



Employee performance AT KPP Pratama Karanganyar

Fajar Utama, Bambang Mursito, Supawi Pawenang

Master of Management Postgraduate Program, Batik Islamic University, Surakarta, Indonesia

Abstract

The aim of this research is to analyze the influence of the work environment, job description, competency and career development on employee performance at KPP Pratama Karanganyar. To analyze this, research was carried out using the multiple linear regression analysis method using the SPSS program. This research was conducted on 110 respondents with a saturated sample (census method). From the results of the regression test, it was found that the work environment variable had a beta value of 0.244 with a significance of 0.003, the job description variable had a beta value of 0.178 with a significance of 0.009, the competency variable had a beta value of 0.409 with a significance of 0.000 and the career development variable has a beta value of 0.000. 0.168 with a significance of 0.019. R square shows a value of 0.685 or 68.5%. This can be interpreted as meaning that 68.5% of employee performance at KPP Pratama Karanganyar can be explained by work environment variables, job description, competency and career development, the remaining 31.5% is explained by other variables. Based on the results of research, it can be concluded that work environment, job description, competency and career development have a positive and significant effect on employee performance at KPP Pratama Karanganyar. The most dominant factor influencing employee performance is competence. Therefore, it is recommended to pay more attention to maintaining and developing competence so that it will improve employee performance.

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.

Performance is generally defined as a person's success in carrying out a job (Siswadi *et al.*, 2016) ^[9]. On the other hand, Fahmi (2017: 188) ^[8] explains that performance is the result of a process that is referred to and measured over a certain period of time based on previously established provisions or agreements. Performance can also be interpreted as the quantity or quality of work results of individuals or groups within an organization in carrying out basic tasks and functions that are guided by norms, standard operating procedures, criteria and measures that have been determined or are applicable in the organization (Torang, 2014: 74) ^[10].

Employee performance is the work result achieved by a person in carrying out the tasks given to him to achieve predetermined work targets. Employee performance can also be said to be the level of success achieved by a person

in carrying out tasks compared to work standards or criteria that have been determined and agreed upon previously. In practice, employee performance can be influenced by several factors including work environment, job description, competency and career development.

Employee performance in an organization is of course closely related to the work environment in an organization itself. According to Anam (2018: 46) ^[21] The work environment is something that surrounds employees so that it influences someone to feel safe, comfortable and satisfied in carrying out and completing the work given by their superiors.

Fatawa (2020) ^[14] in his research stated that (1) Individual characteristic variables have a positive and significant effect on the performance of Lubuk Pakam Pratama Tax Service Office employees. This means that the better the individual characteristics, the higher the employee's performance. (2) The workload variable has a positive and insignificant effect on the performance of Lubuk Pakam Pratama Tax Service Office employees. This means that the lower the employee's workload, the higher the employee's performance. (3) Work environment variables have a positive and significant effect on the performance of Lubuk Pakam Pratama Tax Service Office employees. This means that the better the work environment, the higher the employee's performance.

A good work environment will increase measurable and targeted work productivity, so clear guidelines are needed which are called job descriptions. Duties and obligations must be carried out in accordance with Standard Operating Procedures. This makes work implementation more coherent and clear.

According to Armstrong (2014: 80) ^[11] states that a job description is what a leader needs to carry out activities,

tasks or work. Job description is a list of positions, responsibilities, reporting relationships, position conditions and supervisory responsibilities.

Gunawan and Wibowo (2020) ^[12] in their research stated that (1) Organizational commitment has a positive effect on employee performance at PT. Inoplasindo Mas Perkasa, (2) Job descriptions have a positive effect on employee performance at PT. Inoplasindo Mas Perkasa. This is in line with the results of research conducted by Wello, Rauf and Yafet (2019) ^[17] which stated that (1) Job Descriptions have a positive and significant effect on employee performance at PT. Sinar Lima Samudra Makassar.

In facing the challenges of a very dynamic global economy, it is inevitable that the existence of technology and information will continue to develop. In connection with this and not limited to this, employees must also develop their knowledge of technology and information through employee competency development programs. Employee competency must be able to increase along with the dynamics that exist in an organization.

Competence is an individual's ability to carry out a job correctly and have excellence based on matters relating to knowledge, skills and attitudes (Edison *et al.*, 2016).

Rosmaini and Tanjung (2019) ^[16] in their research stated that (1) Competence has a positive effect on employee performance, (2) Motivation has a positive effect on employee performance, (3) Job satisfaction has a positive effect on employee performance.

In a job, an employee will certainly be faced with thoughts regarding what career they can achieve in the future. This certainly becomes a matter of concern for employees if there are no clear provisions governing it. Every employee certainly has hopes for career development which is the target for each employee's achievement.

According to Dubrin (2018: 812) career development is a personnel activity that helps employees plan their future careers in the company and the employees concerned can develop themselves to the maximum.

Fariq Balqis and Edi Sugiono, 2020 ^[20] in their research stated that (1) Workload has a positive and significant effect on employee performance, (2) Job performance assessment has a positive and significant effect on employee performance, (3) Career development has a positive and significant effect on employee performance.

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

The influence of the work environment on employee performance has previously been researched by Fatawa (2020) ^[14] states that the work environment has a positive and significant effect on employee performance. In other research, Rachmawati (2022) ^[15] also stated that the work environment has a positive and significant effect on employee performance. Based on this description, the hypotheses to be tested in this research are:

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

Job description research on employee performance was conducted by Sandria, Samsudin and Komariah (2020) who stated that *Job Description* has a positive and significant effect on employee performance at PT. Jaya bakti raharja. The results of this research show that job descriptions influence employee performance by 21.3% and have a significant influence. This is in line with research conducted by Gunawan and Wibowo (2020) ^[12] stated that *Job description*(X2) has a positive effect on employee performance (Y) at PT. Inoplasindo Mas Perkasa. Based on this description, the hypotheses to be tested in this research 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

Career development is an effort or step taken by employees and/or human resources leaders in order to develop employee potential to be able to occupy higher positions in an effort to achieve company goals (Bahri, 2016).

Research on the influence of career development on employee performance was previously conducted by Balqis and Sugiono (2020) [20], who stated that career development had a positive and significant effect on the performance of PT Surya Progard employees.

Siahaan, Matondang and Sianturi (2020), in their research also stated that career planning variables have a significant effect on employee performance at KPP Pratama Medan Timur. The better the level of employee career planning, the higher the employee's performance will be. Based on this description, the hypotheses to be tested in this research are:

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 research uses descriptive analysis research with a quantitative approach. Sugiyono (2019) [7] said that quantitative research methods are research methods that are based on the nature of positivism, used to research certain populations or samples with the aim of testing hypotheses that have been established and generalized. This research design uses survey research.

Population is defined as a generalization area consisting of objects or subjects that have certain qualities and characteristics which are applied by researchers to study and then draw conclusions. The population is also the entire research subject (Sugiyono, 2019: 129) [7]. The population in this study were all employees atKPP Pratama Karanganyartotaling 110 people.

According to Istiatin (2021: 109) [1], a sample is part of the number and characteristics of a population and can also be referred to as a small part of the population members (elements) taken according to certain procedures that can represent the population. The sample taken in this research amounted to 110 people.

In this research, a non-probability sampling approach will be used. The sampling technique in this research uses saturated sampling (census), which is a sample collection technique when all members of the population are used as samples. Sugiyono (2019: 122) [7], namely all 110 KPP Pratama Karanganyar employees. The data analysis method used is multiple linear regression.

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

The normality test is carried out to test the regression model and whether the confounding or residual variables have a normal distribution or not. A regression model is said to be good if it has normally distributed data. Data is said to be normally distributed if the significance value is > 0.05. The Kolmogrov-sminov (KS) test method was used in this research, the results can be seen in Table 1 below.

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

		Unstandardized Residuals
N		110
Normal Parameters, b	Mean	.0000000
	Std. Deviation	1.60958677
Most Extreme Differences	Absolute	.075
	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

Table 1 shows that the significance value of the four independent variables, namely work environment, job description, competency, career development is 0.157 or greater than 0.05. This means that all equations or regression models in this study are normally distributed.

Heteroscedasticity Test Results

Heteroskedasticity is a condition where there is unequal variance in the residuals in the regression model. A good regression model requires that there are no heteroscedasticity problems that cause the interpretation or

estimator to be inefficient and the coefficient of determination will be very high. The results of the heteroscedasticity test in this research can be seen in Table 2 below.

Table 2: Heteroscedasticity Test Results Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(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

Table 2 shows that the significance value of the work environment variable is 0.548, the significance value of the job description variable is 0.083, the significance value of competency is 0.783, and the significance value of career development is 0.335. The significance of each independent variable is greater than 0.05, so the regression model does not experience heteroscedasticity.

Multicollinearity Test Results

The multicollinearity test was carried out to test whether in the regression model a correlation was found between the independent variables. The results of the multicollinearity test in this study can be seen in Table 3 below.

Table 3: Multicollinearity Test Results Coefficientsa

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 output results of the Collinerity Statistics calculation with the help of the SPSS program show that the work environment variable tolerance value is 0.435 (greater than 0.1) and the inflation variable (VIF) value is 2.301 (smaller than 10), the job description variable tolerance value is 0.655 (greater of 0.1) and the inflation variable (VIF) value is 1.527 (smaller than 10), the competency variable tolerance value is 0.397 (greater than 0.1) and the inflation variable (VIF) value is 2.521 (smaller than 10) tolerance value the career development variable is 0.585 (greater than 0.1) and the inflation variable (VIF) value is 1.710 (smaller than 10). Thus it can be concluded that there is no

multicollinearity between the independent variables in the regression model.

F test

The output results of the F test calculations with the help of SPSS obtained an F count of 72.790 at the level of significance $\alpha = 0.05$ while the significance value of the SPSS results was obtained at 0.000. The DF (degree of freedom) value for DF1 is 4 and DF2 is 105, so that based on the percentage points of the F distribution, the F table value is 2.46. The results of the F test in this research can be seen in Table 4 below.

Table 4: F Test Results ANOVAa

Model	Sum of Squares	df	Mean 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

The fifth hypothesis reads "work environment, job description, competency and career development" simultaneous influence on employee performance at KPP Pratama Karanganyar". The calculated F value > F table (60.144 > 2.46) and a significance of 0.000, means that the null hypothesis is rejected and the alternative hypothesis is

accepted. It means work environment, job description, competency and career development simultaneously influences employee performance. This concludes that the model used has met the feasibility test.

Coefficient of Determination Test (R2)

The output results of calculating the coefficient of determination (R²) with the help of the SPSS program show the value of R² = 0.685. This means variable variance work environment, job description, competency and career development can influence performance variables by 68.5%

and the remaining 31.5% is influenced by other variables outside the research variables. The results of the Coefficient of Determination (R²) test in this research can be seen in Table 5 below.

Table 5: Coefficient of Determination Test Results (R²) 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 DF₂=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 Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(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 first hypothesis reads “work environment influence the performance of employees at KPP Pratama Karanganyar”. Based on the analysis results, the t value for the variable is obtained work environment amounting to 2.994 is greater than the t table of 1.982. The t value of 2.994 > 1.982 means the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence work environment on employee performance at KPP Pratama Karanganyar.
- b. The second hypothesis reads “job description influence the performance of employees at KPP Pratama Karanganyar”. Based on the analysis results, the t value for job description amounting to 2.681 is greater than the t table of 1.982. The t value is 2.681 > 1.982, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence job description on employee performance at KPP Pratama Karanganyar.
- c. The third hypothesis reads “competence influence the performance of employees at KPP Pratama Karanganyar”. Based on the analysis results, the t value for competence amounting to 4.787 is greater than the t table of 1.982. The t value is 4.787 > 1.982, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence competence on employee performance at KPP Pratama Karanganyar.
- d. The fourth hypothesis reads “career development influence the performance of employees at KPP Pratama Karanganyar”. Based on the analysis results, the t value for career development amounting to 2.383 is greater than the t table of 1.982. The t value is 2.383 > 1.982, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a

positive and significant influence career development on employee performance at KPP Pratama Karanganyar.

Discussion

Influence environment work on employee performance

Based on the analysis results, the t value for the variable is obtained work environment amounting to 2.994 is greater than the t table of 1.982. The t value of 2.994 > 1.982 means the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence work environment on employee performance at KPP Pratama Karanganyar.

The results of this research are in line with those conducted by Wendra Fatawa (2020) [14] who stated that the work environment influences employee performance. Ardina Rachmawati's research (2022) [15] also states that the work environment has a positive and significant effect on employee performance.

The work environment is everything around an employee that can influence him in carrying out his assigned tasks. 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 can influence employee performance. Therefore, a good work environment will influence and have a positive impact on employee performance at KPP Pratama Karanganyar.

The influence of job descriptions on employee performance

Based on the analysis results, the t value for job description amounting to 2.681 is greater than the t table of 1.982. The t value is 2.681 > 1.982, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This

means there is a positive and significant influence job description on employee performance at KPP Pratama Karanganyar.

This research is in line with that conducted by Sandria, Samsudin, and Komariah (2020) who stated that job descriptions have a positive and significant effect on employee performance. Gunawan and Wibowo (2020) ^[12] also stated that job descriptions have a positive effect on employee performance.

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

Job description It can be said to have an influence on employee performance at KPP Pratama Karanganyar. The better the job description, the better the employee's performance. If employees are able to carry out work based on a well-defined job description, then this can encourage employee performance and office performance to become better.

The influence of competency on employee performance

Based on the analysis results, the t value for competence amounting to 4.787 is greater than the t table of 1.982. The t value is $4.787 > 1.982$, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence competence on employee performance at KPP Pratama Karanganyar.

This research is in line with that carried out by Ardiansyah and Sulistiyowati (2018) which states that Competence has a positive effect on employee performance. Rosmaini and Tanjung (2019) ^[16] in this research entitled "the influence of competence, motivation and job satisfaction on employee performance" also suggests that k Competence has a positive effect on employee performance.

Competencies are skills and knowledge originating from the social and work environment that are absorbed, mastered and used as instruments to create value by carrying out tasks and work as well as possible.

In facing the challenges of a very dynamic global economy, it is inevitable that the existence of technology and information will continue to develop, as will existing tax regulations. In connection with this, employees must of course also develop competence in the fields of technology and information as well as in the field of tax regulations. These competencies influence employee performance KPP Pratama Karanganyar. The better the competency, the better the employee's performance will be.

Influence career development on employee performance

Based on the analysis results, the t value for career development amounting to 2.383 is greater than the t table of 1.982. The t value is $2.383 > 1.982$, meaning the null hypothesis is rejected and the alternative hypothesis is accepted. This means there is a positive and significant influence career development on employee performance at KPP Pratama Karanganyar

This research is in line with that carried out by Rahmadsyah (2020) stated that Career development has a significant effect on employee performance. Ramli and Yudhistira

(2018) in their research entitled "The Influence of Career Development on Employee Performance through Organizational Commitment at PT. In fomedia Solusi Humanika in Jakarta" stated that high career development has a significant impact on organizational commitment. Career development influences employee performance KPP Pratama Karanganyar. Every employee certainly has hopes for career development which is the target for each individual's achievement.

Conclusion

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

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 other 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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