

**Career Development, Employee Competence, Work Culture and
Communication on Employee Performance at Sukoharjo Pratama KPP**

Triyanto¹, Kartika Hendra TS², Sarsono³

^{1,2,3}Master of Management, Faculty of Economics, Batik Islamic University, Surakarta
triyantoajaoke@gmail.com¹

ABSTRACT

This study aims to test and analyze the influence of career development, employee competency, work culture, and communication on the performance of KPP Pratama Sukoharjo employees both partially and simultaneously. This research method uses a quantitative research design. The population of all employees working at the Sukoharjo Pratama Tax Office is 109 people. The sampling technique used in this study is the Census technique with a sample size of 109 respondents. Data collection using questionnaires. The data analysis techniques used statistical analysis are multiple linear regression tests, F tests, t tests, and coefficients of determination. The results of the study indicate that career development has a significant effect on the performance of Sukoharjo Pratama Tax Office employees. Employee competence has a significant effect on the performance of Sukoharjo Pratama Tax Office employees. Work culture has a significant effect on the performance of Sukoharjo Pratama Tax Office employees. Communication has a significant effect on the performance of Sukoharjo Pratama Tax Office employees. Career development, employee competence, work culture, and communication have a simultaneous and significant effect on the performance of Sukoharjo Pratama Tax Office employees. Determination or contribution of the variables Career development, employee competence, work culture, and communication have a simultaneous and significant effect on the performance of Sukoharjo Pratama Tax Office employees by 78.2%, while 21.8% is influenced by other variables.

Keywords : *employee performance, career development, employee competence, work culture and communication.*

INTRODUCTION

The Directorate General of Taxes continues to strive for reform in order to fulfill its primary duties and functions as an extension of the Indonesian government. Taxes have a primary function, which includes a budgetary function, meaning they fill state coffers, and a regulatory function, namely regulating the implementation of government policies in the social and economic sectors within the community. Tax reform is a tool aimed at facilitating both internal and external parties, particularly stakeholders, by improving the existing system.

The Directorate General of Taxes' vision is "To Become a Trusted Partner for National Development in Collecting State Revenue through Efficient, Effective, Integrity-Based, and Fair Tax Administration." This enormous role requires maximum and sustainable resource management in its implementation. The development of the Directorate General of Taxes that is currently being socialized and will come into effect soon is coretax. Coretax is a service administration system that provides convenience for users and is part of the Tax Administration Core System Update Project (PSIAP) regulated in Presidential Regulation Number 40 of 2018. The

Tax Administration Core System Update (PSIAP) is a project to redesign the tax administration business process through the development of a COTS (Commercial Off-the-Shelf) based information system accompanied by improvements to the tax database.

Developing and implementing policies and running the Directorate General of Taxes' internal systems requires human resources meeting specific standards and criteria. Employee management and the utilization of infrastructure are key priorities to create a healthy work environment and optimal performance. Good performance will be reflected in increased efficiency and effectiveness, improved taxpayer compliance, enhanced service quality, and the achievement of tax revenue targets mandated by stakeholders.

Jatmiko and Rahayu (2022) stated that career development has a positive effect on the performance of Wonocolo Pratama Tax Office employees in Surabaya. Pratama (2020) stated that employee competence has an effect on employee performance at the Department of Industry and Trade. Sembiring et al. (2020) stated that testing shows that work culture and commitment have a positive and significant effect on employee performance. Nugraha et al. (2022) stated that communication has a significant effect on employee performance at the Surakarta Pratama Tax Service Office.

Each person in an organization possesses unique abilities and strives to optimize their performance at work or in their activities. Motivations arise from various factors, including self-actualization, increased well-being, and the need for personal and team satisfaction and aspirations for a better and more promising career. The most fundamental way for employees to improve their knowledge and skills, both individually and as a group, is through education and training. With these abilities, employees can optimally perform their core duties and functions, increasing productivity and organizational progress. On the other hand, organizations require competent and qualified human resources capable of performing optimally in appropriate and strategic positions. Employees with interests, personalities, obsessions, and abilities are aligned with the right positions and titles by organizational leaders, enabling them to maximize their work and achieve goals.

Previous research on the influence of career development on performance, with results stating that career development has a positive effect on organizational performance, includes those conducted by Jatmiko and Rahayu (2022), Budiana et al. (2021), Dewi et al. (2023), Arismunandar and Khair (2020), Lis et al. (2022), and Yong Ho Park (2020).

Employee competency is becoming increasingly important within organizations because it reflects the personal qualities of each individual committed to the entity's survival. Competence is demonstrated through abilities, achievements, and self-knowledge, which are crucial assets within the organization. Competence can influence decision-making and policy implementation more reliably and easily. It can also reduce interpersonal conflict due to a common set of standard values and recognition of achievement, thus fostering employee loyalty.

Previous research on the influence of employee competence on performance, with findings indicating a positive effect on employee competence, includes research conducted by Pratama (2020), Rahmania and Tannar (2024), Lumanauw (2022), Arifai et al. (2022), and Hanaysha et al. (2020). Meanwhile, research conducted by Narantikasari and Widarta (2024) found that competence has no effect on employee performance.

Work Culture becomes a controller and reference in the implementation of policies and strategies that have been set by the organization as a guideline for all personnel in it so that they can realize the desired goals. Every individual and group activity in an entity can be assessed measurably so that discrepancies and errors can be minimized, the best rules and agreements taken are expected to be able to resolve problems appropriately and efficiently. Periodic and continuous development, improvement and evaluation in an organization make the work culture formula more ideal in the strategy of meeting needs, creating a healthy work environment so that it has an impact on achieving goals.

Previous research on the influence of work culture on performance, which stated a positive influence, was conducted by Sembiring et al. (2020), Fatimah and Frinaldi (2020), Herwanto and Radiansyah (2022), Sanjaya (2021), Cherian et al. (2021), and Hossain et al. (2022).

Communication is crucial for conveying messages and building relationships within an agency or with stakeholders, whether individuals, groups, or entities. Well-connected communication enables information to be received effectively by all parties without bias. Organizations require good relationships between internal and external parties, fostered through appropriate communication channels. Communication also reflects an organization's ability to create synergy to achieve its goals while enhancing information flows between stakeholders to increase productivity.

Research on the influence of communication on employee performance has been conducted with positive results by Hasibuan et al. (2022), Mamesah et al. (2022), and Choon Hee et al. (2019). Other studies with the opposite result, namely a negative effect, include those conducted by Nugraha et al. (2022), and Najati and Susanto (2022).

The Sukoharjo Pratama Tax Office (KPP Pratama) has a working area and oversees Sukoharjo and Wonogiri Regencies, with details of Sukoharjo Regency consisting of 12 Districts and Wonogiri Regency consisting of 25 Districts. The Sukoharjo Pratama Tax Office collects, searches and processes data, observes tax potential, presents tax information, and records tax objects and subjects in an effort to function as a budgetary state budget (APBN) revenue. In 2025, the target revenue is mandated to be Rp 944,530,108,000.

In order to realize a clean government free from corruption, collusion, and nepotism, which is one of the bureaucratic reform programs, the Sukoharjo Pratama Tax Office is also implementing the Development of an Integrity Zone towards a Corruption-Free Area (ZIWBK) within the Sukoharjo Tax Service Office. In its

implementation mechanism, the strengthening and implementation of the Ministry of Finance's values consisting of integrity, professionalism, synergy, service, and excellence are carried out comprehensively and continuously. In carrying out these tasks, appropriate and high-performance human resource management is required.

Based on previous research on the influence of career development, employee competency, work culture, and communication on performance, this study re-examines the influence of these variables. The study was conducted on employees of the Sukoharjo Pratama Tax Office.

RESEARCH METHODS

This research uses a quantitative descriptive approach. In this quantitative descriptive research, the author focuses on Career Development, Employee Competence, Work Culture, and Communication on Employee Performance at the Sukoharjo Pratama Tax Office. This research was conducted at the Sukoharjo Pratama Tax Office. The planned time for the research is February - December 2025. The population in this study were all 109 employees of the Sukoharjo Pratama Tax Office. The research sample taken from the entire population was 109 employees of the Sukoharjo Pratama Tax Office. Of the existing sample, 30 respondents were used for instrument testing, and 79 were used for data analysis. The variables used in this study consist of 2 variables, namely the independent variable (X) and the dependent variable (Y). The independent variables consist of career development (X1), employee competence (X2), work culture (X3), communication (X4), and the dependent variable is employee performance (Y). In this study, the data collection techniques used included observation, questionnaires, documentation, and literature review. After the data was collected, analysis was conducted using multiple linear regression analysis tools using SPSS 25 software.

RESULTS AND DISCUSSION

Table 1. Multiple Linear Regression Results

Variables	Regression coefficient	t statistics	Sig. t
Constant	1,193		
Career development	.213	2,458	.016
Employee competency	.259	2,422	.018
Work culture	.255	2,260	.027
Communication	.232	2,489	.015
R square	0.794		
F statistic	70,198		
Sig. F	0,000		

Source: Processed primary data, 2025

From the results of the multiple regression analysis above, the following equation can be obtained:

$$Y = 1.193 + 0.213 X_1 + 0.259 X_2 + 0.255 X_3 + 0.232$$

The interpretation of the regression equation is:

- 1) $\alpha = 1.193$, indicating that if the variables of career development, employee competence, work culture, and communication have a value of 0, then the performance of Sukoharjo Pratama Tax Office employees (Y) is 1.193.
- 2) $b_1 = 0.213$, shows that the career development coefficient (X1) gives a positive value, which means that if career development (X1) improves, assuming other variables remain constant, the performance of Sukoharjo Pratama Tax Office employees (Y) will increase by 0.213.
- 3) $b_2 = 0.259$, shows that the employee competency coefficient (X2) gives a positive value, which means that if employee competency (X2) is stronger, assuming other variables remain constant, then the performance of Sukoharjo Pratama Tax Office employees (Y) will increase by 0.259.
- 4) $b_3 = 0.255$, shows that the work culture coefficient (X3) gives a positive value, which means that if the work culture (X3) becomes stronger, assuming other variables remain constant, the performance of Sukoharjo Pratama Tax Office employees (Y) will increase by 0.255.
- 5) $B_4 = 0.232$, shows that the communication coefficient (X4) gives a positive value, which means that if communication (X4) is stronger, assuming other variables remain constant, the performance of employees at the Sukoharjo Pratama Tax Office (Y) will increase by 0.232.

Partial Test (t-Test)

- 1) The results of testing the influence of career development (X1) on the performance of KPP Pratama Sukoharjo employees (Y) obtained a calculated t value, while the value $> t$ table. The t table value for N-2 (78-2) at a significant level of 0.05 is 1.665, thus $2.458 > 1.665$, with a significant value of 0.016 smaller than 0.05, meaning H_0 is rejected and H_a is accepted, meaning career development has a significant effect on the performance of KPP Pratama Sukoharjo employees.
- 2) The test results of the influence of employee competence (X2) on the performance of Sukoharjo Pratama Tax Office employees (Y) obtained a calculated t value of 2.422, thus $t \text{ count} > t \text{ table}$. The t table value for N-2 (78-2) with a significance level of 0.05 is 1.665, thus $2.422 > 1.665$ with a significance value of 0.018 (less than 0.05), meaning H_0 is rejected and H_a is accepted, meaning employee competence has a significant effect on the performance of Sukoharjo Pratama Tax Office employees.
- 3) The results of testing the influence of work culture (X3) on the performance of Sukoharjo Pratama Tax Office employees (Y) obtained a calculated t value $> t$ table. The t table value for N-2 (78-2) at a significant level of 0.05 is 1.665, thus $2.260 > 1.665$ with a significant value of 0.027 smaller than 0.05, meaning H_0 is

rejected and H_a is accepted, meaning that work culture has a significant effect on the performance of Sukoharjo Pratama Tax Office employees.

- 4) Testing the influence of communication (X_4) on the performance of Sukoharjo Pratama Tax Office employees (Y) obtained a calculated t value $>$ t table. The t table value for $N-2$ ($78-2$) at a significant level of 0.05 is 1.665, thus $2.489 > 1.665$ with a significance of 0.015 smaller than 0.05, meaning H_0 is rejected and H_a is accepted, meaning communication has a significant effect on the performance of Sukoharjo Pratama Tax Office employees.

Simultaneous Test (F Test)

The test results above show the calculated F value $>$ F table ($70.196 > 2.18$) and the significant value of the F test is 0.000 which is less than 0.05, meaning that H_0 is rejected, meaning that career development, employee competence, work culture, and communication simultaneously have a significant effect on the performance of employees at the Sukoharjo Pratama Tax Office.

Coefficient of Determination Test (R^2)

Based on the results of the table above, it can be seen that the adjusted R Square (R^2) value in this study is 0.782. So it can be interpreted that the variation of independent variables consisting of career development, employee competence, work culture, and communication on the dependent variable, namely the performance of KPP Pratama Sukoharjo employees, is 78.2% while the remaining 21.8% is influenced by other factors.

Discussion

The influence of career development on the performance of Sukoharjo Pratama Tax Office employees

The research results as presented in Table 1 show that career development has an impact on employee performance. This is in line with research by Jatmiko and Rahayu, (2022), and Budiana, et.al., (2021), which states that career development has a positive and significant impact on performance.

Career development is a continuous process that aims to improve the knowledge and skills as well as attitudes of employees to support the improvement of their performance, thus development is a process to improve individual work abilities to support the achievement of the desired career. Career development is a formal activity approach to improvements or improvements, growth, job satisfaction, knowledge and abilities of employees to ensure that qualified people and the right experience are available when needed, thus clear and solid career planning and development will help employees and organizations in achieving success. In relation to employee performance Musfiratun et.al., (2024), stated that organizational success can be achieved if employee performance increases. Therefore, career development is very necessary because career development provides opportunities for employees to improve their skills and knowledge so that employees know their roles, duties and

responsibilities in the work environment which will later have an impact on maximum employee performance for their agency.

The influence of employee competence on the performance of Sukoharjo Pratama Tax Office employees

The research results, as presented in Table 1, indicate that competency influences employee performance. This is in line with research by Jatmiko and Rahayu (2022); Budiana et al. (2021); Pratama (2020), and research by Narantikasari & Widarta (2024), which concluded that employee competency has a positive and significant effect on employee performance.

Competence is an aspect of a person's ability that includes knowledge, skills, attitudes, values, personal characteristics that enable workers to achieve success in completing their work through achieving results or success in completing tasks. Competence is very important in a private organization or public sector organization, with the existence of competence, the organization can determine the standard of knowledge, expertise, and work ability of a person in certain fields that are needed to achieve organizational goals. The existence of competence also makes it easier for organizations to describe how a person performs and to map employees. The relationship between competence and performance Spencer & Spencer in Yuliyanti (2018) states that competence is a characteristic that underlies a person related to the effectiveness of individual performance in their work or the basic characteristics of an individual that have a causal relationship or as a cause and effect with criteria that are used as a reference, effective or performing excellently or superiorly in the workplace or in certain situations.

The influence of work culture on the performance of Sukoharjo Pratama Tax Office employees

The research results as presented in Table 1 show that work culture influences employee performance. This is in line with research by Sembiring, et.al., (2020); Fatimah and Frinaldi, (2020); Herwanto and Radiansyah, (2022); Sanjaya, (2021), and Cherian, et.al., (2021) which prove that work culture has a positive and significant influence on employee performance.

Work culture is a philosophy based on a view of life as values that become traits, habits, and driving forces, ingrained in the life of a community group or organization, then reflected in attitudes that become behavior, beliefs, ideals, opinions, and actions that are manifested as work or "working. Work culture plays an important role for a person and also for the company where he works. A good work culture enables human resources to explore the potential of other resources owned by the company and helps the company achieve its goals. This shows that work culture is also beneficial for the institution where he works.

A good work culture can motivate employees to work harder and more effectively, as well as create a conducive work atmosphere. Therefore, both individuals and organizations must commit to continuously building and maintaining

a positive work culture, in order to achieve desired goals and face future challenges with more confidence. Regarding the relationship between work culture and performance, Handayani (2024) states that work culture influences how employees face challenges and change. In a dynamic environment, employees with a strong work culture will be more adaptive and able to deal with various situations better. They will be more open to change and ready to learn new things, which is very important in today's digital era. Therefore, a good work culture not only improves individual performance but also strengthens the competitiveness of the organization as a whole.

The influence of communication on the performance of Sukoharjo Pratama Tax Office employees

The research results as presented in Table 1 show that communication influences employee performance, this is in line with research by Nugraha, et.al., (2022); Hasibuan, et.al., (2022); Najati and Susanto, (2022); Mamesah, et.al., (2022), and Choon Hee, et.al., (2019), which concluded that communication has a positive and significant effect on performance.

Communication is crucial in any organization, serving as the backbone of operations, enhancing collaboration, and building a positive work culture. Without effective communication, it is difficult for an organization to achieve its goals, while good communication helps increase productivity, strengthen relationships between members, and clarify the goals and responsibilities of all parties. Effective communication within an organization is key to supporting performance, as good communication improves coordination, productivity, and team collaboration, while poor communication can hinder the achievement of organizational goals. Clear communication helps align employee understanding of goals, provides constructive feedback, and strengthens working relationships. Good communication can increase employee participation, reduce conflict, and strengthen team collaboration, ultimately positively impacting organizational productivity. Effective communication also encourages employees to ask questions and seek clarification if there is something they don't understand, helping them avoid misunderstandings and improve the quality of their work. Furthermore, open and honest communication between managers and employees also allows for constructive feedback. This feedback is valuable because it helps employees better understand their performance, what they have done well, and what areas still need improvement. With smooth and effective communication, employees feel more valued and supported in their work. Employees become more motivated and enthusiastic about delivering their best results. This not only improves individual work efficiency but also the entire organization. Ultimately, effective communication contributes to creating a productive and efficient work environment where every employee can perform optimally and feel satisfied with their work. Regarding communication's relationship to performance, Mangkunegara (2020) argues that communication has several crucial functions in organizations: supporting smooth interpersonal relationships, achieving common goals, and improving performance. Wati & Lestari (2024) state

that effective communication is key to improving employee performance and driving the overall success of a company or organization. This is because good and open communication facilitates coordination and collaboration between colleagues, teams, and departments.

CONCLUSION AND SUGGESTIONS

Based on the results of the research and discussion as described in the previous chapter, several conclusions can be drawn: Career development, employee competence, work culture, and communication have a significant effect on the performance of KPP Pratama Sukoharjo employees. The adjusted R Square (R²) value in this study is 0.782. So it can be interpreted that the variation of independent variables consisting of career development, employee competence, work culture, and communication on the dependent variable, namely the performance of KPP Pratama Sukoharjo employees is 78.2% while the remaining 21.8% is influenced by other factors. The results of this study provide an understanding of the influence of career development, competence, work culture, and communication on employee performance and provide an important contribution in expanding knowledge about the factors that influence employee performance, as well as being a basis for further research related to the factors that influence employee performance. It is recommended that to improve employee performance, KPP Pratama Sukoharjo implement transparent career development, improve employee competence through various trainings, and provide opportunities to attend higher levels of formal education, implement a productive work culture, and create a transparent communication climate.

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