

# **The Effect of Career Development and Work Culture on Employee Performance at the Regional Revenue Agency of Tulang Bawang Regency**

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**Abstract,** The objectives to be achieved in this study were to determine: 1. the influence of career development on employee performance at the Regional Revenue Agency of Tulang Bawang Regency, 2. the influence of work culture on employee performance at the Regional Revenue Agency of Tulang Bawang Regency, 3. the influence of career development and work culture together on employee performance at the Regional Revenue Agency of Tulang Bawang Regency.

The population in this study were employees of the Regional Revenue Agency of Tulang Bawang Regency who became the population in this study. Based on data on the number of Civil Servants (PNS) in the focus of this study were 49 people and saturated samples used in this study. The analytical tools used are validity test, reliability test, normality test, multiple linear regression test and determination coefficient test.

The results of the study are: 1. T test results: there is an effect of career development (X1) on employee performance (Y) and there is an effect of work culture (X2) on performance (Y), 2. F test results: there is an effect of career development (X1) and work culture (X2) together affect employee performance (Y).

**Keywords :** Career development, work culture, employee performance.

## **Pengaruh Pengembangan Karir dan Budaya Kerja terhadap Kinerja Pegawai pada Badan Pendapatan Daerah Kabupaten Tulang Bawang**

**Abstrak,** Tujuan yang ingin dicapai dalam penelitian ini adalah untuk mengetahui : 1. pengaruh pengembangan karir terhadap kinerja pegawai di Badan Pendapatan Daerah Kabupaten Tulang Bawang, 2. pengaruh budaya kerja terhadap kinerja pegawai di Badan Pendapatan Daerah Kabupaten Tulang Bawang, 3. pengaruh pengembangan karir dan budaya kerja secara bersama-sama terhadap kinerja pegawai di Badan Pendapatan Daerah Kabupaten Tulang Bawang.

Populasi dalam penelitian ini adalah pegawai Badan Pendapatan Daerah Kabupaten Tulang Bawang menjadi populasi dalam penelitian ini. Berdasarkan data jumlah Pegawai Negeri Sipil (PNS) di fokus penelitian ini adalah sebanyak 49 orang dan sampel jenuh yang dipakai dalam penelitian ini. Alat analisis yang digunakan adalah uji validitas, uji reliabilitas, uji normalitas, uji regresi linier berganda dan uji koefisien determinasi.

Hasil penelitian yaitu : 1. Hasil uji T : terdapat pengaruh pengembangan karir (X<sub>1</sub>) terhadap kinerja pegawai (Y) dan terdapat pengaruh budaya kerja (X<sub>2</sub>) terhadap kinerja (Y), 2. Hasil uji F : terdapat pengaruh pengembangan karir (X<sub>1</sub>) dan budaya kerja (X<sub>2</sub>) secara bersama-sama berpengaruh terhadap kinerja pegawai (Y).

**Kata Kunci :** Pengembangan karir, Budaya Kerja, Kinerja pegawai.

## INTRODUCTION

Everyone in the organization will be affected by changes in the outside world. Every member of the organization must achieve the goal of improving their skills. Human resources (HR) are responsible for supervising and directing other resources. As a result, a large part of work performance depends on this component. Therefore, as the human part of an organization, every worker should be motivated by their work.

A person's success in completing a task is known as performance. Employee production refers to the quality, quantity, and reliability of work performed by employees. When employee productivity increases, they can get better jobs.

If employees have high performance, they are expected to achieve organizational goals to the maximum, but if employees do not have the necessary abilities to achieve high performance, organizational goals will be difficult or even will not be achieved. Therefore, there are factors needed to help employees work optimally.

The government makes various efforts to improve the performance of its employees, one of which is career development. The issue of improving performance is closely related to how career development is carried out, so that employees can and want to work as well as possible to help achieve organizational goals.

To meet the growth needs of an organization, efforts are needed to improve the skills and professionalism of employees. This is expected to be achieved through coaching and skills enhancement. Career development must be done because employees who work for an organization not only want to get what they have, but also expect change, progress, and the opportunity to advance to a higher and better level. The better the implementation of career development in the organization will have an impact on higher commitment

and job satisfaction, which in turn will result in an increase in one's performance.

The results show that the Regional Revenue Agency of Tulang Bawang Regency pays little attention to employee career development, which is indicated by the lack of encouragement to improve their abilities to achieve certain career goals. On the other hand, employees are less aware of the importance of career development efforts because they believe that their careers are determined by superior policies.

One of the other efforts to achieve a high level of performance is to create a good work culture; this is very closely related to improving employee performance. By creating a good work culture and supported by cooperation with fellow employees, results will be achieved that can improve employee performance.

How employees behave is influenced by work culture, which is demonstrated by high motivation, dedication, creativity, ability and commitment. The stronger the work culture, the more commitment and capability employees feel.

If more workers accept these principles, employee capability and commitment will increase, and the culture will be stronger. If employees meet these criteria, they will show that they are very dedicated to helping the organization with their best performance. In addition, there will be strong integrity towards the existence and progress of the organization, so that what is done is only to achieve the goals of the organization and develop it in the future.

Since work culture is usually a philosophical idea and can be formally defined in organizational regulations, it can be used as a binding demand for employees. By using work culture as a reference for rules, both leaders and employees will be indirectly bound to develop attitudes and behaviors that are in line with the organization's vision, mission, and strategy.

Work culture has not been fully implemented in the Regional Revenue Agency of Tulang Bawang Regency. Because they are not rewarded for those who do a better job than others, employees are not very aggressive in doing their best work. Conversely, employees who do substandard work are not harshly sanctioned.

As mentioned earlier, career development and work culture issues at the Regional Revenue Agency of Tulang Bawang Regency affect employee performance. Conditions that do not encourage employees to develop their careers and the application of an unfavorable work culture directly affect the achievement of goals and achievements.

The following table shows that the performance of employees of the Regional Revenue Agency of Tulang Bawang Regency is still less than expected.

Table 1. Achievement of Work Program Targets 2022

No.	Performance Indicators	Target (Rp)	realization (Rp)	achievements (%)
1	Swallow Nest Tax	26.120.000	12.250.000	46,90
2	Non-metallic Mineral Tax Metals and Rocks	1.049.718.201	55.231.325	5,26
3	PBB-P2 Receivables	7.498.382.820	256.733.247	3,42
4	BPHTB Tax	1.100.000.000	951.527.935	86,50

Source: LKJIP of the Regional Revenue Agency of Tulang Bawang Regency, 2022.

The table above shows that the other four performance indicators in Fiscal Year 2022 have achieved achievements that are not in line with expectations. The performance of employees of the Regional Revenue Agency of Tulang Bawang Regency is still not optimal, because the achievement of the lowest target is only 3.42% in the performance indicator of PBB-P2 receivables.

The focus of this research is as follows: 1) Is there a relationship between career development and work culture with employee performance at the Regional Revenue Agency of Tulang Bawang Regency?; 2) Is there a relationship between career development and work culture as a whole with employee

performance at the Regional Revenue Agency of Tulang Bawang Regency?; 3) Is there a relationship between the two? To complete this research, three theories were used: performance, work culture, and career development.

According to Mangkuprawira, personnel activities carried out to achieve career plans are included in career development (Epi Parela 2021). For some, the job is part of the plan, while for others, the job can be a miracle.

Nawawi argues that job descriptions and job specifications that result from job analysis provide benefits (Muspawi 2017) : (1) Workers who are unable to fulfill the essential function requirements of the job on their own accord (without coercion) must be willing to resign rather than face the risk of harming the organization, the surrounding environment, or themselves; (2) Workers who are found to fulfill the essential function requirements of travel are entitled to better compensation and accommodation than other workers. However, managers should fulfill them to avoid losing employees and improve the competitiveness of the company.

Career is very important for employees because a better career will encourage them to perform better. Nawawi provides three definitions of career development, namely (Apriliani 2020) : 1. Career development is the sequence (order) of work that a person does during his or her lifetime. According to this concept, a person's position or position in an organization or organization is the same as the position or position he occupies during his career as a worker. from the beginning of starting a business to stopping due to retirement, dismissal, or death This definition is called an objective understanding because it is seen from the position of a position that is outside of a worker; 2. Career development is the change in one's attitudes, values and career due to age. According to this definition, the focus of career development is the increase in mental abilities caused by age.

Because these changes are related to the mental processes that exist within a person, career development is also referred to as a subjective sense. 3. Career development is an effort that is carried out formally and continuously with the aim of improving and increasing the ability of a worker.

According to Tika, work culture is a collection of assumptions or value systems, values, and norms created in organizations that are used to direct employee behavior to overcome problems of internal integration and external adaptation (Hariani 2017). Ruky argues that work culture reflects the way they do things (make decisions, and serve people), which can be seen and felt especially by people outside the organization (Nyoman Nobel Bestara, Hazairin Habe 2022). Work culture is a system of spreading beliefs and values that develop in an organization and direct the behavior of all members of the organization (Desi Diana, Ahiruddin 2023). In addition, organizational culture refers to a system of shared meaning shared by members that distinguishes the organization from other organizations.

Robbins defines performance as a result achieved by employees in their work according to certain criteria that apply to a job (Ali, Agustian, and Wijaya 2018). Meanwhile, according to Mangkunegara, performance is the result of work both in quality and quantity achieved by an employee in performing duties in accordance with the responsibilities given to him (Adha, Qomariah, and Hafidzi 2019). Rivai in Arisanti, Santoso, & Wahyuni (2019) performance is defined as the willingness of a person or group of people to carry out an activity, and complete it according to their responsibilities with the expected results.

The assessment of employee performance according to Mas'ud is as follows: 1. Quality: the level at which the results of activities carried out are close to perfect, in the sense of adjusting some ideal way of performing activities or meeting the expected goals of an activity;

2. Quantity: The amount produced in terms of the number of units, the number of activity cycles completed; 3. Timeliness: the degree to which an activity is completed at the earliest desired time, in terms of coordination with the output and maximizing the time available for other activities; 4. Effectiveness: the degree to which the use of the organization's human resources is maximized with a view to increasing the profit or reducing the loss of each unit in the use of resources; 5. Independence: the degree to which an employee can perform his or her work functions without recourse to guidance from a supervisor or seeking the supervisor's intervention to avoid adverse results.

## **THEORETICAL BASIS**

Mangkuprawira argues that career development includes personnel activities carried out to achieve a career plan (Nurmasari 2015). For some, these jobs are part of a purposeful plan while for others a career may be a lucky event.

Career decisions should be based on objective measures but not infrequently arise because of the element of subjectivity from certain authorities. Clear job descriptions and job specifications in the Organization will be able to avoid subjective career decisions. Nawawi stated that job descriptions and job specifications which are the result of job analysis have the following benefits: (1) workers who are unable to meet the requirements of the essential functions of the job with their own awareness (without coercion) must be willing to resign rather than face risks that can harm themselves, the Organization and the surrounding environment, (2) workers who turn out to meet the requirements of the essential functions of the job are entitled to receive compensation and decent accommodation more than other workers (Huang 2013), while managers are obliged to fulfill it so as not to lose scarce manpower and be

able to increase the Organization's competitiveness.

Ruky argues that work culture reflects the way they do things (make decisions, and serve people), which can be seen and felt especially by people outside the organization (Sedarmayanti and Rahadian 2018). Work culture is a system of spreading beliefs and values that develop in an organization and direct the behavior of all members of the organization (Ritonga 2020). In addition, organizational culture refers to a system of shared meanings shared by members that distinguishes the organization from other organizations.

According to Sedarmayanti, the characteristics of productive individuals include: 1. Self-confidence, 2. Sense of responsibility, 3. Love for work, 4. Foresight, 5. Able to solve problems, 6. Adjustment to a changing environment, 7. Make a positive contribution to the environment, 8. The power to show self-potential (Hermansyah, Ahmad Yamin 2023).

Simamora, argues that performance appraisal in an organization is an important mechanism for management to use in explaining goals, and performance standards, as well as developing individual performance careers on an ongoing basis (Jusuf 2013).

## RESEARCH METHODS

The research was conducted at the Regional Revenue Agency of Tulang Bawang Regency. According to Sugiyono, population is a generalization area consisting of: objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. So the population is not only people, but also objects and other natural objects (Reventiary 2016).

Population is also not just the number of objects / subjects studied, but includes all the characteristics / properties possessed by the subject or object. Thus

all employees of the Regional Revenue Agency of Tulang Bawang Regency are the population in this study. Based on the data, the number of Civil Servants (PNS) in the focus of this research is 49 people.

The minimum sample size of the existing population is obtained by referring to Arikunto's theory that if the population members are greater than 100 then the sampling method can be done by taking a sample of 10% to 25% of the population members, but if the population members are smaller than 100 then the sample is taken from the entire population (Fitriya and Yani 2020), then with the basis of the theory above, this study used a sample of all civil servants after deducting 2 people, namely the leader and the author, so that it became 47 employees.

Data collection techniques with observation, questionnaires, analytical tools used validity test, reliability test, normlalts test, multiple linear regression test, T test, F test and determination coefficient test.

## RESEARCH RESULTS

Based on the T test results, the tcount value of 7,873 is greater than the ttable 1,678, so the hypothesis stating that there is an influence of career development ( $X_1$ ) on employee performance (Y) can be accepted. Conversely, the T test value for the work culture variable is 10,694 greater than the  $t_{table}$  1,678, so the hypothesis stating that there is an influence of work culture ( $X_2$ ) on employee performance (Y) can be accepted as well.

If career development ( $X_1$ ) and work culture ( $X_2$ ) affect employee performance (Y) simultaneously, the hypothesis that both affect employee performance (Y) can be accepted or proven. The  $F_{test}$  results show the  $F_{count}$  value which is much greater than the  $F_{table}$  value of 3,195.

In this study, the regression equation was found as follows :  $Y = 3,239 + 0,229X_1 + 0,675X_2 + e_t$ , which indicates

that employee performance will increase by 0.229 units each time there is an increase in value in the career development variable and by 0.675 units each time there is an increase in value in the work culture variable.

The results of the calculation of the simultaneous correlation level between career development ( $X_1$ ) and work culture ( $X_2$ ) on employee performance variables ( $Y$ ) show that this variable is included in a very strong category with a coefficient of determination of 0,735 (73,5%). Thus, it can be concluded that the effect of career development and work culture on employee performance is 73,5%, and other factors not examined by the authors in this article are 26,5%.

## CONCLUSION AND IMPLICATION CONCLUSION

The results of data analysis and discussion are as follows: a) Career Development Hypothesis ( $X_1$ ) affects Employee Performance ( $Y$ ). By using partial hypothesis testing, the  $t_{count}$  value = 7.873 is greater than the  $t_{table}$  value of 1.678, which indicates that the career development hypothesis affects employee performance at the Regional Revenue Agency of Tulang Bawang Regency; b) The T test shows that work culture affects employee performance at the Regional Revenue Agency of Tulang Bawang Regency. The  $t_{count}$  value of 10.694 is greater than the  $t_{table}$  value of 1.678; c) Work culture and career development affect employee performance at the Regional Revenue Agency of Tulang Bawang Regency. The  $F_{count}$  test results show a result of 61.014 which is much greater than the  $F_{table}$  value of 3.195.

## IMPLICATION

Based on the research results above, future implications are formulated as follows: 1. Career Development statement variables, namely employees are given the opportunity to develop their careers so that

employees can work more effectively and efficiently, 2. Work Culture variables, namely employees apply the prevailing work culture in an effort to improve employee performance to be more optimal, 3. Employee Performance variables, namely increasing this indicator can be done by the leadership by providing work in accordance with the job description and the basic owned by the employee himself so that the work can be completed effectively and efficiently.

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