

## **Employee Performance at the Sukoharjo Primary Tax Service Office**

**Bramudya Alfa Arnanda, Istiatin, Sudarwati**

Islamic University of Batik Surakarta

alfaarnanda@gmail.com

### **ABSTRACT**

*This research is included in the type of quantitative descriptive research. In this study, the relationships or influences studied include job rotation, career development, organizational commitment, and performance appraisals on employee performance at the Sukoharjo Pratama Tax Service Office. The place where this research was carried out was in the Sukoharjo Pratama Tax Service Office. The time used by researchers for this research was carried out from the date of issuance of the research permit within a period of approximately 6 (six) months, namely July to December 2024. The population that will be used as research is ASN employees in the Sukoharjo Pratama Tax Service Office environment, totaling 110 employees. This study uses a saturated sampling method so that the sample taken is 110 employees with ASN status. In this study using two variables, namely the independent variable and the dependent variable. The two variables are the Independent Variable The variables taken are Job Rotation, Career Development, Organizational Commitment, and Work Performance Assessment (X) in addition to the Dependent Variable: Employee Performance (Y). The data obtained in This research is then processed using multiple linear regression analysis tools. Based on the results of data analysis and hypothesis testing that have been carried out, it shows that Job rotation, Career development, Organizational commitment, Performance appraisal have a significant effect on employee performance at the Pratama Sukoharjo Tax Service Office.*

**Keywords:** *Employee Performance, Job Rotation, Career Development, Organizational Commitment, and Job Performance Assessment*

### **ABSTRAK**

Penelitian ini termasuk dalam jenis penelitian deskriptif kuantitatif. Dalam penelitian ini, hubungan atau pengaruh yang diteliti meliputi rotasi pekerjaan, pengembangan karir, komitmen organisasi, dan penilaian kinerja terhadap kinerja karyawan di Kantor Pelayanan Pajak Sukoharjo Pratama. Tempat dilakukan penelitian ini adalah di Kantor Pelayanan Pajak Sukoharjo Pratama. Waktu yang digunakan oleh peneliti untuk penelitian ini dilakukan sejak tanggal penerbitan izin penelitian dalam jangka waktu kurang lebih 6 (enam) bulan, yaitu Juli hingga Desember 2024. Populasi yang akan dijadikan penelitian adalah karyawan ASN di lingkungan Kantor Pelayanan Pajak Sukoharjo Pratama yang berjumlah 110 karyawan. Penelitian ini menggunakan metode sampling jenuh sehingga sampel yang diambil sebanyak 110 karyawan berstatus ASN. Dalam penelitian ini menggunakan dua variabel, yaitu variabel independen dan variabel dependen. Kedua variabel tersebut adalah Variabel Independen. Variabel yang diambil adalah Rotasi Pekerjaan, Pengembangan Karir, Komitmen Organisasi, dan Penilaian Kinerja Kerja (X) selain Variabel Dependen: Kinerja Karyawan (Y). Data yang diperoleh dalam penelitian ini kemudian diolah dengan menggunakan alat analisis regresi linier berganda. Berdasarkan hasil analisis data dan pengujian hipotesis yang telah dilakukan, menunjukkan bahwa rotasi pekerjaan, Pengembangan Karir, Komitmen organisasi, Penilaian kinerja berpengaruh signifikan terhadap kinerja karyawan di Kantor Pelayanan Pajak Pratama Sukoharjo.

**Kata Kunci:** Kinerja Karyawan, Rotasi Pekerjaan, Pengembangan Karir, Komitmen Organisasi, dan Penilaian Kinerja Kerja

## INTRODUCTION

In the current era of globalization, the quality of human resources has a major impact on the business sector in the world of work. Globalization has a major impact on companies and organizations to gain the target market share. Therefore, a company must prepare quality human resources so that workers can face competition in the world of work. Namely by preparing quality and competitive human resources so that competition in the world of work can be faced efficiently (Ariani et al., 2020).

According to Seku & Andriyani (2023) performance is the work results that can be achieved by a person or group of people in an organization according to their respective authorities in an effort to achieve organizational goals illegally, not violating the law, in accordance with morals and ethics. performance as work achievement is a comparison between real work results and established work standards. The performance of an organization depends on the performance of its employees.

Employee performance has a major contribution in supporting the overall performance of the organization. Employees are the main assets of the organization that must be managed well. Good HR management must start from employee recruitment, selection, employee placement, employee rotation and transfer, even job promotions according to their abilities so that employees can have good performance (Suwardi et al., 2023).

According to Suwardi et al., (2023) educated workers are one of the human resource assets in achieving organizational goals. Job rotation functions as one part of the individual development process in a company/agency. Job rotation is carried out to avoid employee boredom in the daily routine of work which sometimes makes them bored and has another purpose function so that employees can master and explore other jobs in different fields in a company.

Each company has its own policy in implementing job rotation time, some are periodic (Weekly, Monthly, Annually) and non-periodic. The advantages of self-rotation are developing the ability of employees to do several different jobs, job rotation will reduce boredom, prepare employees for a better management system, increase productivity, and improve knowledge and skills (Marlius & Sari., 2023).

According to Ariani et al., (2023) every worker can experience boredom in their work and especially those who do not have job rotation. The impact of job boredom is ranging from decreased productivity, increased self-emotions to the desire to resign from the company where they work. Boredom in this job can be due to routine work that lasts for years and can also get work responsibilities that are less challenging or less meaningful. Job rotation will also have a positive impact on the organization, because the rotation of work can balance an organization.

Improving employee performance can be done by providing opportunities for career development for employees. Career development for employees is a very important journey because with hard work in the company to develop their careers, employees can occupy appropriate positions that match their competencies and

qualifications. An employee's career journey is a series of efforts that start from the first time they work in the company until their term of office ends. So that employees have a desire to improve their performance in the company (Syahputra & Tanjung, 2023).

According to Akbar & Hermiati, (2023) along with factors related to organizational culture, One of the factors that can affect employee performance is career development, in the world of organizations, career development can actually increase employee work passion so that it creates a sense of relief. Career development is an important area where productivity can be increased by management., developing a representative work mentality towards their work, and encouraging a greater sense of job satisfaction.

Human resources not only act as objects but must always receive attention and protection from the organization but also act as subjects that can determine the progress of the organization. To be able to realize this function, human resources are required to be directed, fostered, and guided so that they can carry out their functions in accordance with organizational goals. Meanwhile, to get performance, career development and utilization of a comfortable work environment are needed to improve performance, which is very important to support improved employee performance (Lis et al., 2022).

Career development is one of the factors that can influence employees, so companies that have a systematic model in developing their employees' careers will provide the best performance, companies that have a good will in career management increase employees' willingness to participate in development activities and have an attitude in carrying out development so that it will improve their performance (Wau & Purwanto, 2021).

Good performance from an employee will not appear easily, good performance will appear internally in the human person as an individual, namely a commitment. Organizational commitment is an attitude that reflects employee loyalty to the organization and an ongoing process in which members of the organization express their concern for the organization. Good performance affects the overall performance of the company, if employee performance is low, it will reflect low work morale which is marked by a decrease in commitment to work (Astuti, 2022).

According to Manihuruk, (2023) organizational commitment is the level to which an employee will feel confident and accept the goals of the organization, and wants to stay with the organization, organizational commitment provides a state where an employee will side with a particular organization and have goals and desires to remain a member of the organization, so that it can reflect employee loyalty to the organization and the ongoing process in which members of the organization express their concern for the organization.

Organizational commitment can be the degree to which a person adopts organizational values in identifying problems to fulfill their job responsibilities. Organizational commitment includes strong beliefs and acceptance of organizational goals and values, a willingness to exert great effort on behalf of the organization, and a strong desire to continue working with the organization (Suhartono et al., 2019).

According to Meutia & Husada, (2019) organizational commitment is a combination of three dimensions of behavior that can be used to assess the level of employee tendency to remain as members of the organization, or have a long-term career in the organization. Organizational commitment is a person's relatively strong identification and involvement with the organization. An employee who has a high commitment has a strong desire to maintain his membership in the organization and is willing to work hard to achieve organizational goals.

According to Singal et al., (2023) in his research, the work results in terms of quality and quantity achieved by an employee in carrying out tasks according to the responsibilities given to him are a work achievement. Employee work performance is very important in a company to achieve its goals, so the company makes various efforts to improve it.

Performance appraisal must be carried out fairly, objectively, transparently, consistently and sensitively, because this assessment will have a positive effect on individual motivation in the future, if the performance appraisal is carried out with the right method so that the results are objective, namely in accordance with employee performance, and the rewards given are in accordance with the objectivity of the assessment, then employee motivation will increase, the use of performance appraisal is to increase employee work motivation so that the goal of getting good performance is achieved (Marlinda et al., 2021).

Achievement in work is one of the needs that everyone wants to achieve in working. Employee work performance is not the same, this is because each employee has different abilities and willingness to carry out work. Employees can be said to have good work performance if they can provide the best results for their work, meaning that the employee can achieve or exceed certain standards or criteria set by the company (Singal et al., 2023).

The management of employee mutations has been regulated in Government Regulation (PP) Number 11 of 2017 concerning Civil Servant Management which was later revised into PP Number 17 of 2020. This regulation then became a national guideline for all ministries/institutions (K/L) and local governments. The rotation carried out by the Directorate General of Taxes, both regional and national rotations, aims to support the achievement of tax revenue targets, in addition, rotation also prevents corruption or bribery by Taxpayers. However, sometimes employees who have been rotated feel disappointed because the position or location of placement is not as expected. Employees who have been placed far from their families for a long time will eventually be brought closer to their families with certain considerations, which will affect employee performance. Research on rotation on employee performance has been studied by Suwardi et al., (2023), Ariani et al., (2020) and Marlius & Sari (2023) which states that job rotation has a positive and significant effect on employee performance.

Career development in the ASN scope has been regulated in BKN Regulation No. 28 of 2020, which regulates competency standards, career patterns, and career development plans. In organizing PNS career management, government agencies must prepare job competency standards and PNS profiles. Career development has not been felt evenly by employees due to limited budgets. The influence of career

development on employee performance has been carried out by Akbar & Hermiati (2023), Syahputra & Tanjung (2020), Balqis & Sugiono (2020), Suwardi et al., (2023), Wau & Purwanto (2021), and Seku & Andriyani (2023).

Leaders are required to be able to communicate about the mission, vision, strategy, policies and processes of the organization at all levels of the organization. Leaders are also required to be able to create and maintain shared values, fairness and ethical models for behavior at all levels of the organization, inspire, encourage and be able to empower and recognize the contributions of their staff. However, support and commitment from all levels below are still needed. Without support from the ranks, all policy formulations are just narratives on paper. Without commitment from the ranks, all efforts exemplified, blended, and driven by the leadership will stop in place. The organizational commitment made by the Directorate General of Taxes has been carried out in accordance with the mandated targets, but to achieve perfect organizational goals, it is necessary to have the same commitment support from all employees. The influence of organizational commitment on employee performance has been carried out by Manihuruk (2023), Astuti (2022), Suharto et al., (2019), Meutia & Husada (2019).

The assessment of civil servant work performance has been regulated in PP No. 46 of 2011. The assessment of civil servant work performance aims to ensure the objectivity of civil servant development which is carried out based on the work performance system and career system which is focused on the work performance system. The assessment of civil servant work performance is carried out based on objective, measurable, accountable, participatory, and transparent principles. Employees of KPP Pratama Sukoharjo in carrying out work performance assessments, are carried out by direct superiors; by getting a good assessment, employees should be able to improve their performance. The influence of performance assessments on employee performance has been carried out by Singal et al., (2023), Balqis & Sugiono (2020) and Marlinda et al., (2021).

## **RESEARCH METHODS**

This research is included in the type of quantitative descriptive research. In this research, the relationships or influences studied include job rotation, career development, organizational commitment, and performance assessment on employee performance at the Sukoharjo Pratama Tax Service Office.

The place of implementation of this research is in the Sukoharjo Pratama Tax Service Office Environment. The time used by the researcher for this research was carried out since the date of issuance of the research permit within a period of approximately 6 (six) months, namely July to December 2024.

The population to be used as research is ASN employees in the KPP Pratama Sukoharjo environment totaling 110 employees. This study uses a saturated sampling method so that the sample taken is 110 employees with ASN status.

non-probability sampling technique method according to Sugiyono (2019: 85) Saturated Sampling is a sample selection technique when all members of the population are sampled.

In this study, two variables were used, namely independent variables and dependent variables. The two variables are Independent Variables what is taken is Job Rotation, Career Development, Organizational Commitment, and Work Performance Assessment (X) besides that Dependent Variable: Employee Performance (Y). The data obtained in this study were then processed using multiple linear regression analysis tools with the following regression formula model:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Information:

- Y = Employee Performance
- $\alpha$  = constant
- $\beta_1, \beta_2, \beta_3, \beta_4$  = coefficient of magnitude of regression/influence
- X1, = Training
- X2, = Information Technology
- X3 = Independence
- X4 = Objectivity
- e = error

## RESULTS AND DISCUSSION

**Table 1. Multiple Linear Regression Results**

Variables	Beta Coefficient	t	Sig.
1 (Constant)	6,546	12.136	.000
Job Rotation	-.059	2.401	.018
Career Development	.067	2.134	.035
Organizational Commitment	.091	3.451	.001
Performance Assessment	.685	23,449	.000
F table	2.46		
Sig.F	.000b		
Adjusted R Square	0.729		

Source: Secondary data processed in SPSS 25

### 1. Multiple Linear Analysis

Based on the results of the multiple linear regression test in Table 1 above, the following regression equation was obtained:

$$Y = 6.546 - 0.059 X_1 + 0.067 X_2 + 0.091 X_3 + 0.685 X_4 + e$$

The formula above can be explained as follows:

- a. The constant value of 6,546 means that performance has a value of 6,546 points if the variables of job rotation, career development, organizational commitment, and performance appraisal have a value of zero or none.
- b. The regression coefficient of X1 is -0.059 with a negative value. This means that for every 1-time increase in work rotation, performance will decrease by 0.059 assuming other variables are constant.
- c. The regression coefficient of X2 is 0.067 with a positive value. This means

that every 1-fold increase in career development will increase performance by 0.067 assuming other variables are constant.

- d. The regression coefficient of X3 is 0.091 with a positive value. This means that every increase in organizational commitment by 1 time, the performance will increase by 0.091 assuming other variables are constant.
- e. The regression coefficient of X4 is 0.685 with a positive value. This means that every increase in performance assessment by 1 time, the performance will increase by 0.685 assuming other variables are constant.

## **2. F Test**

The test results above, it can be seen that  $F_{count} > F_{table}$ , namely  $74.166 > 2.46$  and the significance value =  $0.000 < 0.05$ . This means that the variables of job rotation, career development, organizational commitment, and performance appraisal have a joint effect on performance.

## **3. t-test**

From the results of the t-test conducted on the job rotation variable, it is known that the p-value  $<$  level of significance where  $0.018 < 0.05$  and  $t_{count} > t_{table}$  where  $2.401 > 1.982$ , this means that job rotation has a significant effect on performance partially.

Meanwhile, in the career development variable, it is known that the p-value  $<$  level of significance where  $0.035 < 0.05$  and  $t_{count} > t_{table}$  where  $2.134 > 1.982$ . Thus, it can be concluded that career development has a significant effect on performance partially.

Meanwhile, in the organizational commitment variable, it is known that the p-value  $<$  level of significance where  $0.001 < 0.05$  and  $t_{count} > t_{table}$  where  $3.451 > 1.982$ . Thus, it can be concluded that organizational commitment has a significant effect on performance partially.

Meanwhile, in the performance assessment variable, it is known that the p-value  $<$  level of significance where  $0.000 < 0.05$  and  $t_{count} > t_{table}$  where  $23.449 > 1.982$ . Thus, it can be concluded that performance assessment has a significant effect on performance partially.

## **4. R2 Test**

From the R2 test results, the adjusted R2 value was obtained at 0.729 or 72.9%. This shows that performance can be explained by 72.9% by independent variables, namely job rotation, career development, organizational commitment and performance appraisal. While 27.1% of performance variation is explained by variables outside the independent variables of this study.

## **Discussion**

### **1. The Effect of Job Rotation on Employee Performance**

Based on the analysis results in table 1, job rotation has a significant effect on employee performance. This study is in line with research conducted by Suwardi et al., (2023) and Ariani et al., (2020), with the results of job rotation having a positive and significant effect on employee performance.

**2. The Influence of Career Development on Employee Performance**

Based on the analysis results in table 1, career development has a significant effect on employee performance. This study is in line with research conducted by Akbar & Hermiati (2023) and Syahputra Tanjung (2023), with the results of career development affecting employee performance.

**3. The Influence of Organizational Commitment on Employee Performance**

Based on the results of the analysis in table 1, organizational commitment has a significant effect on employee performance. This study is in line with research conducted by Manihuruk (2023) and Astuti (2022), with the results that organizational commitment has an effect on employee performance.

**4. The Influence of Performance Appraisal on Employee Performance**

Based on the analysis results in table 1, the work performance assessment has a significant effect on employee performance. This study is in line with research conducted by Singal et al., (2023) and Balqis and Sugiyono (2020), with the results of work performance assessments affecting employee performance.

**CONCLUSION AND SUGGESTIONS**

Based on the results of data analysis and hypothesis testing that have been carried out, it shows that Job rotation, Career development, Organizational commitment, Performance appraisal have a significant effect on employee performance at the Sukoharjo Pratama Tax Service Office. The adjusted R<sup>2</sup> value shows a figure of 0.729, meaning that the independent variables (job rotation, career development, organizational commitment and performance appraisal) are able to explain the dependent variable (employee performance) by 72.9%, while 27.1% of performance variations are explained by variables outside the independent variables in this study.

The suggestions made related to this research are as follows: Organizations in conducting job rotation should first find out if an employee will really benefit from the job rotation. So that the direction and purpose of the rotation can be measured and effective. Organizations and leaders in conducting career development should be adjusted to the talents and potential of employees. So as to encourage employee enthusiasm to grow and develop in pursuing their careers. It is recommended that if organizational commitment is to be created, it can be done with a conducive and comfortable work environment, so that organizations need to provide good work facilities, such as a comfortable work space. It is expected that the work performance assessment process is uniform for all employees, not based on subjective assessments, but assessed objectively, objective assessments get the right employee to fill a position in the future.

**BIBLIOGRAPHY**

- Akbar, DA, & Hermiati, NF (2023). The Influence of Organizational Culture and Career Development on Employee Performance Through Job Satisfaction as an Intervening Variable at PT. Indomarco Prismatama, Bekasi Branch. *Management Studies and Entrepreneurship Journal (MSEJ)*, 4(4), 3242-3250.
- Ariani, DR, Ratnasari, SL, & Tanjung, R. (2020). The effect of job rotation, work discipline, and workload on employee work productivity. *Jurnal Dimensi*, 9(3), 480-493.
- Astuti, D. (2022). The Influence of Organizational Commitment and Organizational Culture on Employee Performance. *Journal of Accounting and Business Management*, 2(2), 55-68.
- Balqis, F., & Sugiono, E. (2020). The Influence of Workload, Work Performance Assessment, and Career Development on Employee Performance at PT Surya Progard South Jakarta. *Oikonomia: Journal of Management*, 16(1).
- Iis, EY, Wahyuddin, W., Thoyib, A., Ilham, RN, & Sinta, I. (2022). The Effect of Career Development And Work Environment On Employee Performance With Work Motivation As Intervening Variable At The Office Of Agriculture And Livestock In Aceh. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAS)*, 2(2), 227-236.
- Manihuruk, FE (2023). Analysis of the Influence of Organizational Justice, Job Satisfaction and Organizational Commitment on the Performance of BPJS Ketenagakerjaan Employees in Jambi City. *Journal of Applied Management and Finance*, 12(01), 115-128.
- Marlinda, D., Yamali, FR, & Zahari, M. (2021). The Influence of Job Performance Assessment and Compensation on Work Motivation and Its Impact on Employee Performance at PT. Bank Central Asia Tbk Main Branch Office Jambi. *J-MAS (Journal of Management and Science)*, 6(1), 217-225.
- Marlius, D., & Sari, LM (2023). The Influence of Organizational Culture and Job Rotation on Employee Performance at the Social Service of West Sumatra Province. *Valuation Journal: Scientific Journal of Management and Entrepreneurship*, 3(1), 462-477.
- Meutia, KI, & Husada, C. (2019). The influence of organizational culture and organizational commitment on employee performance. *Journal of Management and Business Research (JRMB) Faculty of Economics UNIAT*, 4(1), 119-126.
- Seku, SI, & Andriyani, S. (2023). The Influence of Career Development on Employee Performance. *Journal of Management: Small and Medium Enterprises (SMEs)*, 16(2), 387-395.
- Sendow, GM, & Pandowo, MH (2023). The Influence of Career Planning, Work Performance Assessment, and Training on Employee Performance at the North Sulawesi Regional Settlement Infrastructure Center. *EMBA Journal:*

Journal of Economic, Management, Business and Accounting Research, 11(1), 147-157.

Suhartono. (2019). The impact of organizational commitment on job performance. International Journal of Economics and Business Administration. Volume VII, Issue 2, 2019

Suwardi, RA, Modding, B., & Azis, N. (2023). Analysis of the Influence of Job Rotation, Job Transfer and Leadership Style on the Effectiveness of BPJS Employment Employee Performance in the Sulawesi-Maluku Region. Journal on Education, 6(1), 4066-4082

Syahputra, MD, & Tanjung, H. (2020). The Influence of Competence, Training and Career Development on Employee Performance. Maneggio: Scientific Journal of Master of Management, 3(2), 283-295.

Wau, J. (2021). The Effect Of Career Development, Work Motivation, And Job Satisfaction On Employee Performance. Journal of Business and Management Applications (JABM), 7(2), 262-262.