THE EFFECT OF PROFESSIONALISM AND WORKLOAD ON THE PERFORMANCE OF EMPLOYEES OF REGIONAL REVENUE AGENCY IN SIKKA REGENCY

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Abstract: This study aims to analyze the influence of professionalism and workload on the performance of employees of the Regional Revenue Agency in Sikka Regency. The population of this study were employees of the Agency as many as 61 people. Sampling in this study used a technique or method of saturated sampling, where the total population will be sampled. The number of samples taken in this study was 57 people (100% of the population). Data were collected through questionnaires and analysis using descriptive methods and inferential statistics, namely multiple linear regression. The results of the descriptive analysis showed that the variables of employee performance and work discipline are categorized as very good. While the variable of Workload is categorized as high. The research results showed that partially the variable of Professionalism (X1) has a positive and significant effects on employee performance. While the variable of Workload (X2) has a negative and insignificant effects on employee performance. The results of analysis on the determination showed that the two independent variables in this study were able to explain the rise and fall of the performance of the employees of the Regional Revenue Agency of Sikka Regency by 53,2%, while the remaining 46,8% was explained by other variables that were not included in this research model.

Keywords: Professionalism, Workload, Performance

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1. Introduction

Competition in the global era requires organizations to work more effectively and efficiently. Increasing the competitiveness of human resources is required to maintain the survival of the organization. Every organization is required to be able to maximize its quality and competent performance in various fields, especially related to its stakeholders. The complexity of the social environment requires organizations to be able to formulate the interests of their various stakeholders appropriately.

The organization has resources as an important element of implementing or driving itself. Human resources are the main element, but they are often problematic because they are not always able to carry out their duties and responsibilities properly and optimally. This of course greatly affects the performance and results of its work. In turn, such human resources affect organizational performance. According to Mulyadi (2007) organizational performance was the

key of success of personnel, teams or organizations in realizing the strategic goals that have been set previously, complete with their expected behavior.

The Office of the Regional Revenue Agency in Sikka Regency or abbreviated as BAPENDA Sikka is a supporting element of the regional government in the financial sector, which was established based on Regional Regulation of Sikka Regency Number 13 of 2016 concerning the Establishment and Composition of Regional Apparatus of Sikka Regency and Regulation of Sikka Regent Number 50 of 2016 concerning the Position, Structure Organization, Duties and Functions as well as Work Procedures of the Regional Revenue Agency. The existence of BAPENDA has been effective since 2017, where previously the duties and functions of revenue management were with the Regional Financial and Asset Management Revenue Service (DPPKAD) of Sikka Regency. The objectives of BAPENDA of Sikka Regency are:

1. To improve the performance of local revenue management.
   The goal is to increase the performance of the management of Regional Original Revenue with the indicator of the Level of Fiscal Decentralization.
2. To increase the performance of the apparatus in Bapenda's public services.
   The goal is to increase the performance of the apparatus in Bapenda's public services with the indicators of Increasing the Performance of Apparatus in Bapenda's public services.

The office of Regional Revenue Agency in Sikka Regency is located at Str. R.A Kartini No. 26 Kota Baru Rural-Village, in the District of Eastern Alok at Sikka Regency of East Nusa Tenggara Province. As an institution that has a position and supports elements of service and management of regional income, then the vision of the Office of BAPENDA of Sikka Regency is the Realization of the Regional Financial Management which is Participatory, Transparent, Effective, Efficient, Accountable and Competitive. Starting from the vision above, the mission of the Office of BAPENDA of Sikka Regency is formulated as follows:

1. Encouraging the improvement of the quality of regional budget planning.
2. Encouraging the improvement of the accountability, transparency and orderly administration of regional financial management.
3. Encouraging the improvement of regional income.
4. Encouraging the improvement of the quality of balancing fund management and regional fiscal capacity.
5. Encouraging the improvement of the quality of management of BUMD, BLUD, BMD.
6. Realizing the quality of technical and administrative services within the Directorate General of Regional Financial Development.

To determine the achievement of activities/programs in the process of realizing the vision and mission of the organization, it is absolutely necessary to measure organizational performance. This is in line with the assertion of Mahsun (2006) that organizational performance is a mirror of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, vision and mission of the organization as stated in the strategic planning of an organization. Thus the achievement of the vision and mission of the Office of BAPENDA of Sikka Regency can be observed through the information on the implementation of activities/programs. This information can be used as an evaluation of whether the work processes carried out by the organization are in accordance with the expected targets or not. In the context of implementing good governance, anticipating various demands from the Presidential Instruction of the Republic of Indonesia Number 29 of 2014 concerning the system of performance accountability of government agencies, then the Office of BAPENDA of Sikka Regency has compiled a Performance Accountability Report (LAKIP).

Information on the organizational performance of the Office of BAPENDA of Sikka Regency can be seen in the following table:

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Table 1. Data of 2019 Work Program Achievement of the Office of BAPENDA of Sikka Regency

No	Goals	Target Indicators	Achievement (%)
1.	Optimal management of local revenue	PAD Effectiveness	104,40
2.	Increasing of ASN professionalism	Professionalism Index of ASN	46,42
3.	Increasing of the quality and quantity of public service facilities and infrastructure	Quality index of public service facilities and infrastructure	100
4.	Increasing of the information system of PAD management	Index of information system of PAD management	100
5.	Increasing of the quality of performance management	Values of planning, measurement and performance reporting	96,77
6.	Decreasing of findings from BPK and APIP inspections	Number of findings	0

Source: Government Agency Performance Report (LAKIP) of the Office of BAPENDA of Sikka Regency

From Table 1 above, it can be seen that the work result of the State Civil Apparatus of in the Office of BAPENDA of Sikka Regency has not been maximized. The performance targets from the performance data, especially the performance targets for increasing the professionalism of the State Civil Apparatus (ASN) have not yet reached the set targets. Thus, the implementation of programs/activities at the Office of BAPENDA of Sikka Regency has not been able to realize good public governance.

The achievement of organizational performance of the Office of BAPENDA of Sikka Regency can occur if there are organizational resources available. Organizational resources can be broadly divided into two groups, namely: human resources and non-human resources. Human resources include all people who are members of the organization, each of which has a role and function. Meanwhile, non-human resources consist of natural resources, capital, machines, technology, materials, and others. Although all of them are important, human resources (HR) are the dominant factor, because they have reason, feelings, desires, intentions, knowledge, skills, workload, work and achievements (Gomes, 2003).

In the context of human resource development, the performance of an employee in an organization is very necessary to achieve quality performance for the employees themselves and also the success of the organization. The Office of BAPENDA of Sikka Regency must manage its human resources (employees) in order to improve its organizational performance. Simanjuntak (2011) stated that the performance of a company or organization is the accumulation of the performance of all individuals who work in it. Thus, to improve the performance of the organization there needs to be an increase in the performance of each employee. Based on this opinion, the performance of the State Civil Apparatus (ASN) at the Office of BAPENDA of Sikka Regency is the main focus that needs to be investigated.

Employee performance is the main factor that is very important for an organization. Mangkunegara (2009) stated that employee performance (work achievement) is the result in quality and quantity achieved by an employee in carrying out his/her duties in accordance with the responsibilities given to him/her. Performance is an embodiment of an employee's work behavior which is displayed as work performance in accordance with his/her role in an organization within a certain period of time. If an employee is unable to carry out tasks in accordance with the responsibilities assigned to him/her, then it will have an impact on the achievement of organizational performance.

Based on the results of interviews with the Head of the Sub-Division of Personnel and General Affairs at the Office of BAPENDA of Sikka Regency, following information was obtained:
1. There are employees who are less able to complete their work in the allotted time. This can be seen from several work documents piled up on his/her desk.
2. Lack of accuracy of employees in completing work so that many errors occur. This can be seen from the work documents that are returned to be corrected for errors and typos.

The performance of the employees at the Office of BAPENDA of Sikka Regency does not occur by itself, but there are several factors that influence it, namely internal and external environmental factors of the organization, as well as employee internal factors. The synergy of a number of these factors affects employee work behavior which then take hold of employee performance. Of the three types of factors, the ones that can be controlled and conditioned by managers are internal organizational and employee internal factors (Wirawan, 2009). Based on the results of observations and interviews, the researcher concluded that the employee internal factors that most influence employee performance are Work Professionalism and Workload.

According to Sedarmayanti (2010), professionalism is a pillar that will place the bureaucracy as an effective machine for the government, and as a parameter of the apparatus' skills in working well. Professionalism is related to competence, work effectiveness, and responsibility. Regulation of Minister of State Apparatus Empowerment Number 38 of 2018 concerning the Professionalism Index of State Civil Apparatus states that "Measurement of the Professionalism Index is an instrument used to quantitatively measure the level of professionalism of ASN employees whose results can be used as a basis for assessment and evaluation in efforts to develop ASN professionalism."

Kurniawan (2005) stated that professionalism is a fitness between the capabilities of the bureaucracy and task-requirement. Employee professionalism can be seen from the behavior, methods and qualities that characterize the profession they have. The results of observations and interviews of my research show:

1. There are some employees who are unable to adapt to the given work conditions because their educational background does not match with their work conditions.
2. There are some employees who work not based on their competence but rather because of their experience which the consequences that their work not being completed on time.
3. Lack of professional training and education according to their career path so that it has an impact on the mental attitude of employees, and therefore they are less effective at work.

The professionalism of the employees at the Office of BAPENDA of Sikka Regency must be improved immediately because the consequences will have a direct impact on employee performance. To examine the effect so as to provide direction in this research, then the research gap is formulated as follows:

Table 2. Research Gap of Professionalism on Employee Performance

Research Title	Research Results	Researchers
The Effect of Professionalism on Employee Performance	There is a significant influence	1. Aisyah dkk (2017)
	There is no significant effect	1. Fuad & Trisnawati (2015)
		2. Khasanah (2020)

Work professionalism on employee performance researched by Aisyah et al (2017) showed that it has a significant effect on employee performance. This is contrary to the results of research conducted by Haris Fuad (2015) and Khasanah, et al (2010) which showed that work professionalism had a negative effect on employee performance.

In addition to work professionalism, workload is one of the factors that affect the performance of the employees at the Office of BAPENDA of Sikka Regency. To bring into reality a reliable and performing State Civil Apparatus, it is necessary to reduce the burden of excessive work. This is in accordance with the Regulation of Minister of Home Affairs No. 12 of 2008 which stated that workload is the amount of work that must be carried out by a position or organizational unit, and is the multiplication result of the work volume and the time norm. If the worker's ability is higher than the demands of the job, then a feeling of boredom will arise. On the other hand, if the worker's ability is lower than the demands of the job, then more fatigue will appear.

Based on Permendagri No. 12 of 2008 concerning Guidelines for Workload Analysis in the Ministry of Home Affairs and Regional Governments, as well as observations and interviews with the Head of the Personnel Division and the Head of the Program, Planning and Evaluation at the Office of BAPENDA of Sikka Regency conducted by my research, the following conditions are shown:

1. There are several employees who are exhausted at work due to the delegation of tasks, authorities and responsibilities.
2. There are some employees who feel bored and under-stressed as a result of the longer working time than the rest time.
3. Two employees in the positions of Head of Sub-Division of Personnel and Head of Program and Planning do not have supporting staff at work, so they must work optimally and feel burdened with the tasks and responsibilities given.
4. There is a sudden scheduling of working hours, for example meeting hours discussing reports of the Regional Original Income (PAD) was suddenly held so that employees seem to be in a hurry to work and feel burdened.

Various workload problems at the Office of BAPENDA of Sikka Regency must be addressed immediately because they affect employee performance. Huey and Wickens (1993) in Mahfudz (2017) stated that workload affects employee performance. The workload will cause errors that can arise due to the inability to cope with work demands. To examine the effect so as to provide direction in this research, then the research gap is formulated as follows:

Table 3. Research Gap on Workload

Research Title	Research Results	Researchers
The Effect of Workload on Employee Performance	There is a significant influence	1. Priyanto (2018).
	There is no significant effect	2. Arifin, dkk (2016).

Research conducted by Priyanto (2018) showed that workload has a positive and significant effect on employee performance. This is contrary to the results of research conducted by Arifin, et al (2016) which showed that workload has a negative and insignificant effect on employee performance.

Performance is a measure of the success of an organization. To be able to improve the performance of employees at the Office of BAPENDA of Sikka Regency, it is necessary to seriously pay attention to the human resource management process which includes work professionalism and workload. If professionalism and workload are carried out in accordance with established rules, then employee performance will increase.

In accordance with the main background stated above, the objectives of this study are to determine the effect of work professionalism and workload on the performance of State Civil Apparatus employees at the Office of BAPENDA of Sikka Regency.

2. Literature Review

Overview of Employee Performance

Performance is an English word. The word *performance* comes from the verb *to perform* which means to display or carry out. Wibowo (2007) stated that "performance is about doing the job of the job. Performance is about what is done and how to do it." Performance is the display of one's work on how to do work in the process of achieving the desired goals. Appearance or

how someone does a job can be measured quantitatively. Performance is a reflection of what is done and then can be expressed through the behavior that a person shows.

According to Sedarmayanti (2001) performance is "how an employee carries out his/her work or for his/her work". In other words, performance can be measured from what an employee does in his/her work. According to Bastian (2006), performance is a description of the achievement on the implementation of an activity/program/policy in realizing the goals, objectives, mission, and vision of the organization. Furthermore, performance is the result of work in quality and quantity achieved by an employee in carrying out his/her duties in accordance with the responsibilities given to him/her (Mangkunegara, 2009).

According to Benardin and Russell (1993) performance can be measured by:

1. *Quality* is the extent to which the process or results of implementing activities are close to perfection or close to the expected goals.
2. *Quantity* is the amount of work performed by an employee in a certain period. The amount of work is the number of tasks that can be done.
3. *Timelines* is the extent to which an activity is completed at the desired time by taking into account the coordination of output and time available for other activities.
4. *Cost effectiveness* is the extent to which human, technological and material resources are maximized to achieve the highest results or to reduce losses from each unit.
5. *Need for supervision* is namely the extent to which a worker performs a function without requiring the supervision of a supervisor to prevent unwanted actions.
6. *Interpersonal import* is the extent to which employees maintain self-esteem, reputation and cooperation among co-workers and subordinates.

Overview on Professionalism

According to *Kamus Besar Bahasa Indonesia*, "profesional" comes from the word "profesi" which means a field of work based on certain expertise. While "profesional" is a matter related to the "profesi"; requires special skills to run it. Professionalism is the quality, excellence and behavior that characterizes a profession or a professional. Professionalism is defined as the behavior, methods and qualities that characterize a profession. A person is said to be professional if his/her work has the characteristics of the technical or ethical standards of a profession (Oerip and Utomo, 2012).

Professionalism is the value of the quality of a profession or managerial ability in technical terms, especially in the management of activities, mastery of tools and techniques for implementing a process that is determined by appropriate behavior (Hornby, 2005). Professionals work because they are driven by the values of commitment and responsibility to involve in creative decisions and activities, referring to the rules in the worker's environment, experiencing new things and being faced with work standards. Professionalism does not only refer to behavior but is based also on the mastery of certain skills (Kaawaase et al, 2020). According to Sedarmayanti (2010) there are 4 (four) indicators to measure the level of professionalism of the work of an employee, namely competence, effectiveness, efficiency and responsibility.

Workload

According to Menpan, the definition of workload is a number of work targets or results that must be achieved in a certain time unit (Kepmenpan No: KEP/75/M.PAN/7/2004, Chapter II A.5). Meanwhile, Schultz and Schultz in Dewi (2013) argued that workload is doing too much work compared to the available time or doing work that is too difficult for employees to do. Workload can be viewed from an objective and subjective point of view. Objective workload is the total time used or the number of activities carried out. Subjective workload is a measure

used by a person to questions about the proposed workload, about his/her feelings on workload, the measure of work pressure and job satisfaction.

According to Hariyati (2011) in Firdiansyah, et al (2017), workload can be defined as a difference between the capacity or ability of workers and the demands of the work that must be faced. Given that human work is mental and physical in its nature, then each has a different level of loading. The level of loading that is too high allows the use of excessive energy and thus overstress occurs; on the contrary the intensity of the loading that is too low allows boredom and saturation or under-stress. Therefore, it is necessary to strive for the optimum level of loading intensity that exists between the two extreme limits, and of course it differs from one individual to another.

Koesomowidjojo (2017) in Suliantoro (2021) stated that a person's workload has been determined in the form of company work standards according to the type of work. If most of the employees work according to company standards, then it will not be a problem. On the other hand, if employees work below the standard, the workload carried is excessive. Meanwhile, if the employee works above the standard, it can mean that the estimated standard set is lower than the employee's own capacity. HR needs can be calculated by identifying how much the company's output in a particular division wants to achieve. Then it is translated in the form of the length (hours and days) of employees needed to achieve the output, so that it can be seen if in any types of work there is a negative deviation or according to the standard. Workload analysis is the process of determining the number of working hours of human resources who work are used, and are needed to complete a job in a certain period of time.

Workload is a concept that arises due to limited capacity in processing information. When faced with a task, individuals are expected to complete the task at a certain level. The limitations possessed by the individual hinder or hamper the achievement of work results at the expected level and the level of capacity possessed. This gap causes the emergence of performance failures. This underlies the importance of a deeper understanding and measurement of workload (Gopher & Doncin, 1986 in Moniharapon, 2019).

Framework of thinking

Professionalism is one of the variables that play an important role in improving performance. A professional tends not to be easily satisfied with his/her performance. He/she is constantly trying to improve his/her performance. The better a person's professionalism, the better his/her performance (Nurrohmat, 2021).

Siswanto, et al (2019) in their research analyzed whether workload affects the performance of bank employees. This study used a quantitative approach and path analysis is used to analyze the effect of workload on the performance of bank employees. The research sample includes 74 bank employees around the city of Blitar in East Java Province, Indonesia. The results showed that the workload had a significant positive effect on the performance of bank employees.
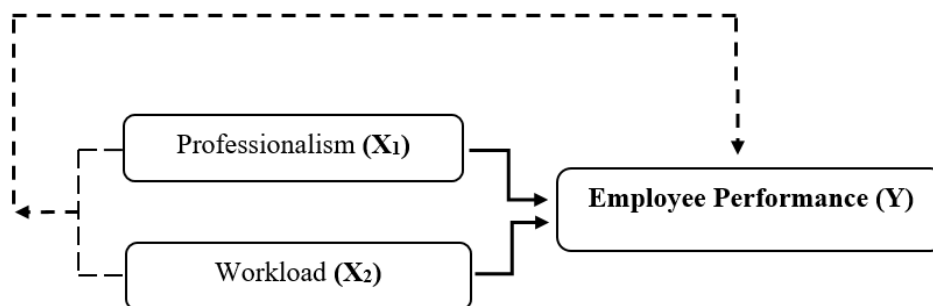

Figure 1. Framework of Thinking

Description: = ——————— Partially; = – – – – Simultaneously

Hypothesis

Based on the formulation of the problem and the conceptual framework described above, then the hypotheses of this research are:

1. It is suspected that professionalism (X_1) has a partial effect on the performance of employees at the Office of BAPENDA of Sikka Regency.
2. It is suspected that the workload (X_2) has an effect on employee performance (Y) at the Office of BAPENDA of Sikka Regency.

3. Research Methods

Research Design

In accordance with the research objectives, then this research uses descriptive and associative methods. Descriptive research is the basis for all research. It can be done quantitatively so that statistical analysis can be through (Basuki, 2006). Furthermore, Narimawati (2007) stated that the descriptive method is one that describes or elaborates the results of research through the application of narratives, pictures, as well as graphics. In addition, this research is also associative. According to Sugiyono (2010), associative research is one that aims to determine the relationship between two or more variables. So, with this associative research, it can be seen the relationship between variables and how the level of dependence between the independent and the dependent variable is known.

Population and Sample

According to Noor (2011) the research population is a group of subjects or data with certain characteristics. In the population, it is explained specifically about who or which group is the target of the research. The population in this study were all employees, totaling 61 people. Sampling in this study using the technique or method of saturated sampling. Saturated sampling method is a sampling technique when all members of the population are used as samples. This is often used when the population is relatively small (Sugiyono, 2010). The sample in this study were all employees of the Office of BAPENDA of Sikka Regency.

Research Variables and Operational Definitions

In this study, there are three variables, namely: Work Professionalism (X_1), Workload (X_2), and 1 dependent variable, namely Employee Performance (Y). In order not to cause different interpretations, these variables are operationalized as follows:

1. Employee Performance (Y) is work performance or output both qualitatively and quantitatively achieved by State Civil Apparatus Employees at the Office of BAPENDA of Sikka Regency per unit period of time in carrying out their work duties in accordance with their responsibilities.
2. Work Professionalism (X_1) is the appropriate ability and skill in carrying out a job from an employee of the State Civil Apparatus (ASN) at the Office of BAPENDA of Sikka Regency in accordance with the standards set in carrying out certain tasks and positions.
3. Workload (X_2) is a situation where employees of the State Civil Apparatus (ASN) at the Office of BAPENDA of Sikka Regency are faced with a task and responsibility that must be completed with a high volume of work but a small volume of time.

4. Result and Discussion

Data analysis
Data Quality Test
Validity shows the extent to which a measuring instrument can assess whatever it wants to measure. Meanwhile, reliability is a value that shows the consistency of a measuring instrument in assessing the same symptoms. To test the quality of the data on this primary data, then the researcher used the data validity test and the data reliability test.

Descriptive Analysis
To describe the professionalism of the employees of the Planning and Research and Development Agency of Sikka Regency, then the data analysis technique used is descriptive analysis. According to Narimawati (2007) to answer the description of this research variable, the following formula is used:

$$\text{Total Score} = \frac{\text{Actual Score}}{\text{Ideal Score}} \times 100\%$$

Actual Score is the answer of all respondents to the questionnaire that has been submitted. The ideal score is the highest score or value or all respondents are assumed to choose the answer with the highest score. The categorization of the total score can be seen in the following table:

Table 4. The Criteria for the Percentage of Respondents' Responses

No	% Number of Score	Category of Score
1	20,00% – 36,00%	Bad
2	36,01% – 52,00%	Not Good
3	52,01% – 68,00%	Fairly Good
4	68,01% – 84,00%	Good
5	84,01% – 100%	Very Good

Based on the criteria for the percentage of respondents' responses, the problem of this research can be measured from the overall percentage (100%) minus the percentage of respondents' responses. The result of this reduction is the percentage of the gap that is the problem to be studied.

Classical Assumption Test
Classical assumption test is used if the research uses multiple regression method. According to Sekaran (2006) multiple regression analysis was conducted to examine the effect of several independent variables on one dependent variable. The classical assumption tests that can be used in this research are: Normality Test, Heteroscedasticity Test and Multicolonearity Test (Ghozali, 2009).

Hypothesis Test
Partial Test ("t" Test)
To test the significance of the effect of each independent variable namely Professionalism (X_1) and Workload (X_2) on one dependent variable namely Employee Performance (Y). Supranto (2000) stated that the t-Test steps are as follows:
1. Formulation of t test

$$t_{hitung} = \frac{bi}{Sbi}$$

Description:

bi: Regression coefficient

Sbi: Standard deviation/Standard error.

Significance level $\alpha = 0,05$

2. Statistical Hypothesis:
   a. Ho: $\beta i = 0$ means that partially the variables of Professionalism (X_1) and Workload (X_2) do not have a significant effect on the variable of Employee Performance (Y).
   b. Ha: $\beta_i \neq 0$ means that partially the variables of Professionalism (X_1) and Workload (X_2) have a significant influence on the variable of Employee Performance (Y).

3. Decision making rules:
   a. If $\rho > \alpha$ (0,05), then Ho is accepted and Ha is rejected, meaning that partially Professionalism (X_1) and Workload (X_2) do not have a significant effect on the variable of Employee Performance (Y).
   b. If $\rho \leq \alpha$ (0,05) then Ha is accepted and Ho is rejected, meaning that partially the variables of Professionalism (X_1) and Workload (X_2) have a significant influence on the variable of Employee Performance (Y).

Simultaneous Test ("F" Test)

The simultaneous/joint test (F test) aims to simultaneously test the effect of the independent variables, namely Professionalism (X_1) and Workload (X_2) altogether on one dependent variable namely Employee Performance (Y). Supranto (2000) stated the steps of the F test used are as follows:

1. Formulation of F test

$$F_{hitung} = \frac{JKR/(k-1)}{JKE/(n-k)}$$

Description:

JKR: Sum of regression squares

JKE: Sum of square errors

n: Number of respondents

k: Number of variables

Significance α level $= 0,05$

2. Statistical Hypothesis:
   a. Ho: $\beta_1 = \beta_2 = 0$ means that together there is no significant effect between variables of Professionalism (X_1) and Workload (X_2) on the variable of Employee Performance (Y).
   b. Ha: at least one of $\beta i \neq 0$, meaning that together there is a significant influence between the variables of Professionalism (X_1) and Workload (X_2) on the variable of Employee Performance (Y).

3. Decision Making Rules:
   a. If $\rho > \alpha$ (0,05), then Ho is accepted and Ha is rejected, meaning that the variables of Professionalism (X1) and Workload (X2) simultaneously affect the variable of Employee Performance (Y).
   b. If $\rho \leq \alpha$ (0,05) then Ha is accepted and Ho is rejected, meaning that simultaneously the variables of Professionalism (X_1) and Workload (X_2) have a significant influence on the variable of Employee Performance (Y).

Coefficient of Determination (R^2)

To find out the contribution of all independent variables of Professionalism (X_1) and Workload (X_2) to the dependent variable of Employee Performance (Y), we can see it in the Coefficient

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of Determination (R^2). Supranto (2000) stated the formulation to determine the value of the Coefficient of Determination (R^2) is used the following formula:

$$R^2 = \frac{JKR}{JKT} \times 100\%$$

Description:
R^2: Coefficient of Determination
JKR: Sum of Regression Squares
JKT: Sum of Squares

Analysis and Discussion
Descriptive Analysis
As described earlier, the purpose of descriptive data analysis is to describe how respondents reply to each indicator as well as to all indicators of a variable. Descriptive analysis was carried out with the percentage of the actual score, namely to determine the general perception of the respondents regarding a variable being studied.

The results of the descriptive analysis show that the percentage of the total score for the variable of employee performance is 81,46%, and then it can be concluded that the variable of employee performance is belong to the good category. The percentage of the actual score for the variable of Professionalism is 81,15%, and then it can be concluded that the variable of employee performance is belong to the good category. The percentage of the total score for the variable of Workload is 62,27%, and then it can be concluded that the variable of Workload is belong to the good category.

Multiple Linear Regression Analysis
The results of multiple linear regression analysis using the SPSS program, the results are shown in the following table:

Table 5. Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,428	4,045		2,825	0,007
Professionalism (X_1)	0,392	0,064	0,679	6,109	0,000
Workload (X_2)	-0,064	0,056	-0,127	-1,145	0,259

a. Dependent Variable: Employee Performance (Y)

The model of multiple linear regression equation from the results of data analysis in table 5 is as follows:

$$Y = 11,428 + 0,392X_1 - 0,064X_2$$

Based on the regression equation above, the interpretation for each regression coefficient can be described as follows:
a. Regression Coefficient X_1 (b_1): 0,392
   The regression coefficient for the variable of Work Professionalism (X_1) is 0,392 with a positive parameter. This regression coefficient can be explained as follows: if the variable has a significant positive effect on employee performance, it means that the higher the work professionalism, the higher the employee's performance.
b. Regression Coefficient X_2 (b_2): 0,064
   The regression coefficient for the variable of Workload (X_2) is 0,064 with a negative parameter. This regression coefficient can be explained as follows: if the variable has a

negative effect on employee performance, it means that the higher the workload, the lower the employee's performance.

Regression Model Testing (F Test)

The results of the analysis of the F test hypothesis using the SPSS program, and the results are shown in the following table:

Table 6. Simultaneous Hypothesis Testing (F Test)

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	247,615	2	123,808	23,893	0,000[b]
	Residual	217,629	42	5,182		
	Total	465,244	44			

a. Predictors: (Constant), Professionalism, Workload

b. Dependent Variable: Employee Performance

The results of statistical tests based on Anova calculations show the F_{hitung} value of 23,893, with a significance value of 0,000. This significance value is smaller than the alpha level used, which is 5% or 0,05, and so the regression model is feasible to use to explain the effect of the two independent variables on the dependent variable.

Coefficient of Determination (R^2)

The results of the analysis using the SPSS program obtain the results of R^2 which are shown in the following table:

Table 7. Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,730[a]	0,532	0,510	2,27632

a. Predictors: (Constant), Professionalism, Workload

b. Dependent Variable: Employee Performance

Based on the results of data analysis in Table 7 above, it can be seen that the coefficient value of determination (R^2) is 0,532 which means that the two independent variables in this study consisting of Professionalism and Workload are able to explain the variations up and down of the dependent variable of Employee Performance by 53,2%. While the remaining 46,8% is explained by other variables that are not included in this research model.

Hypothesis Test (t Test)

Based on the data analysis in Table 5 above, the partial hypothesis test (t Test) for each independent variable on the dependent variable is as follows:

1. Variable of Professionalism (X_1):

   The results of statistical tests show that the t_{hitung} is 6,109 with a significant value of 0,000. This significance value is smaller than the alpha level used namely 5% (0,05), so that the decision is to reject the null hypothesis (H_o) and on the contrary to accept the alternative hypothesis (H_a), and that partially the variable of Professionalism (X_1) has a significant effect on the variable of Employee Performance. This means that if the variable of Professionalism is increased, then the variable of Employee Performance will increase with a significant increment.

2. Variable of Workload (X_2):
   The statistical test results in Table 6 show that the t_{hitung} is -1,145 with a significant value of 0,259. This significance value is greater than the alpha level used namely 5% (0,05), so that the decision is to accept the null hypothesis (H_o) and on the contrary to reject the alternative hypothesis (H_a), and that partially the variable of Workload has no significant effect on the variable of Employee Performance. This means that if the variable of Workload is increased, then the variable of Employee Performance will increase with an insignificant increment.

5. Conclusions

Based on the results of the analysis that has been discussed, the conclusions from the results of this study are as follows:
1. The results of the descriptive analysis show that: (1) The variable of Employee Performance belongs to good category; (2) The variable of professionalism belongs to in the good category; (3) The variable of Workload belongs to good category.
2. The results of the t-Test statistics show that partially the variable of Professionalism (X_1) has a significant effect on employee performance at the Office of BAPENDA of Sikka Regency.
3. The results of the T-test statistics show that partially the variable of Workload variable (X_2) has no significant effect on employee performance at the Office of BAPENDA of Sikka Regency.
4. Determination analysis results show that the variables of Professionalism and Workload are able to explain the variations in the performance of the employees of the Office of BAPENDA of Sikka Regency by 53,2%. While the remaining 46,8% is explained by other variables that are not included in this research model

Suggestions

Based on the conclusions of the results of this study, the researcher suggests to the Head of the Office of BAPENDA of Sikka Regency to:
1. Improve the professionalism of employees, especially in terms of employee assignments in accordance with their competencies and ensuring employees to complete their tasks without delaying any work.
2. Improve the workload of employees, especially in terms of task demands both quantitatively and qualitatively.

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