

# Strategy for Developing Employee Technical Competence and Managerial Competence

Nahwa Umar

Prime Trainer, Human Resources Development Office, Southeast Sulawesi Provincial Government

Email: [nahwaumar3\[at\]gmail.com](mailto:nahwaumar3[at]gmail.com)

**Abstract:** *This research focuses on strategies for developing technical competencies and managerial competencies with the problem of how to develop strategies for technical competencies and strategies for developing managerial competencies. The research design was designed using a qualitative approach with data collection methods through observation, focus group discussions, interviews and documentation, with data analysis using the Framework Analysis method. The research results found that the strategy for developing technical competence was carried out through two methods, namely through education and training and through work experience. Education and training is carried out in the form of academic education at universities, and formal training in the form of: Tax Inspection Training, Technical Training for Land and Building Tax Management and Fees for Acquisition of Land and Building Rights, Basic Level Urban and Rural Land and Building Tax Appraiser Training, Training Exploring the Potential of Regional Taxes and Regional Levies, Regional Finance Courses, Technical Guidance on PBB Input; and TOT Regional Financial Management. Meanwhile, work experience is carried out in the form of comparative studies and assignments outside the field of work. The managerial competency development strategy is carried out through two methods, namely through education and training and through work experience. Education and training is carried out in the form of formal training consisting of: National Leadership Training (PKN) II, Administrator Leadership Training (PKA), Supervisory Leadership Training (PKP). Meanwhile, through experience, this is carried out in the form of job rotation in the form of job promotions and job transfers. The researcher suggests that future researchers add strategies for developing socio - cultural competence in other agencies or organizations. For Widyaiswara to develop a competency - based training program related to the findings of this research, as well as for the Kendari City government to program priority types of technical competency training for employees who do not yet have technical competency so that the need for technically competent employees can be met. It is also recommended to develop other on - the - job training such as coaching and mentoring, as well as independent training in the form of knowledge sharing in the workplace, as well as other technical training that really supports regional revenue performance such as training for tax bailiffs and billing systems taxes and user charges.*

**Keywords:** Developing Technical Competency, Developing Managerial Competency, Education and Training

## 1. Introduction

The division of human resource competencies into three categories is based on the assumption that managerial competence, technical competence and socio - cultural competence are factors that determine a person's success in their work. Managerial competence is necessary for someone's success in a managerial position. Technical competence is necessary for a person's success in jobs that require specific technical skills and knowledge. Socio - cultural competence is necessary for a person's success in interacting with other people from various backgrounds (Hasibuan and Malayu, 2005).

Based on BPS data (2022), the realization of regional tax revenues comes from hotel and restaurant taxes, entertainment taxes, advertising taxes, street lighting taxes, parking taxes, groundwater taxes, non - metallic mineral and rock taxes, rural and urban land and building taxes., and others in the 2022 fiscal year only achieved 65.98% of the set target. This data indicates that the performance of regional tax management is still the biggest problem faced by the City Government. The results of research by experts state that performance is determined by employee competence. The higher the employee's competence, the higher the performance (Priasmara, 2018; Johnny, 2020).

### Research focus

The focus of the study of this paper is:

- 1) Strategy for developing employee technical competence;

- 2) Strategy for developing employee managerial competence.

### Formulation of the problem

The problems of this research are as follows:

- 1) What is the strategy for developing employee technical competence;
- 2) What is the strategy for developing employee managerial competence;

### Research purposes

The objectives of this research are as follows:

- 1) To find out strategies for developing employee technical competence;
- 2) To find out strategies for developing employee managerial competence.

### Benefits of research

- 1) Theoretical Benefits
  - a) Develop theories about strategies for increasing technical competence and managerial competence.
  - b) Adding research references on strategies for increasing technical competence and managerial competence.
- 2) Practical benefits
  - a) Improving the performance of regional revenue bodies.
  - b) Increase local original income.
- 3) For trainer.

The research results can be used in preparing and implementing training and development programs for regional revenue agency employees.

## 2. Literature Review

Government Regulation Number 11 of 2017 article 55 states that a person who occupies a position within the government must have Technical Competency, Managerial Competency and Socio - Cultural Competency. Technical Competency is measured from the level and specialization of education, functional technical training, and technical work experience. Managerial Competency is measured by level of education, structural or management training, and leadership experience. This research only takes two categories of human resource competencies, namely aspects of technical competency development and managerial competency development.

### Development of Technical Competency

Technical competency is a set of knowledge, skills and attitudes that can be learned and developed (Boyatzis, 1982; Spencer, 1993). Technical competency is a set of knowledge, skills and attitudes needed to carry out certain tasks in a field or profession. Technical competency includes a deep understanding of relevant concepts, methods, tools, or technologies in a field. To achieve optimal organizational performance, organizations must have competent and committed human resources. This theory emphasizes the importance of human resource quality and provides the view that humans are an important resource for organizations (Spencer, 1993).

Technical competency relates to an individual's ability to carry out specific tasks related to their job. This technical competency includes the skills, knowledge, and experience needed to perform job tasks effectively and efficiently (Lombardo & Eichinger, 2000).

Technical competency can be defined as a specific set of skills and knowledge related to a particular job or profession. Technical competency indicators are the specific skills and knowledge required to perform a specific task or job. These indicators include practical skills, technical knowledge, and the ability to solve specific problems related to the work performed. According to Noe (2016), technical competency indicators can be grouped into two categories, namely functional knowledge and technical skills. Functional knowledge includes knowledge of the products, services, and industry in which the job is performed, while technical skills include the ability to use equipment, technology, and work methods specific to the job. These two types of competency indicators must be possessed by employees who work in technical or functional fields that require certain technical skills.

### Development of Managerial Competency

Managerial competency can be defined as the effectiveness and efficiency of a set of skills, knowledge and attitudes required to lead and manage resources in an organization. Mathis and Jackson (2010), managerial competence includes the ability to plan, organize, direct, coordinate and control work in an organization. Apart from that, managerial

competence also includes the ability to communicate, collaborate with a team, solve problems and think critically. Managerial competency is the knowledge, skills and attitudes needed to lead and/or manage organizational units (Center for Human Resources Training and Development, 2008). Managerial knowledge relates to knowledge of management concepts, principles and theories. Managerial skills relate to the ability to apply management knowledge in practice. Managerial attitudes relate to the behavior or perspective needed to lead and manage other people.

### Form a HR Competency Development Strategy

Dessler (2019) suggests that managerial competency development strategies can be grouped into two, namely increasing education and training, and work experience. Stone et al, (2017) suggest that competency development strategies can be carried out through various forms of training, such as:

- 1) Formal training is training organized by professional training institutions. Formal training usually has a structured curriculum and materials. Formal training can provide in - depth managerial knowledge and skills.
- 2) Informal training is training organized by the agency or organization itself. Informal training usually has a curriculum and material that is tailored to the needs of the agency or organization. Informal training can provide employees with the opportunity to learn from the experiences of others.
- 3) On - the - job training is training carried out in the workplace. On - the - job training is usually conducted by a supervisor or mentor. On - the - job training can provide employees with the opportunity to learn directly from their work.

Work experience is a managerial competency development strategy that cannot be ignored. Work experience can provide employees with the opportunity to learn directly from their work. Work experience can be gained through various means, such as job rotation, special assignments, and projects. Position rotation is the assignment of employees to different positions within a certain period of time. Job rotation can provide employees with the opportunity to learn various managerial skills. Special assignments are assignments of employees to work on certain tasks or projects. Special assignments can provide employees with the opportunity to learn specific managerial skills (Noe, 2016).

## 3. Methods

The location of this research was carried out at the Kendari City Regional Revenue Agency Office with the consideration that this location was related to the problems and objectives of the proposed research. This research was carried out using a qualitative approach, namely an approach to understanding complex phenomena by using qualitative data to understand the phenomenon being studied. The presence of researchers is the main instrument in this research. This research data includes information about employees' technical and managerial competencies, which were obtained through various channels, including:

- 1) Formal education and training;
- 2) "On - the - Job Training" (OJT) training;

## 3) Informal and Non - Formal Training.

The data collection method applied in this research is as follows:

- 1) Observation, namely data collection techniques by directly observing research objects or subjects.
- 2) FGD (Focus Group Discussion), namely a method of collecting qualitative data by conducting focus group discussions.
- 3) Interviews are data collection techniques by asking questions directly to respondents.
- 4) Documentation is a data collection technique by collecting documents related to the object or subject of research.

The method for checking the validity of the data in this research is by triangulation. This triangulation includes data triangulation (collecting data from several different sources), method triangulation (using several data collection methods), or researcher triangulation (involving several researchers in data analysis).

Research data analysis was carried out using the Framework Analysis method, namely a qualitative data analysis method used to evaluate data based on a predetermined framework. With this approach, researchers can interpret data and relate it to appropriate literature more simply.

## 4. Results and Discussions

### Technical Competency Development Strategy

The results of his observations showed that there were 89 employees of the Kendari City Regional Revenue Agency, while 41 people had taken part in technical competency development with details as presented in Table 1.

**Table 1:** Technical Competency Development Strategy

No	Technical Competency Development Strategy	Number of Employees
1.	Education and training	
	- Formal education	89
	- Formal Training	21
2.	Work experience	20

Source: Secondary Data, 2023

Based on Table 1, it shows that there are two strategies for developing employee technical competence, namely through education and training strategies, as well as work experience strategies. Overall, 89 employees of the Kendari City Regional Revenue Agency have formal education ranging from secondary to tertiary education. There are 59 employees with bachelor's level (S1) education, 18 people with master's degree (S2/) level of education, 2 people with Diploma IV, and the remaining 5 people are Diploma III and high school graduates each.

There are 21 employees who have formal training in the field of tax services. This formal training is organized by various government training institutions and through collaboration with universities and the private sector with duration varying between 2 days to 5 working days which is carried out at the training site or held online.

### 1) Tax Audit Training

Tax audit training is training that aims to improve employee competency in carrying out regional tax audits by equipping participants to be able to carry out regional tax audits and ensuring that taxpayers can fulfill their tax obligations correctly and completely. This training was attended by 12 employees. Organized by the Institute for Economic and Social Research, Faculty of Economics and Business, University of Indonesia (LPEM - FEB UI) in collaboration with the Directorate General of Financial Balance, Ministry of Finance of the Republic of Indonesia. This training was carried out for 5 days or 26 lesson hours (JP).

To meet the competency needs of regional tax inspectors, 15 employees are needed. Currently, there are only 12 tax inspectors available, so to fill the shortage of competent tax audit employees, 3 employees are still needed. The results of the interview with informant "H" stated that "This training was very useful for improving my knowledge and skills in carrying out regional tax audits" and was declared valid. Based on thematic analysis, a theme identified that emerged from this research was regional tax audit competence. Another theme that emerged It was identified from the results of the FGD implementation that employees who are competent as regional tax auditors are really needed because they increase the performance of regional tax revenues. It can be concluded that tax audit training forms regional tax audit competencies. Employees who are competent as regional tax auditors are really needed because they increase the performance of regional tax revenues.

### 2) Technical Training on Land and Building Tax Management and Land and Building Acquisition Fees

Technical Training on Land and Building Tax Management and Land and Building Rights Acquisition Fees is training aimed at providing knowledge and skills to local government employees in managing Land and Building Taxes and Land and Building Rights Acquisition Fees. This training is very important for Rural and Urban Land and Building Tax officers to master the conditions of the field where they are assigned, including the number of buildings which are related to the number of residents who live and have their own houses or contracts. The observation results show that there are 2 employees who are competent in this field. It was Organized by Gajah Mada University for 2 days face to face at the training site. This training was also held by the STAN State Accounting College which is one of the Education and Training Centers under the Financial Education and Training Agency for 5 days online. This training is really needed for 6 people. Meanwhile, there are only 2 employees currently available so we still need 4 employees.

The results of the interview with informant "N" stated that "This training is very important to master because it is closely related to the work currently being done to update PBB data." After triangulation, it was declared valid.

The results of the thematic analysis identified a theme that emerged from this research, namely increasing competency in Land and Building Tax Management and Land and Building Rights Acquisition Fees. It was concluded that

technical training in the management of Land and Building Tax Management and Acquisition Fees for Land and Building Rights can improve management competence in the Management of Land and Building Tax and Acquisition Fees for Land and Building Rights.

### 3) Training for Rural and Urban Land and Building Tax Appraisers at Basic Level

Basic Level Rural and Urban Land and Building Tax Appraisal Training is training that equips participants with basic knowledge and skills in carrying out property appraisals for the purposes of determining the sales value of tax objects which will be used as the basis for imposing Rural and Urban Land and Building Tax. This training is needed to know how much land and building tax should be calculated and should be paid for each house, including calculating the value of land and building acquisition duties. This training is really needed with a total requirement of 6 people but only 2 people are available. This training was organized by the State Financial Polytechnic, College of Accountancy, Financial Education and Training Agency, Ministry of Finance of the Republic of Indonesia for 5 days, which is equivalent to 49 JP.

An interview with informant "IW" stated that "As the Head of UPTB for Rural and Urban Land and Building Tax, Nambo District, I was greatly helped by this training because it was able to improve my ability to assess Rural and Urban Land and Building Tax." The results of the thematic analysis identified a theme that emerged from this research, namely establishing technical competence in assessing rural and urban land and building taxes. Another theme that emerged was that competent tax assessor employees were needed because they were able to assess the sales value of tax objects. It is concluded that technical training for Rural and Urban Land and Building Tax Assessors forms the competency of Rural and Urban Land and Building Tax Assessors which is very much needed, especially in assessing the sales value of tax objects which is in carrying out property appraisals for the purposes of determining the Sales Value of Tax Objects so as to improve target achievement performance. regional income.

### 4) Training on Exploring Potential Regional Taxes and Regional Levies

Training on Exploring Potential Regional Taxes and Regional Levies is training aimed at providing participants with adequate skills and knowledge in exploring potential regional taxes and regional levies. Training and training to explore this potential is very necessary because every time a city progresses, the potential for taxes and levies will also increase. Because of this, we need people who know the calculations and explore existing potential. There is 1 employee who takes technical guidance on exploring regional tax potential. This training was organized by the Institute for Economic and Social Research, Faculty of Economics and Business, University of Indonesia (LPEM - FEB UI) in collaboration with the Directorate General of Financial Balance, Ministry of Finance of the Republic of Indonesia. With a duration of 5 days which is done online. The results of the interview with Informant "F" also explained that "the materials received in the training were very significant in providing the knowledge and skills

needed to carry out the Exploration of Potential Regional Taxes and Regional Retributions in Kendari City".

The results of the thematic analysis identified a theme that emerged from this research, namely increasing technical competence in Exploring the Potential of Regional Taxes and Regional Retributions. It was concluded that technical training in Exploring the Potential of Regional Taxes and Regional Retributions formed the technical competency of Exploring the Potential of Regional Taxes and Regional Retributions. It could increase the exploration of potential regional taxes and regional levies.

### 5) PBB Input Technical Guidance

PBB Inputting Technical Guidance is training that provides participants with an overview of Land and Building Tax (PBB), especially regarding how to input PBB into the PBB Information System. SIPB is used by local governments to manage PBB administration, starting from collecting data on PBB objects, determining the value of PBB tax objects, to collecting PBB. This competency is really needed with the number of employees needed as many as 6 people for operators and admin, but currently only 1 person is available. The results of the interview with informant "Y" stated that "I am currently carrying out PBB inputting work". This data was declared valid and the results of the thematic analysis identified a theme that emerged from this research, namely increasing the technical competence of PBB input. It was concluded that technical guidance on PBB inputting can improve PBB inputting competency.

### 6) Regional Finance Course

The Regional Finance Course is training designed to improve the competency of human resources involved in managing regional finances. This course is really needed for the benefit of good financial management for financial management of regional taxes and levies. This course really needs 6 people but only 1 person is available so 5 more people are needed. The training implementation method is carried out face to face, discussions, report preparation and individual presentations. The regional finance course is organized by the Center for Regional Financial and Economic Development, Faculty of Economics, Hasanuddin University in collaboration with the Ministry of Finance of the Republic of Indonesia which is supported by the Ministry of Home Affairs of the Republic of Indonesia for 3 (three) months.

The results of the interview with informant "F" stated that "When I took part in the training, what I learned was how to make accounting - based reports, related to main duties and functions, hotel tax bills, how to record hotel realization reporting results with hotel receivables, as well as parking bookkeeping calculations and other taxes, so that it makes it easier to read the report and can find out whether the taxpayer has reported their taxes correctly or not." The results of data triangulation were declared valid and the results of thematic analysis identified a theme that emerged from this research, namely increasing regional financial technical competence. It was concluded that regional finance courses can improve regional financial management competence.



### 7) TOT Regional Financial Management.

TOT Regional Financial Management is training held to improve the competency of employees involved in regional financial management. This TOT is very necessary in an effort to create reliable financial management both within Bapenda and the financial management of tax payers so as to create good and correct financial management. The number of employees who have this competency is 6 people. The results of observations made during the research found that there was 1 (one) person who had taken part in this competency development training.

The results of the interview with informant "S" explained that "I currently hold the position of Financial Treasurer at the Regional Revenue Agency Office based on the consideration that I have taken part in the Regional Financial Management TOT." The results of data triangulation were declared valid. The results of the thematic analysis identified a theme that emerged from this research, namely increasing TOT technical competence in Regional Financial Management. It was concluded that TOT Regional Financial Management can improve regional financial management competence.

### 8) Comparative Study

Comparative studies are one way to develop employee competency which aims to learn new work processes, products or services related to local tax management. Comparative studies are carried out by comparing what has been done with what other regions are doing that are more advanced and have greater income with regional conditions that are almost the same both in terms of population, area and city progress. A copy study is to imitate how to manage income with techniques that have not been done before, such as how to deal with taxpayers, how to make advertisements (billboards) for taxpayers and put up billboards so that they look beautiful and can be adjusted to spatial conditions.

A comparative study is looking at other regions by comparing what the Kendari City Bapenda has done with what other regions have done. Every employee of the Kendari City Regional Revenue Agency needs to carry out comparative studies in other areas. Informant "F" stated that "I have conducted a comparative study on PAD Governance related to regional taxes and levies in Semarang and a replica study on regional financial governance, innovation and financial system integration in Boyolali." The results of the data triangulation were declared valid. The results of the thematic analysis show that the themes found in this research are comparative studies. It was concluded that improving employee technical competence can be done through comparative studies.

### 9) Special Assignments

Special assignments are assignments given to civil servants to carry out certain tasks that are not included in their routine duties. Special assignments are carried out to improve organizational performance, develop employee competencies, handle certain problems, and meet organizational needs. Special assignments can be carried out within one government agency, between government agencies, or between government agencies and other agencies.

The results of the interview with informant "ES" explained that "I was previously the Head of the Determination and Objections Sub Division for Region I, then I was transferred to the functional position of policy analyst. However, currently, I am assigned as an official who determines regional taxes which is not in accordance with the duties of my position as policy analyst". The results of data triangulation were declared valid.

The results of the analysis using thematic tests on the information submitted by the informants, the theme that emerged was special assignments, namely assignments given to civil servants to carry out certain tasks that were not included in their routine duties. It was concluded that special assignments occurred because of the technical competence they possessed.

### Managerial Competency Development Strategy

Managerial Competency is knowledge, skills, and attitudes/behavior that can be observed, measured, developed to lead, and/or manage organizational units (Permenpan RB Number 53 of 2020). The results of interviews with informants revealed that the strategy for developing employee managerial competence was carried out through two methods, namely education and training and work experience. The following describes the formal training that Kendari City Regional Revenue Agency employees have participated in.

#### 1) National Leadership Training Level II

Level II National Leadership Training is training to occupy or be in a high level pratama leadership position. This training aims to develop strategic leadership competencies at JPT Pratama who will play a role and carry out government duties and functions in their respective agencies. National Leadership Training Level II is required for high ranking pratama officials for several reasons, including:

- a) Senior Executive Officer are strategic positions and have great responsibility. Pratama high leadership officials are tasked with leading and managing large and complex organizations or work units.
- b) This training provides the necessary knowledge, skills and leadership attitudes for high level Pratama officials to be able to carry out their duties and responsibilities well.
- c) PKN II is training recognized by the government which can be used for career development.

The results of the observations show that the Head of the Kendari City Regional Revenue Agency has carried out National Leadership Training Level II as a high ranking pratama official. Training was carried out through Blended Learning for 923 (nine hundred and twenty three) lesson hours. The results of the interview with the informant "SD" revealed that: "The PKN II leadership that I participated in resulted in an innovation of the Integrated Tax Monitoring/Supervision System change project with the acronym Pindara Tax. Pindara Tax was created to monitor or supervise taxes. In the initial stage, this system was implemented on advertising tax. Advertisement tax was chosen, because based on the results of the identification carried out by Bapenda, there are approximately 4 thousand tax objects that must be served, while the available human

resources are very limited. "If this is done manually, it is feared that the potential for regional losses is very large." The results of data triangulation were declared valid.

The results of the thematic test show that the information conveyed by the informants is an increase in managerial competence by producing change projects. In connection with the results of this analysis, it can be concluded that the development of managerial competency can be carried out through PKN II by producing change projects.

### 2) Administrator Leadership Training

Administrator Leadership Training (PKA) is training to occupy or be in the position of administrator. As a result of observations, there were 2 (two) employees who had taken part in Administrator Leadership level training. There are 5 employees who should take part in this PKA, while only 2 people have taken part in this training. The results of interviews with informant "YM" showed that "The results of PKA training have a positive influence in developing leadership competencies in achieving the organization's vision and mission." The results of data triangulation were declared valid. The results of the analysis using thematic tests clearly show that the information conveyed is an increase in leadership competence as an administrator. It was concluded that administrator leadership training resulted in increased managerial competence for an administrator official.

### 3) Supervisory Leadership Training

Supervisory Leadership Training is training aimed at occupying or in a supervisory position. This training was carried out to improve managerial abilities in improving organizational performance and employee performance. This training was carried out for the reason of increasing the competency of civil servants in the field of leadership. Based on observations, there were 2 (two) employees who had taken part in the training, while there were 24 Echelon IV positions who should have taken part in this administrator leadership training.

The results of the interview with informant "J" regarding the results of the implementation of the Supervisory Leadership Training conveyed the information that "The results of the training I attended formed operational leadership competencies in level IV structural officials who will play a role and carry out government duties and functions in their respective agencies." The results of data triangulation were declared valid. The results of analysis using thematic tests, the information conveyed by respondents is the managerial competence of supervisory positions where one indicator of managerial competence is the ability to lead. It was concluded that supervisory leadership training is training aimed at forming managerial competencies for supervisory officials.

### 4) Work Experience

Competency development through work experience is the process of improving a person's abilities and skills through work experience. Work experience is very important to provide someone with the opportunity to learn and develop managerial and leadership competencies. It was implemented in the form of job rotation through promotions

and job transfers. Position promotions are carried out vertically, namely the transfer of employees from one position or position to another position or position that has a higher hierarchical level.

The interview with informant "N" explained that "I have served at the Kendari City Regional Revenue Agency Office for 20 years and have experience as staff in the Land and Building Tax (PBB) service section. In 2021 he will receive a promotion as Head of Unit of Land and Building Tax at the Kendari City Bapenda. "Currently, I was involved in work to update PBB data in Bende Village, Kendari City." The results of data triangulation were declared valid. The thematic test results show that competency development through job rotation is carried out in the form of promotions aimed at learning various areas of work. It is concluded that promotion is a form of developing managerial competence from employees who have experience in the field of regional tax services.

Employee mutation is the movement of employees from one position to another within an organization. There are several reasons why employee transfers are carried out, including developing employee competency, improving organizational performance, increasing employee motivation, preventing employee burnout, increasing equal employment opportunities, and overcoming employee problems. The results of the interview with informant "Y" explained that: "I was previously an echelon IV official in South Konawe Regency, then transferred my position to the Kendari City Government as Head of the Planning Sub - Section at the Kendari City Dispenda. In line with central government policy through PANRB Ministerial Regulation Number 28 of 2019 concerning Equalization of Administrative Positions into Functional Positions, I have been equalized in the position of functional planner with the main task of carrying out planning at the Kendari City Regional Revenue Agency office." The results of data triangulation were declared valid. The results of the thematic analysis of respondents' answers show that there are employee transfers due to their competencies. It was concluded that the job transfer was carried out because he had competence.

## 5. Conclusion

Based on the objectives that have been formulated in this research, the following can be concluded:

- 1) The strategy for developing technical competency for Kendari City Regional Revenue Agency employees is carried out through two methods, namely through education and training, as well as through work experience. Education and Training consists of:
  - a) Education is carried out through academic education, including Diploma III, Diploma IV, Bachelor's (S1), and Master's (S2) degrees. .
  - b) Formal training is carried out in the form of:
- 2) Training on Exploring Potential Regional Taxes and Regional Retributions;
- 3) Tax Audit Training
- 4) Technical training in managing land and building taxes and fees for acquiring rights to land and buildings
- 5) Basic Level Rural and Urban Land and Building Tax Appraiser Training

- 6) Technical Guidance on Land and Building Tax Input
- 7) Regional Finance Course
- 8) TOT Regional Financial Management
  - a) On the Job Training Training is carried out in the form of a comparative study
  - b) Work experience is carried out in the form of position rotation and special assignments. Position rotation is carried out in the form of position promotions or transfers. Meanwhile, special assignments are carried out in the form of task assignments outside the field of work.
- 9) The strategy for developing managerial competency for Kendari City Regional Revenue Agency employees is carried out through two methods, namely through education and training, as well as through work experience through:
  - a) National Leadership Training Level II
  - b) Administrator Leadership Training
  - c) Supervisory Leadership Training
  - d) Work experience is carried out through job rotation in the form of job promotions.

## 6. Recommendations

Based on the conclusions stated above, the researcher puts forward several suggestions as follows:

- 1) For future researchers to carry out further research by adding socio - cultural competency development strategies in other government agencies or organizations, as well as examining other types of technical competency development.
- 2) For Trainer to prepare a competency - based training program, especially the following technical competencies:
  - a) Training on Exploring Potential Regional Taxes and Regional Retributions;
  - b) Tax Audit Training
  - c) Technical training in managing land and building taxes and fees for acquiring rights to land and buildings
  - d) Basic Level Rural and Urban Land and Building Tax Appraiser Training
  - e) Technical Guidance on Land and Building Tax Input
  - f) Regional Finance Course
  - g) TOT Regional Financial Management.
- 3) For Regional Revenue Agency agencies to program priority types of technical competency training for employees who do not yet have technical competency so that the needs of technically competent employees can be met. Likewise, managerial competency training programs can be programmed for structural officials who have not yet taken Administrator Leadership Training for administrator and Supervisory Leadership Training for supervisory, so that it can become a main priority in 2024. It is also recommended that other on - the - job training be developed, such as coaching. and mentoring, as well as independent ones in the form of knowledge sharing in the workplace, as well as other technical training that really supports regional revenue performance such as training for tax bailiffs, and tax and levy collection systems.

## References

- [1] Ariyanto, B., & Fauzi, A. (2019). Pengaruh Kompetensi Sumberdaya Manusiaterhadap Kualitas Layanan Administrasi Aparatur Pemerintahan (Studi Empiris pada Kantor Pelayanan Pajak Pratama Banjarmasin). *Jurnal Ilmiah Administrasi Publik dan Pembangunan*, 3 (1), 1 - 10.
- [2] Boyatzis, R. E. (1982). *The Competent Manager: A Model for Effective Performance*. John Wiley & Sons
- [3] Dessler, G. (2019). *Human Resource Management*. 14th ed. Pearson Education.
- [4] Dessler, Gary. 2011. *Human Resource Management Thiteenth Edition*. New Jersey: Pearson Pretice Hall
- [5] Dwi Lestari, N., & Sari, N. K. (2019). Kebijakan Pemungutan Pajak dengan Prinsip Adildan Proporsional dalam Meningkatkan Kepatuhan Wajib Pajak. *Jurnal Ilmiah Ekonomi Bisnis dan Entrepreneurship*, 3 (2), 33 - 41.
- [6] Gatot Triharsono, R. (2015). *Manajemen SDM: Suatu Pendekatan Komprehensif*. Jakarta: Salemba Empat.
- [7] Hasibuan, C. S., Saputra, R., Nurrahman, A. (2021). Pengembangan Kompetensi Aparatur Pada Badan Pengelolaan Pajak dan Retribusi Daerah (BPPRD) Kota Medan Provinsi Sumatera Utara. *Jurnal Ilmu Pemerintahan Widya Praja*. p - ISSN: 0216 - 4019 e - ISSN: 2614 - 025X. Volume 47, No.2, November 2021: 221 - 238.
- [8] Johnny, C. G. (2020). Pengaruh Kompetensi Pegawai Terhadap Kinerja Pegawai Pada Kantor Kecamatan Kawangkoan Utara Kabupaten Minahasa. *Jurnal Ilmiah Magister Manajemen*, 2 (1), 1 - 12.
- [9] Kustiawan, Winda. 2019. "Perkembangan Teori Komunikasi Kontemporer". *Jurnal Komunika Islamika* 6 (1): 1 - 24.
- [10] Mangkunegara, A. A. P. (2016). *Manajemen Sumber Daya Manusia: Perusahaan, Industri, dan Organisasi Publik*. Bandung: Refika Aditama.
- [11] Mardiasmo. (2013). *Perpajakan*. Yogyakarta: Andi
- [12] McClelland, D. (1973). Testing for competence rather than for "intelligence". *American Psychologist*, 28 (1), 1 - 14.
- [13] Mutiah, A. (2018). Pengaruh Kompetensi Sumber Daya Manusiaterhadap Kualitas Layanan Administrasi Aparatur. *Jurnal Ilmiah Pendidikan Administrasi Perkantoran*, 6 (1), 24 - 32.
- [14] Noe, R. A. (2016). *Human Resource Management: Gaining a Competitive Advantage*. 10th ed. Pearson Education.
- [15] Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). SERVQUAL: A multiple - item scale for measuring consumer perceptions of service quality. *Journal of Retailing*, 64 (1), 12 - 40.
- [16] Priasmara, B. (2018). Pengaruh Kompetensi Pegawai terhadap Kinerja Pegawai Pada Badan Kepegawaian Daerah Kabupaten Tana Tidung. *Jurnal Ilmu Administrasi Publik*, 7 (1), 1 - 14.
- [17] Pujianto. 2009. *Pendidikan Akademik*. Yogyakarta: UNY Press. ISBN 978 - 979 - 757 - 384 - 3.
- [18] Purnamasari, D., & Kusumawati, A. (2020). Pengaruh Kompetensi Sumberdaya Manusiaterhadap Kualitas Layanan Administrasi Aparatur (Studi Empiris pada

- Pemerintah Kabupaten Karawang). Jurnal Pendidikan Ekonomi, 13 (1), 53 - 62.
- [19] Rahmalia, Mid (2020). Kompetensi Managerial Jabatan Administrasi Pegawai Negeri Sipil: Masalah Dan Prospek Kebijakan. Jurnal Kewidyaiswaraan / Volume 5 / No.1 / 2020.
- [20] Rivai, Veithzal, dan Jauvani Sagala. 2011. Manajemen Sumber Daya Manusia Untuk Perusahaan Dari Teori Ke Praktik. Jakarta: Rajawali Press.
- [21] Sikula, Andrew E. (1981). Training and Development of Human Resources. New York: John Wiley & Sons.
- [22] Spencer, L. M. (1993). Competence at Work: Models for Superior Performance. John Wiley & Sons.
- [23] Stoner, J. A. F., Freeman, R. E., & Gilbert, D. R. (2017). Management. 12th ed. Cengage Learning.
- [24] Tjiptono, Fandy. 2008. Strategi Pemasaran. Edisi 3. Yogyakarta: Andi Offset.
- [25] Zeithaml, V. A., Berry, L. L., dan Parasuraman, A. 1985. A Conceptual Model of Service Quality and Its Implications for Future Research. Journal of Marketing, 49 (4), 41 - 50.