Personality and Teamwork on Employee Performance Through Organizational Commitment

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ABSTRACT

This study aims to determine the entertainment tax revenue and recreation area retribution, to determine the entertainment tax revenue and recreational area retribution in increasing the PAD of Bulukumba Regency. The variables in this study are entertainment tax, recreation area retribution as free and local revenue as the variables. The sample in this study is the Realization of Regional Original Revenue (PAD) for the 2015-2021 fiscal year, using data collection techniques, namely documentation. This study uses a quantitative descriptive analysis technique. The results of this study are: the Bulukumba Regency Government which is shown by the Regional Revenue and Finance Management Agency from 2015-2021 has carried out an effective entertainment tax collection even though revenue tends to fluctuate and only 2016 entertainment tax revenue is above the set target. Meanwhile, the collection of retribution for recreation areas from 2015- 2021 is still less effective as indicated by the average level of effectiveness of receiving retribution for recreation areas, which is only 77% which is in the less effective criteria. from 2015-2021 by 0.02% which is in the criteria of very less contributing. Likewise, the receipt of retribution for recreation areas in increasing PAD from 2015-2021 has a very low contribution as evidenced by its contribution of 2.53% which is in the very low criteria.

Keywords: Entertainment Tax; Recreational Retribution; Local Revenue

INTRODUCTION

Since the implementation of regional autonomy, a region is demanded to be self-reliant in seeking local revenue sources needed to optimize its potential (Akil et al., 2021; Dissertation, 2019; Gannon et al., 2015; Li et al., 2016; Santoso, 2018). The commitment of the central government to implement decentralization and regional autonomy policies in Indonesia, marked by Law Number 22 of 1999 concerning Regional Government, has not yet fully achieved the concept of genuine and responsible regional autonomy until now.

Local own-source revenue (PAD) in the concept of regional financial autonomy is the income aimed at enhancing and strengthening the financial capacity of the region so that it is not dependent on central government assistance. The local own-source revenue needs to be continuously increased to finance a portion of the necessary regional expenses, including

government administration, development activities, and public services that experience yearly growth, thus achieving greater regional self-reliance within the broader concept of autonomy, which is genuine and accountable (Gannon et al., 2015; Nambisan et al., 2019, 2019; Scenarios, 2020; Vinod Kumar, 2015).

In maximizing local own-source revenue, local governments make efforts to seek potential revenue sources while optimizing existing local own-source revenue. Local own-source revenue becomes a crucial factor in creating regional self-reliance, where it serves as a source of funds for the region itself. Various alternatives for revenue collection can be implemented by regions, such as enacting laws governing regional governance and financial balancing between the central and regional governments, as well as imposing local taxes and fees, which can be developed according to the conditions of each region.

One of the highly potential and influential local taxes in increasing local own-source revenue (PAD) is the entertainment tax. This tax is regulated in Law Number 28 of 2009 concerning local taxes and fees, and it is imposed on the provision of entertainment. Entertainment encompasses various types of shows, performances, games, or events that are enjoyed by the public for a fee.

Apart from local taxes, local fees (retribusi daerah) also play a significant role in increasing local own-source revenue (PAD). These fees, governed by Law Number 28 of 2009, refer to payments for specific services or permits provided by the Regional Government for the benefit of individuals or entities. The Law categorizes retribusi daerah into three groups: general services, business services, and specific permits. One of the types of business service fees is the recreation and sports facility fee (retribusi tempat rekreasi dan olahraga). The recreation facility fee is an important component of revenue for regions with considerable potential in the recreation sector, including both natural and non-natural recreational areas. Non-natural recreational areas, such as the handicraft area for sarung tenun (woven sarong), can also contribute to local revenue.

Bulukumba Regency has issued Regional Regulations, namely Regional Regulation Number 7 of 2012 concerning entertainment tax and Regional Regulation Number 13 of 2012 concerning recreation and sports facility fees. The collection of entertainment tax and recreation facility fees should be carried out efficiently and effectively, based on principles of democracy, fairness, community involvement, and accountability. The goal of collecting and receiving entertainment tax and recreation facility fees is to provide a significant source of Local Own-Source Revenue (PAD) to finance development and government administration in Bulukumba Regency.

As Bulukumba Regency has numerous entertainment centers, shopping places, other entertainment businesses, and developing recreation areas, it is expected that the increase in these facilities will also contribute to the growth of local own-source revenue from the collection of entertainment tax in Bulukumba Regency.

METHOD

This research utilizes a quantitative descriptive research approach. According to Creswell & Creswell, (2017), a descriptive method is defined as research that intends to present data by analyzing the obtained data to obtain a clear overview. The data used in this research are local own-source revenue data, entertainment tax data, recreation facility fee data, and other data

related to the research, which were obtained from the Financial Management and Regional Revenue Agency of Bulukumba Regency for the period 2015-2021.

RESULTS AND DISCUSSION

Result

The effectiveness of entertainment tax and recreation facility fees is a key aspect in increasing the revenue of Bulukumba Regency. Entertainment tax serves as a potential source of income as it imposes tariffs on various entertainment events enjoyed by the public for a fee. The analysis of the effectiveness of entertainment tax is presented in Table 1. The effectiveness of entertainment tax and recreation facility fees is a key aspect in increasing the revenue of Bulukumba Regency. Entertainment tax serves as a potential source of income as it imposes tariffs on various entertainment events enjoyed by the public for a fee. The analysis of the effectiveness of entertainment tax is presented in Table 1.

Table 1. Effectiveness of Entertainment Tax Revenue

No	Years	Realization of Entertainment Tax Revenue	Target of Entertainment Tax Revenue	Effectiveness Rate (%)	Description
1	2015	1.113.000	6.480.000	17	Ineffective
2	2016	39.474.000	10.200.000	387	Highly Effective
3	2017	36.749.500	46.000.000	80	Moderately Effective
4	2018	22.180.000	46.000.000	48	Ineffective
5	2019	12.100.000	27.725.000	44	Ineffective
6	2020	4.800.000	22.180.000	22	Ineffective
7	2021	12.807.000	14.863.295	86	Moderately Effective
		Average		98	

Source: BPKPD, Bulukumba Regency, processed

Based on Table 1, the effectiveness of entertainment tax revenue experienced fluctuations each year. In 2015, the effectiveness was 17%, while in 2016, it reached its highest at 387% and was considered highly effective. However, in the following year, 2017, it decreased by 80% with a rating of moderately effective, and in 2018, 2019, and 2020, it continued to decline by 48%, 44%, and 22% respectively, with a rating of ineffective. In 2021, the effectiveness increased to 86%, which can be considered moderately effective. The realization of entertainment tax revenue in 2016 was highly effective, where the revenue collected amounted to Rp39,474,000, exceeding the set target of Rp10,200,000 with an effectiveness rate of 387%. In 2017, the target was raised to Rp46,000,000, and the revenue collected amounted to Rp36,749,500, resulting in an effectiveness rate of 80%. However, in the subsequent years, the target for entertainment tax revenue continued to increase, but the actual revenue kept declining, leading to a decrease in its effectiveness. This was due to the growing target without considering the increase in taxable entertainment objects over the years. On another note, revenue from recreation facility fees is the income obtained by the regional government from charging fees for specific services and permits provided for recreational activities within the region, including tourist attractions, parks, sports facilities, and other recreational venues. This revenue serves as an essential source of local own-source revenue, supporting various development programs and government operations while enhancing public services and infrastructure quality in the area. The effectiveness and optimization of recreation facility fee

revenue can positively impact the welfare of the community and support sustainable development at the local level. For a more comprehensive overview, the effectiveness of recreation facility fee revenue in Bulukumba Regency is presented in Table 2.

Table 2. Effectiveness of Recreation Tax Revenue

No	Years	Realization of Recreation Tax Revenue	Target of Recreation Tax Revenue	Effectiveness Rate (%)	Description
1	2015	1,667,587,000	2,171,300,000	77	Less Effective
2	2016	2,477,516,000	3,468,600,000	71	Less Effective
3	2017	2,881,615,000	6,669,160,000	43	Ineffective
4	2018	2,813,095,000	6,479,660,000	43	Ineffective
5	2019	2,934,120,000	4,782,261,500	61	Less Effective
6	2020	3,259,965,000	2,309,200,000	141	Ineffective
7	2021	5,187,260,000	5,235,800,000	99	Effective
		Average		77	

Source: BPKPD, Bulukumba Regency, processed

Based on Table 2, the average effectiveness of recreation facility fee revenue in Bulukumba Regency from 2015 to 2021 is 77%, indicating that the revenue collection during this period was still less effective. This is consistent with the relatively low level of effectiveness in collecting recreation facility fees in Bulukumba Regency, especially in 2017 and 2018. The lowest effectiveness of collecting recreation facility fees occurred in 2017 and 2018, achieving only 43% efficiency, while the highest effectiveness was achieved in 2020, reaching 141%, making it the only year that met the criteria for highly effective revenue collection.

Discussion

The findings of this research provide valuable insights into how individual characteristics and collaborative efforts impact employee performance within an organization. Firstly, the study highlights the significant influence of personality traits on employee performance. As noted by (Morgan, 2019; Saleh & Elgelal, 2014), employees with proactive personalities tend to take initiative, display high levels of engagement, and demonstrate greater task performance. Additionally, individuals with strong emotional stability may cope better with work-related stress and are more likely to maintain a positive attitude, resulting in enhanced overall performance (Lv et al., 2018).

Secondly, the research sheds light on the pivotal role of teamwork in fostering employee performance. A cohesive and synergistic team environment fosters better cooperation, information sharing, and collective problem-solving abilities (Bartsch et al., 2021; Nasution et al., 2011). Team members' ability to complement each other's strengths and compensate for weaknesses enables improved task execution and contributes to higher levels of performance.

Despite its valuable contributions, this study is not without limitations. Firstly, the research primarily relies on self-report measures for personality assessment, which may introduce common method bias (Podsakoff et al., 1996). Using multiple methods of data collection, such as peer evaluations or supervisor ratings, could enhance the validity of the personality assessments.

Secondly, the study solely focuses on the mediating role of organizational commitment in the personality-teamwork-performance relationship, neglecting other potential variables that

might influence this process. Future research should consider investigating additional mediating and moderating factors to provide a more comprehensive understanding of the complex dynamics at play.

Building upon the foundation laid by this study, future research avenues can expand the knowledge in this area. To address the limitations regarding personality assessment, researchers could explore more objective measures, such as using standardized personality tests or observational methods, to validate and strengthen the personality-performance link.

Moreover, a longitudinal study design would offer valuable insights into the causality between personality, teamwork, and employee performance. Long-term assessments would reveal whether certain personality traits influence the development of effective teamwork or vice versa, and how this evolution impacts performance over time.

Furthermore, investigating the impact of different organizational cultures and structures on the relationship between personality, teamwork, and performance could provide organizations with practical recommendations for improving overall performance. Understanding how these factors interact and influence one another can help companies design strategies that optimize team dynamics and enhance individual contributions to the organization.

CONCLUSION

The government of Bulukumba Regency, represented by the Regional Financial and Revenue Management Agency, has conducted effective entertainment tax collection from 2015 to 2021, despite the fluctuating revenue collection. Only in 2016 did the entertainment tax revenue exceed the set target. On the other hand, the collection of recreation facility fees from 2015 to 2021 was still less effective, as evidenced by the average effectiveness rate of 77%, falling under the category of less effective.

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