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THE INFLUENCE OF SUPERVISION, MANAGEMENT INFORMATION SYSTEMS AND SERVICE QUALITY TOWARDS PERFORMANCE WITH EMPLOYEE COMPETENCE AS MODERATION IN THE REGIONAL REVENUE AGENCY OF KARIMUN DISTRICT

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Abstract:

The performance achievement of Bapenda Karimun employees is not optimal, indicated by the performance targets on indicators to increase the value of Government Agency Performance Accountability and the growth of Regional Original Income in 2022 and 2024 cannot be achieved according to the target, due to employee competency issues, suboptimal supervision, limitations of the management information system and the quality of public services not being achieved according to the target. This mixed-method research aims to examine the influence of Supervision, Management Information System and Service Quality on Performance with Employee Competence as a Moderator in the Regional Revenue Agency of Karimun Regency. It was concluded that supervision and competence had a significant positive effect on employee performance, but management information systems and service quality had a negative but insignificant effect. Then supervision, management information system and service quality had a significant positive effect on competence. Furthermore, supervision and service quality in competency moderation had a significant negative effect on employee performance. At the same time, the management information system in competency moderation had a positive but insignificant effect. It is recommended to the leadership elements in the Regional Revenue Agency of Karimun Regency, among others, to prioritize improving the condition of infrastructure facilities and management information system resources in order to maximize public understanding of the function and benefits of land and building taxes. Then, optimization of service quality is oriented towards increasing the accountability value of government agency performance, as well as optimization of employee capabilities in maximizing public understanding of taxation.

Keywords: Supervision, Management Information Systems, Services, Competence, Performance

INTRODUCTION

Since the implementation of the regional autonomy system in Indonesia, Regional governments, through their Regional Revenue Agencies, are given the freedom to explore the potential of Regional own-source income (PAD) through various innovations and policies tailored to local characteristics. Thus, Regional Revenue Agencies can increase their contribution to regional development by increasing revenue more effectively and efficiently. Furthermore, regional autonomy also encourages the Regional Revenue Agency to be more responsive to the needs of local communities. This will be reflected in better and more transparent services and increased accountability in the management of public funds. However, the challenges faced are also significant, such as the need to increase human resources and technological capacity, and ensure



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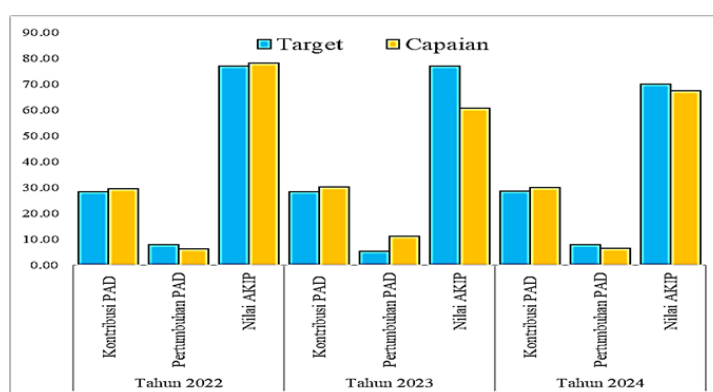
that policies adopted do not neglect the principles of justice and equity for all levels of society. With regional autonomy, it is hoped that regional revenue agencies will become more independent and competitive, and able to contribute significantly to improving the welfare of communities in their regions.

Based on trust, the Karimun Regency Regional Revenue Agency, abbreviated to Bapenda Karimun, has formulated a Vision and Mission, which is intended to increase the contribution of local revenue and improve the quality of public The main objective is to optimize regional original revenue and increase performance accountability. Related to these objectives and targets, the following data information was found:

Table 1. Targets and Performance Achievements of Karimun Bapenda for 2022 to 2024

No	Performance Target Indicators	Targets and Achievements for 2022 to 2024					
		2022		2023		2024	
		Target	Achievements	Target	Achievements	Target	Achievements
1	PAD Contribution	28.25	29.47	28.4	30.26	28.55	29.87
2	PAD growth	2.8	1.27	0.26	6.15	2.9	1.53
3	Increase in AKIP Value	77	78	77.01	60.54	70.01	67.45

The data shows that the performance targets from 2022 to 2024 for optimizing PAD contributions have been achieved beyond the target, and only in 2023 has the PAD growth optimization been achieved. In accordance with target, whereas in 2022 and 2024, the targets could not be achieved. Furthermore, the targets for increasing the Government Agency Performance Accountability (AKIP) score only exceeded the target in 2022, while in 2023 and 2024, it did not meet the target. For further clarification, see the following graphic image:



Source: Karimun Regional Revenue Agency, 2025

Figure 1. Graphic Image of Karimun Bapenda Performance Target Achievement for 2022 to 2024

It is clearly seen in the graphic above that from 2022 to 2024, only target performance on indicator PAD contributions has always exceeded targets, and only in 2023 can PAD growth performance targets be exceeded. Whereas in 2022 and 2024, the target was not achieved. Furthermore, the performance target for the AKIP value indicator was only exceeded in 2022, but it was not achieved in 2023 and 2024. This means that, in general, the performance of Bapenda Karimun in the last three years has not been optimal. According to Ministerial Regulation of Administrative and Bureaucratic Reform No. 6 of 2022, if the performance of an organizational unit

is "poor," then ideally, the performance of most employees should also be considered poor. This means that the performance of Bapenda Karimun employees has not been optimally achieved. Based on this background, the following problem phenomena were identified:

1. Problems related to the performance achievements of the agency, which are also reflected in employee performance achievements, are not optimal, as indicated by:
 - a. The performance targets for the indicators to increase PAD growth in 2022 and 2024 could not be achieved as targeted.
 - b. Performance targets on indicators to increase AKIP values in the years 2023 and 2024 cannot be achieved according to the target.
2. Employee Competency Issues: Quantitatively, existing human resources are inadequately staffed, and qualitatively, due to specific functional specializations.
3. Supervision problems that cannot be resolved optimally because I do not have one yet profession experts in certain fields, including bailiffs, PPNS tax officers, and advanced auditors.
4. Problems with Management Information Systems, which are indicated by the limited service infrastructure for delivering information regarding taxation in the form of Management Information Systems, so that there are still many taxpayers who do not understand the function and benefits of taxes, so in low taxpayer compliance is low. Become decrease.
5. Service Quality Problems, because in efforts to improve quality service public through increasing the AKIP value in the years of 2023 and 2024, cannot be achieved according to the target.

The discussion in this research will be limited and focused on the first independent variable, namely Supervision (X1), Management Information System (X2), Service Quality (X3), Employee Competence (M) and Employee Performance of the Karimun Regency Regional Revenue Agency (Y). Then the scope of the research is limited to the environment of the Karimun Regency Regional Revenue Agency employees, Riau Islands Province. The formulation of the problem and objectives of this research is to find the following answers:

1. How does supervision affect the performance of Karimun Bapenda employees?
2. How does the Management Information System influence the performance of Karimun Bapenda employees?
3. How does Service Quality affect the Performance of Karimun Bapenda Employees?
4. How does supervision affect the competency of Karimun Bapenda employees?
5. How does the Management Information System influence the Competence of Karimun Bapenda Employees?
6. How does Service Quality affect the Competence of Karimun Bapenda Employees?
7. How does Employee Competence affect the Performance of Karimun Bapenda Employees?
8. How does Supervision in Employee Competency Moderation affect the performance of Bapenda Karimun employees?
9. How does the Employee Competency Moderation Management Information System influence the Performance of Karimun Bapenda Employees?
10. How does the Quality of Service in Employee Competency Moderation influence the Performance of Bapenda Karimun Employees?

The results of this study are likely useful in strengthening theories regarding the moderating role of employee competency in supervision, management information systems, and service quality on their influence on performance. Then, practically, this study is likely useful in providing more

realistic information or descriptions, especially regarding the moderating role of employee competency in supervision, management information systems, and service quality on their influence on Bapenda Karimun employee performance.

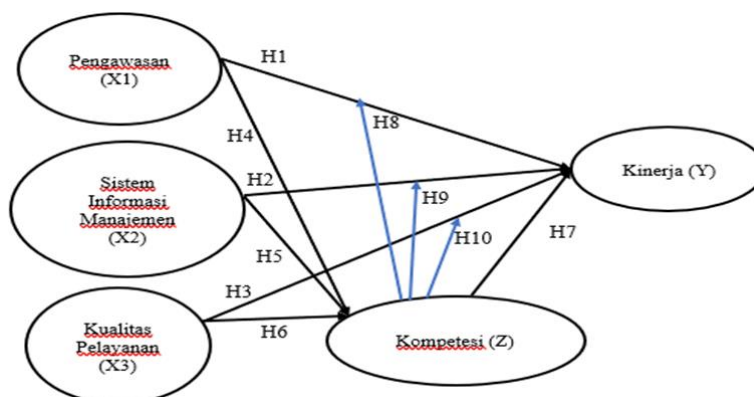


Figure 2. Conceptual Framework Chart Image

METHODS

Research Design. Using a quantitative approach, a questionnaire will be distributed to employees of the Karimun Regency Regional Revenue Agency, Riau Islands Province. Implementation will begin in January and continue through June 2025.

Research Variables and Operational Definitions. The variables operated in this study use five variables, namely:

1. Supervision (X1) as an exogenous variable
2. Management Information System (X2) as an exogenous variable
3. Service Quality (X3) as an exogenous variable
4. Employee Competence (Z) as a moderating variable
5. Performance (Y) as an endogenous variable

Population, Sample, Type. The population in this study is all employees of the Regional Revenue Agency of Karimun Regency, Riau Islands Province, with a total of 135 employees. Because the population is relatively small, then of the existing 135 populations, all of them will be used as samples (using census sampling techniques).

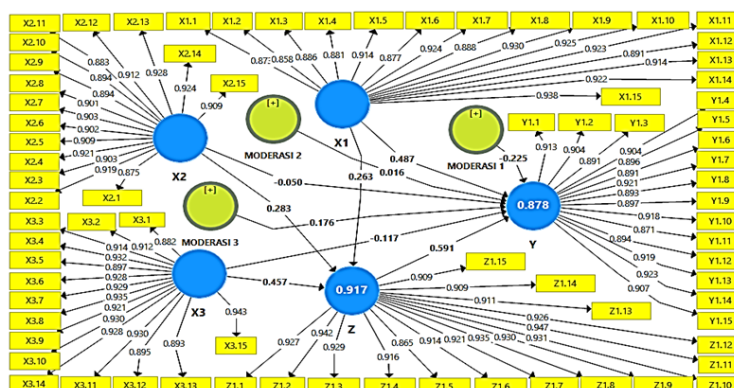
Types, Sources, Collection and Techniques Analysis Data. Primary data was obtained directly from respondents through observation, interviews, and questionnaires. Secondary data was obtained through literature research and data related to the five variables. The data analysis techniques used to test the hypotheses in this study were descriptive analysis and PLS (Partial Least Squares) analysis. This was chosen because it is simpler and produces accurate results (Duryadi, 2021:31-38).

RESULT AND DISCUSSION

Overview of 135 respondents who were samples in this study, based on age group, there are 40% aged between 31 and 40 years, 32.6% aged 31 years to 40 years, 19.3% aged 18 years to 50 years, and there are 8.1% aged 50 years or more.. There are respondents of different gendersman55.6% of respondents were female, 44.4% of respondents were at junior high school/high school/equivalent level. As much as 37.8%, Bachelor's degree as much as 28.1%, Diploma as much as 25.9% and

Master's degree as much as 8.1%. Furthermore, there were respondents in the Staff position as much as 59.3%, Functional as much as 29.6% and Echelon as much as 11.1%

Validity and Reliability Test Results



Source: Primary data processed with Smart PLS, 2025

Figure 3. Outer Model Test Result Image

The figure above shows that all outer loading values are greater than 0.7. According to Duryadi (2021:109), if the outer loading value is greater than 0.7, it meets the convergent validity criterion. The results of the discriminant validity test, which examines the cross-factor loading values, are useful for determining whether the construct has adequate discriminant properties. The following table shows the results:

Table 2. Cross Loading Value Table of Analysis Results

	M1	M2	M3	X1	X2	X3	Y	Z
X1 * Z	1,000	0.928	0.896	-0.530	-0.506	-0.510	-0.553	-0.527
X1.1	-0.536	-0.447	-0.411	0.873	0.767	0.693	0.790	0.771
X1.2	-0.454	-0.383	-0.382	0.858	0.764	0.696	0.752	0.757
X1.3	-0.439	-0.360	-0.373	0.886	0.773	0.752	0.807	0.808
X1.4	-0.476	-0.471	-0.449	0.881	0.782	0.759	0.752	0.778
X1.5	-0.402	-0.364	-0.344	0.914	0.762	0.737	0.837	0.780
X1.6	-0.486	-0.432	-0.414	0.877	0.783	0.745	0.805	0.783
X1.7	-0.531	-0.515	-0.544	0.924	0.805	0.793	0.842	0.836
X1.8	-0.545	-0.539	-0.558	0.888	0.783	0.811	0.835	0.844
X1.9	-0.472	-0.461	-0.445	0.930	0.810	0.786	0.836	0.831
X1.10	-0.533	-0.495	-0.510	0.925	0.817	0.840	0.843	0.862
X1.11	-0.416	-0.396	-0.447	0.923	0.788	0.823	0.826	0.846
X1.12	-0.399	-0.394	-0.410	0.891	0.767	0.778	0.818	0.795
X1.13	-0.477	-0.481	-0.435	0.914	0.826	0.771	0.847	0.819
X1.14	-0.498	-0.465	-0.480	0.922	0.807	0.801	0.836	0.837
X1.15	-0.515	-0.502	-0.489	0.938	0.848	0.804	0.850	0.861
X2 * Z	0.928	1,000	0.929	-0.496	-0.497	-0.479	-0.501	-0.519
X2.1	-0.434	-0.390	-0.364	0.749	0.875	0.762	0.717	0.762
X2.2	-0.503	-0.497	-0.502	0.848	0.919	0.803	0.787	0.865
X2.3	-0.417	-0.402	-0.366	0.718	0.903	0.771	0.692	0.760
X2.4	-0.419	-0.474	-0.427	0.809	0.921	0.774	0.751	0.834
X2.5	-0.391	-0.385	-0.379	0.721	0.909	0.780	0.695	0.790
X2.6	-0.481	-0.493	-0.477	0.834	0.902	0.805	0.793	0.857

	M1	M2	M3	X1	X2	X3	Y	Z
X2.7	-0.469	-0.470	-0.499	0.826	0.903	0.817	0.774	0.864
X2.8	-0.459	-0.446	-0.408	0.759	0.901	0.758	0.721	0.783
X2.9	-0.500	-0.487	-0.455	0.810	0.894	0.750	0.774	0.778
X2.10	-0.507	-0.443	-0.453	0.873	0.894	0.834	0.851	0.890
X2.11	-0.340	-0.372	-0.321	0.770	0.883	0.734	0.708	0.796
X2.12	-0.476	-0.480	-0.442	0.804	0.912	0.767	0.803	0.837
X2.13	-0.503	-0.501	-0.484	0.831	0.928	0.805	0.825	0.872
X2.14	-0.471	-0.443	-0.397	0.773	0.924	0.791	0.763	0.817
X2.15	-0.482	-0.446	-0.435	0.755	0.909	0.792	0.736	0.804
X3 * Z	0.896	0.929	1,000	-0.495	-0.474	-0.487	-0.473	-0.518
X3.1	-0.417	-0.364	-0.364	0.698	0.758	0.882	0.731	0.775
X3.2	-0.442	-0.405	-0.418	0.729	0.795	0.912	0.719	0.816
X3.3	-0.533	-0.486	-0.478	0.822	0.805	0.914	0.804	0.848
X3.4	-0.484	-0.439	-0.431	0.803	0.836	0.932	0.778	0.854
X3.5	-0.458	-0.407	-0.420	0.738	0.778	0.897	0.702	0.804
X3.6	-0.463	-0.418	-0.433	0.783	0.832	0.928	0.736	0.835
X3.7	-0.493	-0.476	-0.477	0.832	0.811	0.929	0.809	0.889
X3.8	-0.511	-0.490	-0.482	0.826	0.820	0.935	0.812	0.890
X3.9	-0.410	-0.401	-0.449	0.794	0.768	0.921	0.758	0.864
X3.10	-0.453	-0.425	-0.447	0.766	0.781	0.930	0.740	0.862
X3.11	-0.456	-0.448	-0.427	0.799	0.822	0.930	0.760	0.868
X3.12	-0.435	-0.419	-0.446	0.765	0.756	0.895	0.756	0.837
X3.13	-0.411	-0.390	-0.421	0.742	0.737	0.893	0.726	0.829
X3.14	-0.510	-0.495	-0.482	0.826	0.818	0.928	0.779	0.880
X3.15	-0.534	-0.511	-0.525	0.850	0.803	0.943	0.816	0.896
Y1.1	-0.563	-0.490	-0.472	0.846	0.777	0.778	0.913	0.854
Y1.2	-0.559	-0.508	-0.474	0.817	0.742	0.718	0.904	0.809
Y1.3	-0.489	-0.426	-0.360	0.811	0.719	0.713	0.891	0.778
Y1.4	-0.484	-0.438	-0.385	0.825	0.739	0.729	0.904	0.788
Y1.5	-0.487	-0.432	-0.393	0.790	0.747	0.710	0.896	0.786
Y1.6	-0.497	-0.444	-0.409	0.800	0.714	0.744	0.891	0.799
Y1.7	-0.473	-0.426	-0.403	0.814	0.729	0.738	0.921	0.793
Y1.8	-0.491	-0.441	-0.432	0.800	0.764	0.723	0.893	0.806
Y1.9	-0.502	-0.462	-0.444	0.825	0.775	0.769	0.897	0.828
Y1.10	-0.507	-0.461	-0.447	0.825	0.767	0.784	0.918	0.823
Y1.11	-0.406	-0.383	-0.341	0.764	0.719	0.717	0.871	0.771
Y1.12	-0.479	-0.446	-0.434	0.808	0.780	0.760	0.894	0.816
Y1.13	-0.507	-0.493	-0.457	0.827	0.813	0.776	0.919	0.830
Y1.14	-0.499	-0.450	-0.444	0.850	0.815	0.799	0.923	0.854
Y1.15	-0.541	-0.485	-0.497	0.870	0.786	0.785	0.907	0.839
Z1.1	-0.535	-0.524	-0.495	0.870	0.861	0.831	0.846	0.927
Z1.2	-0.549	-0.526	-0.532	0.869	0.872	0.872	0.859	0.942
Z1.3	-0.486	-0.491	-0.479	0.850	0.869	0.860	0.836	0.929
Z1.4	-0.493	-0.476	-0.467	0.851	0.861	0.848	0.840	0.916
Z1.5	-0.399	-0.390	-0.359	0.758	0.834	0.844	0.775	0.865
Z1.6	-0.441	-0.435	-0.445	0.809	0.842	0.847	0.807	0.914
Z1.7	-0.527	-0.507	-0.513	0.839	0.854	0.836	0.818	0.921
Z1.8	-0.472	-0.475	-0.459	0.853	0.861	0.873	0.834	0.935
Z1.9	-0.470	-0.463	-0.475	0.831	0.807	0.853	0.823	0.930

	M1	M2	M3	X1	X2	X3	Y	Z
Z1.10	-0.482	-0.485	-0.470	0.831	0.832	0.846	0.842	0.931
Z1.11	-0.508	-0.503	-0.512	0.836	0.838	0.886	0.850	0.947
Z1.12	-0.483	-0.465	-0.492	0.822	0.803	0.877	0.846	0.926
Z1.13	-0.487	-0.476	-0.489	0.821	0.808	0.853	0.830	0.911
Z1.14	-0.467	-0.482	-0.480	0.789	0.804	0.846	0.796	0.909
Z1.15	-0.477	-0.458	-0.480	0.822	0.802	0.828	0.817	0.909

Source: Primary data processed with Smart PLS, 2025

In the table above, the values of all loadings on the intended construct are greater than the other values, and the standard value for each construct is greater than 0.7. Therefore, no reanalysis is necessary, and the criteria are met (Duryadi, 2021:125). The results of the Composite Reliability test can be seen in the following table:

Table 3. Construct Reliability and Validity Table of Advanced Analysis Results

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
M1	1,000	1,000	1,000	1,000
M2	1,000	1,000	1,000	1,000
M3	1,000	1,000	1,000	1,000
X1	0.984	0.984	0.985	0.816
X2	0.984	0.985	0.986	0.819
X3	0.987	0.987	0.988	0.843
Y	0.984	0.984	0.985	0.815
Z	0.987	0.987	0.988	0.848

Source: Primary data processed with Smart PLS, 2025

The table above shows that all variable values in the reliability test are good, with Cronbach's Alpha and composite reliability values above 0.7, and AVE values above 0.5. Therefore, it is concluded that the tested variables are valid and reliable, allowing for structural model testing. (Duryadi, 2021:126)

The R Square or Determinant Coefficient value (the magnitude of the influence) and Q2 Predictive Relevance, or how good the observation value is, can be seen in the following table:

Table 4. R Squares Table

	R Square	R Square Adjusted
Employee Performance (Y)	0.878	0.871
Employee Competence (Z)	0.917	0.915

Source: Primary data processed with Smart PLS, 2025

The table shows that the R Square value of Employee Performance (Y) is 0.878, meaning that the Employee Performance variable (Y) is 87.8% influenced by the Supervision variable (X1), Management Information System (X2), Service Quality (X3) and Employee Competence (Z), while other factors outside the variables studied influence 12.2%. The R Square value of employee competence is 0.917, meaning that the Employee Competence variable (Z) is 91.7% influenced by the Supervision variable (X1), Management Information System (X2) and Service Quality (X3), while other factors outside the variables studied influence 9.3%.

Table 5. Construct Cross-Validated Redundancy

	SSO	SSE	Q ² (=1-SSE/SSO)
Moderating 1	135,000	135,000	
Moderating 2	135,000	135,000	
Moderating 3	135,000	135,000	
X1	2025,000	2025,000	
X2	2025,000	2025,000	
X3	2025,000	2025,000	
Y	2025,000	598,185	0.705
Z	2025,000	463,325	0.771

Source: Primary data processed with Smart PLS, 2025

The table shows that the Q2 value for the Employee Performance (Y) variable is 0.705, and the Employee Competence (Z) is 0.771. This means that this research model has good predictive relevance because the Q2 values for both variables are greater than zero (Duryadi, 2021:116). The model's goodness of fit can be seen in the following table:

Table 6. Model Fit/Model Goodness of Fit (NFI Value)

	Saturated Model	Estimated Model
SRMR	0.041	0.041
d_ULS	4,734	4,727
d_G	21,947	22,088
Chi-Square	9156.442	9151.545
NFI	0.627	0.627

Source: Primary data processed with Smart PLS, 2025

The data shows an NFI value of 0.627, or close to 0.67, indicating strong model goodness. Therefore, after meeting the above requirements, it can be concluded that the model can be continued to the next test, namely the hypothesis test. According to Duryadi (2021: 127), if the correlation coefficient value of variable X against Y has a T-statistic value (T-statistic >1.96) and a P-value less than <0.05, then it can be concluded that it is significant.

Hypothesis Test Results. The results of the hypothesis test with the Path Coefficient table using the Bootstrapping method can be seen in the following table:

Table 7. Path Coefficient Table (Direct Effect Test)

	Original Sample (O)	Sample Mean (M)	Standard Deviation	T Statistics	P Values
X1 -> Y	0.487	0.491	0.102	4,770	0.000
X2 -> Y	-0.050	-0.049	0.103	0.481	0.631
X3 -> Y	-0.117	-0.137	0.142	0.828	0.408
X1 -> Z	0.263	0.254	0.105	2,502	0.013
X2 -> Z	0.283	0.286	0.090	3,144	0.002
X3 -> Z	0.457	0.462	0.116	3,936	0.000
Z -> Y	0.591	0.605	0.154	3,843	0.000

Source: Primary data processed with Smart PLS, 2025

From the direct influence test data table above, the results obtained are:

- 1) The value of the influence of Supervision (X1) on employee performance (Y) with the original sample has a positive value of 0.487, which can be interpreted as having a positive relationship pattern and a T-Statistic value of 4,770 more than (>1.96) and a P-Value of 0.000 less than (<0.05), which can be interpreted as having a significant relationship pattern.
- 2) The value of the influence of the Management Information System (X2) on employee performance (Y) with the original sample has a negative value of 0.050, which can be interpreted as having a negative relationship pattern and a T-Statistic value of 0.481 less than (<1.96) and a P-Value of 0.631 greater than (>0.05), which can be interpreted as having an insignificant relationship pattern.
- 3) The value of the influence of Service Quality (X3) on employee performance (Y) with the original sample has a negative value of 0.117, which can be interpreted as having a negative relationship pattern and a T-Statistic value of 0.828 less than (<1.96) and a P-Value of 0.408 greater than (>0.05), which can be interpreted as having an insignificant relationship pattern.
- 4) The value of the influence of Supervision (X1) on Employee Competence (Z) with the original sample has a positive value of 0.263, which can be interpreted as having a positive relationship pattern and a T-Statistic value of 2.502 greater than (>1.96) and a P-Value of 0.013 less than (<0.05), which can be interpreted as having a significant relationship pattern.
- 5) The value of the influence of the Management Information System (X2) on Employee Competence (Z) with the original sample has a positive value of 0.283, which can be interpreted as having a positive relationship pattern and a T-Statistic value of 3.144 more than (>1.96) and a P-Value of 0.002 less than (<0.05), which can be interpreted as having a significant relationship pattern.
- 6) The value of the influence of Service Quality (X3) on Employee Competence (Z) with the original sample has a positive value of 0.457, which can be interpreted as having a positive relationship pattern and a T-Statistic value of 3.936 greater than (>1.96) and a P-Value of 0.000 less than (<0.05), which can be interpreted as having a significant relationship pattern.
- 7) The value of the influence of Employee Competence (Z) on Employee Performance (Y) with the original sample has a positive value of 0.591 which can be interpreted as having a positive relationship pattern and a T-Statistic value of 3.843 greater than (>1.96) and a P-Value of 0.000 less than (<0.05), which can be interpreted as having a significant relationship pattern.

Table 8. Path Coefficient (Indirect Effect Test)

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Moderating 1 -> Y	-0.225	-0.239	0.081	2,774	0.006
Moderating 2 -> Y	0.016	0.031	0.097	0.169	0.866
Moderating 3 -> Y	0.176	0.179	0.079	2,224	0.027

Source: Primary data processed with Smart PLS, 2025

From the indirect influence test data table above, the results obtained are:

- 1) The value of the influence of supervision (X1) on employee performance (Y) moderated by employee competence (Z) with the original sample has a negative value of 0.225 which can be interpreted as having a negative relationship pattern and a T-Statistic value of 2.774 more than (>1.96) and a P-Value of 0.006 less than (<0.05), which can be interpreted as having a significant relationship pattern.



- 2) The value of the influence of the Management Information System (X2) on employee performance (Y) moderated by Employee Competence (Z) with the original sample has a positive value of 0.016 which can be interpreted as having a positive relationship pattern and a T-Statistic value of 0.169 less than (1.96) and a P-Value of 0.866 greater than (>0.05), which can be interpreted as having an insignificant relationship pattern.
- 3) The value of the influence of Service Quality (X3) on employee performance (Y) moderated by Employee Competence (Z) with the original sample has a positive value of 0.176, which can be interpreted as having a positive relationship pattern and a T-Statistic value of 2.224 more than (>1.96) and a P-Value of 0.027 less than (<0.05), which can be interpreted as having a significant relationship pattern.

CONCLUSION

- 1) Supervision has a significant positive effect on the performance of employees of the Karimun Regency Regional Revenue Agency.
- 2) The Management Information System (MIS) has a negative but insignificant effect on the performance of employees of the Karimun Regency Regional Revenue Agency.
- 3) Service quality has a negative but insignificant effect on the performance of employees of the Karimun Regency Regional Revenue Agency.
- 4) Supervision has a significant positive effect on the competence of employees of the Karimun Regency Regional Revenue Agency.
- 5) SIM has a significant positive effect on the competence of employees of the Karimun Regency Regional Revenue Agency.
- 6) The quality of service has a significant positive effect on the competency of Karimun Regency Regional Revenue Agency employees, including bailiffs, tax PPNS, and advanced-level auditors.
- 7) Employee competence has a significant positive effect on the performance of other Karimun Regency Regional Revenue Agency employees.
- 8) Supervision in employee competency moderation has a significant negative effect on the performance of employees of the Karimun Regency Regional Revenue Agency, and employee competency acts as a pseudo-moderation.
- 9) SIM in employee competency moderation has a positive but insignificant effect on employee performance, or employee competency is not able to moderate or strengthen the influence of SIM on performance achievement. Regional Revenue Agency of Karimun Regency.
- 10) The quality of service in the moderation of employee competence has a significant positive effect on the performance of employees of the Karimun Regency Regional Revenue Agency, and employee competence acts as a pure moderation.

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