) emphasize that information technology is not just about computers. It encompasses a variety of technological devices used to collect, store, and access data. For example, a management information system is an IT application that assists organizations in decision-making by providing relevant and timely information.

The role of information technology in government in particular has facilitated administrative processes, increased transparency, and supported accountability (Torres, Pina, & Royo, 2016).However, implementing information technology also comes with its challenges. Factors such as implementation costs, human resource training, and changes in organizational culture often pose barriers to IT adoption (Dwivedi, Wastell, & Laumer, 2017). According to Rintho (2018:3), the definition of information technology is a technology related to managing data into information and the process of distributing data or information within the limits of space and time. According to Kaunang, FJ (2021:3) information technology can be interpreted as a term used to provide an overview of all forms of technology, namely equipment or techniques that can help produce.

According to Janner Simarmata, et al (2020:10) Information Technology is a technology used to process data, including processing, obtaining, compiling, storing, processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely relevant, accurate and timely information used for personal, business, and government purposes and is strategic information for decision making.

The use of information technology (IT) has become a core requirement for organizations across various sectors. Various literature shows that IT utilization is not just about using tools or systems, but also about how an organization can integrate and optimize IT to support its mission and vision (Stair & Reynolds, 2018).

Data quality is a crucial aspect of IT utilization. Inaccurate or irrelevant data can produce misleading information, making decisions based on it ineffective or even detrimental (Chen et al., 2012). Therefore, special techniques are required in data management to ensure its reliability and integrity. Furthermore, IT's ability to scale with organizational growth is also a particular concern. The literature emphasizes that IT solutions must be adaptable to changing organizational needs and workloads (Turban, Pollard, & Wood, 2018). However, the technical aspects of IT aren't the only considerations. Non-technical factors, such as organizational culture and user training, play an equally important role in the success of IT implementation. Based on this, it can be said that IT utilization is a complex process involving both technical and non-technical

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considerations. To achieve maximum benefits from IT, organizations must view it as a strategic investment that requires careful planning, management, and evaluation.

Framework

Based on existing theories, a research model or research framework can be formulated to be used in this study. This research model is further illustrated in the figure below.

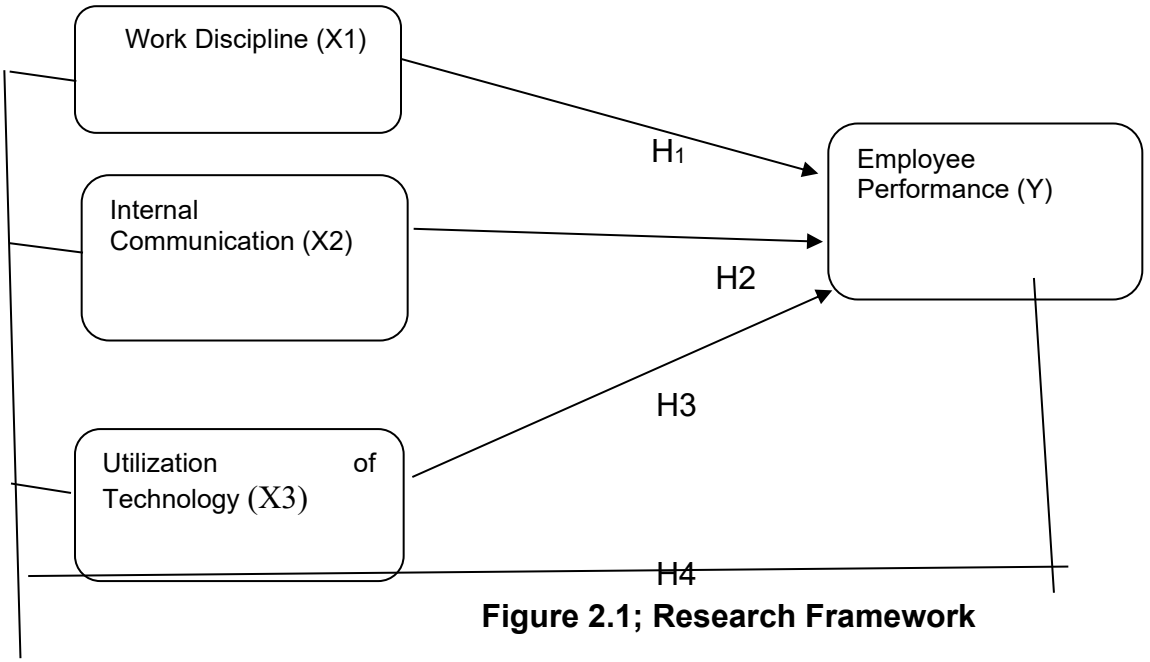


Figure 2.1; Research Framework

Hypothesis

A hypothesis is a tentative assumption whose truth remains to be tested. This hypothesis is intended to provide direction for research analysis.

1. H_1:Work Discipline (X_1) has a positive and significant partial effect on Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.
2. H_2:Internal Communication (X_2) has a positive and significant partial effect on Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

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3. H_3:The use of Information Technology (X_3) has a positive and significant partial effect on Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.
4. H_4:Work Discipline (X_1), Internal Communication (X_2), and Utilization of Information Technology (X_3) have a positive and significant influence simultaneously (together) on Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

RESEARCH METHODOLOGY

Data Types and Sources

The data used in this study is grouped into two, namely:

a. Primary data, namely data obtained directly from the research location, both data in the form of Research and Development Programs, employee conditions, direct events experienced by the author.
b. Secondary data, namely data obtained by the author from lecture notes, articles and other literature related to the research.

Population and Sample

Population

According to Sugiyono (2019:126), population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to be studied and then conclusions drawn.The population in this study isEmployeeThe Regional Revenue Agency (Bapenda) of the Riau Islands Province in 2026 will have 434 employees..

Sample

According to Sugiyono (2019:127) a sample is part of the number and characteristics of the population because of the large number of the population. According to Arikunto (2017:173), a sample is a measure of the values and characteristics of a population. According to Sugiyono (2017:81), a sample is a portion of a population that serves as a source of data in research, where the population is a portion of the total number of characteristics possessed by the population. According to Sugiyono (2017, 81), a sample is a portion of the total number and characteristics possessed by the population. Meanwhile, based on calculations using the Slovin formula

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to determine the sample size that will be used as respondents by the author in making this thesis is 81.27 so that it can be rounded up to 81.27 employees who are respondents at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

1) Data Analysis Tools

Multiple Regression Analysis

According to Sugiyono (2018:307) Multiple linear regression is used by researchers to predict the condition (rise and fall) of the dependent variable or multiple linear regression is carried out if the number of independent variables is at least two. The application of the multiple linear regression method uses more than one variable which has one dependent variable.

This study aims to determine the extent of influence of the independent variables, namely Work Discipline, Internal Communication, and Technology Utilization, on the dependent variable, Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province. The form of the multiple linear regression equation used in this study is as follows:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

RESEARCH RESULT

In conducting this research, the focus is on Employee Performance in relation to Work Discipline, Internal Communication and Utilization of Information Technology at the Regional Revenue Agency (Bapenda) of the Riau Islands Province. As described in Chapter III in this study, the respondents according to the sample calculation are 89 respondents.

Analysis of the Effect of Work Discipline (X1) on Employee Performance (Y)

The first independent variable that the author analyzed in this study was Work Discipline (X1), where in this case the hypothesis will be analyzed and proven, whether the Work Discipline variable (X1) has an effect on Employee Performance (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

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Variables Entered/Removedb

Model	Variables Entered	Variables Removed	Method
1	Work Discipline		Enter

a. All requested variables entered.

b. Dependent Variable: Employee Performance

This section shows the method used in entering variables, where the author enters the variables to be analyzed (Variables Entered), namely "Work Discipline (X1)" and no variables are excluded because the author uses the "Enter" method.

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.628a	.429	.524	1,302

a. Predictors: (Constant), Work Discipline

This section shows the magnitude of the Coefficient of Determination, which functions to determine the percentage of the dependent variable (Employee Performance) that can be predicted using the independent variable (Work Discipline). The Coefficient of Determination is used to calculate the magnitude of the role or influence of the independent variable on the dependent variable. The Coefficient of Determination is calculated by squaring the correlation result, then multiplying it by 100% (r2 x 100%).

The R Square figure, which is the squared correlation figure or 0.6282, is 0.429. The R Square figure is also called the Coefficient of Determination. The magnitude of the coefficient of determination is 0.429 or equal to 42.90%. This figure means that only 42.90% of Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province can be explained using the Work Discipline variable. Meanwhile, the remaining 57.10% (100% - 42.90%) must be explained by other causal factors. For your information, the magnitude of the R Square ranges from 0 to 1, which means that the smaller the R Square, the weaker the relationship between the two variables.

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Conversely, if the R Square is closer to 1, the stronger the relationship between the two variables.

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	5,178	1,615		3,824	.000
Work Discipline	.733	.073	.728	10,007	.000

a. Dependent Variable: Employee Performance
Employee Performance

This section describes the regression equation to determine the constant number and test the significance of the regression coefficient. The regression equation is:

Y = a + bx

Where :

Y = Employee Performance

X1 = Work Discipline

a = the constant number in this study is 5.178

b = regression coefficient figure of 0.533

From the data above, the equation is as follows:

Y = 5,178+ 0.733 X1

The t-test will be used to test the significance of the constant and variable Work Discipline (X1) on the Employee Performance Variable (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

Hypothesis

- Ho = regression coefficient is not significant (there is no significant relationship between variable X and variable Y)
- H1 = significant regression coefficient (there is a significant relationship between variable X and variable Y)

Decision:

- If t count < t table, then Ho is accepted.
- If t count > t table, then Ho is rejected

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- t count = 10,007
- t table = to calculate the t table, use the following conditions:
  α = 0,05
  Degree of Freedom(DF) = (number of data – 2) or 81 – 2 = 79
  t table = 1.697 results from the table

Because t count (10,007) > t table (1,662), then Ho is rejected and H1 is accepted, meaning that; The regression coefficient is significant or the Work Discipline variable has an effect on Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

Analysis of the Influence of Internal Communication (X2) on Employee Performance (Y)

The second independent variable that the author analyzed was Internal Communication (X2), where in this case the hypothesis will be analyzed and proven, whether the Internal Communication factor influences Employee Performance (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

Variables Entered/Removedb

Model	Variables Entered	Variables Removed	Method
1	Communication	.	Enter

a. All requested variables entered.

b. Dependent Variable: Employee Performance

This section shows the method used to enter variables, where the author enters the variables to be analyzed (Variables Entered), namely "Internal Communication (X2)" and no variables are excluded because the author uses the "Enter" method.

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Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.836a	.699	.695	1,042

a. Predictors: (Constant), Communication

This section shows the magnitude of the Coefficient of Determination which functions to determine the percentage of the dependent variable (Employee Performance) that can be predicted using the independent variable (Internal Communication). The Coefficient of Determination is used to calculate the magnitude of the role or influence of the independent variable on the dependent variable. The Coefficient of Determination is calculated by squaring the correlation result, then multiplying it by 100% (r2 x 100%).

The R Square number (squared correlation number or 0.8362 is 0.699. The R Square number is also called the Determination Coefficient. The magnitude of the determination coefficient number is 0.699 or equal to 69.90%. This number means that only 69.90% of Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province that occurs can be explained by using the Internal Communication variable between employees and leaders. While the rest, namely 30.10% (100% - 69.90%) must be explained by other causal factors. To be aware, the magnitude of the R Square ranges from 0 to 1, which means that the smaller the magnitude of the R Square, the weaker the relationship between the two variables. Conversely, if the R Square is closer to 1, the stronger the relationship between the two variables.

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,720	1,297		2,867	.005
Communication	.829	.058	.836	14,361	.000

a. Dependent Variable: Employee Performance

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This section describes the regression equation to determine the constant number and test the significance of the regression coefficient. The regression equation is:

Y = a + bx

Where :

Y = Employee Performance
X2 = Internal Communication
a = the constant number in this study is 3,720
b = regression coefficient figure of 0.829
From the data above, the equation is as follows:

Y = 3,720+ 0.829 X2

The t-test will be used to test the significance of the constant and the Internal Communication factor variable (X2) on the Employee Performance variable (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

Hypothesis

Ho = regression coefficient is not significant (there is no significant relationship between variable X and variable Y)

H1 = significant regression coefficient (there is a significant relationship between variable X and variable Y)

Decision:

- If t count < t table, then Ho is accepted.
- If t count > t table, then Ho is rejected
- t count = 14.361
- t table = to calculate the t table, use the following conditions:
  α = 0.05
  Degree of Freedom (DF) = (number of data – 2) or 81 – 2 = 79
  t table = 1,662⟶ results from the table

Because t count (14.361) > t table (1,662), then Ho is rejected and H1 is accepted, meaning; The regression coefficient is significant or the Internal Communication variable has an effect on the Employee Performance variable at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

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Analysis of the Influence of Information Technology Utilization (X3) on Employee Performance (Y)

The third independent variable that the author analyzed was the variable of Information Technology Utilization (X3), where in this case the hypothesis will be analyzed and proven, whether Information Technology Utilization has an effect on Employee Performance (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

Variables Entered

Model	Variables Entered	Variables Removed	Method
1	Utilization of TIa	.	Enter

a. All requested variables entered.

b. Dependent Variable: Employee Performance

This section shows the method used to enter variables, where the author enters the variables to be analyzed (Variables Entered), namely "Utilization of Information Technology (X3)" and no variables are excluded because the author uses the "Enter" method.

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.823a	.678	.674	1,077

a. Predictors: (Constant), IT Utilization

This section shows the magnitude of the Coefficient of Determination which functions to determine the percentage of the dependent variable (Employee Performance) that can be predicted using the independent variable (Utilization of Information Technology). The Coefficient of Determination is used to calculate the magnitude of the role or influence of the independent variable on the dependent variable. The Coefficient of Determination is calculated by squaring the correlation result, then multiplying it by 100% (r2 x 100%).

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The R Square figure is the squared correlation figure or 0.8232, which is 0.678. The R Square figure is also called the Coefficient of Determination. The magnitude of the coefficient of determination is 0.678 or equal to 67.80%. This figure means that 67.80% of Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province that occurs can be explained by using the variable of Information Technology Utilization carried out by employees. While the remaining 33.20% (100% - 67.80%) must be explained by other causal factors. To be noted, the magnitude of the R Square ranges from 0 to 1, which means that the smaller the magnitude of the R Square, the weaker the relationship between the two variables. Conversely, if the R Square is closer to 1, the stronger the relationship between the two variables.

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,909	1,347		2,901	.005
	Utilization of IT	.830	.061	.823	13,688	.000

a. Dependent Variable: Employee Performance

This section describes the regression equation to determine the constant number and test the hypothesis of the significance of the regression coefficient. The regression equation is:

Y = a + bx

Where :

Y = Employee Performance

X3 = Utilization of Information Technology

a = the constant number in this study is 3.909

b = regression coefficient figure of 0.830

From the data above, the equation is as follows:

Y = 3.909 + 0.830 X3

The t-test will be used to test the significance of the constant and the Utilization of Information Technology (X3) on Employee Performance (Y) at the Regional

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Revenue Agency (Bapenda) of the Riau Islands Province.

Hypothesis

- Ho = regression coefficient is not significant (there is no significant relationship between variable X and variable Y)
- H1 = significant regression coefficient (there is a significant relationship between variable X and variable Y)

Decision:

- If t count < t table, then Ho is accepted.
- If t count > t table, then Ho is rejected
- t count = 13.688
- t table = to calculate the t table, use the following conditions:
  α = 0.05
  Degree of Freedom (DF) = (number of data – 2) or 81 – 2 = 79
  t table = 1.662 results from the table

Because the calculated t (13.688) > t table (1.662), then Ho is rejected and H1 is accepted, meaning; The significant regression coefficient or the Information Technology Utilization variable has an effect on the Employee Performance variable at the Regional Revenue Agency (Bapenda) of the Riau

Correlation Analysis of Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3) Simultaneously on Employee Performance (Y)

The next analysis variable is jointly between Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3) where in this case the Employee Performance (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province will be analyzed and carried out.

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Variables Entered/Removedb

Model	Variables Entered	Variables Removed	Method
1	Utilization of IT, Communication, Work Discipline	.	Enter

a. All requested variables entered.

b. Dependent Variable: Employee Performance

This section shows the method used in entering variables, where the author enters the variables to be analyzed (Variables Entered), namely "Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3)" and no variables are excluded because the author uses the "Enter" method.

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.886a	.785	.777	.891

a. Predictors: (Constant), IT Utilization, Communication, Work Discipline

This section shows the magnitude of the Coefficient (Employee Performance) that can be predicted by using independent variables simultaneously (Work Discipline, Internal Communication and Utilization of Information Technology). The Coefficient of Determination is used to calculate the magnitude of the role or influence of the independent variable on the dependent variable. The Coefficient of Determination is calculated by squaring the correlation result, then multiplying it by 100% (r2 x 100%).

The R Square number (squared correlation number or 0.8862) is 0.785. The R Square number is also called the Coefficient of Determination. The magnitude of the coefficient of determination is 0.785 or equal to 78.50%. This figure means that 78.50% of Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province can be explained using the variables of Work Discipline, Internal Communication and Utilization of Information Technology. While the remaining 21.50% (100% - 78.50%) must be explained by other causal factors. For your information, the

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magnitude of the R Square ranges from 0 to 1, which means the smaller the R Square, the weaker the relationship between the two variables. Conversely, if the R Square is closer to 1, the stronger the relationship between the two variables.

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	151,503	3	83,834	82,599	.000a
	Residual	49,068	77	.794		
	Total	120,571	80			

a. Predictors: (Constant), IT Utilization, Communication, Work Discipline

b. Dependent Variable: Employee Performance

This section shows the magnitude of the probability or significance figures in the ANOVA calculations that will be used to test the feasibility of the regression model with the provision that a good probability figure to be used as a regression model must be less than 0.05.

The Anova test produces a calculated F value of 82.599 > F table 2.71 with a significance level (probability number) of 0.05. If calculated F value > F table then Ho is rejected and H1 is accepted. Therefore, the regression coefficients of Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3) together have a significant effect on the Employee Performance variable (Y) at the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

To be used as a regression model that can be used to predict dependent variables, the significance number (sig) must be < 0.05.

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Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,736	1,197		1,284	.203
Work Discipline	.217	.019	.016	3,176	.243
Communication	.331	.083	.535	6,405	.000
Utilization of IT	.416	.097	.512	5,324	.000

a. Dependent Variable: Employee Performance

This section describes the regression equation to determine the constant number and test the significance of the regression coefficient. The regression equation is:

Y = a + b1X1 + b2X2 + b3X3 +e

Y = 1.736 + 0.217X1 + 0.331 X2 + 0.416X3

Where :

Y = Employee Performance
X1= Work Discipline
X2 = Internal Communication
X3 = Utilization of Information Technology

1) The constant of 1.736 means that if there is an increase of 1 percent in Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3), then Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province will increase by 1.736.
2) The Work Discipline Coefficient (X1), of 0.217, means that for every 1 percent increase in Work Discipline Commitment (X1), Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province will increase by 0.217.

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3) The Internal Communication Coefficient (X2) of 0.331 means that for every 1 percent increase in Internal Communication (X2), Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province will increase by 0.331.
4) The coefficient of Information Technology Utilization (X3) of 0.416 means that for every 1 percent increase in Information Technology Utilization (X3), Employee Performance at the Regional Revenue Agency (Bapenda) of the Riau Islands Province will increase by 0.416.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the description in the previous chapter, it can be generally concluded that as follows:

1. In testing the hypothesis whether the Work Discipline variable has an effect on the Performance of Employees of the Regional Revenue Agency (Bapenda) of the Riau Islands Province, the calculated t (10,007) > t table (1,662), then Ho is rejected and H1 is accepted, meaning; The regression coefficient is significant or the Work Discipline variable has an effect on the Performance of Employees of the Regional Revenue Agency (Bapenda) of the Riau Islands Province.
2. In testing the hypothesis whether the Internal Communication variable has an effect on the Performance of Employees of the Regional Revenue Agency (Bapenda) of the Riau Islands Province, then because the calculated t (14.361) > t table (1,662), then Ho is rejected and H1 is accepted, meaning; The regression coefficient is significant or the Internal Communication variable has an effect on the Employee Performance variable of the Regional Revenue Agency (Bapenda) of the Riau Islands Province.
3. In testing the hypothesis whether the variable of Information Technology Utilization has an effect on the Performance of Employees of the Regional Revenue Agency (Bapenda) of the Riau Islands Province, then because the calculated t (13.688) > t table (1.662), then Ho is rejected and H1 is accepted, meaning; The regression coefficient is significant or the variable of Information Technology Utilization has an effect on the Performance variable of Employees of the Regional Revenue Agency (Bapenda) of the Riau Islands Province.
4. In testing the hypothesis whether the variables of Work Discipline, Internal Communication and Utilization of Information Technology simultaneously influence the Employee Performance of the Regional Revenue Agency (Bapenda) of the Riau

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Islands Province. The Anova test produces a calculated F figure of 82.599> F table 2.71 with a significance level (probability number) of 0.05. F count> F table then Ho is rejected and H1 is accepted. Then the regression coefficient of Work Discipline (X1), Internal Communication (X2) and Utilization of Information Technology (X3) together have a significant effect on the Employee Performance variable (Y) of the Regional Revenue Agency (Bapenda) of the Riau Islands Province.

Suggestions

The suggestions that the author needs to convey to the Head of the Regional Revenue Agency (Bapenda) of the Riau Islands Province are as follows:

1. This disciplinary oversight must be integrated with the use of information technology, for example through optimizing the e-Performance system which detects delays in completing e-Samsat targets or inputting tax data in real-time.
2. It is recommended to optimize the Knowledge Management System (KMS) or official internal communication application to accelerate the coordination flow between sectors (such as Tax, Retribution, and Bookkeeping) and between the Head Office and the Samsat Technical Implementation Units (UPT) in various districts/cities.
3. Given that information technology has proven crucial in boosting performance, agencies need to conduct digital literacy mapping for all employees. Regular evaluations and intensive training are mandatory, particularly for the operationalization of core applications such as SIMPATDA (Regional Tax and Retribution Management Information System).
4. Considering that the three independent variables in this thesis only explain part of the performance variance, further researchers are advised to expand the conceptual model.

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