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# THE SYNERGY IMPACT ON PERFORMANCE: STUDY OF THE MINISTRY OF FINANCE'S SECONDMENT PROGRAM

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***ABSTRACT***

**Background:** KMK 667/KM.01/2022 states that there are several areas for improvement in current conditions, such as government financial data that needs to be integrated and the absence of a single platform that provides comprehensive information and profiles of taxpayers/service users/payers. Some of these shortcomings may have a negative impact.
**Aim:** This study aimed to analyze the impact of synergy on performance in the Ministry of Finance's secondment program.
**Method:** This study uses a positivism approach because it used theory as a starting point for research. The researcher's position was outside the theory and the research object. The data and information collected were tested to confirm the research hypotheses. Literature studies were carried out by collecting and studying literature related to the themes and objects studied, such as books, journals, other research, articles, laws and regulations, official reports, and other supporting documents. The population in this study was 56 secondment teams scattered all around Indonesia in 2022, assessed by the monitoring and evaluation team and a census technique to have an accurate conclusion because all population members were included as the sample.
**Findings:** The analysis resulted in the conclusion that synergy positively affects performance in the Ministry of Finance's secondment program. Good cooperation, feelings of mutual openness and mutual trust emerged among the participants of the secondment program because there was a common perception of a goal that needed to be achieved together.

***KEYWORDS***

*synergy, performance, Ministry of Finance, secondment program*

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## INTRODUCTION

The role of the Ministry of Finance in most countries is essential because public finance quality, both in terms of revenue and spending, is crucial as nations strive to grow and solve equity problems in their societies (Bloch et al., 2016). Data from the Indonesian government budget shows that the Ministry of Finance has a huge responsibility to manage Rp3,041 trillion of spending in 2023 (Kemenkeu RI, 2022). Moreover, more than 80% (Rp 2,443 trillion) of the Indonesian government spending is dependent on the ability of the Ministry of Finance's capacity to collect state revenues.

The institutions involved in managing the government budget need to be addressed by the high demand for state revenues by focusing on efforts to optimise state revenues (Keputusan Menteri Keuangan Nomor 88/KMK.01/2022 Tentang Implementasi Inisiatif Strategis Kementerian Keuangan, 2022). All parties involved must understand and pursue this optimisation effort, including the Directorate General of Taxes, the Directorate General of Customs and Excise, and other institutions within the Ministry of Finance. There may be an implication arising from the many institutions involved in collecting state revenues, for

instance, the intersection of business processes and information between units of the Ministry of Finance (Keputusan Menteri Keuangan Nomor 667/KMK.01/2022 Tentang Perubahan Atas Keputusan Menteri Keuangan Nomor 210/KMK.01/2021 Tentang Program Sinergi Reformasi Dalam Rangka Optimalisasi Penerimaan Negara, 2022).

KMK 667/KM.01/2022 states that there are several areas for improvement in current conditions, such as government financial data that needs to be integrated and the absence of a single platform that provides comprehensive information and profiles of taxpayers/service users/payers. Some of these shortcomings may have a negative impact. For example, according to a report about Doing Business in Indonesia, the Indonesian bureaucracy is seen as very complicated and challenging for the business and investment climate, including the management of tax payments (World Bank & International Finance Corporation, 2009). Bureaucratic institutions are still hampered by ego-sectoral sentiments, lack of consolidated administrative procedures, and poor competence (KemenPANRB RI, 2013). The large number of structured bureaucratic elements that work in fragmented relationships and prioritize ego-sectoral raises the need to integrate service administration and develop management by eliminating various duplications and procedural inefficiencies (KemenPANRB RI, 2013).

These problems need to be solved by involving various levels and agencies of government to join together so that more integrated services can be provided (Goldsmith & Eggers, 2005). The World Customs Organisation (2016) believes "there is a clear need for greater synergy between Customs and Tax authorities". However, the synergy should not only be built between those two institutions but between all institutions involved because, in Goldsmith and Eggers (2005), Tony Blair believes that better coordination and more teamwork across the government are needed to meet the challenges or achieve the government's objectives. Fortunately, the Indonesian government has realised this need and built an innovative way to optimize state revenues since 2017 (Keputusan Menteri Keuangan Nomor 88/KMK.01/2022 Tentang Implementasi Inisiatif Strategis Kementerian Keuangan, 2022) through a Reform Synergy Program, one of which is the secondment program.

Secondment is a managerial practice where an employee of a given organisation transfers temporarily to another organisation or a different unit within the same organisation (Lamparki, 2021). In the Ministry of Finance's secondment program, the participants from different organisations synergise in teams to analyse and monitor the taxpayers, customs and excise service users, and non-taxpayers to optimise the revenue collection. Through this collaboration, supervision and law enforcement can be strengthened, and the business processes and information technology can be aligned to encourage organisational performance improvement and user satisfaction (Keputusan Menteri Keuangan Nomor 667/KMK.01/2022 Tentang Perubahan Atas Keputusan Menteri Keuangan Nomor 210/KMK.01/2021 Tentang Program Sinergi Reformasi Dalam Rangka Optimalisasi Penerimaan Negara, 2022). Therefore, the reform synergy program, including the secondment program, expects synergy between units of the Ministry of Finance to improve employee and organisational performance because silos and sectoral exclusivity should be eliminated through data synergy and joint-supervision.

Research on how synergy affects performance has developed internationally and in Indonesia. Several international studies have focused on several issues, such as education (Maznevski, 1995); finance (Harrison et al., 1991; Ogada et al., 2016); industry (Globocnik et

al., 2020); multi-business firms (Tanriverdi, 2006). However, research on synergy's impact on employee performance in public services has yet to be available.

In Indonesia, discussions regarding synergy and performance are concerned about various sectors, such as public services (Heslina et al., 2023; Yunus, 2018); industry (Novie, 2020); non-financial institutions (Septian & Dharmastuti, 2019). However, the effect of government agencies' synergy in revenue collection has never been studied. Therefore, it is essential and relevant to study the impact of synergy on performance using data and information from the Ministry of Finance's secondment program in Indonesia to fill the research gap.

Based on this background, the main issue to be discussed was how synergy influences performance in the Ministry of Finance's secondment program. This study aimed to analyze the impact of synergy on performance in the Ministry of Finance's secondment program. This research is expected to contribute both academically and practically. Research concerning the effect of synergy on performance in optimizing state revenues from a national view has yet to be carried out. Therefore, this research added value to the literature.

The researcher hoped it can be a reference for future research, especially for researchers and academics studying administrative science. The results of this study provide helpful information for both the Ministry of Finance and other government institutions. For the Ministry of Finance, the results of this research may contribute to explaining the value of synergy and providing recommendations to develop a better secondment program. In addition, for other government institutions, this research is expected to be considered in initiating, implementing, and evaluating collaboration or synergy efforts in various related fields.

## METHOD

This study used a positivism approach since it uses theory as a starting point for research. The researcher's position was outside the theory and the research object. The data and information collected were tested to confirm the research hypotheses. The primary strength and benefit of a positivist approach is the rigorous process of formulating hypotheses, empirical experimentation to test these hypotheses, in-depth analysis to quantify the findings, and finally the capacity to codify the results in a body of laws and predictions.

Literature studies were carried out by collecting and studying literature related to the themes and objects studied, such as books, journals, other research, articles, laws and regulations, official reports, and other supporting documents. The online sources of data were Google Scholar and other relevant webpages. The population in this study was 56 secondment teams scattered all around Indonesia in 2022, assessed by the monitoring and evaluation team and a census technique to have an accurate conclusion because all population members were included as the sample. This study used a census technique to have an accurate conclusion because all population members will be included as the sample.

This research used secondary data, which is quantitative data that were initially or previously collected. This study used the assessment results from the secondment's monitoring and evaluation teams within the Ministry of Finance in 2022 as secondary data. Hence, this study was conducted within the Ministry of Finance, especially about the Ministry of Finance's secondment program to optimize state revenues. In addition, the data analysis techniques used here were descriptive statistics, classic assumption tests, and regression analysis.

## RESULTS AND DISCUSSION

### Descriptive Statistic Analysis

With descriptive statistical analysis, an overview of various data characteristics can be presented, including data concentration measures such as the average (mean) and median values (median) of a set of sorted data, as well as the distribution of data such as minimum values, maximum values, and standard deviation. The results of descriptive statistics on the data used in this study are presented in Table 1.

**Tabel 1.** Descriptive Statistic

| Variabel | Obs. | Mean | Median | Std. Dev | Maximum | Minimum |
|---|---|---|---|---|---|---|
| Performance | 56 | 3.898 | 3.944 | 0.569 | 5.000 | 2.000 |
| Synergy | 56 | 4.240 | 4.500 | 0.711 | 5.000 | 2.000 |

*Source: Processed from Microsoft Excel Application*

In this study, performance is measured by the average assessment results of the monitoring and evaluation team of the secondment program. This assessment consists of some indicators set out in KMK-667/KM.01/2022, apart from the synergy aspect. Meanwhile, synergy is measured from the monitoring and evaluation team's assessment results of the synergy aspects.

Table 4.1 shows that the performance and synergy levels fall between the score of 2 to 5. According to the observations, the lowest performance and synergy level with a score of 2 is in the Regional Office of the Directorate General of Taxes for Large Taxpayers. On the contrary, the best performance and synergy level with a maximum score of 5 is in the Regional Office of the Directorate General of Taxes for Central Java II.

The performance of the 56 secondment teams has an average performance value of 3,898. Meanwhile, within the same value range, the average synergy of all secondment teams is 4,240. It indicates that even though the average synergy score is relatively high, the performance of the secondment team is below that level of synergy. This difference is clearly shown in the histogram in Figures 1 and 2.

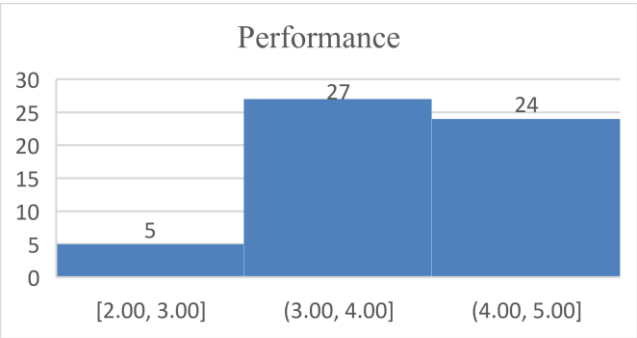



**Figure 1.** The Histogram of Performance Level

*Source: Processed from Microsoft Excel Application*

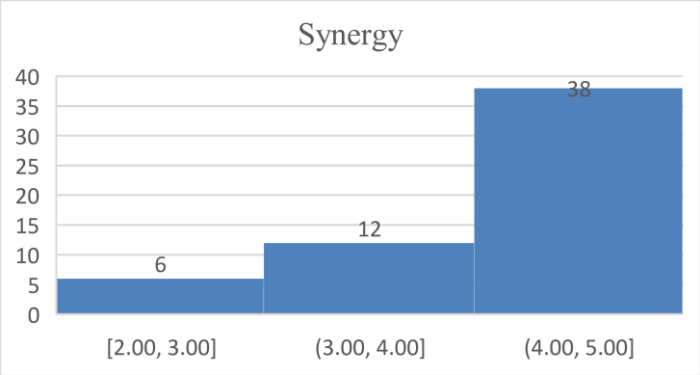



**Figure 2.** The Histogram of Synergy Level
*Source: Processed from Microsoft Excel Application*

Both histograms show the level of performance and synergy of the secondment teams. Up to 38 teams have a great synergy level with a score between 4 to 5. However, only 24 teams achieve this level of performance. In addition, most teams have a moderate level of performance with a range between 3 to 4.

Furthermore, the performance variable has a standard deviation of 0.569 or 0.142 points lower than synergy, with a standard deviation of 0.711. It indicates that the variation in the evaluation results of the synergy of the secondment team is higher than its performance.

## Classic Assumption Tests

The classic assumption tests in this study include normality, linearity, and heteroscedasticity tests. The tests' results can be explained as follows.

### *Normality Tests*

The normality test was carried out to test the distribution of the residual variables in the regression model. A good regression model has a normal or close-to-normal distribution. The normality test in this study was carried out in two ways through the normal probability plot and the Kolmogorov-Smirnov test. Based on the normal probability plot shown in Figure 4.3, the residual values follow a diagonal line so that the data can be said to be normally distributed.

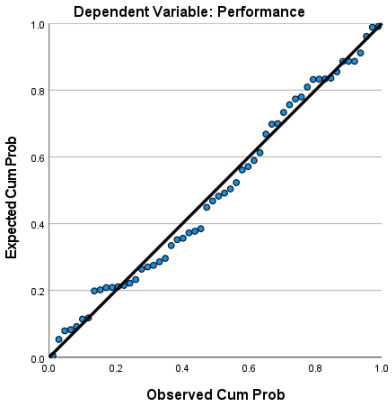



**Figure 3.** Normal Probability Plot
*Source: IBM SPSS Statistics 27 Application*

Furthermore, based on the SPSS output table shown in Table 4.2, it can be seen that the significance value is 0.200. This significance value is greater than 0.05. Thus, the Kolmogorov-Smirnov normality test results show that the data is normally distributed. Thus, the normality assumptions or requirements in the regression model have been fulfilled.

**Table 2.** Kolmogorov-Sminrov Normality Test

| | | | **Unstandardized Residual** |
|---|---|---|---|
| N | | | 56 |
| Normal Parameters[a,b] | Mean | | .0000000 |
| | Std. Deviation | | .41761182 |
| Most Extreme Differences | Absolute | | .080 |
| | Positive | | .080 |
| | Negative | | -.072 |
| Test Statistic | | | .080 |
| Asymp. Sig. (2-tailed)[c] | | | .200[d] |
| Monte Carlo Sig. (2-tailed)[e] | Sig. | | .488 |
| | 99% Confidence Interval | Lower Bound | .475 |
| | | Upper Bound | .501 |

*Source: IBM SPSS Statistics 27 Application*

***Linearity Tests***

The linearity test intends to determine whether there is a linear relationship between variables. Data can be considered good if there is a linear relationship between the dependent and independent variables. This study uses the Means-Test of Linearity to test whether the linear relationship exists. The output test is in the form of an Anova Table, as shown in Table 4.3. This table shows that the deviation from the linearity value is 0.783, greater than 0.05. Thus, there is a significant linear relationship between synergy and performance variables.

**Table 3.** Means-Test of Linearity

| | | | **Sum of Squares** | **df** | **Mean Square** | **F** | **Sig.** |
|---|---|---|---|---|---|---|---|
| Performance * Synergy | Between Groups | (Combined) | 25.250 | 44 | .574 | 2.521 | .050 |
| | | Linearity | 18.162 | 1 | 18.162 | 79.798 | <.001 |
| | | Deviation from Linearity | 7.088 | 43 | .165 | | .783 |
| | Within Groups | | 2.504 | 11 | .228 | .724 | |
| | Total | | 27.754 | 55 | | | |

*Source: IBM SPSS Statistics 27*

### *Heteroscedasticity Tests*

A good regression model is a model that is homoscedastic or has a variance with a fixed residual value. When the variance is not constant, the variance of the regression coefficient can be even greater. Therefore, a heteroscedasticity test needs to be carried out to test whether there is an inequality of variance from the residual regression model.

The heteroscedasticity test can be done through the Spearman-Rank test. The results of the heteroscedasticity test in this study are shown in Table 4.4. The Spearman-Rank test output shows a significance value of 0.988, greater than 0.05. Thus, there is no heteroscedasticity problem.

**Table 4.** Spearman-Rank Test

| | | | **Unstandardized Residual** | **Synergy** |
|---|---|---|---|---|
| Spearman's rho | Unstandardized Residual | Correlation Coefficient | 1.000 | .002 |
| | | Sig. (2-tailed) | | .988 |
| | | N | 56 | 56 |
| | Synergy | Correlation Coefficient | .002 | 1.000 |
| | | Sig. (2-tailed) | .988 | |
| | | N | 56 | 56 |

*Source: IBM SPSS Statistics 27*

### Regression Tests

### *Coefficient of Determination Analysis*

Analysis of the coefficient of determination ($R^2$) is needed to obtain information about how the model can explain variations in the dependent variable (Ghozali & Ratmono, 2017). The value of the coefficient of determination can be known from the $R^2$ value of the regression results, which range from 0 to 1. According to Ghozali (2016), a small $R^2$ value indicates that the ability of the independent variable to explain the dependent variable is very limited. Therefore, the closer the coefficient of determination is to number one, the more independent variables can predict variations in the dependent variable or, in other words, the more reliable the regression model is.

Based on Table 4.2, the value of $R^2$ in this study is 0.654. It means the synergy variable can explain 65.4% of the variation in performance values. However, there is a fundamental weakness in using the $R^2$ value because there may be a bias towards the number of independent variables included in the model (Ghozali, 2016). This bias occurs because the addition of independent variables to the model will increase the value of $R^2$ regardless of whether or not the effect of these independent variables is significant on the dependent variable. Therefore, the value of adjusted $R^2$ is recommended by many researchers (Ghozali & Ratmono, 2017).

As presented in Table 5, the adjusted $R^2$ value in this study is 0.648. This value indicates that this research model of 64.8% can explain the variation in performance values. Thus, 35.2% of the variation is explained by other factors outside the research model.

**Table 5.** Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error the Estimate |
|---|---|---|---|---|
| 1 | .809[a] | .654 | .648 | .421 |

*Source: IBM SPSS Statistics 27 Application*

**Simultaneous Significance Test (F-Test)**

A simultaneous significance test or F-test was conducted to determine whether all the model's independent variables have a joint or simultaneous influence on the dependent variable (Ghozali & Ratmono, 2017). Considering that this study has only one independent variable, the following hypotheses are used in the F-test to draw conclusions. The hypothesis is as follows.

$H_0$: the independent variables in the study do not affect the performance variable.

$H_1$: the independent variables in the study affect the performance variable.

The independent variable is proven to affect the dependent variable if the probability value of the F-statistic is smaller than the value $\alpha = 0.05$. Based on the test results in Table 6, the F-count or F-statistic value is 102,246 with a probability level of <0.001. The probability value of the F-statistic is smaller than the significance level at $\alpha = 0.05$. Thus, it can be concluded that $H_1$ is accepted, which means that the independent variables in this study significantly affect performance.

**Table 6.** ANOVA Table

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 18.162 | 1 | 18.162 | 102.246 | <.001[b] |
| | Residual | 9.592 | 54 | .178 | | |
| | Total | 27.754 | 55 | | | |

a. Dependent Variable: Performance

b. Predictors: (Constant), Synergy

*Source: IBM SPSS Statistics 27*

**Partial Significance Test (T-Test)**

A partial significance test or T-test was conducted to determine the effect of each independent variable partially on the dependent variable. In this T-test, results are determined based on a comparison between each variable's probability value (p-value) and the significance level used ($\alpha = 0.05$). If the probability value of a variable is less than the value of α, the variable is significant, so $H_0$ is rejected, and $H_1$ is accepted. Conversely, if the probability value of a variable is greater than the value of α, the variable is not significant, so $H_0$ is accepted, and $H_1$ is rejected. The hypotheses in this T-test are as follows.

$H_0$: The independent variable can partially explain the performance variable significantly.

$H_1$: The independent variable cannot partially explain the performance variable significantly.

In this test, SPSS application assistance was used using the two-tailed hypothesis principle. However, the hypothesis in this study needs to determine the direction between variables, so the one-tailed hypothesis should be the principle. For this reason, it is necessary to adjust the

test results based on the SPSS application shown in Table 7. The adjustment to change the two-tailed value to one-tailed is to divide the probability value generated from the application (Field, 2013). Thus, the adjusted probability value for this T-test is <0.0005.

The results of the T-test indicate that the synergy variable significantly affects the performance variable. Then, the coefficient of the synergy variable, which is positive (1.010), indicates that the effect of the synergy variable on performance is positive. Thus, $H_0$ is rejected, and $H_1$ is accepted. In other words, synergy is proven to positively affect performance in this study.

**Table 7.** Coefficients of Regression

| Model | | Unstandardized B | Coeffficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | .303 | .393 | | .771 | .444 |
| | Synergy | 1.010 | .100 | .809 | 10.112 | <.001 |

*Source: IBM SPSS Statistics 27 Application*

***Regression Model***

Based on regression testing with the help of the SPSS application, the regression equation formed is as follows.

$\text{Performance}_i = \beta_0 + \beta_1 x_i + \varepsilon_i$

$\text{Performance}_i = 0.303 + 1.010\ x_i + \varepsilon_i$

The regression equation can be interpreted as follows.

a) β0 has a regression coefficient value of 0.303. It can be interpreted that if the independent variable is 0, the value of the performance variable is 0.303.
b) β1 is the coefficient of synergy with a value of 1.010. It means that synergy has a one-way relationship with performance. If a unit or an organisation experiences a one-unit increase in synergy, the performance value will increase by 1,010 units.

**Discussion of the Synergy Effect on Performance**

Based on the results of hypothesis testing, synergy has a positive effect on performance. This positive synergy effect indicates that the higher the synergy, the higher the resulting performance. This study's results align with several previous studies which state that synergy has a positive effect on performance (Novie, 2020; Ogada et al., 2016; Septian & Dharmastuti, 2019; Younus, 2016).

On the one hand, teamwork is a vehicle for achieving synergy. On the other hand, synergy is needed in teamwork, as in secondment programs to achieve the expected goals. Synergy can be realised if there is a feeling of mutual trust, openness, and cooperation between the individuals involved. This feeling can be created if there is an understanding from all team members regarding the goals to be achieved or the performance expected of the team. Regarding the secondment program, the team members seem to understand that synergy is needed so that the Ministry of Finance, not just their respective organisations or units, can collect state revenue more optimally.

The positive effect of synergy on performance in this study indicates that the synergy built in the secondment team boosts the team's performance. This performance is reflected in several performance indicators in the secondment program, such as the significance or uniqueness of the theme analysed together, the type or depth of the analysis, the comprehensive disclosure of the analysis, and the potential or the realisation of state revenue and the improvement recommendation on business process and information technology.

This study's results align with the theoretical model regarding the relationship between individual team members' performance and team-level performance (LePine et al., 2000). This results indicate that teamwork through secondment programs reflects a positive synergy, which ultimately results in an effective team. Thus, the secondment team's performance can exceed its members' aggregate performance potential. This result is well correlated with the suggestion of the World Customs Organization (2016) that highly recommend government to build joint activities such as secondment program to optimize revenue collection. A comprehensive and harmonized approach by the revenue collection authorities lead to an optimal revenue collection for the government.

In addition, the World Customs Organization (2016) believes that the cooperation or synergy built between revenue collection authorities has other significant benefits. Synergy brings both financial and efficiency gains because the good teamwork or cooperation and the effective exchange of information between authorities increases their capabilities to identify a range of financial crimes and assess an additional source of information that can be used to identify potential non-compliance and ensure tax compliance. It is because the shared or exchanged data and information are useful to detect the potential of irregularities, including undeclared or mis-declared revenue bases for each authority (World Customs Organization, 2016). Moreover, synergy between revenue collection authorities will create a more effective and facilitative environment for taxpayers customs and excise payers, and non-taxpayers, while at the same time having a strong deterrent effect for non-comply payers.

Therefore, the positive effect of synergy on performance in this study proves that synergy in the secondment team increases performance. This can be due to good cooperation and feelings of mutual openness and trust based on a common perception of the goals to be achieved together. In addition, the positive synergy brings effective exchange of information between participants which lead to better performance. To conclude, the cooperation through secondment program produces positive synergies that encourage the secondment team's performance, even exceeding the performance of all team members together.

## CONCLUSION

The analysis resulted in the conclusion that synergy positively affects performance in the Ministry of Finance's secondment program. Good cooperation, feelings of mutual openness and mutual trust emerged among the participants of the secondment program because there was a common perception of a goal that needed to be achieved together. It can lead to an effective exchange of information between participants which lead to better performance. Therefore, collaboration through secondment program produces a positive synergy that drives the greater performance of the secondment team.

Future research can use organisations other than the Ministry of Finance as the research objects to explain the effect of synergy on performance in other sectors. Research can also be

conducted using a sample of several organisations at the same time to determine differences in the effect of synergy on performance in these organisations. Future studies can use longer time intervals so that they can capture the phenomenon of the effect of synergy on performance in a more comprehensive manner. Future research can use other types of data other than secondary data, such as primary data based on survey results of secondment participants, to obtain perspectives other than those of the monitoring and evaluation team.

Considering the research results where synergy positively affects performance, the Ministry of Finance should continue to run this secondment program in the future to create a broader impact on the organization. Considering that the secondment program is carried out temporarily, the Ministry of Finance should start conducting a study regarding the optimal duration of time for all secondment participants to create good synergy within the team. The Ministry of Finance needs to develop a support system that enables or encourages secondment participants to establish better and more sustainable synergy, such as top level management's commitment, legal framework, governance processes and resources, cross-sectoral understanding, reward system, data confidentiality and protection, information technology that enables real-time data exchange, data analytics, information and system security management. The Ministry of Finance needs to develop a secondment program with parties outside the Ministry to build a broader synergy. Thus, the Ministry of Finance can also improve its revenue collection performance with external parties' support.

Organizations need to start realizing the effect of synergy on performance improvement. Therefore, organizations can develop synergy programs that suit their characteristics through secondment programs or other programs. In initiating a synergy program, it is necessary to carry out proper planning as well as monitoring and evaluation so that the program can impact organizational performance.

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