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Employee Performance is Assessed from Placement, Career Development, Performance Assessment and Job Description

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ABSTRACT

This study aims to examine and analyze employee performance in terms of placement, career development, performance appraisal, and job description at the Sukoharjo Pratama Tax Office. The population in this study were 105 civil servants at the Sukoharjo Pratama Tax Office. The sampling technique used was a saturated sampling technique. Data were collected by questionnaire. Data analysis techniques used descriptive analysis, hypothesis testing, multiple linear regression, t-test, F-test, and R2 test with the help of SPSS for Windows Release 23. The results of this study can be concluded that placement does not affect the performance of employees at the Sukoharjo Pratama Tax Office. Career development has a significant effect on employee performance at the Sukoharjo Pratama Tax Office. Performance appraisal has a significant effect on employee performance at the Sukoharjo Pratama Tax Office. Job descriptions do not affect employee performance at the Sukoharjo Pratama Tax Office. The results of the study indicate that 56.5% of employee performance at the Sukoharjo Pratama Tax Office can be explained by the variables of placement, career development, performance appraisal, and job description, the remaining 43.5% is explained by other variables.

Keywords : placement, career development, performance appraisal and job description.

INTRODUCTION

In today's modern era, human resources (HR) are a crucial contributor to an organization. They are directly involved and are the primary driving force behind the company's efforts to achieve its goals. Therefore, an organization should consider human resources as an asset that must be managed efficiently to achieve its goals. Organizations consider human resources as a key factor in developing their strategies.

According to Nuriyah et al., (2022), performance is the results achieved by employees over a specific period. This performance will be continuously monitored by the company to ensure the company's goals are achieved. Companies must continuously monitor employee performance to ensure the company's planned goals are achieved. A person is expected to function and behave in accordance with the tasks assigned to them.

According to Ratnasari and Septiani (2020), job placement is an important factor that should not be ignored in achieving agency or institutional goals. Meanwhile, Saputra et al., (2020) in their journal stated the definition of job placement as placing someone in the right job position, how well an employee fits the job will affect the quantity and quality of work. The right placement of human

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resources is a way to optimize knowledge, skills and attitudes towards performance for human resources themselves, this is very important because for a company, placing employees in the right position is something that is closely related to employee performance in providing great benefits for the company.

On the other hand, career development is another important factor in performance. Nuriyah et al., (2022) stated that career development is an employee activity that helps employees plan their future careers within the company so that both the company and the employee can develop optimally. Meanwhile, according to Syahputra and Tanjung (2020), career development is a series of positions or titles held by an individual during their employment through education and training within the company.

According to Balqis and Sugiono (2020), performance appraisal is the process by which an organization evaluates or assesses the work performance of its employees. The performance appraisal process allows organizations to measure and evaluate individual employee behavior and performance over a specific period of time. This performance appraisal reflects the attention employees receive from their superiors, thus encouraging them to be passionate about their work and ultimately improving their performance. Meanwhile, according to Lubis (2023), performance appraisal is an assessment activity carried out by companies to organize and coordinate the strengths of each company employee towards strategic goals, namely focusing each employee's thoughts on the company's mission, vision, and core values.

According to Alinia and Mayliza (2022), a job description describes everything related to what needs to be done. This means outlining the activities required to complete a job. A job description outlines everything that must be done within a specific timeframe, particularly the day-to-day tasks. A job description provides clarity and standardized tasks that must be achieved by an official holding that position.

Job descriptions serve as the basis for establishing job specifications and job evaluations for the official holding that position. An unclear job description will result in an official lacking understanding of their duties and responsibilities. This can lead to poor work performance and even overacting. This is where job descriptions play a crucial role in every organization.

According to Gunawan and Wibowo (2020), many employees complain about job descriptions that don't align with their competencies, as well as conditions in the field that require additional work, and workloads that are sometimes not commensurate with the number of employees. These factors have led to a decline in company performance.

Research by Ratnasari and Septiani (2020) found that placement had no significant effect on employee performance, while personality, work orientation, and placement simultaneously had significant effects. Contrary to this research, research

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by Nugroho et al. (2022) and Kurnadi et al. (2023) yielded different results, indicating a significant effect of job placement on employee performance.

In her research, Sugiarti (2021) stated that career development has a significant impact on performance. Syahputra and Tanjung (2020) also noted the influence of career development on employee performance in their study. Meanwhile, Nuriyah et al. (2022) found a negative relationship between career development and performance in their study.

According to Balqis and Sugiono (2020), performance appraisals have a positive and significant impact on employee performance. Research conducted by Lubis (2023), Sari (2022), and Alief (2023) concluded similar results.

Based on research conducted by Daribi (2024), job descriptions have a significant positive impact on employee performance. Alinia and Mayliza (2022) concluded the same result in their study, stating that job descriptions positively influence the performance of the employees they studied. Another study conducted by Gunawan and Wibowo (2020) found that job descriptions did not significantly impact employee performance.

Based on Regulation of the Minister of Finance of the Republic of Indonesia Number 141/PMK.01/2022, the Directorate General of Taxes (DGT) is a government agency under the auspices of the Ministry of Finance tasked with collecting taxes by managing tax administration in accordance with the mandate of the 1945 Constitution. To achieve this goal, the DGT must properly manage its assets, one of which is human resources, to create maximum employee performance for the achievement of state revenue. Developing human resource capacity is a challenge for the DGT to provide optimal results in achieving state revenue targets as mandated by the 1945 Constitution.

Observations at the Sukoharjo Pratama Tax Office (KPP Pratama), a primary tax service office under the Directorate General of Taxes (DGT), revealed that employee placement has not been optimally aligned with employee backgrounds. The DGT consistently strives for career development, but often does not align with employee aspirations. Performance appraisals, however, are not yet fully objective and fair. Furthermore, the DGT needs to create appropriate job descriptions to support organizational performance.

RESEARCH METHODS

This research is a descriptive quantitative research. In this research, the relationship or influence studied includes placement, career development, performance appraisal and job description on employee performance at the Sukoharjo Pratama Tax Service Office. The location of this research is in the Sukoharjo Pratama Tax Service Office. The time used by the researcher for this research was carried out from the date of issuance of the research permit within a period of approximately 6 (six) months. The population to be used for the research is ASN employees in the Sukoharjo Pratama Tax Service Office, totaling 105

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employees. The sample taken was 105 employees with ASN status. The author used a saturated sampling method where the sample selection technique is if all members of the population are sampled. In this study, two variables were used, namely the independent variable and the dependent variable. The Independent Variables are placement (X1), career development (X2), performance appraisal (X3), job description (X4) and the Dependent Variable is Employee Performance (Y). The analysis tool in this study is multiple linear regression, where in its processing it uses the SPSS 23 tool. The multiple linear regression formula in this study is:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + e$$

Information :

Y	= Employee Performance
α	= constant
β1, β2, β3, β4	= coefficient of magnitude of regression/influence
X1,	= Organizational Culture
X2,	= Retention
X3	= Employee Awards
X4	= Job Stress
e	= error

RESULTS AND DISCUSSION

Based on calculations using the SPSS program, the results for the values a, b1, b2, b3 and b4 are as follows.

$$Y = 5.158 + 0.011X1 + 0.176X2 + 0.521X3 + 0.078X4 + e$$

From the equation above, it can be explained as follows.

a) a0 = 5.158 is a constant that describes the average value of employee performance if the variableplacement, career development, performance appraisal and job descriptionis zero.
b) b1 = 0.011. If the variableplacementincreases, then employee performance will increase. The sign of parameter b1 in the above study is positive. This means that the relationshipplacementpositive (unidirectional), the higher the placement, the higher the employee performance will be.
c) b2 = 0.176. If the variablecareer developmentincreases, then employee performance will increase. The sign of parameter b2 in the above study is positive. This means that the relationshipcareer developmentpositive (in the same direction), if it is highercareer development, then employee performance will also be higher.
d) b3 = 0.521. If the variableperformance appraisalincreases, then employee performance will also increase. The sign of parameter b3 in the above study is positive. This means that the relationshipperformance appraisalpositive (in the same direction), if it is higherperformance appraisal, then employee performance will also be higher.

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e) b4 = 0.078. If the variablejob descriptionincreases, then employee performance will increase. The sign of parameter b4 in the above study is positive. This means that the relationshipjob descriptionpositive (in the same direction), if it is higherjob description, then employee performance will also be higher.

F test

Table 1 F Test Results
ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	262,304	4	65,576	32,411	.000b
	Residual	202,324	100	2,023		
	Total	464,629	104			

Source: Processed Primary Data, 2025

The calculated F value > F table (32.441 > 2.46) and the significance is 0.000, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This meansplacement, career development, performance appraisal and job descriptionsimultaneously influence employee performance. This concludes that the model used has met the feasibility test.

Coefficient of Determination Test (R2)

Table 2 Results of the Determination Coefficient (R2) Test
Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.751a	.565	.547	1,422

Source: primary data processed 2025

The output results of the calculation of the coefficient of determination (R2) with the help of the SPSS program, show a value of R2 = 0.541. This means that the variance of the variableFrom Placement, Career Development, Performance Assessment and Job Descriptioncan influence the performance variable by 56.5% and the remaining 43.5% is influenced by other variables outside the research variables.

T-test

Table 3. t-Test Results

Variable	thitung	table	Sig.	information
Placement	0.134	1,983	0.790	rejected
Career Development	2,904	1,983	0.090	accepted

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Performance Assessment	5,458	1,983	0,000	accepted
Job Description	0.960	1,983	0.208	rejected

source: primary data processed 2025

a. The first hypothesis reads “Placement notinfluence on employee performance at the Sukoharjo Pratama Tax Office". Based on the analysis results, the t value was obtained for the variablePlacementof 0.134 is smaller than the t table of 1.983. A t value of 0.134> 1.983 means the alternative hypothesis is rejected and the null hypothesis is maintained. This meansPlacementdoes not affect employee performance at the Sukoharjo Pratama Tax Office.
b. The second hypothesis statesCareer Developmentdoes not affect employee performance at the Sukoharjo Pratama Tax Office". Based on the analysis results, the t value was obtained forCareer Development Career Developmentof 2.904 is greater than the t table of 1.983. The t value of 2.904 < 1.983 means that the null hypothesis is rejected and the alternative hypothesis is accepted. This means thatCareer Developmenthas a significant influence on employee performance at the Sukoharjo Pratama Tax Office.
c. The third hypothesis reads “Performance Assessmentinfluence on employee performance at the Sukoharjo Pratama Tax Office". Based on the analysis results, the t value was obtained forPerformance Assessmentof 5.458 is greater than the t table < 1.983. The t value of 5.458 > 1.983 means that the null hypothesis is rejected and the alternative hypothesis is accepted. This means that the Performance Assessment has a significant effect on employee performance at the Sukoharjo Pratama Tax Office.
d. The fourth hypothesis statesJob Descriptiondoes not affect employee performance at the Sukoharjo Pratama Tax Office". Based on the analysis results, the t value was obtained forJob Descriptionof 0.960 is greater than the t table of 1.983. A t value of 0.960 > 1.983 means the alternative hypothesis is rejected and the null hypothesis is maintained. This meansJob Descriptiondoes not affect employee performance at the Sukoharjo Pratama Tax Office.

Discussion

1. Influenceplacementon employee performance

   Based on the results of the SPSS application calculations in Table 3, the t-value for the Placement variable is 0.134, smaller than the t-table of 1.983. A t-value of 0.134> 1.983 means the alternative hypothesis is rejected and the null hypothesis is maintained. This means that Placement does not affect employee performance at the Sukoharjo Pratama Tax Office.

   The results of this study are in line with those conducted by Ratnasari and Septiani (2020) which stated that placement does not affect employee performance.

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According to researchers, employee placement is a series of processes to place employees in specific positions according to the competencies required by the organization and possessed by each employee. Placement at the Sukoharjo Pratama Tax Office does not impact employee performance because Human Resources (HR) are evenly distributed and undergo various competency training programs.

2. Influence Career Development on Employee Performance

Based on the results of the SPSS application calculations in Table 3, the t-value for Career Development is 2.904, which is greater than the t-table of 1.983. The t-value of 2.904 <1.983 means that the null hypothesis is rejected and the alternative hypothesis is accepted. This means that Career Development has a significant effect on employee performance at the Sukoharjo Pratama Tax Office.

This research is in line with that conducted byR Syahputra and Tanjung (2020)which states that Career Development has a significant influence on employee performance.

Based on the theoretical explanation above, the author's definition of career development is an employee activity aimed at career planning and developing employee competencies, both hard and soft skills, related to the fields required by the organization so that employees can advance their careers according to the established qualifications. Good career development can improve the performance of KPP Pratama Sukoharjo employees.

3. The influence of performance appraisal on employee performance

Based on the results of the SPSS application calculations in Table 3, the t-value for Performance Assessment is 5.458, which is greater than the t-table <1.983. The t-value of 5.458 > 1.983 means that the null hypothesis is rejected and the alternative hypothesis is accepted. This means that there is a positive and significant influence of Performance Assessment on employee performance at the Sukoharjo Pratama Tax Office.

This research is in line with that conducted byResearch conducted by Balqis and Sugiono (2020)which states thatPerformance appraisal has a positive effect on employee performance.Lubis (2023) in phis research also suggests that kCompetence has a positive influence on employee performance.

Based on the theoretical explanation above, according to researchers, work performance is the process of assessing the work results obtained by an employee at a certain level, which is recognized by an organization.

4. InfluenceJob Descriptionon employee performance

Based on the results of the SPSS application calculations in Table 3, the t-value for Job Description is 0.960, which is greater than the t-table of 1.983. A t-value of 0.960 > 1.983 means that the alternative hypothesis is rejected and the null hypothesis is maintained. This means that Job Description does not affect employee performance at the Sukoharjo Pratama Tax Office.

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This research is in line with that conducted byResearch by Gunawan and Wibowo (2020)stated that job descriptions had a negative influence on the performance of the employees he studied.*Job description*A job description is a systematic record issued by a company regarding the functions, duties, authorities, and responsibilities of a particular position, interpreted based on existing facts. The author defines a job description as everything that is regulated in detail regarding the implementation of a job. Job descriptions do not affect employees at the Sukoharjo Pratama Tax Office because the cases they face often vary in type and detail, and the dynamics of tax regulations change rapidly over time.

CONCLUSION AND SUGGESTIONS

Based on the research results, it can be concluded that placement and job descriptions do not significantly influence employee performance at the Sukoharjo Pratama Tax Office, while career development and performance appraisals significantly influence employee performance. Simultaneously, the variables of placement, career development, performance appraisal, and job descriptions are able to explain 56.5% of the variation in employee performance, while the remaining 43.5% is influenced by other factors outside the research. The practical implications of this research indicate that improving employee performance can be achieved through a supportive work environment, the suitability of job descriptions with job duties and functions, adequate employee competencies, and open career development opportunities. Theoretically, these four variables are expected to support improved employee performance. Therefore, organizations need to optimize employee placement according to competency and expertise, implement continuous career development through education and training, implement objective and transparent performance appraisals, and compile accurate and clear job descriptions so that employees understand their duties and responsibilities optimally, thus improving overall organizational performance.

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