

**THE INFLUENCE OF COMPETENCE AND WORK CULTURE ON  
EMPLOYEE PERFORMANCE THROUGH WORK MOTIVATION AS  
AN INTERVENING VARIABLE AT KPP PRATAMA PANGKALAN  
KERINCI**

**POPPY DWIPUSPITA WARDHANI, HARY INDRATJAHYO & IWAN  
KURNIAWAN SUBAGJA**

University of Krisnadwipayana Jakarta

<https://doi.org/10.37602/IJREHC.2024.5506>

**ABSTRACT**

This study aims to determine the effect of competence and work culture on employee performance at the Pangkalan Kerinci Pratama Tax Service Office through the intervening variable of employee motivation. This study uses an associative approach, namely research conducted to determine the effect or relationship between independent variables and dependent variables. The population and sample of this study were all permanent employees at the Pangkalan Kerinci Pratama Tax Service Office totaling 98 people. Data collection techniques were carried out through questionnaires and analysis was carried out using path analysis. The results of the study indicate that competence and work culture have an impact on improving employee performance at the Pangkalan Kerinci Pratama Tax Service Office through the work motivation variable.

**Keywords:** competence, work culture, work motivation, employee performance

**1.0 INTRODUCTION**

The key to the success of every organization's growth is its ability to recruit, develop and retain its human resource talents. Human resources are an important asset in a company. Because they are resources that play a role in directing the company, maintaining the company, and developing the company with the development of the times and increasingly tight competition. Therefore, human resources must always be developed. According to Ardana (2012), human resources are the main component that must be attached to an organization, because human resources can advance an organization. Employee performance is the result of work both in quality and quantity that has been achieved by someone in carrying out their duties following the responsibilities given to them (Mangkunegara, 2017).

The Pangkalan Kerinci Pratama Tax Service Office has set its target to become the organization of choice to work by becoming an organization that offers a positive work culture where each individual can develop their full potential. The Pangkalan Kerinci Pratama Tax Service Office implements an organizational structure that allows quality and competitive human resources so that they can adapt to the progress and development of science and technology to produce good work and the best service as expected.

Currently, in the KPP Pratama Pangkalan Kerinci environment, there are still problems related to employee performance, where to measure employee performance for vertical agencies below it, the Directorate General of Taxes has set a standard indicator known as the Key Performance Indicator (KPI) or Main Employee Performance Indicator (IKU). In the IKU there are already standards regarding employee performance in terms of service and implementation of supervision of taxpayers. Each component of service tasks and supervision tasks already has a national standard regarding the results that must be achieved. Periodically in one semester or 6 (six) months, the DJP head office will issue the performance results of each KPP employee which will be compared with the IKU target that has been set, and then the results are announced via the intranet to all KPPs in Indonesia, so that each technical implementing unit can find out how their employees are performing and can compare with other units at the same level. By the conditions explained above, it is hoped that KPP Pratama Pangkalan Kerinci employees have reached the ideal condition as employees with good employee performance. However, it turns out that the facts in the field show that the performance of KPP Pratama Pangkalan Kerinci employees has not shown the results of the IKU target that has not been achieved.

Employee performance scores during 2023, where the IKU achievement index that was not achieved included the percentage of realization of tax revenue effort of 99.14%, the percentage of compliance level of submission of Annual Income Tax Returns for corporate and individual taxpayers of 81.43%, the percentage of PP 23 Taxpayers who made payments and/or utilized government-borne tax facilities (DTP) of 94.66%, the percentage of the growth achievement level of Non-PP 23 Taxpayers who made payments of 99.37%, the percentage of completion of requests for explanations of data and/or information of 87.84%, the percentage of the value of the determination paid in the current year of 98.32%, and the percentage of budget implementation quality of 99.76%. So it can be concluded that the performance of KPP Pratama Pangkalan Kerinci employees is not optimal, because there are still IKUs that have not achieved the realization according to the set targets.

The current phenomena, based on observations obtained by researchers, include the phenomenon of employee performance, where the dimension of quantity (amount) of work was found that at the Pangkalan Kerinci Pratama Tax Office still did not meet the IKU target set by the Agency, as shown in the table above. Then the phenomenon outside the IKU, such as the dimension of work quality is marked by the decline in the quality of the appeal letter sent to taxpayers which was not made comprehensively. Furthermore, the dimension of timeliness is considered not according to the target, such as the length of time an employee serves taxpayers at the helpdesk and the time employees spend processing taxpayer application letters. One of the factors that can affect performance is competence.

According to Goleman (2015), there are 5 characteristics of competence, namely skills, knowledge, self-concepts (attitude, value, self-image), traits, and motives. The high competence possessed by employees will create superior performance because competence plays a role in input, production, and process in a job. As input, competence is the capacity or potential that arises in a person to solve a problem well. Capacity here consists of knowledge, skills, and behavior. Competency input can use two forms, namely the ability obtained from learning, training, or experience, and the ability obtained within the individual that strongly influences it. Meanwhile, competence as a process is to connect input and production. The

input is knowledge and skills, while the production is the achievement of the desired results and the process of using knowledge and skills to achieve the intended goals. Thus, it is very clear that competence is a very important factor in efforts to produce optimal performance. The next phenomenon is the problem of competence, where KPP Pratama Pangkalan Kerinci has employees with different competencies between the knowledge or education they have, skills, behavior, and work experience.

Researchers found problems based on the Knowledge dimension where the position as a financial manager whose competency requires a D3 Management/Accounting education, is held by someone from another major. There are also several functional positions such as Console Operator (information and technology (IT) manager) carried out by employees who do not match their competencies. In addition, there are still employees who do not meet the competencies following the implementation of their duties, this is evidenced by the fact that there are still employees who have not been able to provide services and guidance to Taxpayers following applicable provisions and regulations.

According to research by Nofriyanti and Kuswantoro (2019) conducted at the Semarang Regency Regional Personnel Agency, competence partially has an influence of 10.36% on employee work productivity, while organizational culture influences 13.98%. These two variables were studied together with other variables, namely job satisfaction (with an influence of 25.20%) and employee discipline (with an insignificant influence of 1.46%). In another study conducted at the Bandung City Health Office, Abubakar (2018) found that employee competence has an influence of 68.9% on work productivity. Another factor that can affect employee performance is work culture. Work culture generally emphasizes the importance of shared values that bind members of a company or institution and influence the behavior of members of the company or institution. Culture also differentiates between one company and another, or between agencies.

The definition of work culture according to Hadari Nawawi in the book Human Resource Management explains that work culture is a habit that is carried out repeatedly by employees in an organization, violations of this habit do not have strict sanctions, but from the organizational actors morally have agreed that this habit is a habit that must be obeyed in the context of carrying out work to achieve goals. Regarding the work culture at KPP Pratama Pangkalan Kerinci, all employees strongly uphold and implement the values of the Ministry of Finance and do not deviate from our core values as ASN, with the spirit of the Ministry of Finance ONE adaptive synergy.

Sedarmayanti and Rahadian (2018) found that work culture and work environment influence employee performance. The research conducted by Saptyaningsih was conducted at the General Section of the Bandung Tourism College. In line with the research of Sedarmayanti and Rahadian, Saptyaningsih's research (2021) also provides results that in general, organizational work culture and motivation have a significant impact on employee performance and productivity. In addition to its impact on employee performance, work culture also influences job satisfaction as studied by Rahayu (2017) where interpersonal communication between leaders and organizational work culture has a simultaneous and significant contribution to job satisfaction indirectly through employee work motivation.

Another factor that can affect employee performance is work motivation. Motivation is given to employees for the sake of the progress and success of the company. With high work motivation, employees will work harder in carrying out their work. Conversely, with low work motivation, employees do not have the enthusiasm to work, give up easily, and have difficulty in completing their work. It often happens that certain employees, even though they are highly motivated, do not have the abilities or skills needed to carry out their duties properly. Motivation is an important factor in carrying out work, if employees have high motivation then they will work optimally and responsibly. Employees who have high motivation are generally indicated by their work enthusiasm and resilience in facing work obstacles, but in reality, there are still many employees who have low motivation. Low work motivation will have an impact on low work enthusiasm so that in the end it will reduce the optimization of low performance. Tanjung (2015) found that there was a positive influence of work motivation on work performance in the Medan City Social and Manpower Service. In line with the results of this study, the research of Manihuruk and Tirtayasa (2020) showed that work motivation has a significant influence on employee work enthusiasm at the North Labuhanbatu Population and Civil Registration Service.

## 2.0 LITERATURE REVIEW

### 2.1 Employee Performance

According to (Mangkunegara, 2017) employee performance is the quality of work obtained by employees when carrying out tasks equivalent to the responsibilities that have been entrusted to them. According to Sedarmayanti (2020), performance refers to the meaning of behavior as a set of behaviors that are relevant to the goals of the organization or organizational unit where people work. Employee performance in an organization is based on the responsibilities and tasks of each that have been given to employees to achieve organizational goals legally and not violate existing rules. Meanwhile,

According to Mangkunegara (2017), performance is the result of work in terms of quality and quality achieved by an employee in carrying out his duties following the responsibilities given to him. Furthermore, the definition of performance according to Rismawati & Mattalata, (2018:2) states that "Performance is a condition that must be known and confirmed to certain parties to find out the level of achievement of an agency's results related to the vision carried out by an organization or company and to know the positive and negative impacts of an operational policy"

According to Hasibuan (2017), employee performance is the result of work obtained by individuals to carry out the mission entrusted to them based on sincerity, expertise, experience, and time. Employee work performance or performance is combined into several significant elements, namely, employee interests and abilities, employee motivation levels and roles, then potential and responses to understanding mission delegation.

According to Mangkuprawira & Hubeis (2017), employee performance is defined as the level of success or results of individuals in totality at a time to carry out missions compared to several estimates, such as criteria, work targets, or standards that have been set in advance and have been mutually agreed upon. According to (Rivai, 2017) employee performance is an actual

action shown by each individual as a work achievement obtained by employees equivalent to their position in the company.

Based on the explanation above, the author can summarize that employee performance is a result that can be obtained by a group of people or individuals in a company equivalent to their respective responsibilities and authorities to achieve the company's goals. Performance indicators are quantitative and qualitative measures to describe the level of achievement of organizational goals and objectives, both at the planning stage, implementation stage and after the activity is completed. In addition, performance indicators are also used to ensure that day-to-day performance shows progress in achieving the goals and objectives of the organization concerned.

According to Yulianto (2020), there are five indicators used to measure an employee's performance, these indicators include:

1. Quality, namely the quality of employee work is measured through employee perceptions of quality/perfection that describes employee skills and abilities
2. Quantity is the amount produced expressed in terms such as number, units, number of activity cycles completed
3. Timeliness is the level of activity completed at the beginning of the stated time, seen from the perspective of coordination with output results and maximizing the time available for activities
4. Effectiveness is the level of use of organizational resources (labor, money, technology, raw materials)
5. Independence is the ability of employees to carry out their work functions

## 2.2 Competence

Competence refers to a person's knowledge, skills, abilities, or personality characteristics that directly affect their job performance. In a company, each employee has different skills. Competence is a guideline that a company can use to show its employees the right job (Arief & Nisak, 2022).

Competence is the ability to do or work according to their position in a particular field (Eksan, 2020). In an organization, human existence plays a very important role for the organization because the success of an organization is greatly influenced by the quality of its employees. Every organization is created to achieve certain goals and if achieved, it can be considered successful. To achieve success, a strong foundation is needed in the form of competencies possessed by employees (Bukhari & Pasaribu, 2019).

Work competency is a map of an employee's skills according to the characteristics of the work he does and is a collection of skills, abilities, experience, efficiency, effectiveness and success in carrying out his responsibilities (Oh & Novita, 2018). Law No. 13 of 2003 concerning employment explains that work competence is the ability to work which includes knowledge, skills and work attitudes following the standards set by each individual (Eksan, 2020).

Competence is a core component or main priority of a job. This is because competence is the main reason for doing a good job, meeting goals according to targets, meeting expectations,

and so on. In addition, competence refers to behavioral characteristics that describe the luxury of personality that reflects the nature, strength, intelligence, expertise, experience, and all the capital of an employee. The importance of these characteristics is an abstract value that is reflected in a good, systematic, measurable way of working and contains integrity (Rohmat, 2020).

According to Arief & Nisak (2022), competence is a characteristic that is based on the efficiency of a person's work on basic characteristics in a causal relationship with the criteria used as a reference. Viewed at the level of competence, the influence of human resource competence on work productivity has practical implications in human resource planning, this can be seen from the description of knowledge and skill competence. Most are more real and relative on the surface of employee nature.

In Aisyah, et al (2021) Work competency indicators, namely:

1. Knowledge is information related to understanding and potential embedded in the brain.
2. Understanding is mastering something by using the mind.
3. Skills are abilities that must be possessed by every employee to be able to optimally carry out the tasks and responsibilities given by the company.
4. Attitude is a person's mental readiness to respond to objects or situations that influence and determine their actions.
5. Interest is a person's feeling of interest in something or an activity.

### 2.3 Work Culture

According to Triguno in Ruliyansa (2018), Work culture is something that needs to be considered in company or organizational activities in building employee performance and productivity to direct the company to success carried out with the awareness of each individual, while awareness is the attitude of a person who voluntarily obeys all regulations and is aware of his duties and responsibilities.

Work culture is a quality daily work method that is always based on meaningful values so that it becomes motivation, provides inspiration, to always work better, and satisfies the community served (Ruliyansa, 2018). Meanwhile, according to Sulaksono (2010), work culture is "The way we are doing here" meaning the attitude and behavior of employees in carrying out their duties. Furthermore, Robbins's (2015) work culture leads to a unified system of shared meaning adopted by members of the organization that distinguishes the organization from other organizations. Work culture is the embodiment of life found in the workplace. More specifically, work culture is a system of meaning related to work, work, and work interactions that are mutually agreed upon and used in everyday life.

The work culture in an organization is a place to hone the members of the organization to work in the organization. The quality of the character of this work culture will shape the size of the willingness, desire, and passion of the members of the organization to bring out and utilize their human potential to contribute to the process of creating organizational performance (Hartanto, 2009).

Work culture is built by a work environment so that the work environment has a clear and structured order. The work culture indicators according to Nurhadijah (2017) are as follows:

1. Discipline. Behavior that is always based on the rules and norms that apply inside and outside the company. Employees who have high discipline have the characteristics of carrying out good order, good duties and responsibilities, discipline in time and attendance, and discipline in dressing.
2. Openness. Readiness to give and receive correct information from and to fellow work partners for the benefit of the company. Openness in this case is the ability to express opinions and feelings honestly and be direct.
3. Mutual respect. Behavior that shows respect for individuals, duties and responsibilities of other people as fellow work partners. Indicators of mutual respect include: allowing others to do things according to their rights, respecting other people's opinions, and being respectful to every employee
4. Cooperation. Willingness to give and receive contributions from and/or to work partners in achieving company goals and targets. Some indicators for measuring cooperation include: clear goals, open and honest communication, good listening skills, participation of all members, and being responsible in carrying out tasks

## 2.4 Work Motivation

A company needs employees who work with healthy motivation, this is because motivation greatly influences employees in completing every task and responsibility given by their superiors. (Pranogyo & Sumampouw, 2022) states that motivation comes from the Latin word "movere" which means to push or move. Motivation is a psychological process that arises from internal and external factors.

Motivation is a set and values that can influence someone to achieve certain things according to individual goals (Bukhari & Pasaribu, 2019). Motivation is a process of physiological or psychological deficiencies that drive behavior and drive toward goals and incentives. Therefore, the key to understanding the motivation process depends on understanding the relationship between the need for incentive drives (Nguyen, et al, 2020).

Motivation talks about how to encourage someone's enthusiasm to work by optimally providing their abilities and skills to achieve organizational goals. (Parashakti & Noviyanti, 2021). (Nurnaningsih, 2019) said: "Motivation is often interpreted as a drive. The drive or energy is the soul and body to take action to achieve goals, so motivation is the driving force that makes humans behave, and have certain goals in their actions".

Motivation comes from within or outside oneself or from the environment and can influence a person's behavior in doing work, if associated with the work done by someone, the goal of work motivation is to make employees more effective and efficient. Motivation has two elements, namely the direction of work behavior (working to achieve goals) and the strength of behavior (the strength of individual efforts in working) (Bukhari & Pasaribu, 2019).

According to Duha (2020), "motivation is something or something that is given to another party, so that the other party is moved, influenced, or challenged to do or not do something". According to Winardi (2018), Motivation is the result of several processes, both internal and

external, for an individual that creates an attitude of enthusiasm and enthusiasm in carrying out certain activities. As for other definitions of motivation According to Sumardjo and Priansa (2018), Work motivation is the behavior and factors that influence employees to show individual intensity, direction, and perseverance to achieve organizational goals.

Afandi (2018) Motivation is a desire that arises within a person or individual because they are inspired, encouraged, and driven to carry out activities with sincerity, pleasure, and earnestness so that the results of the activities they do get good and quality results. From each statement put forward by many experts above, the author argues that work motivation is a drive from within a person without any coercion from anyone to do certain things that are of interest to that person in achieving the goals that have been set.

Eksan (2020) states that many needs influence employee work motivation, indicators are derived from these need factors to determine the level of employee work motivation, namely:

1. Physical needs, indicating: salary, bonuses, meal allowances, transportation allowances, accommodation, and so on.
2. The need for safety and security, indicates Health and safety benefits, including employee insurance, pension funds, health benefits, accident insurance, and safety equipment.
3. Affiliation needs, indicating: close relationships with coworkers, good working relationships, helping each other to solve work problems.
4. The need for appreciation, indicating: recognition and appreciation based on ability, namely the need to gain respect and appreciation from other employees and leaders for work achievements.
5. The need for self-actualization, indicated by the nature of interesting and challenging work indicates the need for self-realization, where employees mobilize their abilities, abilities, skills and potential. Companies can meet these needs by providing education and training.

### 3.0 METHODS

This research was conducted from April to July 2024. This research was conducted in stages: observation or interviews, making and testing research instruments, distributing questionnaires and analyzing research data. Researchers categorized it into two stages, namely field research and data management and analysis. This research was conducted at KPP Pratama Pangkalan Kerinci, Address: Bhakti Praja Office Complex, Jl. Pamong Praja, Pangkalan Kerinci Bar., Kec. Pangkalan Kerinci, Pelalawan Regency, Riau 28654

The research design is a very important part of a study. This section explains what kind of design will be used for data collection so that the research design is a research strategy for identifying problems before the final planning of data collection; and second, the research design is used to define the structure of the research to be carried out (Nursalam, 2017).

The approach in this study is quantitative because this research is presented in numbers. This follows the opinion of Arikunto (2006) who stated that quantitative research is a research approach that often requires to use of numbers, starting from data collection, interpretation of the data, and the appearance of the results, namely trying to obtain information as complete as



possible regarding the influence of leadership and work discipline on performance through work motivation. Information is obtained through questionnaires and observations. To test how much contribution the variables of competence and work culture as independent variables (exogenous), work motivation as a mediating variable (intervening), and performance as a dependent variable (endogenous). Intervening variables or variables that affect the relationship between exogenous variables and endogenous variables are stated in the work motivation variable.

Furthermore, it is combined with relevant theories using data analysis techniques concerning the variables used. The survey method is a method used to obtain data from a certain place, where researchers carry out treatment in data collection, for example by distributing questionnaires, tests, structured interviews, and so on (Sugiyono, 2014) The survey method used in this study is data collection with a questionnaire, which will make it easier for the author to obtain actual and factual information according to conditions in the field. The questionnaire was distributed to respondents to fill in the research instrument statement with the options Strongly Disagree (STS), Disagree (TS), Undecided (R), Agree (S), and Strongly Agree (SS). The collected data will be analyzed to determine the relationship or influence of the level of independent variables influenced by the intervening variables on the dependent variables through path analysis. To support the process of obtaining data statistically using the SPSS 23 application.

### 3.1 Population & Sample

Population according to Sugiyono (2017) is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. Population is not only humans but also objects and other natural objects. Population is also not just the number of objects or objects studied but includes all the characteristics or properties possessed by the subject or object. Meanwhile, the population in this study were employees of KPP Pratama Pangkalan Kerinci, totaling 98 people.

The sample is part of the population used for research. According to Sugiyono (2017), the sample is part of the number and characteristics possessed by the population. The number of units in the sample is symbolized by the notation  $n$ .

The sampling technique in this study used the saturated sampling technique. According to Sugiyono (2017), Saturated Sampling is a sample selection technique when all members of the population are sampled. The sampling technique in this study used the Saturated Sampling Technique, where all populations in this study were sampled. So the sample in this study amounted to 98 people/respondents.

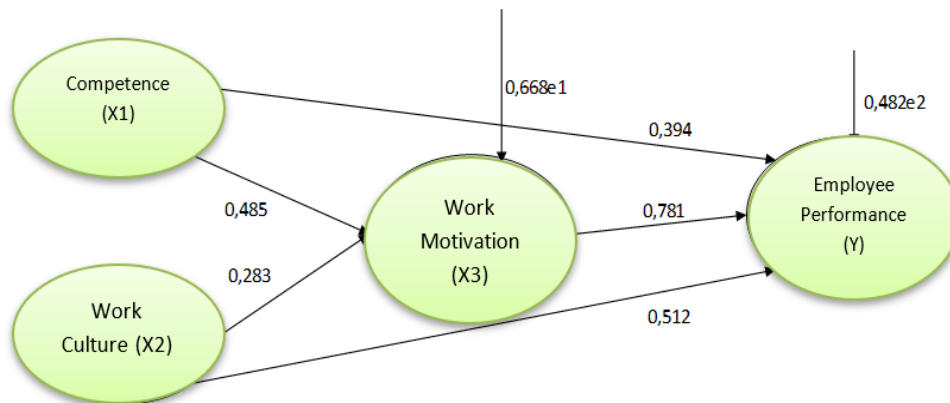
### 3.2 Analysis Model

Descriptive analysis is an analysis method that aims to describe or explain something as it is (Irawan, 2004) in Baroroh (2008). In this study, data presentation uses a data analysis table of average values (mean) and frequency distribution.

Path analysis is a technique for analyzing causal relationships that occur in multiple regression if the independent variable affects the dependent variable not only directly but also indirectly.

Retherford, (1993) in Narimawati, et al (2020). In this study, to test the influence of mediating variables using path analysis

**4.0 RESULT**



**Figure 1. Path Analysis Model**

**a. The Effect of Competence and Work Culture on Motivation**

To find out this, it is necessary to use the F-test. The following are the values of each variable

**Table 1. Results of the F test of the Effect of Competence and Work Culture on Work Motivation**

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1514.347	2	757.174	58.688	,000 <sup>b</sup>
Residual	1225.653	95	12.902		
Total	2740.000	97			

a. Dependent Variable: Work Motivation \_X3

b. Predictors: (Constant), Work Culture \_X2, Competence\_X1

From Table 1, the calculated F-value of the competency and work culture variables is 58,688, while the F table is 2.76. Thus,  $f\text{-count} > f\text{-table}$  ( $56,688 > 2.67$ ),  $H_0$  is rejected and  $H_1$  is accepted at the real level. This provides the conclusion that competency and work culture affect work motivation. Thus, the first hypothesis is tested and proven.

**b. The Effect of Competence and Work Culture on Performance**

To find out this, it is necessary to use the F-test. The following is the test of each variable:

**Table 2. Results of the F test of the Effect of Competence and Work Culture on Performance**

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1848.116	2	924.058	156.095	.000 <sup>b</sup>
Residual	562.384	95	5.920		
Total	2410.500	97			

a. Dependent Variable: Performance \_Y

b. Predictors: (Constant), Work Culture \_X2, Competence\_X1

From Table 2. it is found that the F-count value of the competency and work culture variables is 156,095, while the F-table is 2.76. Thus, f-count > f-table (156,095 > 2.67), H0 is rejected and H1 is accepted at the real level. This provides the conclusion that competency and work culture affect performance. Thus, the second hypothesis is tested and proven.

**c. The Effect of Work Motivation on Performance**

**Table 3. The Effect of Work Motivation on Performance**

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14.586	2.436		5.988	.000
Work Motivation _X3	.733	.060	.781	12.266	.000

a. Dependent Variable: Performance \_Y

The t-test results for the work motivation variable obtained a calculated t-value of 12.266 and a t-table of 1.984. This means that t-count > t-table (12.266 > 1.984), which means that H0 is rejected and H1 is accepted. This provides the conclusion that work motivation affects employee performance. Thus, the third hypothesis is tested and proven.

**d. The Effect of Competence and Work Culture on Performance through Work Motivation**

$$X1 \rightarrow X3 \rightarrow Y = (\rho_{x3x1}) \times (\rho_{yx3}) = 0,485 \times 0,781 = 0,378$$

$$X2 \rightarrow X3 \rightarrow Y = (\rho_{x3x2}) \times (\rho_{yx3}) = 0,283 \times 0,781 = 0,221$$

In the competency variable, the indirect influence value is obtained from the path coefficient value  $\rho_{x3x1}$  multiplied by the path coefficient value  $\rho_{yx3}$ . The multiplication result shows that the indirect influence coefficient value is smaller than the direct influence coefficient value.

In the work culture variable, the indirect influence value is obtained from the path coefficient value  $\rho_{x3x2}$  multiplied by the path coefficient value  $\rho_{yx3}$ . The multiplication result shows that the indirect influence coefficient value is smaller than the direct influence coefficient value. This shows that work motivation cannot mediate, namely competence and work culture in influencing employee performance.

**5.0 DISCUSSION**

### 5.1 The Influence of Competence and Work Culture on Work Motivation

Based on the results of the analysis of the description of the competency variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees tend to agree that knowledge, understanding, skills, attitudes, and interests must be achieved from competency variables. The indicator that makes the greatest contribution to the formation of competency variables is understanding, that an understanding of the tasks given to employees is needed because the results of this understanding are related to the quality and effectiveness in completing the work.

Based on the analysis of the description of the work culture variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees agree that work discipline, openness, mutual respect, and cooperation form work culture variables. The indicator that gives the greatest value to the formation of work culture variables is cooperation, Teamwork involves the process of collaboration, communication, coordination, and trust between members to maximize work productivity. Teamwork allows the workload to be lighter. This happens because we can divide tasks among all team members according to the expertise or skills possessed by each member.

Based on the results of the path analysis, shows that competence and work culture have an impact on increasing work motivation. These results are in line with research conducted by Gunawan (2015), Ayu Ngurah Sania Prianka, Ni Luh De Erik Trisnawati (2022), Yunita Puspitasari (2024), Dwi Ratno Nurfadilah, Sumadi, Ni Nyoman Putu Martini (2022), Junita, B., Subagja, I. K., & Hakim, A. (2022), Kapisan, M. N., & Suharto, I. K. S. (2020), Puji Mulyani, & IK, Subagja. (2023), Wikanti, W. E., Pasaribu, B., & Subagja, I. K. (2023), Subagja, I. K. (2022).

### 5.2 The Influence of Competence and Work Culture on Performance

Based on the results of the analysis of the description of the competency variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees tend to agree that the knowledge, understanding, skills, attitudes, and interests must be achieved from competency variables. The indicator that provides the greatest contribution to the formation of competency variables is understanding, that an understanding of the tasks given to employees is needed because the results of this understanding are related to the quality and effectiveness in completing the work.

Based on the analysis of the description of the work culture variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees agree that work discipline, openness, mutual respect, and cooperation form work culture variables. The indicator that provides the greatest value to the formation of work culture variables is cooperation, Teamwork involves the process of collaboration, communication, coordination, and trust between members to maximize work productivity. Teamwork allows the workload to be lighter. This happens because we can divide tasks among all team members according to the expertise or skills possessed by each member.

Based on the results of the path analysis, it shows that competence and work culture have an impact on improving performance. These results are in line with research conducted by Burhanuddin Thalib, Muhammad Idris, Asri (2021), Ratih Puspasari (2022), Silvia, I Wayan Bagia, Wayan Cipta (2015), P.A. Irmayanti, N.M.A. Widiastini, I.N. Suarmanayasa (2020), Yunita Puspitasari (2024), Junita, B., Subagja, I. K., & Hakim, A. (2022), Kapisan, M. N., &

Suharto, I. K. S. (2020), Puji Mulyani, & IK, Subagja. (2023), Wikanti, W. E., Pasaribu, B., & Subagja, I. K. (2023), Subagja, I. K. (2022).

### 5.3 The Influence of Work Motivation on Performance

Based on the analysis of the description of the work motivation variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees tend to agree that physical needs, needs for safety and security, needs for affiliation, needs for appreciation, and needs for self-actualization form work motivation variables. The indicator that makes the greatest contribution to the formation of work motivation variables is physical needs, related to these physical needs in the context of the workplace, physical needs can be translated into sufficient salary/incentives to be able to obtain food and shelter, proportional working hours and workload, ease of leave and rest, clarity on employment status, health and employment insurance, availability of tools and facilities to support tasks, and a healthy and safe work environment.

Based on the analysis of the description of the performance variables, it shows that they tend to agree that quality, quantity, punctuality, effectiveness, and independence form performance variables. The indicator that makes the greatest contribution to the formation of performance variables is independence, that independence in this case helps us manage time effectively, develop good habits, set priorities well, and stay focused on our goals.

Based on the results of the path analysis, shows that work motivation has an impact on improving performance. These results are in line with research conducted by Yunita Puspitasari (2024), Lia Amalia, Ronald Romatua Marpaung (2019), Edi Sugiono, Fitri Yanti Fakhri (2021), Megalia Riane Kaseger, Itje Pangkey, Abdul Rahman Dilapanga (2021), Puspita Wulansari, Anggita Ulfazia Rahmi (2019), Junita, B., Subagja, I. K., & Hakim, A. (2022), Kapisan, M. N., & Suharto, I. K. S. (2020), Puji Mulyani, & IK, Subagja. (2023), Wikanti, W. E., Pasaribu, B., & Subagja, I. K. (2023), Subagja, I. K. (2022). 4. The Influence of Competence and Work Culture on Performance Through Work Motivation

### 5.4 The Influence of Competence and Work Culture on Performance through Work Motivation

Based on the results of the analysis of the description of the competency variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees tend to agree that knowledge, understanding, skills, attitudes, and interests must be achieved from competency variables. The indicator that makes the greatest contribution to the formation of competency variables is understanding, that an understanding of the tasks given to employees is needed because the results of this understanding are related to the quality and effectiveness in completing the work.

Based on the analysis of the description of the work culture variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees agree that work discipline, openness, mutual respect, and cooperation form work culture variables. The indicator that gives the greatest value to the formation of work culture variables is cooperation, Teamwork involves the process of collaboration, communication, coordination, and trust between members to maximize work productivity. Teamwork allows the workload to be lighter. This happens because we can divide tasks among all team members according to the expertise or skills possessed by each member.

Based on the analysis of the description of the work motivation variables, it shows that the majority of KPP Pratama Pangkalan Kerinci employees tend to agree that physical needs, needs for safety and security, needs for affiliation, needs for appreciation, and needs for self-actualization form work motivation variables. The indicator that provides the greatest contribution to the formation of work motivation variables is physical needs, related to these physical needs in the context of the workplace, physical needs can be translated into sufficient salary/incentives to be able to obtain food and shelter, proportional working hours and workload, ease of leave and rest, clarity on employment status, the existence of health and employment insurance, the availability of tools and facilities to support tasks, and a healthy and safe work environment.

Based on the analysis of the description of performance variables, it tends to agree that quality, quantity, timeliness, effectiveness, and independence form performance variables. The indicator that makes the greatest contribution to the formation of performance variables is independence, that independence in this case helps us manage time effectively, develop good habits, set priorities well, and stay focused on our goals.

Based on the results of the path analysis, shows that competence and work culture do not have an impact on improving performance through work motivation. These results are not in line with research conducted by Gunawan (2015), Yunita Puspitasari (2024), Dwi Ratno Nurfadilah, Sumadi, Ni Nyoman Putu Martini (2022), Lia Amalia, Ronald Romatua Marpaung (2019), Ayu Ngurah Sania Prianka, Ni Luh De Erik Trisnawati (2022).

## 6.0 CONCLUSION

### 6.1 Conclusion

Based on the results of the study and testing of the hypothesis from the formulation of the proposed problem, the following conclusions can be drawn:

1. Performance is an expression of ability based on knowledge, attitudes, skills, and motivation to produce something. Performance indicators consist of quality, quantity, punctuality, effectiveness, and independence.
2. Competency variables are Competencies that show a person's skills or knowledge in a particular field. Competency indicators are knowledge, understanding, skills, attitudes, and interests
3. Work culture variables are a philosophy based on a view of life as values that become traits, habits and also drives that are cultivated in a group and are reflected in attitudes that become behavior, ideals, opinions, views and actions that are manifested as work. Work culture indicators are work discipline, openness, mutual respect, and cooperation.
4. Work motivation variables are drives that grow within a person, both from within and outside themselves to do a job with high enthusiasm. Indicators that form work motivation are physical needs, needs for safety and security, needs for affiliation, needs for appreciation, and needs for self-realization.
5. The calculated F value of the competency and work culture variables is 58,688, while the F table is 2.76. Thus,  $f_{count} > f_{table}$  ( $56,688 > 2.67$ ),  $H_0$  is rejected and  $H_1$  is accepted at the real level. This provides the conclusion that competence and work culture affect work motivation. Thus, the first hypothesis is tested and proven.

6. The F count value of the competence and work culture variables is 156,095, while the F table is 2.76. Thus,  $f \text{ count} > f \text{ table}$  ( $156,095 > 2.67$ ), thus  $H_0$  is rejected and  $H_1$  is accepted at the real level. This provides the conclusion that competence and work culture affect performance. Thus, the second hypothesis is tested and proven.
7. The results of the t-test for the work motivation variable obtained a t count value = 12.266 and a t table of 1.984. This means that  $t \text{ count} > t \text{ table}$  ( $12.266 > 1.984$ ), which means  $H_0$  is rejected and  $H_1$  is accepted. This provides the conclusion that work motivation affects employee performance. Thus, the third hypothesis is tested and proven.
8. The results of data processing on competency and work culture on employee performance through motivation as an intervening variable have a direct effect value or direct influence greater than the indirect effect value or indirect influence, thus the intervention of work motivation on competency and work culture to improve employee performance has no effect.

## 6.2 Suggestion

Based on the results of the research and discussion of the tests as above, the following suggestions are recommended:

1. The competence of employees at the Pangkalan Kerinci Pratama Tax Office is generally said to be quite good. However, in terms of employee self-concept, it still needs to be improved by providing training, workshops, and communication training to tax employees so that the competence of employees at the Pangkalan Kerinci Pratama Tax Office can be better and there are no more taxpayers who submit complaints and grievances.
2. In improving employee work culture, tax employees who work should be able to be more responsive in serving Taxpayers, such as carrying out their duties well, responding quickly in serving Taxpayer requests, and being friendly because Taxpayers want fast and accurate service. Thus, time discipline is an important key in improving performance considering that tax services are vital services for the community.
3. The Motivation Phenomenon that occurs at KPP Pratama Pangkalan Kerinci is when employee competence and work culture are given support in the form of physical needs, a sense of security, appreciation affiliation and self-realization does not necessarily improve employee performance so it needs to be maximized in other variables in the motivation variable, for example, a promotion program at home base for the best-performing employees, or things that are more targeted at personal satisfaction. Thus, it is hoped that the results can increase employee motivation to improve performance and work according to the rules.
4. This study only focuses on competence, work culture, work motivation, and performance. There are still other factors such as leadership, and work environment that can be used as opportunities to conduct new research.
5. For future researchers, the results of this study are expected to be used as a reference in compiling further research designs that are relevant to a varied approach.

## REFERENCES

- A.A. Anwar Prabu Mangkunegara. (2017). *Manajemen Sumber Daya Manusia Perusahaan*, Bandung: Remaja Rosdakarya.
- Abubakar, Rodlial Ramdhan Tackbir. (2018). The Influence of Employee Competency to Productivity Employees of Health Bandung Office. *Jurnal Administrasi Negara* 24 (1):17-32.
- Aisyah, A. N., Pinkan, F. N., Danianta, P. B., & Balgies, S. (2021). Pengaruh Pengalaman dan Kompetensi Terhadap Produktivitas Kerja. *RJABM. Research Journal of Accounting and Business Management*, 5(2), 86–99.
- Ardana. (2012). *Manajemen Sumber Daya Manusia*. Yogyakarta: Graha Ilmu
- Arief, M. Y., & Nisak, M. (2022). Pengaruh Prosedur Kerja, Kompetensi, Dan Kepuasan Kerja Terhadap Produktivitas Kerja Karyawan. *Jurnal Manajemen Dan Sains*, 7(1).
- Arikunto. (2006). *Prosedur Penelitian Suatu Pendekatan Praktek*. Jakarta: PT. Rineka Cipta.
- Baroroh. (2008). *Trik – Trik Analisis Statistik dengan SPSS 15*. Jakarta: PT. Elex Media Komputindo.
- Bukhari, B., & Pasaribu, S. E. (2019). Pengaruh Motivasi, Kompetensi, Dan Lingkungan Kerja Terhadap Kinerja. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 2(1), 89–103.
- Chusminah, C., & Haryati, R. A. (2019). Analisis Penilaian Kinerja Pegawai Pada Bagian Kepegawaian dan Umum Direktorat Jenderal P2P Kementerian Kesehatan. *Widya Cipta - Jurnal Sekretari Dan Manajemen*, 3(1), 61–70. <https://doi.org/10.31294/widyacipta.v3i1.5203>.
- Eksan, F. (2020). Pengaruh Kompetensi Dan Motivasi Terhadap Produktivitas Kerja Karyawan. *Jurnal Ekonomi Dan Industri* Volume 21, No.2.
- Ghozali, Imam. (2018). *Statistik Non-Parametrik Teori dan Aplikasi dengan Program SPSS* Semarang: Badan Penerbit Universitas Diponegoro.
- Goleman, D. (2015). *Emotional Intelligence: Mengapa EI lebih penting daripada IQ* (Alih Bahasa: T. Hermaya). PT Gramedia Pustaka Utama.
- Hadi, H. N., & Mahmudy, W. F. (2015). Penilaian Prestasi Kinerja Pegawai Menggunakan Fuzzy Tsukamoto. *Jurnal Teknologi Informasi dan Ilmu Komputer*, 41-48.
- Hartanto, Frans Mardi. (2009). *Paradigma Baru Manajemen Indonesia: Menciptakan Nilai dengan Bertumpu pada Kebijakan dan Potensi Insani*. Bandung: Mizan.
- Hasibuan, Malayu. (2017). *Manajemen Sumber Daya Manusia*. Jakarta: Bumi Aksara.
- Junita, B., Subagja, I. K., & Hakim, A. (2022). The Effect of Organizational Culture and Emotional Intelligence on Employee Performance of Bri Bank Kalimalang Branch



Office through Job Satisfaction. *International Journal of Advances in Engineering and Management (IJAEM)* Volume, 4, 1255-1264.

Kaesang, S. V., Pio, R. J., & Tatimu, V. (2021). Pengaruh Budaya Kerja dan Motivasi Terhadap Kinerja Karyawan. *Productivity*, 2(5), 391–396. ISSN: 2723-0112.

Kaplan, M. N., & Suharto, I. K. S. (2020). Relationship of leadership and competence with organizational performance: Organizational commitments as mediation variables in Pt. Bhakti Nusantara Gas. *East African Scholars Journal of Economics, Business and Management*. Volume-3. Issue-4. Apr-2020. DOI: 10.36349/EASJEEM.2020.v03i04.003

Manihuruk, C. P., & Tirtayasa, S. (2020). Pengaruh Stres Kerja, Motivasi Kerja Dan Lingkungan Kerja Terhadap Semangat Kerja Pegawai. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 3(2), 296–307.

Mulyadi, Y., & Sembiring, J. (2016). Pengaruh Faktor - Faktor Budaya Organisasi Menurut Denison Terhadap Learning Organization. *Preceding Of Management*, 3056- 3063.

Nguyen, Et Al. (2020). Factors That Influence Employee Performance: Motivation, Leadership, Environment, and Work Achievement. *Dijdbm*.

Nofriyanti, E., & Kuswantoro, A. (2019). Pengaruh Kompetensi Pegawai, Budaya Organisasi, Disiplin Pegawai, dan Kepuasan Kerja Terhadap Produktivitas Kerja Pegawai. *Economic Education Analysis Journal*, 8(3), 879-897.

Noor, M., & Anawati, A. (2019). Pengaruh Tunjangan Tambahan Penghasilan (Ttp) Terhadap Kinerja Pegawai Di Kecamatan Kedamean Kabupaten Gresik. *GOVERNANCE: Jurnal Kebijakan dan Manajemen Publik*, 0(2), 137–153.

Nurhadijah. (2017). Studi Tentang Budaya Kerja Pegawai Sekolah Menengah Kejuruan Negeri 1 Penajam Paser Utara. *Ejournal Administrasi Negara*, 5(1), 5476–4589.

Nurnaningsih. (2019). Pengaruh Motivasi Terhadap Produktivitas Kerja Karyawan Pt. Telkom Tbk Cabang Makassar. *Journal Economics And Business Of Islam* Vol. 4, No. 2, 92-109.

Nursalam. (2017). *Metodologi Penelitian Ilmu Keperawatan* (4th ed). Jakarta: Salemba Medika.

Oh, A., & Novita, E. (2018). Pengaruh Kompetensi, Motivasi, Dan Kepuasan Kerja Terhadap Produktivitas Karyawan Pada Pt. Perindustrian Dan Perdagangan Bangkinang. *Jurnal Ilmiah Manajemen*, 183-193.

Parashakti, Ryani Dhyani., & Noviyanti, Dewi. (2021). Pengaruh Motivasi, Lingkungan Kerja, dan Pelatihan Kerja Terhadap Produktivitas Kerja Karyawan. *Jurnal Ekonomi Bisnis, Manajemen, dan Akuntansi*, 1(2), 127-136.

- Pranogyo, A. B., & Sumampouw, R. W. (2022). Pengaruh Komitmen Karyawan, Motivasi, Dan Lingkungan Kerja Pengaruh Komitmen Karyawan, Motivasi, Dan Lingkungan Kerja Sarana Instalasi Gardu Induk. *Jurnal Ekonomi Dan Bisnis*, Vol. 11 No. 1.
- Puji Mulyani, & Iwan Kurniawan Subagja. (2023). The Influence of Leadership and Organizational Culture on Performance through Compensation for Employees of the Directorate General of the General Judicial Body of the Supreme Court Republic of Indonesia. *Krisnadwipayana International Journal of Management Studies*, 3(2), 248–263. <https://doi.org/10.35137/kijms.v3i2.185>
- Rahayu. (2017). Komunikasi Interpersonal Kepemimpinan Kepala Sekolah Dan Budaya Kerja Organisasi Terhadap Motivasi Kerja Dan Dampaknya Pada Kepuasan Kerja Guru Sekolah Menengah Pertama. *Jurnal Manajemen Pendidikan - Vol. 12, No. 1, Januari (2017) : 73-84.*
- Rismawati, Mattalata. (2018). Evaluasi Kinerja Penilaian Kinerja Atas Dasar Prestasi Kerja Berorientasi Kedepan. Makassar: Celebes Media Perkasa.
- Rivai, Veithzal. (2017). Manajemen Sumber Daya Manusia Untuk Perusahaan Dari Teori ke Praktik. Jakarta: Grafindo Persada.
- Robert D. Retherford (1993). *Statistical Model for Causal Analysis*. New York: John Wiley & Sons. Inc.
- Ruliyansa. (2018). Pengaruh Budaya Kerja Terhadap Disiplin Kerja Pegawai Pada Koperasi Anugerah Kito Makmur Jaya (AKMJ) Belitang Oku Timur. *Jurnal Aktual STIE Trisna Negara*, 16(2), 82–91, ISSN: 1693-1688. <https://doi.org/10.47232/aktual.v16i2.22>.
- Saptyaningsih. Pengaruh Budaya Kerja Organisasi Terhadap Produktivitas Kerja Karyawan. *Jurnal Bestari Volume 1 Nomor 2 Maret Tahun (2021), 65-78.*
- Sari, S. N., & Subagja, I. K. (2023). Pengaruh Budaya Organisasi Dan Kompetensi Terhadap Kinerja Karyawan PT Sc Johnson And Son. *Jurnal Ekonomi dan Industri*, 24(3), 855-864.
- Sedarmayanti, S., & Rahadian, N. (2018). Hubungan Budaya Kerja dan Lingkungan Kerja Terhadap Peningkatan Kinerja Pegawai Pada Lembaga Pendidikan Tinggi. *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu Dan Praktek Administrasi*, 15(1), 63-77.
- Sedarmayanti. (2020). *Sumber Daya Manusia dan Produktivitas Kerja*. Bandung : Mandar Maju.
- Stephen, Robbins (2015), *Perilaku Organisasi*, Penerbit Salemba Empat, Jakarta.
- Subagja, I. K. (2022). The Effect of Knowledge Management and Innovation on Organizational Performance Through Competitive Advantages of Company Tvri Jakarta. *Journal of Humanities and Social Science Research*, 1(1), 19-33.

- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alfabeta, CV.
- Sulaksono, Agus. (2010). *Catatan Kuliah Budaya Kerja, Semester I PSDM, Pascasarjana Universitas Airlangga*: Surabaya.
- Sumardjo, M., Sumardjo, M., & Priansa, D. J. (2018). *Manajemen Pengembangan Sumber Daya Manusia*. Bandung: Alfabeta.
- Tanjung, Hasrudy. Pengaruh Disiplin Kerja dan Motivasi Kerja Terhadap Prestasi Kerja Pegawai pada Dinas Sosial dan Tenaga Kerja Kota Medan. *Jurnal Ilmiah Manajemen dan Bisnis* Vol. 15, April 2015 : 27-36.
- Umi Narimawati et al. (2010). Dikutip dari “Penulisan Karya Ilmiah: Panduan Awal Menyusun Skripsi dan Tugas Akhir Aplikasi pada Fakultas Ekonomi UNIKOM. Bekasi.Genesis” pada 3 Juli 2020 09:34.
- Wikanti, W. E., Pasaribu, B., & Subagja, I. K. (2023). The effect of work environment and organizational culture on employee performance at Pt Sarana Katiga Nusantara through motivation as a mediation variable. *International Journal of Multidisciplinary Research and Growth Evaluation* 4(5):157-164. DOI:10.54660/IJMRGE.2023.4.5.157-164
- Yulianto, Budi. (2020). *Perilaku Pengguna APD Sebagai Alternatif Meningkatkan Kinerja Karyawan Yang Terpapar Bising Intensitas Tinggi*. Surabaya: Scopindo Media Pustaka.
- Zulaikah, S. (2020). Evaluasi Kinerja Aparatur Sipil Negara Dinas Kearsipan Dan Perpustakaan Kota Kediri. *REVITALISASI: Jurnal Ilmu Manajemen* 8(1), 85–94.