

The Role of Work Motivation in Moderating the Effects of Competence, Job Training, and Organizational Culture on Employee Performance

(An Empirical Study at the Primary Tax Service Office of Semarang Candisari)

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Abstract

This study aims to analyze the effect of competence, job training, and organizational culture on employee performance, as well as examine the role of work motivation as a moderating variable. The research was conducted at the Primary Tax Service Office (KPP Pratama) Semarang Candisari, motivated by the suboptimal achievement of Key Performance Indicators (IKU) in 2023 and inconsistent findings in prior literature (research gap). A quantitative design was employed, collecting data through questionnaires distributed to a total population of 107 employees using a saturated sampling approach. Data were analyzed using Structural Equation Modeling based on Partial Least Squares (PLS-SEM). The results reveal that competence ($\beta = 0.289$, $p = 0.001$), job training ($\beta = 0.200$, $p = 0.020$), and organizational culture ($\beta = 0.160$, $p = 0.050$) have positive and significant direct effects on employee performance. Work motivation also has a direct positive impact on performance ($\beta = 0.362$, $p = 0.000$). However, work motivation failed to moderate the effects of competence ($\beta = -0.138$, $p = 0.067$) and job training ($\beta = -0.084$, $p = 0.234$) on performance. Conversely, work motivation significantly moderates the relationship between organizational culture and employee performance ($\beta = 0.186$, $p = 0.033$). These empirical findings suggest that fostering a supportive organizational culture combined with high employee motivation is essential for driving performance metrics in public tax administration.

Keywords

Competence, Job Training, Organizational Culture, Work Motivation, Employee Performance, PLS-SEM.



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1. INTRODUCTION

Human resources (HR) are the most vital asset for the sustainability and performance of both public and private organizations. Within government institutions, the quality of human resources, as measured through the completeness

of task implementation and compliance with operational standards, serves as a benchmark of organizational effectiveness (Mangkunegara, 2017). The Primary Tax Service Office (KPP Pratama) Semarang Candisari, as one of the vertical units of the Directorate General of Taxes (DJP), is required to achieve optimal performance in order to support state revenue.

Nevertheless, field phenomena indicate that the realization of the Key Performance Indicators (IKU) of KPP Pratama Semarang Candisari in 2023 had not fully achieved the targeted objectives. Based on internal data from KPP Pratama Semarang Candisari (2024), tax revenue realization from material compliance supervision (PKM) activities only reached 95.11% (SS 3a-CP), the percentage of assessed amounts paid in the current year was 84.76% (SS 7a-CP), and the quality of budget implementation reached 98.40% (SS 11a-CP). The failure to achieve the 100% target on these strategic indicators indicates a gap in employee performance that needs to be optimized.

In addition to the practical phenomenon, there are inconsistencies in findings from previous research (research gap). Regarding the effect of competence, several researchers found a significant positive effect (Ainanur & Tirtayasa, 2018; Wulandari, 2022; Firdaus et al., 2022), whereas Widianingsih et al. (2023) found that competence had no significant effect. Regarding job training, Laksono (2021) and Hendra (2020) confirmed a positive effect, while Munthe & Rangkuti (2020) found that job training had no significant impact. Regarding organizational culture, Saputri & Susanti (2023) and Widiastini et al. (2023) found a significant positive effect, whereas Hidayat et al. (2022) found no significant effect.

To address these scientific debates and inconsistencies, this study introduces Work Motivation as a moderating variable based on Goal Setting Theory (Locke, 1968; Robbins & Judge, 2017). Work motivation is assumed to be able to strengthen or weaken the effects of competence, job training, and organizational culture on employee performance in tax institutions.

2.1 Goal Setting Theory

Goal Setting Theory developed by Edwin Locke (1968) states that specific and challenging goals or targets will encourage higher individual performance compared with vague goals. In the context of public organizations, the determination of Key Performance Indicators (IKU) functions as the setting of targets. Employee commitment to these targets is influenced by internal capacities (competence and training), environmental norms (organizational culture), and psychological drives (work motivation).

2.2 Research Hypotheses

Effect of Competence on Employee Performance: Competence, which includes knowledge, skills, and work attitudes, provides the basic foundation for employees in completing complex tax-related tasks (Wibowo, 2016).

H1: Competence has a positive and significant effect on the performance of employees at KPP Pratama Semarang Candisari.

Effect of Job Training on Employee Performance: Structured job training updates employees' technical skills and improves the efficiency of task completion (Mathis & Jackson, 2016; Simamora, 2016).

H2: Job training has a positive and significant effect on the performance of employees at KPP Pratama Semarang Candisari.

Effect of Organizational Culture on Employee Performance: Basic values and shared norms within organizational culture guide productive behavior, coordination, and results orientation (Robbins & Judge, 2017).

H3: Organizational culture has a positive and significant effect on the performance of employees at KPP Pratama Semarang Candisari.

Moderating Role of Work Motivation: High motivation is expected to strengthen employees' drive to utilize competence, training outcomes, and organizational cultural norms in order to achieve the best performance (Luthans, 2011; Firdaus et al., 2022; Saputri & Susanti, 2023).

H4: Work motivation moderates the effect of competence on employee performance. H5: Work motivation moderates the effect of job training on employee performance.

H6: Work motivation moderates the effect of organizational culture on employee performance.

2. RESEARCH METHODS

This study was designed using a correlational quantitative approach. The research population included all employees at the Primary Tax Service Office (KPP Pratama) Semarang Candisari, totaling 109 people. Sampling was conducted using a saturated sampling technique (census), in which 107 employees (excluding the Head of Office and the Researcher) served as active respondents.

Primary data were collected by distributing structured questionnaires measuring indicators of each variable using a Likert interval scale (1 to 10). Data analysis used Structural Equation Modeling (SEM) based on Partial Least Squares (PLS), operated through SmartPLS 4.0 software. The stages of analysis included evaluation of the Measurement Model (Outer Model), evaluation of the Structural Model (Inner Model), and Hypothesis Testing through Resampling Bootstrapping (5,000 subsamples).

3. FINDINGS AND DISCUSSION

3.1 Respondent Description

Based on the demographic profile of 107 respondents:

Table 1. Respondent Demographic Profile (N = 107)

Profile Category	Respondent Characteristics	Frequency (Persons)	Percentage (%)
Gender	Male	62	57.9%
Gender	Female	45	42.1%
Educational Level	High School Graduate	1	0.9%
Educational Level	Diploma (D3) Graduate	33	30.6%
Educational Level	Bachelor's (S1) Graduate	49	45.8%
Educational Level	Postgraduate (S2) Graduate	24	22.4%

3.2 Outer Model Evaluation (Measurement Model)

The Outer Model evaluation was conducted to test the validity and reliability of the constructs. The analysis results show that the Outer Loadings values of all indicators were > 0.70 . The Average Variance Extracted (AVE) values for all variables were above the 0.50 threshold, namely: Competence (0.824), Job Training (0.658), Organizational Culture (0.774), Work Motivation (0.758), and Employee Performance (0.776). In addition, the Composite Reliability and Cronbach's Alpha values of all variables were > 0.80 , confirming that all instruments were valid and highly reliable.

3.3 Inner Model Evaluation and Hypothesis Testing

The coefficient of determination (R^2) for the Employee Performance variable was 0.834 (Adjusted $R^2 = 0.823$). This indicates that 83.4% of the variation in Employee Performance at KPP Pratama Semarang Candisari can be jointly explained by Competence, Job Training, Organizational Culture, Work Motivation, and their moderating effects, while the remaining 16.6% is explained by other factors outside the research model. The model's SRMR value of 0.066 (< 0.08) indicates a very good model fit.

Table 2. Hypothesis Testing Results (Inner Weights / Path Coefficients)

Code	Relationship Between Variables / Hypothesis	Path Coefficient (β)	T-Statistics	P-Values	Description
H1	Competence → Employee Performance	0.289	3.342	0.001	Accepted
H2	Job Training → Employee Performance	0.200	2.339	0.020	Accepted
H3	Organizational	0.160	1.968	0.050	Accepted

Code	Relationship Between Variables / Hypothesis	Path Coefficient (β)	T-Statistics	P-Values	Description
	Culture → Employee Performance				
-	Work Motivation → Employee Performance (Direct Effect)	0.362	4.866	0.000	Significant
H4	Competence * Work Motivation → Employee Performance	-0.138	1.835	0.067	Rejected
H5	Job Training * Work Motivation → Employee Performance	-0.084	1.192	0.234	Rejected
H6	Organizational Culture * Work Motivation → Employee Performance	0.186	2.136	0.033	Accepted

3.4 Discussion

1. Effect of Competence on Employee Performance (H1 Accepted): The results show that competence has a positive and significant effect on employee performance ($\beta = 0.289$, $p = 0.001$). Employees of KPP Pratama Semarang Candisari who possess in-depth tax knowledge, analytical technical skills, and professional attitudes are able to complete obligations on time and minimize error rates. This finding supports the research of Ainanur & Tirtayasa (2018) and Wulandari (2022).

2. Effect of Job Training on Employee Performance (H2 Accepted): Job training was proven to have a positive and significant effect on employee performance ($\beta = 0.200$, $p = 0.020$). Systematically organized tax training programs are able to improve employees' practical capabilities in dealing with dynamic tax regulations, in line with the findings of Laksono (2021) and Hendra (2020).

3. Effect of Organizational Culture on Employee Performance (H3 Accepted):

Organizational culture has a positive and significant effect on employee performance ($\beta = 0.160$, $p = 0.050$). The implementation of the Ministry of Finance values (Integrity, Professionalism, Synergy, Service, and Perfection) forms structured and responsive work behavior, in line with Saputri & Susanti (2023).

4. Moderating Role of Work Motivation in the Effect of Competence (H4 Rejected): The moderation test results show that work motivation does not significantly moderate the relationship between competence and performance ($\beta = -0.138$, $p = 0.067 > 0.05$). This indicates that employees with high competence in government institutions with standardized SOPs will continue to work professionally to meet IKU targets regardless of fluctuations in their personal motivation levels.

5. Moderating Role of Work Motivation in the Effect of Job Training (H5 Rejected): Work motivation was not proven to moderate the effect of job training on performance ($\beta = -0.084$, $p = 0.234$). The benefits of job training are direct in increasing employees' knowledge and technical expertise, so the implementation of training outcomes in daily tasks is guided by the obligations of the work structure and institutional operational standards.

6. Moderating Role of Work Motivation in the Effect of Organizational Culture (H6 Accepted): Work motivation was proven to positively and significantly moderate the effect of organizational culture on employee performance ($\beta = 0.186$, $p = 0.033$). This finding means that work motivation strengthens the impact of organizational culture on performance. When a conducive organizational culture is internalized by employees who have high motivational drive, commitment to organizational values will develop into optimal employee performance outcomes.

4. CONCLUSION

4.1 Conclusion

Based on the results of data analysis and discussion, the following conclusions were obtained:

1. Competence, Job Training, and Organizational Culture have a direct positive and significant effect on the Employee Performance of KPP Pratama Semarang Candisari.

2. Work Motivation has a direct positive and significant effect on Employee Performance.

3. Work Motivation was not proven to moderate the effects of Competence and Job Training on Employee Performance.

4. Work Motivation was proven to moderate (strengthen) the effect of Organizational Culture on the Employee Performance of KPP Pratama Semarang Candisari.

To optimize the achievement of the Key Performance Indicators (IKU) of KPP

Pratama Semarang Candisari, the institutional leadership is recommended to:

- **Strengthen Organizational Culture and Motivation:** Given that motivation strengthens the impact of organizational culture, the institution should routinely organize programs for internalizing DJP values combined with a meaningful reward & recognition system for employees.
- **Improve Training & Competence Standards:** Continue to facilitate employees to participate in technical training on material compliance supervision (PKM) in order to minimize tax assessment errors and increase the percentage of revenue realization.

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