



AFFILIATION:

Islamic University of Batik Surakarta

CORRESPONDENCE:

wieka28@gmail.com

ARTICLE HISTORY

Received:

18 Januari 2025

Revised:

3 March 2025

Accepted:

25 May 2025



THIS ARTICLE IS AVAILABLE IN:

<http://ejournal.stiepena.ac.id/index.php/fe>



This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International (CC BY-SA 4.0)

EMPLOYEE WORK PRODUCTIVITY AT THE CENTRAL JAVA II REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES

Wieka Wintari¹⁾, Istiatin²⁾ and Sudarwati³⁾

Abstract: This research aims to examine and analyze The influence of discipline on the work productivity of employees of the Regional Office of the Directorate General of Taxes, Central Java II, The influence of motivation on the work productivity of employees of the Regional Office of the Directorate General of Taxes, Central Java II, This research is categorized as a quantitative research type. The population and sample in this research were all employees at the Central Java II Regional Office of the Directorate General of Taxes, namely 151 people. And 50% of employees, namely 75 employees, were sampled, so this research used a saturated sampling technique. Data collection techniques use observation, documentation and questionnaire methods. The data analysis technique in this research uses multiple linear regression analysis. Based on the research results, it was concluded that Discipline had a significant/not significant effect on work productivity at the Regional Office of DJP Central Java II, Motivation had a significant effect on employee work productivity at the Regional Office of DJP Central Java II, Competence has a significant effect on the work productivity of employees at the Regional Office of DJP Central Java II, and Work culture has a significant effect on the work productivity of employees at the Regional Office of DJP Central Java II.

Keywords: discipline, motivation, competence, work culture, work productivity

INTRODUCTION

Human resource management, management systems, and Work Productivity are the main concerns for companies. Resources or employees with good Work Productivity are employees who are able to produce output in the form of

goods and services by increasing the quality and quantity of work formed in a company.

The more output produced will affect the growth of labor income. However, in reality, not all employees are able to show their best performance, which can lead to a decrease in Work Productivity. The decrease in labor productivity directly affects the company's performance. Employee Work Productivity is influenced by work discipline.

The disciplined behavior of employees in working puts pressure on improving their tasks effectively and efficiently, the success or failure of a business sector cannot be separated from the role of employees who are appointed to carry out the work itself. If employees have good skills and expertise, then the level of success will be higher, if the employee is in accordance with his career. To be able to serve and meet the needs of these employees, employees who truly master their fields and have a sense of responsibility are needed. (Hasbullah & Ramli S, 2021).

The influence of discipline on employee work productivity has been carried out by (Hasbullah & Ramli S, 2021), (Rahmah & Handaru, 2023), (Sebayu & Hasmawaty, 2023), (Lintong et al., 2023), (Sukardi, 2021), and (Syam et al., 2023) which states that discipline has a positive and significant influence on employee work productivity.

Employee Work Productivity is also influenced by motivation. Motivation plays an important role in increasing work activities because motivation is a driver that makes employees perform better. Work motivation is the willingness of employees or employees to work because of internal motivation. (Leihitu et al., 2022).

The influence of motivation on employee work productivity has been conducted by (Hasbullah & Ramli S, 2021), (Dini & Susanto, 2023), (Sukardi, 2021), motivation has a positive and significant effect on employee work productivity. These results differ from research conducted by (Leihitu et al., 2022) which states that motivation does not have a significant effect on employee work productivity.

Competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job. Determining the level of competence is needed in order to know the level of achievement expected for the good or average category. (Kitta et al, 2023).

Research on the influence of competence on employee work productivity has been conducted by (Kitta et al 2023) and (Hastuti Mulang, 2023) which states that competence influences employee performance. These results differ from research conducted by (Syaidina Muhammad Ali, 2023), which states that partially the competency variable does not have a positive and significant effect on employee performance.

Every organization should have a work culture as an organizational competency that becomes a psychological bond for each employee, which is characterized by strong trust and acceptance of the organization's goals and values. (Hasbullah & Ramli S, 2021). Organizational culture is a set of values to guide members of the organization in understanding and sorting out actions that are appropriate or inappropriate for the organization. Employee work productivity will be influenced and run according to the culture adopted and implemented in an organization (Mahfudiyanto, 2021).

Research on the influence of work culture on employee work productivity has been conducted by Hasbullah & Ramli S, (2021), Ramlah et al., (2023), Early & Susanto, (2023), Leihitu et al., 2022), The Last Supper (2023) which states that work culture has a positive and significant effect on employee work productivity. These results differ from research conducted by Mahfud (2021) which states that work culture does not have a significant influence on employee work productivity.

The phenomenon that occurred in the Regional Office of the Directorate General of Taxes of Central Java II can be seen that employee competency is not evenly distributed. Employee work motivation is also felt to be lacking, because most employees work based on their individual needs. Employees have not been optimal in working, many of them actually work only as a daily routine without considering the quality of the work produced. Employees with low work competency can be seen from the intensity of turnover in the office of the Directorate General of Taxes. The work culture that is created has not been well organized, this is due to the high rotation of employee work that occurs irregularly.

Based on the background of the problem that has been expressed above, the author wants to research the influence of discipline, motivation, competence, and organizational culture on employee work productivity.

Research on the influence of competence on employee work performance has been conducted by Indriyanto (2021), Ndruru, et.al. (2021), and Usman (2021) which states that competence has a positive and significant influence on employee work performance.

Job performance is also influenced by job promotions. Job promotions are a means that can encourage employees to be better or more enthusiastic in doing a job in a company environment. The parties interested in job promotions are employees, managers, and companies. With job promotions, employees will feel appreciated, cared for, needed and their work abilities recognized by managers so that they will produce high output (Lilian and Pamuji 2021).

The phenomenon that occurred at the Central Java II Regional Office of the Directorate General of Taxes can be seen that with the promotion of employees accompanied by an increase in income, it can improve employee work performance in the new place. Research on the effect of job promotion on employee work performance has been conducted by Sofyan (2021), Saputri and Suryalena (2018), Tasman, et.al. (2021) states that job promotion has a positive and significant effect on employee work performance.

Employee work performance is also influenced by motivational factors. Motivation is stated as a driving force that causes a member of an organization to be willing and ready to mobilize their abilities in forming their expertise and time to carry out various activities that are their responsibility and fulfill their obligations in order to achieve the goals and various targets of the organization that have been previously determined (Fahmy, et.al., 2021).

The phenomenon that occurred at the Central Java II Regional Office of the Directorate General of Taxes showed that there were employees who were less motivated to work. This was due to the location of the workplace being far from the home base and the heavy workload. Research on the influence of employee motivation and work performance was conducted by Indriyanto (2021), Erri, et.al. (2020), and Turnip (2020) which stated that motivation has a positive and significant influence on employee work performance. The results of this study are not in line with the research conducted by Khafidz (2020), which stated that motivation has no influence on employee work performance.

A comfortable and pleasant work environment can improve employee performance. The work environment is everything around employees that can influence them in carrying out their duties. The work environment is related to various aspects that are around employees when carrying out their duties. A pleasant work environment can cause and influence employee work concentration in carrying out their respective activities. The work environment includes the workplace, facilities and work aids, cleanliness, lighting, tranquility, including work relationships between people in that place. A good and clean work environment, getting enough light, free from noise and disturbance, will clearly motivate employees to do their jobs well. However, a bad, dirty, dark, stuffy, humid work environment, and so on will cause fatigue and reduce creativity (Asnawi, 2020).

The phenomenon in the Regional Office of the Directorate General of Taxes of Central Java II can be seen that the existing work environment is less conducive. Supporting work facilities such as buildings, file warehouses, meeting rooms, inadequate parking lots. In addition, there are many application systems that are not integrated. Research on the influence of the work environment on employee work performance has been conducted by Khafidz (2020), Fahmy, et.al. (2021), and Tasman, et.al. (2021) which states that the work environment has a positive and significant effect on employee work performance.

Performance appraisal is important to determine the strengths and weaknesses of employees, so that the feedback process as a motivator can run well to correct employee errors in work and determine the allocation of rewards that are in accordance with the work performance of each employee. The goal of every company is to achieve good work performance, so that with high employee work performance, it is hoped that the company will be able to achieve its goals effectively. High work performance will tend to strive harder to achieve success than people who have low work performance. In other words, the growth and survival of a company is greatly influenced by the work performance of its employees.

METHODS

Based on the objectives to be achieved, this research is categorized as a quantitative research type. This research will be conducted at the Central Java II DJP Regional Office on Jl MT Haryono No. 05 Manahan, Banjarsari Surakarta. The research period is in October - March 2025. The population in this study were all employees in all Central Java II DJP Regional Offices totaling 151 people. The research population was 151 people, so this study used 50% of the total population as a sample, so the sample was taken 75 people, this 50% sampling was because it was very difficult to take 100% samples, many employees often get assignments outside the region, so this study uses non-probability sampling with saturated techniques. The data in this study were then processed using multiple linear regression analysis tools with the help of SPSS software. The regression equation model used is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information :

Y	: Employee Work Productivity Variable
X1	: Discipline Variable
X2	: Motivation Variables
X3	: Competency Variable
X4	: Work Culture Variables
a	: constant
b1, b2, b3, b4	: correlation coefficient
e	: error termgang error

FINDING AND DISCUSSION

Table 1. Multiple Linear Regression Results

No	Variables	Unstandardized B	Information
1	(Constant)	4,980	Positive
2	Discipline	0.163	Positive
3	Motivation	0.151	Positive
4	Competence	0.211	Positive
5	Work culture	0.258	Positive

Source: processed data

Based on the table above, it can be seen that the regression equation formed is:

$$Y = 4.980 + 0.163 X_1 + 0.151 X_2 + 0.211 X_3 + 0.258 X_4$$

From this equation it can be explained that:

- Constant (a)
The constant value of 4.980 indicates that the variables Discipline, Motivation, Competence and Work Culture if the value is 0 then the Work Productivity of Tax Employees at the Central Java II Regional Tax Office has a Work Productivity level of 4.980.
- Discipline Coefficient (b₁)
The coefficient value of Discipline or Discipline variable (β₁) is 0.163 with a positive value. This means that for every 1-fold increase in Discipline, the Work Productivity of Tax Employees at the Central Java II Regional Tax Office will increase by 0.163 assuming other variables are constant.
- Motivation Coefficient (b₂)
The value of the Motivation coefficient or Motivation variable (β₂) is 0.151 with a positive value. This means that for every 1-fold increase in Motivation, the Work Productivity of Tax Employees at the Central Java II Regional Tax Office will increase by 0.151 assuming other variables are constant.
- Competency Coefficient (b₃)
The Competency Value or Competency variable (β₃) is 0.211 with a positive value. This means that every 1-fold increase in Competency, the Work Productivity of Tax Employees at the Central Java II Regional Tax Office will increase by 0.211 assuming other variables are constant.
- Work Culture Coefficient (b₄)

The Competency Value or Competency variable (β_3) is 0.211 with a positive value. This means that every 1-fold increase in Competency, the Work Productivity of Tax Employees at the Central Java II Regional Tax Office will increase by 0.211 assuming other variables are constant.

3. Model Feasibility Test

Table 2. Model Testing Results

Model	Fcount	Ftable	Sig.	Standard	Information
Regression	31,670	2.48	0,000	0.05	Eligible Model

Source: processed data

From the results of the model feasibility test, $F_{count} > F_{table}$ of $31.670 > 2.48$ was obtained with a significance of 0.000, meaning that this analysis is significant with a significance level of less than 0.05, so H_0 is rejected and H_a is accepted. In other words, there is an intermediate influence Discipline, Motivation, Competence, and Work Cultures simultaneously and significantly on the Work Productivity of Employees of the Central Java II Regional Office of the Directorate General of Taxes and meets the feasibility test for the model.

4. Hypothesis Testing

Table 3. Hypothesis Testing Results

Hypothesis	count	table	Sig.	Standard	Information
H1	2,974	>1,987	0.044	0.05	Ha Accepted
H2	2,953	>1,987	0.002	0.05	Ha Accepted
H3	2.204	>1,987	0.030	0.05	Ha Accepted
H4	2,991	>1,987	0.004	0.05	Ha Accepted

Source: Appendix VIII

Based on the results of the t-test in the table above, it can be explained in a hypothesis in the following form:

a. The Influence of Discipline on Employee Work Productivity

The Discipline variable has a value $count > table$ ($2,974 > 1,987$) and significance $0.044 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Discipline on Employee Work Productivity in Central Java II Regional Office of the Directorate General of Taxes.

b. The Influence of Motivation on Employee Work Productivity

Motivation variable has a value $count > table$ ($2,953 > 1,987$) and significance $0.002 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Motivation on Employee Work Productivity in Central Java II Regional Office of the Directorate General of Taxes.

c. The Influence of Competence on Employee Work Productivity

Competency variables have value $count > table$ ($2,204 > 1,987$) and significance $0.030 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Competence on Employee Work Productivity in Central Java II Regional Office of the Directorate General of Taxes.

d. The Influence of Work Culture on Employee Work Productivity

Work culture variables have value $count > table$ ($2,991 > 1,987$) and significance $0.004 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Work Culture on Employee Work Productivity in Central Java II Regional Office of the Directorate General of Taxes.

5. Coefficient Test

Table 4. Determination Coefficient Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.766	0.587	0.569	1.48875

Source: Appendix VIII

Based on the calculation results, the adjusted R square value is 0.569. This means that the variables Discipline, Motivation, Competence and Work Culture contribute to Employee Work

Productivity by 56.9% while the remaining 43.1% is explained by other variables not proposed in this study.

Discussion

1. The Influence of Discipline on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

Based on the tests presented in Table IV.10, it shows The Discipline variable has a value $t_{count} > t_{table} (2,974 > 1,987)$ and significance $0.044 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Discipline on Employee Work Productivity in Central Java II Regional Office of the Directorate General of Taxes.

The results of the study on Discipline have a positive and significant effect on employee Work Productivity according to research by Rahmah & Handaru (2023), Sebayu & Hasmawaty (2023), which states that work discipline and organizational commitment have a positive and significant effect on Work Productivity.

2. The Influence of Motivation on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

Based on the tests presented in Table IV.10, it shows Motivation variable has a value $t_{count} > t_{table} (2,953 > 1,987)$ and significance $0.002 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Motivation on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

The results of the study on Motivation have a positive and significant effect on employee Work Productivity in accordance with research by Dini & Susanto (2023), as well as research on the Influence of Motivation on Work Productivity, but different from research by Leihitu et al (2022), which states that Motivation has no effect on work productivity.

3. The Influence of Competence on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

Based on the tests presented in Table IV.10, it shows Competency variables have values $t_{count} > t_{table} (2,204 > 1,987)$ and significance $0.030 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Competence on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

The results of the study on Competence have a significant effect on Employee Work Productivity according to research by Nurjaya et al (2021), Usuh et al and (2020).

4. The Influence of Work Culture on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

Based on the tests presented in Table IV.10, it shows Work culture variables have values $t_{count} > t_{table} (2,991 > 1,987)$ and significance $0.004 < 0.05$ then H_0 is rejected and H_a is accepted. It can be concluded that there is a positive and significant influence of Work Culture on Employee Work Productivity at the Central Java II Regional Office of the Directorate General of Taxes.

The results of the research show that work culture has a positive and significant influence on employee work productivity according to research by Hastuti Mulang., (2023), Syaidina Muhammad Ali, (2023), the results of the study stated that employee competence and job placement have a positive and significant influence on employee performance.

CONCLUSION

Based on the research results that have been presented in Chapter IV, it can be concluded that Discipline, Motivation, Competence, Work Culture have a positive and significant influence on Employee Work Productivity at the Central Java II Regional Tax Office. The variables Discipline, Motivation, Competence and Work Culture contribute to Employee Work Productivity by 56.9% while the remaining 43.1% is explained by other variables not presented in this study. The Central Java II Regional Tax Office should adopt a continuous competency development approach by compiling routine training programs that are tailored to the needs of the organization. In addition,

implementing a fair and performance-based incentive system. These incentives can be in the form of bonuses, awards, or better career development opportunities for employees who demonstrate superior performance. The provision of these incentives must be transparent and based on objective indicators.

REFERENCES

- Abidin, J., & Kusuma, NMP, (2022). The Effect of Job Satisfaction and Work Motivation on Employee Performance in Terminal Operations at Bandung Husein Sastra negara Airport: *AURELIA: Indonesian Journal of Research and Community Service*, 1(2), <https://doi.org/10.57235/aurelia.v1i2.160>
- Afandi. (2018). Human Resource Management (Theory, Concept and Indicators). Yogyakarta: Nusa Media.
- Arianto, N. & Kurniawan, H. (2020). The Influence of Motivation and Work Environment on Employee Performance: *GENIUS (Scientific Journal of Human Resource Management)*, 3(3), <http://dx.doi.org/10.32493/JJSDM.v3i3.4869>
- Badeni. (2017). Leadership and organizational behavior. Bandung: Alfabeta
- Bintoro, & Daryanto. (2017). Employee Performance Assessment Management (First Edition). Yogyakarta: Gava Media
- Busro, MD (2019). Human Resource Management Theories. Jakarta: Prenada Media.
- Fahmi, I. (2016). Human Resource Management, Theory and Application. Bandung: Alfabeta.
- Ghozali, I. (2018). Multivariate Analysis Application with IBM SPSS Program. 25. Semarang: Diponegoro University Publishing Agency
- Hamid, H. & Kurniawaty, (2020). The Influence of Leadership Style, Motivation and Work Discipline on ASN Performance: *Journal.ildikti9.id/Ekonomika*, 4(1), 58-67, <https://doi.org/10.37541/EKONOMIKA.V4I1.383>
- Hermawan, E. (2019). The Influence of Competence, Delegation of Authority and Job Satisfaction on ASN Performance: *Scientific Journal of Master of Management*, 2(2), 148-159, <https://doi.org/10.30596/maneggio.v2i2.2235>
- Kasmir. 2016. Human Resource Management. Jakarta: Rajawali Pers
- Kirana, KC & Pradipta, AS, (2021). The Influence of Leadership, Compensation and Work Motivation on Employee Performance at PT. JAK: *GENIUS (Scientific Journal of Human Resource Management)*, 4(3), 285, <http://dx.doi.org/10.32493/JJSDM.v4i3.10456>
- Kurniawati (2016). Human resource development. South Tangerang: Open University.
- Lufitasari, E., Mochklas, M., & Soelistya, D. (2020) Employee Performance PT. Millennium Pharmacon Tbk. : Quality of Human Resources (HR) and Information Systems of Millennium Pharmacon International (SIMPI): *International Journal of Economics Business and Accounting Research (IJEBAR)*, 4(3), 256-264, <http://dx.doi.org/10.29040/ijebar.v4i03.1329>

- Maharani, D. (2019). The Influence of Human Resource Management and Organizational Culture on the Quality of Employee Performance at the Cikijing District Office, Majalengka Regency: *Dynamics of Governance Journal of Public Administration Science*, 9(2), <https://doi.org/10.33005/jdg.v9i2.1637>
- Mangkunegara, AAAP 2016. *Corporate Human Resource Management*. Bandung: PT.
- Nugroho, MN, & Paradifa, R. (2020). The Influence of Training, Motivation, Competence on Human Resource Performance. *JRMSI - Indonesian Journal of Management Science Research*, 11(1), 149-168. <https://doi.org/10.21009/JRMSI.011.1.08>
- Nurjaya, Affandi, A., Ilham, D., Jasmani, Sunarsi, D. (2021). The Influence of Human Resource Competence and Technology Utilization Ability on Village Apparatus Performance at the Village Head's Office in Gunungkidul Regency, Yogyakarta: *JENIUS (Scientific Journal of Human Resource Management)*, 4 (3), 332-346, <https://doi.org/10.32493/JJSDM.v4i3.10460>
- Pratama, GD, (2020). Effect of Motivation and Work Environment on Employee Performance in Work Unit Implementation on the Jakarta Metropolitan I National Road: *Scientific Journal of Public Administration Science*, 10(1), 25, <http://dx.doi.org/10.26858/jiap.v10i1.13566>
- Putri, DG & Antoni, D. (2021). The Influence of Human Resource Compensation, Motivation and Work Environment on ASN Performance: *Journal of Social Sciences, Management, Accounting and Business*, 2(3), 14-26, <https://doi.org/10.47747/jismab.v2i3.376>
- Rivai, V. (2014). *Human Resource Management for Companies*. Jakarta: Raja Grafindo Persada.
- Rozi, A. & Sunarsi, D., (2019). The Influence of Motivation and Work Experience on Employee Performance at PT. Yamaha Saka Motor in South Tangerang: *Journal Office*, 5(2), 65, <http://dx.doi.org/10.26858/jo.v5i2.13378>
- Saputra, RT, Ratnasari, SL, Tanjung, R. (2020). The Influence of Talent Management, HR Planning, and HR Audit on Employee Performance: *Trias Politika Journal*, Vol 4. No.1: 90 – 99, <https://doi.org/10.33373/jtp.v4i1.2446>
- Siagian, SP (2015). *Human Resource Management*. Jakarta: Bumi Aksara
- Sugiono, E., Efendi, S., & Susilo, J. (2021). The Influence of Competence, Compensation, and Leadership Style on Performance Through Job Satisfaction at the Inspectorate General of the Ministry of Agriculture. *Scientific Journal of Management, Economics & Accounting (MEA)*, 5(3), 1954-1972. <https://doi.org/10.31955/mea.v5i3.1666>
- Sugiyono, (2019). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta
- Sunarto, A. (2020). Employee Performance Based on Leadership and Motivation at PT. Duta Jaya Putra Persada Mining: *JENIUS (Scientific Journal of Human Resource Management)*, 3(3), 246, <https://doi.org/10.37541/EKONOMIKA.V4I1.383>
- Wibowo. (2017). *Performance Management (1st Edition)*. Jakarta: PT.