

Improving Human Resource Performance Through Work Experience, Competence and Information Technology Skills

Tiur Rotua Ernasanti Silitonga¹⁾ & Heru Sulistyono²⁾

¹⁾Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: tiurrotuaernasantisilitonga.std@unissula.ac.id

²⁾Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: heru@unissula.ac.id

Abstract. *The performance of human resources owned by the organization is a useful asset to achieve organizational goals. High performance is very beneficial for the organization. This is also expected by the Regional Revenue Agency of West Kotawaringin Regency in achieving regional revenue realization in 2025, by improving human resource performance through work experience, competence and information technology capabilities. The type of research used is explanatory research with a quantitative approach. The sample used in this study was human resources at the Regional Revenue Agency and the Financial and Asset Management Agency of West Kotawaringin Regency. The sampling technique used in this study was purposive random sampling with a minimum of 100 respondents. The research instrument used in this study was a questionnaire distributed to 123 respondents. This type of research is Structural Equation Modeling (SEM) and SEM testing using the SmartPLS application. The results of the direct effect hypothesis test showed that work experience did not have a significant effect on human resource performance, while competence and information technology capabilities had a positive and significant effect on human resource performance. And work experience has a positive and significant effect on information technology capabilities. The results of the study on the indirect influence hypothesis test stated that work experience has a positive and significant effect on human resource performance through information technology capabilities.*

Keywords: Competence; Experience; Information; Technology.

1. Introduction

Based on Law Number 23 of 2014, Regional Government is the implementation of government affairs by the regional government and regional people's representative council according to the principles of autonomy and assistance tasks with the principle of the broadest possible autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia. In carrying out its activities, the West Kotawaringin Regency Government is supported by human resources in accordance with Law Number 05 of 2014 concerning Amendments to Law

Number 43 of 1999 concerning Amendments to Law Number 8 of 1974 concerning the Principles of Personnel.

Regent Regulation Number 74 of 2022 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of the Regional Revenue Agency (Bapenda) of West Kotawaringin Regency, the Regional Bapenda of West Kotawaringin Regency is a Regional Work Unit within the West Kotawaringin Regency government which was formed based on Regional Regulation Number 06 of 2016. Bapenda is a supporting element of government affairs that carries out financial support functions in the field of regional revenue, led by a Head of Agency who is positioned under and responsible to the Regent through the Regional Secretary. Bapenda in carrying out its duties and functions in achieving organizational goals is supported by the State Civil Apparatus (ASN) is a profession for civil servants and government employees with work agreements who work in government agencies (P3K). And Regional Contract Workers (TKD) whose duties are adjusted to the Decree (SK) of the Regent of West Kotawaringin who have a work period of 1 year and can be extended according to the needs of the Regional Apparatus Organization (OPD), according to the Manpower Law Number 13 of 2003 can be equated with contract employees, namely employees who are bound by a work agreement for a certain period. For prospective contract employees, the company does not require a trial period (Andhini, 2017).

Bapenda has a strategic role, namely on the one hand as a regional tax manager, on the other hand as a regional revenue coordinator who is also responsible for the success of overall regional revenue collection and strives to always provide the best service to the community. In the digital era full of developments in information technology, ASN, especially at Bapenda West Kotawaringin Regency, is required to develop the performance of Human Resources (HR) with work experience, competence and the ability to master information technology to support its strategic role in serving the community and carrying out duties and functions in achieving the goals of the government organization. Information technology has brought significant changes in the way the government works, accelerating the service process, increasing efficiency, and encouraging transparency.

The performance of the Regional Revenue Agency (Bapenda) of West Kotawaringin Regency is measured annually and evaluated at the end of the year. Organizational performance is providing services to the public in measuring taxes payable to the government in accordance with the Regional Revenue and Expenditure Budget (APBD) targets of West Kotawaringin Regency. According to Edison (2016), employee performance is the result of a process that refers to and is measured over a specific period of time based on previously established provisions or agreements. Improving the performance of quality human resources is a challenge for management in managing human resources, for the survival, achievement of goals and success of the organization.

Competence is the ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job. Siagian (2007) states that competence is an action or behavior that can be measured through a combination of

knowledge, expertise, and ability to do something. Competence is demonstrated in the context of the task and is influenced by organizational culture and the work environment. In other words, competence consists of a combination of knowledge, expertise, and abilities needed to complete tasks and functions in the workplace. This is in line with the opinion of Sudarmanto (2010), who stated that competence describes the basis of knowledge, skills, work experience, and attitudes needed to support the success of organizational achievements. Based on research conducted by Aulia Afrianti (2011) and Mardikaningsih (2022), work ability or competence has a positive and significant effect on human resource performance. Elvin Rulianto (2023) stated that competence does not have a significant effect on performance.

Bapenda is a supporting element of government affairs which carries out financial support functions in the field of regional income, led by a Head of Agency, assisted by the Secretary, Head of Division, and human resources, namely ASN and Regional Contract Workers (TKD). Bapenda has a strategic role, namely on the one hand it is the manager of regional taxes, on the other hand it is the coordinator of regional revenues which is also responsible for the success of receiving regional revenues as a whole. To achieve these organizational goals, optimal HR performance is needed, which is influenced by work experience, competence and information technology capabilities.

The phenomenon that occurs at Bapenda (Regional Revenue Agency) regarding human resource performance in achieving organizational goals can be seen in the failure to achieve the Regional Original Revenue (PAD) target in 2021-2023. The suboptimal achievement of the PAD target is suspected to be due to poor human resource performance. The following table shows the decline in human resource performance, as evidenced by the failure to achieve regional original revenue in the last three years:

Table

No	Description	Year	Target (Rp)	Realization (Rp)	%
1	Regional Original Income (PAD)	2021	81,383,856,200.00	70,664,162,731.41	86.83
2	Regional Original Income (PAD)	2022	97,508,856,200.00	81,853,731,674.18	83.94
3	Regional Original Income (PAD)	2023	114,900,000.00,00	96,987,843,861.02	84.41

Source: Report on the Realization of Regional Original Revenue of Bapenda, in 2024

The table above shows that PAD realization has not been optimal each year and has not even reached the target, this condition shows that Human resource performance at the Regional Revenue Agency of West Kotawaringin Regency is not yet optimal.

2. Research Methods

This research is an explanatory study with a quantitative approach. According to Creswell (2014), explanatory research aims to identify causal relationships between variables using structured statistical analysis. According to Sugiyono (2019), research that aims to explain the relationship between research variables through hypothesis testing uses a quantitative approach. statistics, with the aim of testing established hypotheses. These variables include:

work experience, competence, information technology capabilities, and human resource performance.

3. Results and Discussion

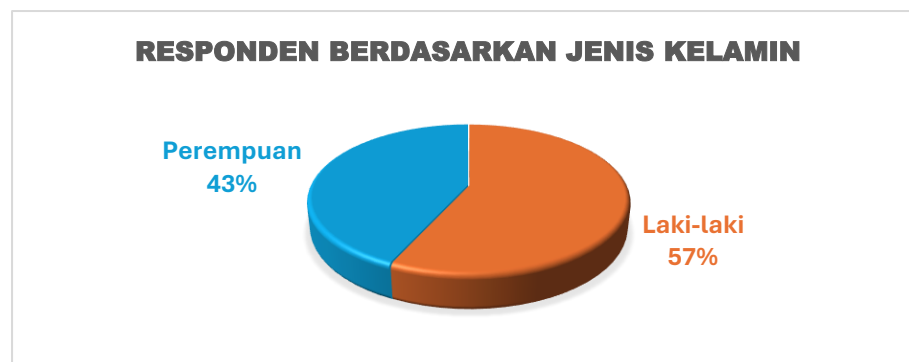
The purpose of this analysis is to determine the general characteristics of the respondents. The respondents in this study were HR from the Regional Revenue Agency of West Kotawaringin Regency and the Regional Finance and Asset Management Agency of West Kotawaringin Regency, with a total of 102 respondents. This analysis provides simple information on the respondents' conditions, such as gender, age, highest education level, and length of service.

1) Respondent Characteristics Based on Gender

Table Respondent Characteristics Based on Gender

Gender	Number of Respondents	Presentation
Man	58	57%
Woman	44	43%
Total	102	100%

Source: Primary Data, 2025



Picture Percentage of Respondent Characteristics Based on Gender

Based on the data in the Table and Figure, it was found that the male group consisted of 58 respondents (57%) and the female group consisted of 44 respondents (43%). At Bapenda, there are no specific criteria for a position to be filled by employees of a certain gender, because the work is multi-tasking and there is no shift system in working hours so that all work can be done by employees of any gender in accordance with the performance standards at Bependa Kotawaringin Barat Regency.

2) Respondent Characteristics Based on Age

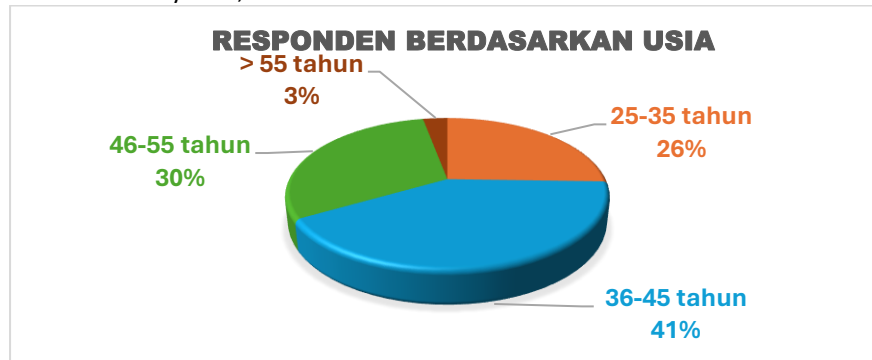
Respondent characteristics based on age are grouped into four groups, namely, 25-35 years, 36-45 years, 46-55 years, and > 55 years, which can be seen in the Table and Figure.

Table Respondent Characteristics Based on Age

Age	Number of Respondents	Presentation
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25-35 years	26	26%
36-45 years	42	41%
46-55 years	31	30%
> 55 years	3	3%
Total	102	100%

Source: Primary data, 2025



Picture Percentage of Respondent Characteristics Based on Age

Based on the Table and Figure, it appears that the human resources at the West Kotawaringin Regency Regional Revenue Agency are aged 36-45 years, with 42 respondents (41%), while the smallest age group is aged > 55 years with 3 respondents (3%).

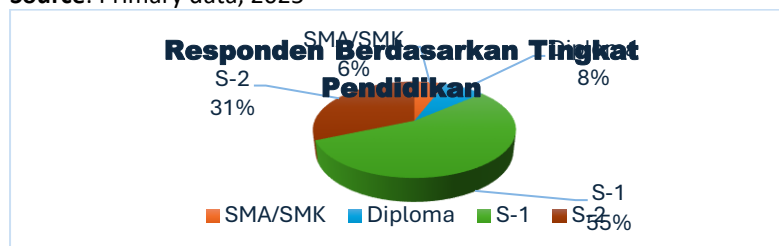
3) Respondent Characteristics Based on Last Education

Respondents' characteristics based on their highest level of education were grouped into four groups: high school/vocational school, diploma, bachelor's degree, and master's degree. For further details, see the table and figure.

Table Respondent Characteristics Based on Education Level

Level of education	Number of Respondents	Presentation
High School/Vocational School	6	6%
Diploma	8	8%
S-1	56	55%
S2	32	31%
Total	102	100%

Source: Primary data, 2025



Picture Percentage of Respondent Characteristics Based on Education Level

From the Table and Figure, the results show that the most dominant education group is at the Bachelor's degree (S1) level with 56 respondents (55%), followed by Master's degree (S2)

level with 32 respondents (31%), while the smallest education level group is at the Senior High School/Vocational High School level with 6 respondents (6%). The presentation of this information can explain that the S1 level of education has the largest presentation because what is needed by the West Kotawaringin Regency Bapenda is not only human resources who have experience but also have adequate education, because in carrying out this work, high thinking skills and good thinking patterns are needed as well as responsiveness in working individually or in groups. For human resources with a Senior High School/Vocational High School level, 6 respondents (6%) are placed in general administration for archiving data documents for regional tax objects and subjects and collectors of regional taxes.

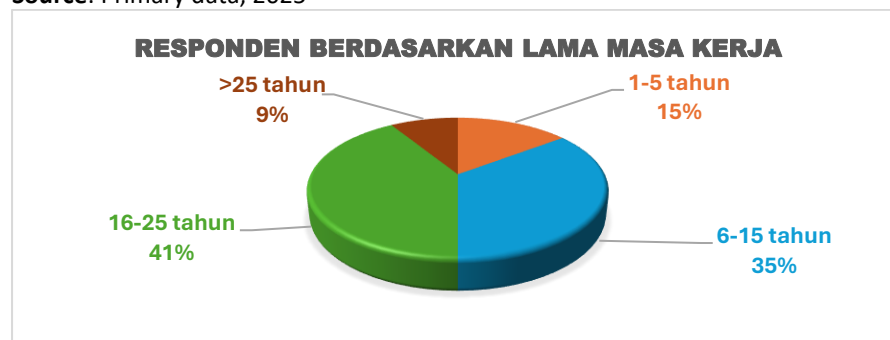
4) Respondent Characteristics Based on Length of Service

Respondents were categorized into four groups based on length of service: 1-5 years, 6-15 years, 16-25 years, and >25 years. A description of respondents' length of service can be seen in the Table and Figure.

Table Respondent Characteristics Based on Length of Service

Level of education	Number of Respondents	Presentation
1-5 years	15	15%
6-15 years	36	35%
16-25 years	42	41%
>25 years	9	9%
Total	102	100%

Source: Primary data, 2025



Picture Percentage of Respondent Characteristics Based on Length of Service

Based on the data in the table and figure, information was obtained that the most dominant group of length of service was in the range of 16-25 years, namely 42 respondents (41%), while the lowest group of length of service was in the range of >25 years with a total of 9 respondents (9%).

The reliability test in this study is as follows:

a) Composite Reliability Test and Cronbach's Alpha coefficient

Reliability testing is a tool for measuring a questionnaire that is an indicator of a variable or construct. A measuring tool or instrument in the form of a questionnaire is said to be able to

provide stable or constant measurement results if the measuring tool is reliable. The reliability of the research instrument in this study was tested using Composite Reliability and Cronbach's Alpha coefficient. According to Chin (1998) in Ghazali and Latan (2015:77), the requirements used to assess reliability are that the Chronbach's Alpha and Composite Reliability values must be greater than 0.70 for confirmatory research and a value of 0.60 - 0.70 is still acceptable for exploratory research.

b) Average Variance Extracted (AVE) Test

The Average Variance Extracted (AVE) value can describe the magnitude of the variance or diversity of manifest variables that can be contained by the latent construct. The ideal value of the Average Variance Extracted (AVE) is 0.5, which means good Convergent Validity. This indicates that the latent variable can explain an average of more than half of the variance of its indicators. The Average Variance Extracted (AVE) criterion for a variable to be valid is that it must be above 0.50 (Haryono, 2017:375). The test results in the table above show that all variables have an AVE value of more than 0.5. This means that all variables have good validity.

Hypothesis testing that has been carried out during the research is as follows:

In this hypothesis testing stage, the bootstrap menu is used in the SmartPLS 4.0 application. The proposed hypothesis testing is carried out by looking at the path coefficients by looking at the T-statistics value and P-values. According to Hair et al. (2017), "a path coefficient is considered significant if the T-statistics value is more than 1.96 (for a two-way test at a 5% significance level), and the P-Value value is less than 0.05". To determine the magnitude of the influence of the relationship, it can be determined through the path coefficient, with the criteria of a path coefficient <0.3, providing a moderate influence, 0.3 - 0.6 has a strong influence, and >0.6 has a very strong influence.

Direct influence hypothesis testing was conducted to determine the direct influence of the Competence (K) and Information Technology Competence (K) and Competence (KT) variables on Human Resource Performance (KS). The analysis was conducted using Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) approach. The following test results were obtained based on the table above:

1) Work Experience Influences Human Resource Performance.

Hypothesis Test Results*work experience* The results of the hypothesis test indicate that the work experience variable has no significant effect on human resource performance. Based on the results of the hypothesis test, the path coefficient (O) is 0.080, indicating that work experience has no direct effect on human resource performance. However, because the T-statistic value is 0.804 < 1.96 and the p-value is 0.421 > 0.05, it is statistically insignificant, so the Null Hypothesis (Ho) is accepted and the Alternative Hypothesis (H1) is rejected. Thus, work experience does not have a significant effect on human resource performance.

2) Competence Influences Human Resource Performance.

Hypothesis test results *competence* influence on human resource performance shows that the competency variable has a significant effect on human resource performance. Based on the results of the hypothesis test, it is known that the path coefficient (O) is 0.390, indicating that competency has a strong influence on human resource performance, the higher the individual's ability, the human resource performance also tends to increase significantly. And the T-statistic value is 3,250 and the p-value is 0.001. Because the T value > 1.96 and $p < 0.05$ statistically the probability of error in rejecting H_0 is very small, so the results are significant, then the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted. This means that competency has a positive and significant effect on human resource performance.

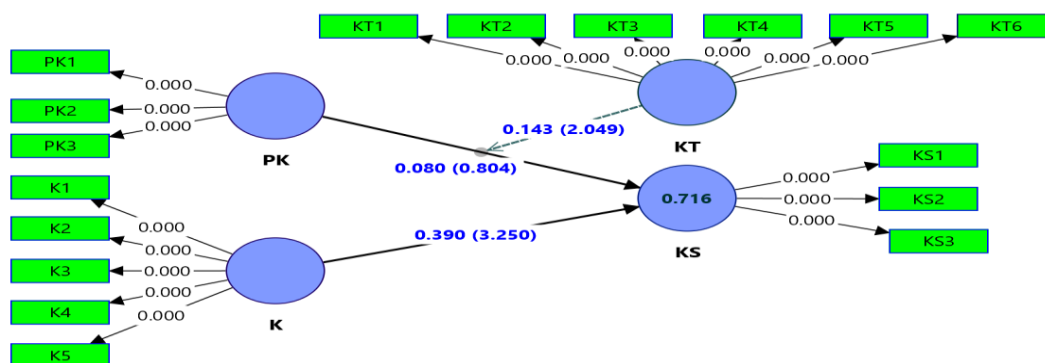
3) Information Technology Capabilities Influence Human Resource Performance.

Hypothesis test results *information technology capabilities* influence on human resource performance shows that the information technology capability variable has a significant influence on human resource performance. Based on the results of the hypothesis test, the path coefficient (O) is 0.420, indicating that information technology capabilities have a strong positive influence on human resource performance. The higher the information technology capabilities of an individual or organization, the higher the human resource performance. Information technology capabilities help improve efficiency, work speed, data accuracy, and collaboration capabilities, all of which have an impact on improving performance. The T-statistic is 4.330 and the p-value is 0.000. Because $T > 1.96$ and $p < 0.05$, statistically the possibility of error in concluding an influence is very small, so H_0 is rejected and H_1 is accepted. This means that Information Technology Capability has a positive and significant influence on Human Resource Performance.

4) Work Experience with Information Technology Skills Influences Human Resource Performance

The results of the hypothesis test of work experience, information technology capabilities have an effect on human resource performance, indicating that the variables of work experience, information technology capabilities have a significant effect on human resource performance. Based on the results of the hypothesis test, it is known that the path coefficient (O) is 0.143, the influence of work experience, information technology capabilities on human resource performance has a weak/moderate influence. This means that as work experience increases and information technology capabilities increase, human resource performance also experiences changes towards increasing. Based on the results of the path analysis, the coefficient value of the influence between work experience and information technology capabilities on human resource performance is obtained by T-statistic of 2.049 and p-value of 0.040. Because $T > 1.96$ and $p < 0.05$, the results are significant but small, statistically, so the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted. Work experience with information technology capability moderation has a positive and significant indirect effect on human resource performance.

From the results of testing the direct influence hypothesis, that *competence* Human resource performance, work experience, and information technology capabilities significantly influence human resource performance. However, work experience was not shown to have a significant direct influence on human resource performance in this study. This can be seen in the figure of the hypothesis testing model.



Picture. Hypothesis Testing Model Source: Data processing results, 2025

In addition to testing the direct influence hypothesis, this study also analyzes the indirect influence between Work Experience (PK) on Human Resource Performance (KS) mediated by Technological Ability. Based on the test results using the Partial Least Squares (PLS) method, with path analysis or mediation influence test, it can be seen in the Indirect Effect output, statistical output obtained that in the work experience path with moderation of information technology ability and the competency path does not have an indirect influence on human resource performance based on the bootstrap results on SmartPLS4.

The discussion of the hypothesis that has been carried out is:

1) The Influence of Work Experience on Human Resource Performance.

This study supports the hypothesis which states that the influence of work experience on human resource performance is positive but the results are not significant, this means that when the level of work experience is higher it does not guarantee that human resource performance will be higher because Not all experience is relevant to current work challenges. Work experience tends to be passive if it isn't accompanied by new skill development or technology adaptation, and employees can become stagnant if they rely solely on old experience without updating their competencies.. *Work experience* remains important, but is not the only determining factor in human resource performance. This is in line with what was conveyed by Ketut Edy Wirawan, I Wayan Bagia, Gede Putu Agus Jana Susila (2016), who stated that "There is a positive and insignificant influence of work experience on employee performance." and in line with the research presented by Syafruddin Kitta, Nurhaeda, Muhammad Idris (2023) who stated that work experience partially has a very low positive and insignificant effect on employee performance.

2) The Influence of Competence on Human Resource Performance.

Based on the results of the hypothesis test, it was found that competence has a strong and significant positive effect on human resource performance. This means that the higher the quality of competence, the greater its contribution to improving human resource and organizational performance in achieving organizational performance goals. The higher the level of competence possessed, the greater the ability to complete tasks effectively, achieve performance targets and make a real contribution to the organization. Competence drives performance improvements, both in terms of productivity, work quality, and teamwork. This is also supported by previous research by Wungow Raymond Octavianus et al., (2018), Situmeang (2017), and Laniwidyanti (2010) which concluded that work experience significantly influences employee performance.

3) The Influence of Information Technology Capabilities on Human Resource Performance.

Based on the results of the hypothesis test, it was found that information technology capabilities have a strong and significant positive effect on human resource performance. This means that the higher the information technology capability, the greater its contribution to improving human resource performance. Information technology capabilities play a significant role in determining human resource performance in an organization. Information technology capabilities possessed by human resources can make a job easier to do and can complete work more quickly and easily with the presence of computer equipment and the ability to use digital software and systems (Microsoft Office, project management applications, ERP) so that information is conveyed to superiors more quickly and accurately. Understanding the organization's internal information system, and the ability to adapt to new technologies (e-office, cloud systems, digital collaboration tools) improves human resource performance in achieving targets that have been set as organizational goals. This is in line with the results of previous research conducted by Handayani Ratina et al., (2018), Yuvaraj & Nadheya, 2018, Nuskiya, (2018), Saha, A., & Majumder, (2017), (Oguche, 2017), who stated that mastery of information technology can influence the performance of teachers or employees.

4) The Influence of Work Experience and Information Technology Skills on Human Resource Performance.

Based on the results of the hypothesis testing, work experience has a positive and significant indirect effect on human resource performance through information technology capabilities. The results of this study indicate a positive indirect effect of work experience on human resource performance through information technology capabilities. This means that the higher the work experience, the higher the information technology capabilities, which ultimately will improve human resource performance. Human resources with long tenure are more frequently faced with and use technological systems in their daily work, thus, human resources are more digitally skilled. Their information technology capabilities enable them to work faster and more accurately, access real-time information, and complete tasks with high

efficiency. This is in line with the results of previous studies conducted by Wahyuni and Firmansyah (2021) and Suharti and Suliyanto (2012), which found that work experience has a positive and significant effect on human resource performance through information technology capabilities.

Thus, the results of this study confirm that increasing work experience alone is not enough to maximize human resource performance unless that work experience is accompanied by increased information technology skills utilized in relevant work. The role of technological skills as a mediating variable is crucial, especially in the current era of digital transformation.

4. Conclusion

Based on the results of previous research related to improving human resource performance through work experience, competency, and information technology skills, several important findings can be used by practitioners and academics in their efforts to improve human resource performance. However, this study also has limitations and can be used as a reference by other researchers who wish to conduct similar research related to the aforementioned variables.

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