

# WORK ENVIRONMENT, JOB DESCRIPTION, COMPETENCIES AND CAREER DEVELOPMENT ON EMPLOYEE PERFORMANCE AT KPP PRATAMA KARANGANYAR

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## ABSTRACT

*Examining how factors like work setting, job requirements, competency, and opportunities for advancement affect productivity at KPP Pratama Karanganyar is the primary goal of this study. This was examined by doing research utilizing the multiple linear regression analysis method within the SPSS application. A saturation sample (census technique) of 110 participants participated in this study. In the regression analysis, the following variables were determined to have significant beta values: work environment (0.244, 0.003), job description (0.178, 0.009), competency (0.409, 0.000), and career development (0.000). 0.168, with a p-value of just 0.019. The R-squared score is 0.685, which is equal to 68.5%. This suggests that factors related to the work environment, job description, competency, and career development account for 68.5% of the variance in employee performance at KPP Pratama Karanganyar, while other variables account for the remaining 31.5%. The research findings indicate that KPP Pratama Karanganyar's work environment, job description, competency, and career development all significantly and positively impact employee performance. When it comes to determining how well an individual does their job, competency is king. So, to boost employee performance, it's advised to focus more on competence maintenance and development.*

**Keywords:** work environment, job description, competency and career development

## INTRODUCTION

Human resources are a very important factor and have a very vital function that cannot be separated from an organization, both in government agencies and in companies. Human resources in an organization have a role in running the organization's activities from upstream to downstream as a driver to achieve the organization's goals. Therefore, considering the very importance of the existence of human resources in an organization, strategic steps must be taken to support the creation of good and quality human resources.

The Directorate General of Taxes as a government organization tasked with collecting tax revenues continues to strive to increase the capacity of its human resources. This is done so that institutions can continue to face the dynamics and challenges in the global economic era. Achieving the goals of the Directorate General of Taxes cannot be separated from the supporting elements in it, one of which is employee performance.

One common definition of performance is how well an individual does their work (Siswadi et al., 2016). Performance, according to Fahmi (2017: 188), is the end product of a process that is tracked and evaluated over a certain time frame in accordance with pre-existing agreements or regulations. One alternative definition of performance is the amount or quality of output produced by an organization's

people or departments as they carry out their fundamental duties in accordance with established policies, procedures, standards, and evaluation tools (Torang, 2014: 74).

What constitutes an employee's performance on the job is the end product of his efforts to complete assigned duties in a way that meets established goals. One definition of employee performance is the degree to which an individual's job meets or exceeds predetermined and agreed-upon norms and criteria. Factors such as work environment, job description, expertise, and career growth might impact employee success in practice.

It stands to reason that a company's work environment has a significant impact on employee performance. A person's sense of safety, comfort, and satisfaction in doing and finishing the tasks assigned to them by their superiors is shaped by the work environment, according to Anam (2018: 46).

Workers' productivity at the Lubuk Pakam Pratama Tax Service Office is positively and significantly impacted by individual characteristic characteristics, according to Fatawa's (2020) study. In other words, an employee's performance is directly proportional to how well their personal attributes are. Workers at the Lubuk Pakam Pratama Tax Service Office are positively and marginally affected by the workload variable. This indicates that workers are more productive when their burden is reduced. (3) Employee performance in the Lubuk Pakam Pratama Tax Service Office is positively and significantly impacted by workplace characteristics. What this means is that workers are more productive when they are in a pleasant workplace.

Clear instructions, in the form of job descriptions, are necessary for a good work environment to promote measured and focused work output. Standard Operating Procedures must be followed when duties and responsibilities are to be fulfilled. This makes the execution of the task easier and more logical.

What a leader requires to carry out activities, tasks, or labor is a job description, according to Armstrong (2014: 80). The term "job description" refers to a document that details various occupations as well as their duties, reporting structures, working circumstances, and supervision obligations.

According to Gunawan and Wibowo's (2020) study, (1) PT. employees' organizational commitment positively impacts their performance. Employee performance at PT is positively impacted by job descriptions, according to Inoplasindo Mas Perkasa (2). Investing More Wisely. The findings are consistent with those of Wello, Rauf, and Yafet (2019), who found that (1) job descriptions significantly and positively affect employee performance at PT. Lima Sinar Samudra Makassar...

Technology and information will unavoidably evolve in response to the demands of a globally competitive and ever-changing economy. Staff members are also required, but not confined to, to participate in employee competence development programs in order to increase their understanding of information and technology. A company's success depends on its employees' ability to adapt to changing circumstances.

A person is competent if they can do their work well and demonstrate excellence in areas related to their knowledge, abilities, and attitudes (Edison et al., 2016).

One beneficial effect of competence on employee performance is motivation, according to Rosmaini and Tanjung's (2019) research. Two other positive effects of motivation on employee performance are job satisfaction and competence.

An employee's mind will inevitably wander to potential future careers while on the job. If there are no explicit rules controlling it, employees will understandably be worried about it. Attaining one's professional goals is the ultimate objective of any employee.

As to Dubrin (2018: 812), career development is an HR function that enables workers to see their professional futures inside the organization and achieve their full potential.

Three factors were found to have a positive and significant impact on employee performance, according to research by Farihal Balqis and Edi Sugiono in 2020: (1) workload, (2) job performance assessment, and (3) career development.

Based on the descriptions above, it can be seen that the variables mentioned have a close relationship to employee performance. A good work environment will encourage employee work motivation which can also increase work productivity. Work productivity must be measurable and focused so that clear guidelines are needed for each employee position and position, which is the urgency of a job description in an organization. The job description has of course been adjusted to the competencies of each employee, where these employees of course occupy different positions and positions, starting from positions in the lowest positions to positions in the highest positions in an organization. This position level certainly shows that there is clear career development in an organization, so that employees who currently occupy lower positions remain motivated by this career development. These employees have hope and motivation to work well because in the future there will be an opportunity to occupy a higher position.

## **HYPOTHESIS DEVELOPMENT**

A hypothesis is a presumption or assumption that must be tested through data or facts obtained through research, Dantes (2012: 164). Meanwhile, according to Martono (2010: 57), a hypothesis can be interpreted as a temporary answer whose truth must be tested or a summary of theoretical conclusions obtained through a literature review.

### **The influence of the work environment on employee performance at KPP Pratama Karanganyar**

Previous study on the topic of how the workplace affects productivity has shown that, according to Fatawa (2020), this impact is both positive and statistically significant. According to previous studies, including one by Rachmawati (2022), the workplace has a favorable and substantial impact on workers' productivity. Hypotheses derived from this description include

**H1: the work environment has a positive and significant effect on employee performance at KPP Pratama Karanganyar.**

### **The influence of job descriptions on employee performance at KPP Pratama Karanganyar**

Researchers Sandria, Samsudin, and Komariah (2020) found that job descriptions had a favorable and statistically significant impact on PT employees' performance. Greetings and salutations. According to the findings, job descriptions significantly impact employee performance by a margin of 21.3%. Consistent with this, Gunawan and Wibowo (2020) found that PT Inoplasindo Mas Perkasa employees' performance (Y) is positively impacted by their job description (X2). Using this description as a basis, the study hypotheses are:

**H2: job description has a positive and significant effect on employee performance at KPP Pratama Karanganyar.**

### **The influence of competency on employee performance at KPP Pratama Karanganyar**

In order to increase employee capacity, it is necessary to organize work-related activities or programs. These activities can take the form of education, training, comparative studies and others.

Research on the influence of competency on employee performance was previously studied by Triasmoko et al. (2014) who stated that training methods, instructors and materials have a positive and significant influence on the performance of PT employees POST Indonesia. This shows that Competency influences employee performance. In other research, Maharani, Ali and Rialmi (2021) stated that job training had an effect on the performance of employees of the General Directorate and Human Resources of the Central BPJS Employment. Based on this description, the hypotheses to be tested in this research are:

**H3: competency has a positive and significant effect on employee performance at KPP Pratama Karanganyar.**

**The influence of career development on employee performance at KPP Pratama Karanganyar**

Employees and human resources managers engage in career development when they want to help workers reach their full potential so that the organization can reach its objectives (Bahri, 2016).

In a prior study, Balqis and Sugiono (2020) examined the impact of career development on employee performance. The results showed that career development significantly improved the performance of PT Surya Progard personnel.

Employee performance at KPP Pratama Medan Timur is significantly impacted by career planning factors, according to Siahaan, Matondang, and Sianturi's (2020) research. This research will evaluate the following hypothesis based on the above description: employee performance is directly proportional to the quality of their career planning.

**H4: career development has a positive and significant effect on employee performance at KPP Pratama Karanganyar.**

**The influence of the work environment, job description, competency and career development on employee performance at KPP Pratama Karanganyar**

Based on the first hypothesis (H1), second hypothesis (H2), third hypothesis (H3) and fourth hypothesis (H4), then The hypotheses that will also be tested in this research are:

**H5: work environment, job description, competency and career development simultaneously have a positive effect on employee performance at KPP Pratama Karanganyar.**

## **RESEARCH METHODS**

This study employs a quantitative approach to descriptive analysis. The goal of using quantitative research techniques, according to Sugiyono (2019), is to evaluate established and generalizable hypotheses by studying specific populations or samples via survey research. These approaches are founded on positivism.

According to Sugiyono (2019: 129), researchers investigate and draw conclusions from a population, which is defined as a generalization area comprising of items or persons with specified attributes and characteristics. The population also includes the complete research issue. A total of 110 individuals, all of whom were employed by KPP Pratama Karanganyar, made up the population in this research.

Istiatin (2021: 109) states that a sample is a representation of the population's size and composition drawn from the whole population using predetermined methods in order to draw conclusions about the whole. A total of 110 individuals were included in the sample for this investigation.

A non-probability sampling method will be employed in this investigation. In this study, researchers drew their samples from the whole population via saturation sampling, often known as a census. According to Sugiyono (2019: 122), this includes all 110 staff members of KPP Pratama Karanganyar. Multiple linear regression is employed for the data analysis.

## **RESEARCH RESULT**

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

$$Y = 0.845 + 0.242 X1 + 0.170 X2 + 0.392 X3 + 0.186$$

From the equation above it can be described as follows.

- a0 = 0.845 is a constant that describes the average value of employee performance if variable work environment, job description, competencies, career development is zero,
- b1 = 0.242. If variable work environment increases, then employee performance will increase. The sign of parameter b1 in the study above is positive. This means that the relationship work environment positive (in the same direction), if it gets higher work environment, then employee performance will also be higher.
- b2 = 0.170. If variable job description increases, then employee performance will increase. The sign of parameter b2 in the research above is positive. This means that the relationship job description positive (in the same direction), if it gets higher job description, then employee performance will also be higher.
- b3 = 0.392. If variable competence increases, then employee performance will also increase. The sign of parameter b3 in the research above is positive. This means that the relationship competence positive (in the same direction), if it gets higher competence, then employee performance will also be higher.
- b4 = 0.186. If variable career development increases, then employee performance will increase. The sign of parameter b4 in the research above is positive. This means that the relationship career development positive (in the same direction), if it gets higher career development, then employee performance will also be higher.

## CLASSIC ASSUMPTION TEST

### Normality Test Results

When evaluating a regression model, it is common practice to check for normality in the residual and confounding variables. Having data that follows a normal distribution is an indicator of a strong regression model. Data is considered to follow a normal distribution when the significance value is greater than 0.05. The results of this research, which employed the Kolmogorov-Smirnov (KS) test technique, are displayed in Table 1 below.

Table 1  
Normality Test Results  
**One-Sample Kolmogorov-Smirnov Test**

c		Unstandardized Residuals
N		110
Normal	Mean	.0000000
Parameters, b	Std. Deviation	1.60958677
Most Extreme	Absolute	.075
Differences	Positive	.053
	Negative	-.075
Statistical Tests		.075
Asymp. Sig. (2-tailed)		.157c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: primary data processed in 2023

The four independent variables—work environment, job description, competency, and career development—have a significance value of 0.157, which is larger than 0.05, as shown in Table 1. This affirms the regularly distributed nature of all regression models and equations used in this investigation.

### Heteroscedasticity Test Results

Uneven variance in the regression model's residuals is known as heteroskedasticity. An efficient interpretation and estimator, as well as a high coefficient of determination, are hallmarks of a well-designed regression model free of heteroscedasticity issues. Table 2 below displays the findings of the heteroscedasticity test conducted in this research

Table 2  
Heteroscedasticity Test Results  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,781	,834		4,531	,000
X1	-.026	,047	-.077	-.549	,584
X2	-.064	,037	-.201	-1,749	,083
X3	,013	,047	,041	,277	,783
X4	-.044	,045	-.118	-.969	,335

a. Dependent Variable: abs\_RES

Source: primary data processed in 2023

According to Table 2, the variables pertaining to the work environment (0.548), job description (0.083), competency (0.783), and career growth (0.335) all have significant values. Heteroscedasticity is not present in the regression model since all of the independent variables are statistically significant at levels higher than 0.05.

### Multicollinearity Test Results

You can see the results of the multicollinearity test in Table 3 below. This study used the test to examine if the independent variables in the regression model were correlated.

Table 3  
Multicollinearity Test Results  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,845	1,441		,587	,559		
X1	,242	,081	,244	2,994	,003	,435	2,301
X2	,170	,063	,178	2,681	,009	,655	1,527
X3	,392	,082	,409	4,787	,000	,397	2,521
X4	,186	,078	,168	2,383	,019	,585	1,710

a. Dependent Variable: Y

Source: primary data processed in 2023

The results of the Collinearity Statistics calculation using the SPSS program indicate that the following variables have different tolerance values: the work environment variable has a value of 0.435, which is greater than 0.1, and the inflation variable (VIF) has a value of 2.301, which is smaller than 10. The job description variable has a value of 0.655, which is greater than 0.1, and the inflation variable (VIF) has a value of 1.527, which is smaller than 10. The competency variable has a value of 0.397, which is greater than 0.1, and the inflation variable (VIF) has a value of 2.521, which is smaller than 10. Finally, the career development variable has a value of 0.585, which is greater than 0.1, and the inflation variable (VIF) has a value of 1.710, which is smaller than 10. The absence of multicollinearity among the regression model's independent variables follows logically.

### F test

At a significance level of 0.05, the F-test results produced by SPSS yielded an F-count of 72.790, and the significant value of the SPSS findings was 0.000. The F table value is 2.46 based on the percentage points of the F distribution, since DF1 has a DF value of 4 and DF2 has a DF value of 105. See Table 4 below for the F test findings from this study.

Table 4  
F Test Results  
ANOVAa

Mordel	Sum of Squares	df	Meran Square	F	Sig.
1 Regression	647,024	4	161,756	60.144	,000b
Residual	282,394	105	2,689		
Total	929,418	109			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X1, X2, X3

Source: primary data processed in 2023

According to the fifth hypothesis, which states that "work environment, job description, competency and career development" all have an impact on employee performance at KPP Pratama Karanganyar, the model has passed the feasibility test because the calculated F value is greater than the F table value ( $60.144 > 2.46$ ), and the significance level is 0.000. Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted.

### Coefficient of Determination Test (R2)

The R2 value of 0.685 obtained from the SPSS program indicates that the research variables of work environment, job description, competency, and career development can influence the performance variables by 68.5% of the variance, while the remaining 31.5% is accounted for by variables outside of the research. Table 5 below displays the results of the Coefficient of Determination (R2) test in this study

Table 5  
Coefficient of Determination Test Results (R<sup>2</sup>)

Model Summary b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.834a	.696	.685	1,640

a. Predictors: (Constant), X4, X1, X2, X3

b. Dependent Variable: Y

Source: primary data processed in 2023

### Hypothesis Test (t Test)

The t test is used to test the correctness of the influence of the independent variable on the dependent variable so that it can be proven that the influence obtained is not just a coincidence. By paying attention to value  $\alpha = 0.05$  and the value of DF=105, then based on the percentage points of the t distribution, the t table value is 1.982. The results of the t test in this research can be seen in Table 6 below.

Table 6  
t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,845	1,441		,587	,559
X1	,242	,081	,244	2,994	,003
X2	,170	,063	,178	2,681	,009
X3	,392	,082	,409	4,787	,000
X4	,186	,078	,168	2,383	,019

a. Dependent Variable: Y

Source: primary data processed in 2023

- a) The null hypothesis states that "work environment does not influence the performance of employees at KPP Pratama Karanganyar." The results of the analysis show that the t-value for the variable "work environment" is 2.994, which is greater than the t-table value of 1.982. Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted, indicating that (a) work environment does have a positive and significant influence on employee performance at KPP Pratama Karanganyar.
- b) We accept the alternative hypothesis and reject the null hypothesis, which reads "job description influence the performance of employees at KPP Pratama Karanganyar." The analysis shows that the t value for job description, which amounts to 2.681, is greater than the t table value of 1.982. Therefore, we conclude that job description has a positive and significant influence on employee performance at KPP Pratama Karanganyar.



- c) The third hypothesis states that "competence influences the performance of employees at KPP Pratama Karanganyar." The results of the analysis show that the t value for competence = 4.787 is larger than the t table value of 1.982. Since the t value is greater than 1.982, the null hypothesis is rejected and the alternative hypothesis is accepted. This indicates that competence has a positive and significant influence on employee performance at KPP Pratama Karanganyar.
- d) We accept the alternative hypothesis and reject the null hypothesis, which reads "career development influences the performance of employees at KPP Pratama Karanganyar." The analysis shows that career development has a positive and significant influence on employee performance at KPP Pratama Karanganyar, with a t-value of  $2.383 > 1.982$ .

## **DISCUSSION**

### **Influence environment work on employee performance**

From the data, we can deduce that the variable "work environment" has a positive and statistically significant effect on employee performance at KPP Pratama Karanganyar, since the t-value for this variable, 2.994, is larger than the t-table value of 1.982. Hence, we can reject the null hypothesis and accept the alternative hypothesis.

This study's findings corroborate those of Wendra Fatawa (2020), who found that job satisfaction affects performance on the job, and of Ardina Rachmawati (2022), who found that job satisfaction positively and significantly affects performance on the job.

A good work environment at KPP Pratama Karanganyar will influence and have a positive impact on employee performance. A good work environment includes everything around an employee that can influence him in carrying out his assigned tasks, such as adequate facilities and infrastructure, a sense of security and comfort, good communication and cooperation, no discrimination between employees, social activities, and supporting good physical and mental health.

### **The influence of job descriptions on employee performance**

Findings from the analysis show that job description has a positive and statistically significant effect on employee performance at KPP Pratama Karanganyar, with a t-value of  $2.681 > 1.982$ , rejecting the null hypothesis and accepting the alternative.

The results of this study are consistent with those of Sandria, Samsudin, and Komariah (2020) and Gunawan and Wibowo (2020), both of which found that job descriptions positively affect employee performance.

A formal organizational document that summarizes important information about a position to make it easier to differentiate one from another in an organization, a job description is a written description that outlines duties and responsibilities, work conditions, work relationships, and work aspects in a particular position within the organization.

Job description: If employees are able to carry out their work according to a clearly defined job description, then this can encourage both employee and office performance to improve. A better job description means better performance from employees at KPP Pratama Karanganyar.

### **The influence of competency on employee performance**

In this case, the results show that competence has a positive and statistically significant effect on employee performance at KPP Pratama Karanganyar, as the t value of 4.787 is larger than the t table value of 1.982. Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted.

Consistent with previous studies, this one finds that competence boosts productivity in the workplace. A study by Rosmaini and Tanjung (2019) titled "the influence of competence, motivation and job satisfaction on employee performance" reaches a similar conclusion.

A person's competences may be defined as the information and abilities gained from their social and professional environments, which can then be applied to perform duties and work to the best of one's ability in order to generate value.

Technology, knowledge, and existing tax legislation will all unavoidably evolve as we confront the difficulties of a highly dynamic global economy. Workers in this area should hone their skills in information technology, tax law, and the like in relation to this. Employee performance is impacted by these qualities, according to KPP Pratama Karanganyar. A higher level of expertise is associated with higher levels of performance.

### **Influence career development on employee performance**

The results show that career development has a higher t value (2.383) than the t table (1.982). The alternative hypothesis is accepted and the null hypothesis is rejected since the t value is  $2.383 > 1.982$ . This indicates that career development has a favorable and substantial impact on employee performance at KPP Pratama Karanganyar.

Concurring with Ahmadsyah's (2020) findings, Ramli and Yudhistira's (2018) "The Influence of Career Development on Employee Performance through Organizational Commitment at PT. Infomedia Solusi Humanika in Jakarta" found that a high level of career development significantly affects organizational commitment.

a worker has aspirations for professional advancement, and this is the ultimate goal of a worker's work life, according to KPP Pratama Karanganyar.

### **CONCLUSION**

The following conclusions can be drawn from the research results presented above: 1) Work Environment, Job Description, Competence, and Career Development have a positive and significant impact on employee performance at KPP Pratama Karanganyar. 2) The results of the Coefficient of Determination, Work Environment, Job Description, Competency, and Career Development explain 68.5% of the Employee Performance variable, while other variables outside the research variables influence the remaining 31.5%. 3) The regression model shows that the competency variable has the most dominant influence on the dependent variable, while the job description has the least dominant influence.

### **SUGGESTION**

Based on the research results and conclusions above, the author provides suggestions: 1) Employees should continue to maintain competence that you already have which is reflected in several things, among others able to collaborate with colleagues, comply with applicable rules and norms, have enthusiasm and be able to be creative at work. Employee competency must also be improved, including through education, training, in-house training, online learning, coaching, monitoring and evaluation, 2) Employees should carry out their duties according to the job description that has been formulated accurately, so that employees can carry out their duties optimally and not overlap with work that is not in the job description and can provide a complete and clear picture of business processes, 3) This research should be able to give contribution and add to your academic repertoire in developing knowledge in the field of human resources, especially regarding employee performance. This research should also be an additional reference for further research in the same research field.

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