Factors Affecting Employee Performance in Providing Online Tax Reporting Services

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ABSTRACT

In recent years, there have been many cases related to the Directorate General of Taxes. This phenomenon is to find out whether the use of a good management information system can affect employee performance in order to minimize cases such as those carried out by tax employees today. This study aims to analyze the influence of management information systems and knowledge management elements on the performance of KPP (Tax Service Office) employees in a company. The method used is quantitative with a survey approach, involving all active employees as samples through saturated sampling techniques. Testing was carried out using Structural Equation Modeling (SEM) based on Partial Least Square (PLS). The results of the study showed that explicit knowledge management and structured training were important factors in improving employee performance. Meanwhile, organizational culture and implicit knowledge showed a positive influence, but were not strong enough to significantly drive performance. Meanwhile, emotional intelligence and competence have not shown optimal contributions to improving performance. These findings underline the importance of focusing on strengthening the knowledge documentation system and ongoing training as the main strategy for improving the performance of tax officials, especially in the era of digitalization of public services.

***Keywords**: Emotional Intelligence, Employee Performance, Explicit Knowledge, Knowledge Management, Organizational Culture.*

ABSTRAK

Dalam beberapa tahun terakhir ini banyak sekali kasus yang berkaitan dengan Direktorat Jenderal Pajak. Fenomena ini untuk mengetahui apakah penggunaan sistem informasi manajemen yang baik dapat mempengaruhi kinerja pegawai agar dapat meminimalisir terjadinya kasus seperti yang dilakukan oleh pegawai pajak saat ini. Penelitian ini bertujuan untuk menganalisis pengaruh sistem informasi manajemen dan unsur manajemen pengetahuan terhadap kinerja pegawai KPP (Kantor Pelayanan Pajak) pada suatu perusahaan. Metode yang digunakan adalah kuantitatif dengan pendekatan survei, dengan melibatkan seluruh pegawai aktif sebagai sampel melalui teknik sampling jenuh. Pengujian dilakukan dengan menggunakan Structural Equation Modeling (SEM) berbasis Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa pengelolaan pengetahuan eksplisit dan pelatihan terstruktur menjadi faktor penting dalam meningkatkan kinerja pegawai. Sementara itu, budaya organisasi dan pengetahuan implisit menunjukkan pengaruh positif, namun belum cukup kuat dalam mendorong kinerja secara signifikan. Adapun kecerdasan emosional dan kompetensi belum menunjukkan kontribusi optimal terhadap peningkatan kinerja. Temuan ini menggarisbawahi pentingnya fokus pada penguatan sistem dokumentasi pengetahuan dan pelatihan berkelanjutan sebagai strategi utama peningkatan kinerja aparatur perpajakan, khususnya di era digitalisasi pelayanan publik.

***Kata kunci**: Kecerdasan Emosional, Kinerja Karyawan, Pengetahuan Eksplisit, Manajemen Pengetahuan, Budaya Organisasi.*

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INTRODUCTION

The main duties of tax officers include formulating and implementing tax policies, developing standards and procedures, offering technical guidance and supervision, and conducting evaluations in the taxation sector. Additionally, they manage the administration of the Directorate General of Taxes (DGT) and carry out functions assigned by the Minister of Finance. According to Supatmi et al. (2023), employee performance significantly impacts organizational contributions, encompassing output quality and quantity, punctuality, attendance, and cooperation. High performance helps prevent repeated issues and strengthens organizational outcomes, particularly for the DGT. Improving employee performance can be influenced by several internal organizational factors. One key factor is knowledge management, which involves managing organizational knowledge to enhance performance and enable value creation through collective decision-making (López et al., 2019; Wong et al., 2020). Rafi et al. (2021) define it as the formalization and provision of access to experience, knowledge, and expertise to create new capabilities that drive innovation and superior performance. This process helps in organizing and distributing vital information required for daily tasks.

Another significant factor is organizational culture. It encompasses the values, norms, and behaviors shared among members of an organization that shape their collective behavior (Nauliana et al., 2021; Mohiya, 2023). A strong organizational culture enhances employee effectiveness and productivity. Empirical findings have shown a positive and significant influence of culture on performance, where the organizational culture at DGT was categorized as very high. Competence also plays a critical role. It refers to the combination of knowledge, skills, and attitudes necessary for effective job performance. Huie et al. (2020) and Djalante et al. (2023) argues that competence is essential for achieving individual success and organizational advancement. Therefore, identifying and developing the right competencies is vital for optimizing employee roles, particularly within DGT. This study is focused on employees of tax office (*Kantor Pelayanan Pajak*/KPP) Pratama Depok Sawangan and seeks to examine the effects of knowledge management, organizational culture, and competence on employee performance in online SPT reporting (Wicaksono et al 2024). The adoption of digital systems has increased performance expectations, as reflected in the revised strategy map and key performance indicators (*Indikator Kinerja Utama*/IKU) in the 2022 Kemenkeu-One performance agreement between the DGT and the Ministry of Finance. These reforms aim to strengthen organizational performance and accountability.

One key performance reference is the Employee Performance Value (*Nilai Kinerja Organisasi*/NKO*)*, which underpins strategies such as continuous improvement and strengthening teamwork. The improvement in DGT's Employee Performance Value from 2020 to 2022 indicates progress that researchers use to assess KPP Pratama's employee performance, especially given the digital transformation and public trust challenges. Al-Zoubi et al. (2020) and Putri (2020) explained that explicit capabilities and tacit capabilities both contribute significantly to KPP performance. Ongoing training and a supportive culture also enhance motivation and commitment (Topan, 2023; Hamdi et al., 2024). Although online annual tax return reporting has been effectively implemented by all employees since 2023 without significant technical issues, existing studies have largely concentrated on technological readiness and system implementation, with limited emphasis on internal organizational factors that influence employee performance (Vrontis et al., 2021; Suparman et al., 2024). This indicates a clear research gap, as there is insufficient empirical evidence examining how internal elements such as knowledge management, organizational culture, and competence contribute to performance outcomes within the context of digital tax services. Addressing this gap is crucial, particularly for institutions like KPP Pratama Depok Sawangan, where digital transformation demands higher adaptability and organizational alignment. This study aims to provide empirical insights into the effects of knowledge management, organizational culture, and competence on employee performance. Theoretically, this research enriches the literature on performance management by integrating internal organizational dynamics into the digital transformation framework. Practically, the findings are expected to support DGT leaders and tax employees in enhancing operational effectiveness and to guide future researchers in exploring performance improvement strategies in digitally transforming public institutions.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Tacit Knowledge, Explicit Knowledge, and Competence

Tacit knowledge, encompassing personal experiences, insights, and skills that are difficult to formalize, plays a critical role in enhancing employee performance. Al-Zoubi et al. (2020) stated that tacit knowledge, such as technical expertise and professional networks, improves work quality and independence when effectively shared. However, its impact may be limited without structured mechanisms for knowledge transfer, such as mentoring or documentation (Ehtesham et al., 2019; Rahajeng, 2022). Khaerana and Mangiwa (2021) noted that the absence of forums for sharing tacit knowledge hinders its contribution to performance, aligning with findings by Imron and Pratiwi (2022). Explicit knowledge, which is codified and transferable through manuals, Standard Operating Procedures (SOP's), and training, significantly boosts performance in digital tax services. Putri (2021) emphasized that explicit knowledge plays an important role in ensuring consistency and compliance in work processes. With the availability of systematically documented information, employees can make more informed decisions, based on measurable data and facts (López et al., 2019; Wong et al., 2020). Rafi et al. (2022) argue that explicit knowledge drives innovation and operational efficiency, which are important for online tax reporting.

Competence, defined as the combination of knowledge, skills, and attitudes required for effective job performance, is critical to organizational success. Huie et al. (2020) stated that well-aligned competencies enhance individual and organizational performance. Elizar and Tanjung (2018) highlighted that misaligned competencies, particularly a lack of soft skills, can have a negative impact on public service roles such as at KPP Pratama Depok Sawangan (Karim et al., 2019; Kuswati, 2020). Duan et al. (2022) noted that competencies must be aligned with job demands to positively influence performance outcomes. In the context of digital tax services, technical and interpersonal competencies are critical to meeting performance expectations.

H1: Tacit Knowledge has a significant effect on employee performance.
H2: Explicit Knowledge has a significant effect on employee performance.
H3: Competence has a significant effect on employee performance.

Organizational Culture, Emotional Intelligence, and Training

Organizational culture reflects shared beliefs and practices that directly impact employee performance by shaping attitudes, work ethic, and collaboration. Nauliana et al. (2021) stated that a strong organizational culture enhances employee effectiveness by fostering collaboration and commitment. However, inconsistent application of cultural values or ineffective leadership can limit its impact (Saragih, 2018; Ferdian, 2020). Mohsen et al. (2020) argued that when employees are not fully engaged in internalizing cultural values, the effect on performance diminishes, as seen in some public sector contexts (Amelia & Ariani, 2023). Emotional Intelligence (EI), encompassing self-awareness, self-regulation, empathy, and social skills, is expected to enhance performance by improving interpersonal interactions. Vrontis et al. (2021) stated that EI supports teamwork and service quality in high-pressure environments like tax offices. However, Nasution et al. (2018) and Rakhmaniar (2023) stated that without systematic training, the influence of emotional intelligence on performance tends to be insignificant. Guan and Frenkel (2019) further highlighted that underdeveloped EI skills can lead to reduced effectiveness in public service roles.

Training, as a structured development tool, significantly enhances employee performance by improving technical and soft skills. Rosmayati et al. (2021) and Matta and Alam (2023) stated that well-designed training programs, with clear objectives and qualified instructors, improve regulatory understanding and teamwork. Kuncoro et al. (2022) and Supatmi et al. (2023) emphasized that training reduces stress and increases motivation, which is important for digital tax reporting tasks. Mahardika and Luturlean (2020) added that training aligned with job demands fosters adaptability and productivity. In the context of KPP Pratama Depok Sawangan, training supports employees in navigating digital systems, enhancing performance outcomes.

H4: Organizational Culture has a significant effect on employee performance.
H5: Emotional Intelligence has a significant effect on employee performance.
H6: Training has a significant effect on employee performance.

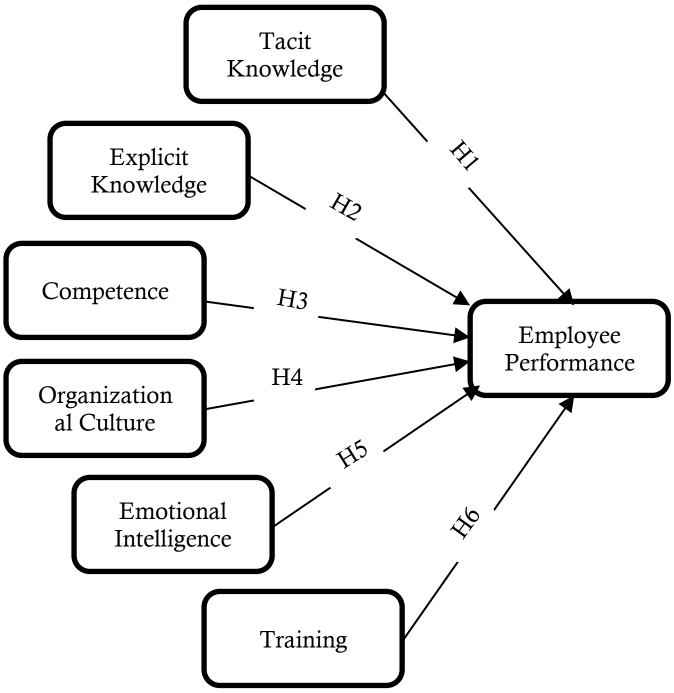

Figure 1. Conceptual Framework

Figure 1 is a conceptual model that describes the relationship between various factors on employee performance. This model consists of six independent variables, namely Tacit Knowledge, Explicit Knowledge, Competence, Organizational Culture, Emotional Intelligence, and Training, each of which is assumed to have an influence on the dependent variable Employee Performance. These relationships are represented by the hypothesis paths H1 to H6, which show the direction of influence of each independent variable on employee performance. This model is used to empirically test how knowledge, competence, organizational culture, emotional intelligence, and training contribute to improving employee performance.

RESEARCH METHOD

This study employs a quantitative research design using a survey method, which involves collecting numerical data through structured questionnaires to examine relationships among variables. This method is well-suited for hypothesis testing and allows for the systematic and objective measurement of how various factors influence employee performance. The research population includes all active employees at KPP Pratama Depok Sawangan in 2023. Given the limited population in this study of less than 30 individuals, this study used a saturated sampling technique, which means that the entire population was used as a research sample. This ensures that all available perspectives are captured, enhancing the accuracy and contextual relevance of the findings. Primary data were collected through structured questionnaires designed to assess key variables: tacit knowledge, explicit knowledge, organizational culture, competence, training, and employee performance. These variables were selected based on their relevance to performance, particularly in the context of digital tax reporting and internal operational effectiveness. Each variable was measured using multiple indicators, transformed into questionnaire items and scored using a Likert scale to capture the extent of respondent agreement or perception.

Data analysis involved quantitative methods, including the classification and tabulation of responses by variable. These results were then interpreted and summarized to test the research hypotheses. To analyze the relationships between variables and test the proposed theoretical model, the study used Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach, processed through SmartPLS 3.0 software. This method is particularly effective when dealing with small sample sizes and complex models that include several latent variables and indicators. The analysis consists of two stages. The first, outer model analysis, evaluates the measurement model's validity and reliability. Reliability is tested using Cronbach's Alpha and Composite Reliability (CR), where values above 0.70 indicate acceptable internal consistency. Validity is examined through Convergent Validity, measured by Average Variance Extracted (AVE $\geq$ 0.50), and Discriminant Validity, which confirms that each construct is empirically distinct. The second stage, inner model analysis, explores the structural relationships among variables to assess the significance and direction of influence, thereby evaluating how well the proposed model explains employee performance. Through this rigorous process, the study aims to generate strong empirical evidence regarding the effects of knowledge management, training, organizational culture, and competence within the Directorate General of Taxes.

RESULTS

The results of data analysis using SmartPLS show that of the six variables tested, only training has a positive and significant effect on employee performance, indicating that proper training can directly improve work results. Meanwhile, tacit knowledge and organizational culture have a positive but insignificant effect, possibly due to limited knowledge sharing forums and inconsistencies in the application of organizational values. Competence actually shows a negative effect, indicating a mismatch between the competencies possessed and the needs of the job, especially in public services. Emotional intelligence also shows a negative and insignificant effect, which is thought to be due to a lack of understanding and application of this aspect in work practices. These findings confirm that improving employee performance at KPP Pratama Depok Sawangan does not only depend on technical knowledge and training, but also on the suitability of competencies and organizational values to job demands.

The Partial Least Square (PLS) structural model that describes the influence of six independent variables on the dependent variable Employee Performance. The independent variables include Explicit Knowledge, Tacit Knowledge, Competence, Organizational Culture, Emotional Intelligence, and Training. Each variable is measured through several indicators shown in the yellow box, with loading values mostly above 0.7, indicating that the indicators are valid in measuring their constructs. The directed line shows the relationship between variables with path coefficients, such as the positive influence of Training of 0.404 on performance, and Tacit Knowledge of 0.230. Meanwhile, variables such as Competence, Organizational Culture, and Emotional Intelligence show a small or negative influence on performance. The R^2 value of 0.755 on the Employee Performance variable indicates that 75.5% of the variation in performance can be explained by the six independent variables.

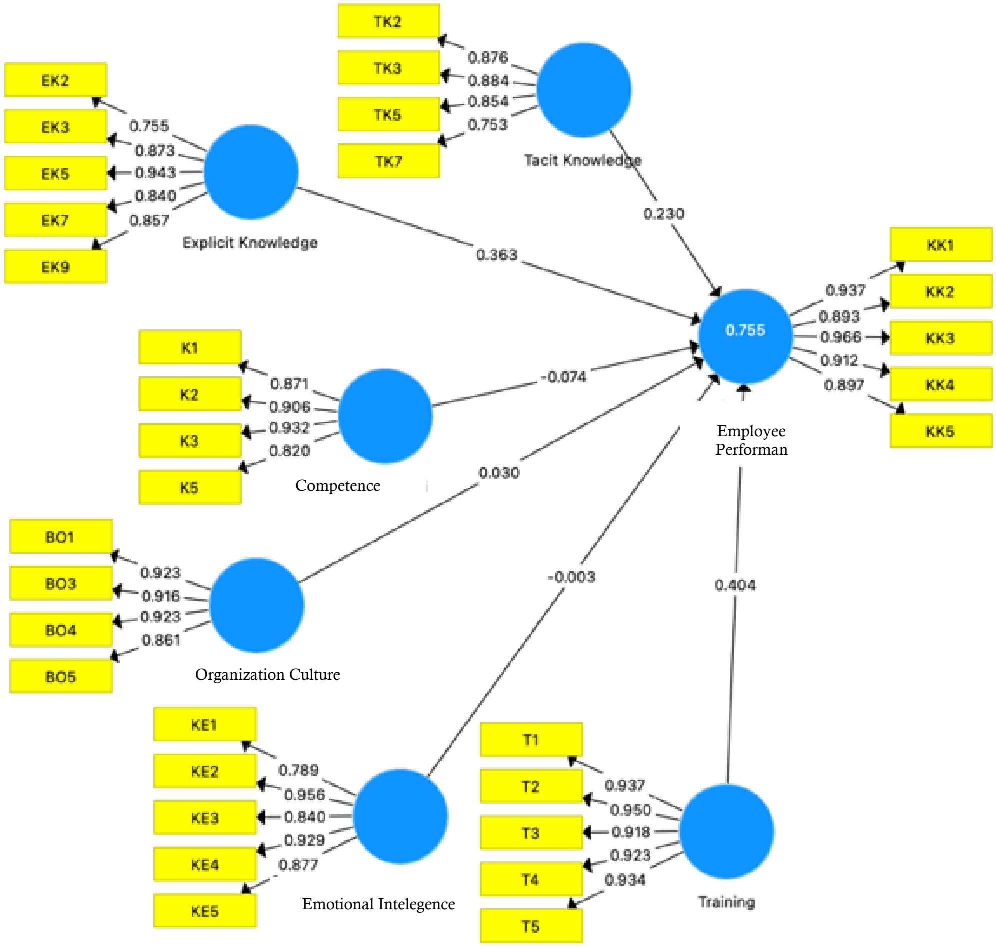

Figure 2. Outer Factor Loading Path After Re-estimation

Table 1. Results of t-test values

Variables	**Original Sample**	**T Statistics**	**P Values**
Organizational culture -> Employee Performance	0.029	0.234	0.814
Explicit Knowledge -> Employee Performance	0.363	2.052	0.040
Emotional Intelligence -> Employee Performance	-0.003	0.019	0.984
Competence -> Employee Performance	-0.073	0.293	0.769
Tacit Knowledge -> Employee Performance	0.229	1.595	0.111
Training -> Employee Performance	0.404	2.145	0.032

Figure 2 shows the R-square value of 0.755 indicates that 75.5% of the variation in employee performance can be explained by the six independent variables in the model, namely tacit knowledge, explicit knowledge, competence, organizational culture, emotional intelligence, and training. Meanwhile, the Adjusted R-Square value of 0.738 indicates that after being corrected for the number of predictors in the model, around 73.8% of the variability in employee performance can still be explained by these variables. This value indicates that the model has strong explanatory power and is relevant in the context of this study. The results of the determination coefficient test show the R-value Square on the Employee Performance variable of 0.738. If this value is interpreted, the independent variables in the form of Organizational Culture, Explicit Knowledge, Emotional Intelligence, Competence, Tacit Knowledge, and Training have an influence of 73.8% on the dependent variable of Employee Performance.

The t-statistic test generally shows how much impact an independent variable individually has in describing the variation in the dependent variable. The results of the t-test are based on calculations using software PLS3.0. Table 1 shows the results of the t-test on the effect of each independent variable on employee performance using SEM-PLS. Of the six variables tested, only explicit knowledge (T = 2.052; P = 0.040) and training (T = 2.145; P = 0.032) have a positive and significant effect on performance, which means that both variables make a real contribution to improving employee performance. Meanwhile, organizational culture (T = 0.234; P = 0.814), emotional intelligence (T = 0.019; P = 0.984), and competence (T = 0.293; P = 0.769) do not show a significant effect, even emotional intelligence and competence tend to have a negative impact. Tacit knowledge (T = 1.595; P = 0.111) has a positive influence but is not statistically significant.

This finding indicates that in the context of KPP Pratama Depok Sawangan, the aspects of explicit knowledge and training have an important role in driving employee performance, while other variables require further strengthening in order to provide optimal impact. In Table 1, the statistical values for each independent variable against the dependent variable tested are known. The value will be compared with the value table to find out the influence of independent variables on dependent variables in this study. The results of the analysis show that the variables Organizational Culture, Emotional Intelligence, Competence, and Tacit Knowledge do not have a significant effect on Employee Performance. This is evidenced by the t-count value which is smaller than the t-table and the significance value (p-value) which is greater than 0.05, so it does not meet the requirements for a significant effect.

Organizational Culture only provides a positive contribution of 2.9%, Emotional Intelligence is negative by 0.3%, Competence is negative by 7.3%, and Tacit Knowledge is positive by 22.9%, but all are not statistically significant. On the other hand, the variables Explicit Knowledge and Training are proven to have a significant positive effect on Employee Performance. Explicit Knowledge shows a contribution of 36.3% with a t-count of 2.052 > t-table of 1.662 and a p-value of 0.040 < 0.05, while Training provides the largest contribution of 40.4%, with a t-count of 2.145 which is also greater than the t-table and a p-value of 0.032 < 0.05. Thus, increasing explicit knowledge and training play an important role in significantly improving employee performance.

After the test was carried out statistic and interpreted in accordance with the provisions of decision making, there are two variables that have a significant influence on Employee Performance, namely Tacit Knowledge and Training. Meanwhile, the variables of Organizational Culture, Explicit Knowledge, Emotional Intelligence, and Competence do not have a significant influence. In addition, there are two variables that have a negative direction on Employee Performance, namely Emotional Intelligence and Competence variables. The negative direction explains that if one variable increases by its unit, the other variable will decrease. Meanwhile, the other variables have a positive direction. The positive direction explains that if one variable increases by its unit, the other variable will increase, and vice versa. Figure 3 shows the results of testing on inner model variables tested.

Figure 3 shows a diagram that compares several important factors in human resource development and knowledge management in an organization. The diagram consists of four main components, namely Explicit Knowledge with a value of 2.083, Competence with a value of 0.293, Organizational Culture with a value of 0.235, and Taxit Knowledge with a value of 0.019. These numbers may indicate the level of influence, contribution, or score of each element towards an organizational goal. At the bottom, there are two additional supporting factors, namely Employee Performance with a value of 1.596 and Training with a value of 2.145. These values indicate that training has a higher influence than employee performance in the context being analyzed. This visualization serves as a valuable analytical tool, enabling stakeholders to assess the interplay between knowledge management practices, workforce competencies, cultural dynamics, and developmental initiatives such as training programs. By quantifying these relationships, the diagram facilitates data-driven decision-making aimed at optimizing organizational effectiveness and fostering continuous improvement in human capital management.

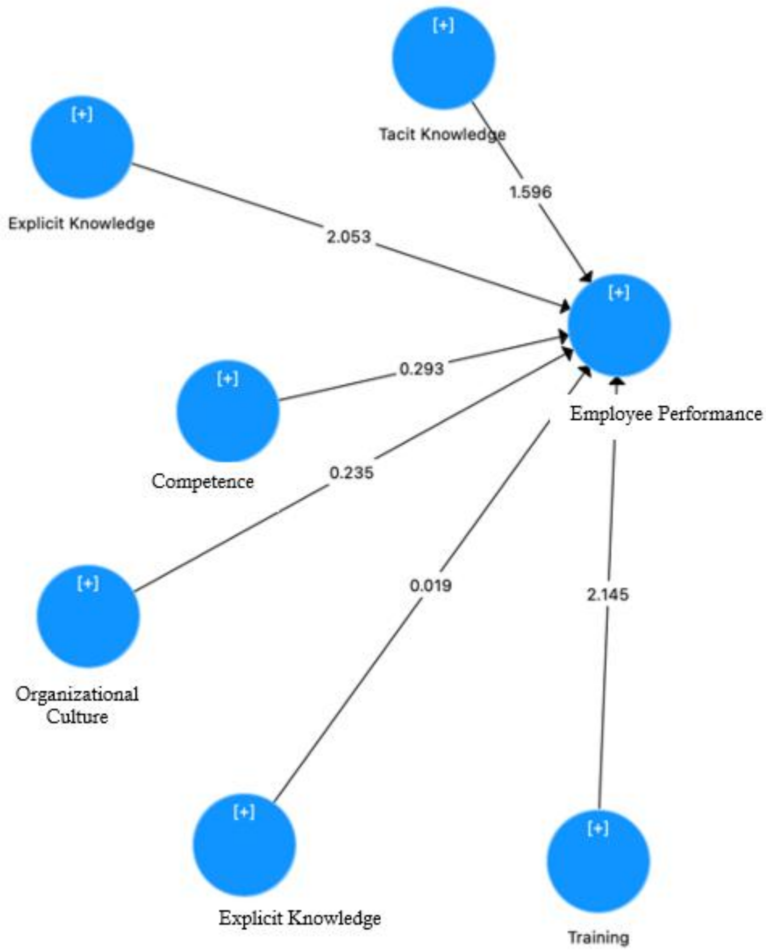

Figure 3. Inner Model PLS Results

DISCUSSION

Explicit knowledge contributes significantly to improving employee performance because this knowledge is documented and easily transferred through mechanisms such as SOPs, work manuals, and information systems. The results of this study are reinforced by previous studies such as Putri (2021), Dinza (2021) and Yulianti and Novita (2024) which emphasize that managing explicit knowledge allows organizations to maintain service consistency, accuracy, and compliance with procedures. In the theoretical framework, explicit knowledge plays a role in the combination and internalization stages, where individual experiences are transformed into shared organizational standards, thereby directly influencing performance outcomes. This is in line with the knowledge-based view perspective which views knowledge as a strategic resource in improving organizational capabilities. Rosmayati et al. (2023) showed that training has a significant positive effect on performance because it can improve both technical and non-technical skills of employees. This study is in line with the research of Metan and Handayani (2023) which highlights that well-designed training allows employees to adapt to new regulations, improve team collaboration, and manage stress in the context of public services. In the context of Human Capital Theory, investment in training is considered a form of human asset development that provides returns in the form of organizational productivity and performance. Kuncoro et al. (2022) emphasized that the effectiveness of training will be more optimal if combined with strengthening soft skills, especially in a dynamic work environment such as KPP Pratama.

Previous research by Karim et al. (2020) and Ferdian (2020) emphasized that organizational culture does not have a significant influence on employee performance due to the inconsistency of the application of cultural values and minimal employee involvement in the process of internalizing culture. Saragih (2018), Ferdian et al. (2020), and Topan (2023) presented different results, showing that cultural effectiveness is highly dependent on the organizational context, including leadership quality. Guan and Frenkel (2019) revealed that Emotional Intelligence (EI) has a negative and insignificant influence on performance. This is possible because there is no training or system that supports the development of EI, such as self-awareness, empathy, and social skills, which are actually important in a collaborative work environment (Nisa et al., 2021). Rakhmaniar (2024) supports this finding, although it differs from the findings of Topan (2023) who showed that EI has a positive effect in the context of an organization that is more open to interpersonal development. Elizar and Tanjung (2018) stated that employee competence does not always improve performance if there is a mismatch between the skills possessed and the demands of the job. Although technical competence is needed, the lack of soft skills such as communication and empathy can hinder effectiveness in public tax services. This is reinforced by the results of Gita and Kurniatun (2024), which show that the work context greatly determines the effectiveness of competence on performance.

Tacit knowledge does not have a significant influence because there is no structured system for sharing informal knowledge. The absence of a forum or documentation means that work experience cannot be transferred effectively. Khaerana and Mangiwa (2021) and Imron and Pratiwi (2022) found similar findings, in contrast to Muttaqin (2023) and Yulianti et al. (2023) who reported positive effects in the context of organizations that encourage knowledge collaboration. These results confirm that only explicit knowledge and training have a significant impact on performance, as both are easy to design, implement, and monitor systematically. Other factors tend to be contextual and require a more holistic organizational approach to have a significant impact on employee performance (Mahardika & Luturlean, 2020; Rahajeng, 2022).

CONCLUSION

This study investigated the influence of knowledge management, organizational culture, and competence on the performance of tax employees at KPP Pratama Depok Sawangan in the context of online SPT reporting. This study revealed that Explicit Knowledge and Training have a significant positive influence on employee performance. This shows that structured knowledge and training provided formally can improve performance significantly. Meanwhile, other variables such as Organizational Culture and Tacit Knowledge show a positive but insignificant influence. While Competence and Emotional Intelligence show a negative influence that is not significant on employee performance. Thus, strengthening the aspects of explicit knowledge and training becomes an important strategy in efforts to improve employee performance. These results highlight the importance of structured knowledge systems and well-designed training programs in enhancing public sector employee performance, particularly in digitally transforming environments like the Directorate General of Taxes (DGT).

The practical implication of this study suggests that DGT, particularly KPP Pratama Depok Sawangan, should invest more in strengthening explicit knowledge management and continuous training to sustain performance improvements. Although technical implementation of online SPT reporting has been successfully achieved, internal organizational factors still play a critical role in performance outcomes. Theoretically, this research enriches the literature on public service performance by emphasizing the differential effects of explicit versus tacit knowledge and competence in the digital era. However, its focus on a single office limits the generalizability of findings. Future research should consider broader institutional contexts and include additional variables such as access to technology and digital literacy to offer a more comprehensive analysis of employee performance determinants amid public sector digital transformation.

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