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The Influence of Competency, Training, and Coaching on the Work Productivity of Accounting Academy Employees

Darmawati¹, Budi Hendrawan²

Abstract

The progress of an institution is greatly influenced by employee productivity. Therefore, all factors that influence worker productivity must be tested. The focus of this research is to find out whether competency, training, and coaching influence the work productivity of YPK Medan Accounting Academy employees. This research involved 30 lecturers and employees of the YPK Medan Accounting Academy. Data was collected through questionnaires, literature study, and documentation. Descriptive and statistical analysis was used to analyze this data. The research results show that competency, training, and coaching significantly impact work productivity. Competency has a 76.4% influence on the work productivity of lecturers and employees of the YPK Medan Accounting Academy, training has 67.2%, and coaching has 78.9%. The conclusion is that there is a significant influence of competence, training, and coaching simultaneously on the work productivity of lecturers/staff at the YPK Medan Accounting Academy, the influence of competency, training and coaching on the work productivity of lecturers/staff at the YPK Medan Accounting Academy is 86.2%

Keywords: *Competency, Training, Coaching, Work Productivity*

Introduction

Human resource development includes human resource development (Robert, 2002; Garavan, 2007). Jobs will develop and change, so continuous training is needed to respond to technological changes. In dynamic organizations, new problems, procedures, equipment, knowledge, and positions are constantly emerging, and management must provide instructions to their employees. The emergence of new conditions in the organization encourages management to consider and build employee transfer, promotion, and development programs. Therefore, the success of human resource development is correlated with organizational success (Ade Galih et al., 2018; Irianto, 2001).

According to the human and organizational approach, employee development is an integral part of organizational development. This is because through this development, the organization can progress and develop (Purba et al., 2019; Moenir, 2003). Quality employees have the ability and expertise to complete the assigned tasks and can consistently maintain and improve their abilities and skills. Competency is the capacity to perform a task or job using the required knowledge, abilities, and work ethic. Therefore, competency demonstrates outstanding knowledge or abilities in a given subject and is characterized by professionalism.

Quality is a person's ability to produce effectively in the workplace, including applying those

¹ Educational Management, Universitas Muhammadiyah Sumatera Utara, Indonesia Email: darmawati@umsu.ac.id

² Akademi Akuntansi YPK, Indonesia

skills and knowledge in a new environment and increasing the profits that have been achieved. Knowledge, understanding, abilities, values, attitudes, and interests are several components of competence, according to Gordon (in Sudarmanto, 2009). According to Brian E. Becher, Mark Huslid, and Dave Ulrich (in Sudarmanto, 2009), Competency is understanding an individual's traits, talents, or personal qualities that affect their performance in a specific role, job, or circumstance. According to Marshall, competencies are necessary qualities that allow people to excel in a specific role, career, or circumstance. Mc. Ashan (in Sudarmanto 2009) defined competence as the knowledge, skills, and abilities a person possesses or has attained to perform specific psychomotor, cognitive, and affective behaviors.

Characteristics of individual attitudes and behavior, or relatively stable individual abilities when facing a situation in the workplace, are called individual competencies (Fayzhall et al., 2020; Purba et al., 2018; Wantu et al., 2021). Character, self-concept, internal drive, and contextual knowledge capacity form individual competency (Fayzhall et al., 2020). According to several opinions above, competency is a person's nature, attitude, and ability to carry out a job that influences a person's work performance in a workplace context. Training is acquiring specific individual abilities to help achieve organizational goals (Malthis, 2002; Brunello et al., 2007; Tight, 2012). According to Nitisemito (2003), training is an organization's attempt to enhance and develop its workers' attitudes, abilities, and knowledge by the organization's goals. Training is an educational component that uses approaches that prioritize practice over theory to help students learn how to acquire and enhance abilities outside of the current educational system in a reasonable amount of time (Scott, 2020; Rivai, 2002; Fairley, 2019; Groot & De Brink, 2000).

Based on the experts' definitions above, training improves employee skills and knowledge to achieve organizational goals. Human resource development can be achieved through training, which helps develop careers and employees to fulfill future obligations. An individual hired through the recruitment process and subsequently appointed as a permanent employee by a designated official is inherently accountable for adhering to all policies and guidelines established by the business. He is entitled to receive compensation for the work he has done. Employees play an essential role in achieving goals as part of an organization. Because employees are the most dynamic human resource in an organization, leaders in employee management must manage employees well and provide optimal coaching.

Every action that includes planning, mind control, and thinking directed at ensuring the effective and efficient implementation of tasks based on work systems and work performance systems is called coaching (Moekijat, 2003; Bresser & Wilson, 2010; Martens & Vealey, 2023). According to Widjaja (2002), employee development is all efforts and objectives of planning, organizing, using, and maintaining employees to carry out tasks effectively and efficiently. Employee development includes all activities, which include planning, organizing, and using employees so that they become employees who can carry out tasks according to their respective fields to achieve effective and efficient work performance. Based on the comments above, coaching is needed to improve employees' work skills to complete the tasks given to them.

Research Method

Experimentally, operational variables are definitions for the properties of the thing being defined that can be observed. In this study, it consists of four variables, three independent variables (X) and one dependent variable (Y).

Population and Sample

Humans, animals, plants, illnesses, values, tests, or events are all considered populations for research purposes and are used as data sources with specific features. This research involved 30 lecturers and employees of the YPK Medan Accounting Academy. The provisions used to determine the sample size are as follows: " To do population research, enrolling every participant if there are fewer than 100 is preferable. Additionally, if there are a lot of subjects, 10-15%, 20-25% or more can be taken (Creswell & Poth, 2016; Arikunto, 2001). The research sample consists of the entire population based on the provisions above, and the total population is below 100.

Data Collection Technique

Two types of data are used in this study: primary and secondary. The following data collection techniques were used to obtain this data:

1. Primary data. Primary data was obtained through:

a. Observation

Namely research observations by direct inspection at the YPK Medan Accounting Academy

b. Questioner

Specifically, by giving a sample of responders a set of questions. Where the respondent chooses one of the answers provided .

2. Secondary Data

Secondary data was gathered using document analysis, which involved gathering the necessary information from YPK Medan Accounting Academy papers.

Data Analysis Technique

Validity and Reliability Test of Research Instruments

Instrument Validity Test

Validity is a testing step carried out on an instrument's contents, aiming to measure the accuracy of the instrument used in a study.

Instrument validity measures the extent to which the research instrument is appropriate for measuring research variables. This validity testing adheres to two approaches:

- a. Content validity: consulting the instrument items with an expert (judgment expert), which was carried out with the research supervisor based on supporting theories in this research. The questionnaire instrument was developed with the options of strongly agreeing or disagreeing with each variable.
- b. Item Validity: statistically testing the items of each instrument to determine whether they have valid values. In this case, trials were conducted on 30 lecturers and staff to test validity. Use the r table for this test to compare each item's correlation value to the total correlation value (calculated as r). A calculation's validity is shown by a value greater than the r table.

Instrument Reliability Test

A reliability test is conducted to determine whether the research instrument has a degree of consistency (fixed) based on the values of the respondents' responses. High reliability is indicated by a value of 1; reliability considered entirely satisfactory or high is greater than or equal to 0.70. This test was carried out using the Cronbach's Alpha technique.

Classic Assumption Test

Normality Test

The residual values under study are examined using the normality test to see if they are regularly distributed. A standard or nearly normal data distribution indicates a robust regression model. The data distribution is not normal because there are extreme values in the data taken.

The normality test in this study was carried out using Kolmogorov-Smirnov analysis. The standardized residual value curve is said to spread usually if the Kolmogorov Smirnov Asymp Sig (2-table) value $> \alpha$ 0.05

Multicollinearity Test

The multicollinearity test aims to determine whether there is a link between the independent variables in the regression model. There should be no correlation between the independent variables and a decent regression model. Whether multicollinearity can be detected or not by looking at the tolerance value. A variable is said to be free from multicollinearity if the tolerance value is > 0.10 (Ghozali, 2005; Daoud, 2017; Haitovsky, 1969).

Heteroscedasticity Test

This test determines whether variance inequality exists between the residuals of different observations in a regression model, called homoscedasticity. It is called heteroscedasticity if the variances are different (Bagchi et al., 2005; Khoiroh, 2011; Andriani, 2017). Heteroscedasticity must not occur so that the error variance is constant in the case of the model's independent variables. Heteroscedasticity does not occur if the VIF value < 2 .

Regression Analysis

Multiple regression analysis with equations is used to determine the influence of independent variables simultaneously on the dependent variable.

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Where:

Y = Lecturer/Employee Productivity

a = constant

b1 = regression coefficient of the competency variable

b2 = training variable regression coefficient

b2 = regression coefficient of the coaching variable

X1 = competency variable

X2 = training variable

X3 = Coaching variable

Hypothesis Test

Testing hypotheses determine if sample conclusions apply to the population (can be generalized). Finding out whether or not the independent variable impacts the dependent variable is the goal of hypothesis testing. If there is a discrepancy between the sample and the population, decision-making mistakes could arise about rejecting or accepting a hypothesis.

The following hypothesis testing is used to test hypotheses regarding competency, training, and coaching on work productivity simultaneously or partially:

Partial Test (T-Test)

The partial test is carried out using the t-test by comparing the calculated t-value with the t-table value. This test determines the influence of each exogenous variable, including competency, training, and coaching, on employee performance. The test criteria are as follows:

1. If the t-calculated value is greater than the t-table value, then it can be concluded that, partially, each exogenous variable has a real influence on the endogenous variable.
2. If the calculated t-value is smaller than the t-table value, then it can be concluded that there is no real influence of each exogenous variable on the endogenous variable partially.

Simultaneous Test (Test – F)

The F test is utilized for the simultaneous test, which seeks to ascertain whether the exogenous variables collectively affect the endogenous variables. The test criteria are as follows :

1. If the F-calculated value is greater than the F-table value, then it can be concluded that, simultaneously, exogenous variables influence endogenous variables.
2. If the F-calculated value is smaller than the F-table value, then it can be concluded that simultaneously, there is no influence of exogenous variables on endogenous variables.

Results and Discussion

Data Analysis

Validity and Reliability Test

Validity testing aims to gauge the accuracy of the study's instruments. This test was carried out to see whether the research instrument had a degree of consistency (fixed), as seen from the respondent's answer values. A questionnaire item is said to be valid if the value of the $r_{count} > r_{table}$ with $n = 30$ is 0.361. Reliability testing was carried out by looking at the Cronbach's Alpha value. Reliability that is considered satisfactory or high is greater than or equal to 0.70.

Competency Variables (X1)

Based on the validity and reliability tests for the Competency variable questionnaire items (X1), all statement items' corrected item-total correlation value was more significant than 0.361. Thus, eight questionnaire items were valid.

Based on the reliability test results for the competency questionnaire items, it can be seen that Cronbach's Alpha value is 0.784, which is greater than 0.70. So, it can be concluded that the competency questionnaire items are reliable.

Training Variables (X2)

The validity and reliability test of the training variable questionnaire item (X2) revealed that the corrected item-total correlation value for every statement item was more than 0.361. The eight training variable items were, therefore, legitimate. The reliability test results of the training questionnaire items show that Cronbach's Alpha score is 0.775, higher than 0.70. Thus, the items on the training questionnaire are trustworthy.

Coaching Variables (X3)

According to the coaching variable questionnaire items' validity and reliability test (X3), each statement item's adjusted item-total correlation value was more than 0.361. The seven coaching variable elements were, therefore, legitimate. The reliability test results for the items in the coaching questionnaire are shown in attachment 8. 0.794 is a more significant Cronbach's Alpha number than 0.70. Thus, the items on the coaching questionnaire are trustworthy.

Work Productivity Variables (Y)

The validity and reliability test results for the work productivity variable questionnaire items show that the total correlation value of the statement items is more significant than 0.361, so the seven coaching variables are valid. The reliability test results for the training questionnaire items show a Cronbach's alpha value of 0.746, higher than 0.70. Therefore, the work productivity questionnaire items are reliable.

Based on data and analysis via computer using the Statistical Product and Service Solution (SPSS) program, the respondent's score for each question can be described as the average score, highest median score, lowest score, and so on, as in the table below.

Table I. Description of Statistical Research Variable Data.

		Competence	Training	Coaching	Work productivity
N	Valid	30	30	30	30
	Missing	0	0	0	0
Mean		24.5667	27.0000	23.3000	50.5000
Median		24.0000	26.5000	24.0000	50.0000
Mode		20.00(a)	25.00	24.00	48.00(a)
Std. Deviation		5.26984	3.73243	5.35080	4.73250
Variance		27.771	13.931	28.631	22.397
Range		20.00	15.00	21.00	19.00
Minimum		14.00	19.00	12.00	40.00
Maximum		34.00	34.00	33.00	59.00
Sum		737.00	810.00	699.00	1515.00

Source: SPSS Processing Results, 2022.

There is a relationship between competency, training, and coaching on the work productivity of lecturers/staff, both partially and as a whole. This shows that better implementation of competency, training, and coaching will lead to increased work productivity of lecturers/staff. Human resource development includes increasing competency, training, and coaching employees. Human resource development is significant for every organization because every job will develop and change. This is by Ranupandojo (2001), who said that development is carried out for employees because new problems, new procedures, new equipment, new

knowledge, and new positions always appear in dynamic organizations. Therefore, management must provide their employees with instructions when new conditions arise. Management must create transfer, promotion, and staff enhancement programs to meet these needs.

Competency has a significant influence on the productivity of lecturers and staff. This is because there is adequate competence in running a system. So, the institution will experience progress in achieving its goals. Because competence will make the institution better (Kolibáčová, 2014; Misra & Sharma, 2017). In this case, lecturers and employees are the ones who have the competence to carry out the company's interests. Likewise, training influences the productivity of lecturers and staff. By holding frequent training activities, lecturers and staff will increasingly hone their abilities at work. Training will improve a person's ability to work (Kumar & Siddika, 2017; Grabiec, 2021). So that the productivity of the institution in carrying out its functions will run well.

On the other hand, coaching also significantly influences institutional productivity by implementing regular and routine coaching for staff and lecturers. Then, the effectiveness of lecturers and staff will function properly. Coaching will function to hone knowledge and functions in carrying out their duties. The coaching process will train the abilities of lecturers and staff to be more effective at work (Utrilla et al., 2015; Matulcikova & Brevenikova, 2016). Because every employee and lecturer needs new knowledge to carry out their role.

Conclusion

From the analysis and evaluation of the data, several research conclusions can be drawn as follows:

1. Competence significantly influences the work productivity of lecturers/staff at the YPK Medan Accounting Academy. Thus, if the competence of lecturers/staff is improved, it will increase the work productivity of lecturers/staff at the YPK Medan Accounting Academy.
2. Training significantly influences the work productivity of lecturers/staff at the YPK Medan Accounting Academy. Thus, if training is improved, it will increase the work productivity of lecturers/staff at the YPK Medan Accounting Academy.
3. There is a significant influence of coaching on the work productivity of lecturers/staff at the YPK Medan Accounting Academy; if coaching is improved, it will be able to increase the work productivity of lecturers/staff at the YPK Medan Accounting Academy.
4. Competence, training, and coaching simultaneously significantly influence the work productivity of lecturers/staff at the YPK Medan Accounting Academy. The influence of competency, training, and coaching on the work productivity of lecturers/staff at the YPK Medan Accounting Academy is 81.8%.

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