



THE INFLUENCE OF MOTIVATION AND JOB SATISFACTION ON EMPLOYEE PERFORMANCE IS MODERATE BY CAREER DEVELOPMENT AT THE REGIONAL TAX AND RETRIBUTION MANAGEMENT AGENCY OF MEDAN CITY

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ABSTRACT

This research aims to determine the effect of motivation and job satisfaction on employee performance with career development as a moderating variable at the Medan City Regional Tax and Retribution Management Agency. This research design is moderated multiple linear regression analysis used as an analytical tool to find out how the influence between independent and dependent variables is moderated by the moderating variable. This research uses associative research with a quantitative approach. The population and sample in this research are the staff of the Medan City Regional Tax and Retribution Management Agency with a sample of 161 staff. The results of this study show that the variables of motivation and job satisfaction have a positive and significant influence on employee performance. For the career development variable which acts as a moderating variable, in this research the career development variable is able to significantly moderate the motivation and job satisfaction variables on employee performance.

Keywords: Motivation, Job Satisfaction, Performance, Career Development

INTRODUCTION

Human resources are an important component in organizational development and progress. Therefore, it is important for organizations to manage human resources; Well-owned employees are intended to ensure the survival and progress of the organization.

To carry out their duties, companies need high-performing employees. The concept of performance measurement is a measure of an employee's ability to carry out his authority. Many things can influence an employee's performance, including motivation, employee job satisfaction, supervision, career development, and so on.

Performance is defined as a worker's ability to utilize certain abilities (Sinambela, 2011). Employee performance is very important because company performance will determine how well employees do the work they are given. Motivation, job satisfaction, and career development are factors that can improve employee performance. Employees

need to have understanding and satisfaction to carry out their work. Activities that are forced or not enjoyed tend to be ineffective and inefficient. As a result, every worker must have strong motivation to do their job well. The process by which a person's effort is converted into energy, directed, and sustained to achieve a goal is known as motivation.

LITERATURE REVIEW

Previous Research

The results of previous research became the basis for preparing the research. The aim is to find out, compare and illustrate the results of previous research. This could support similar research in the future. The research used is related to motivation, job satisfaction and career development which influence employee performance. Below is a table of previous research papers related to the research title.



Understanding Employee Performance

According to Hamali (2016), "performance is the output produced by the functions or indicators of a job or profession within a certain time." On the other hand, Edison (2017) states that "performance is the result of a process that is referred to and measured over a certain period of time based on predetermined conditions and agreements."

Understanding Motivation

Sunyoto (2015) states that "Work motivation is a condition that encourages an individual's desire to carry out certain activities to achieve their desires." On the other hand, Fahmi (2012) said that motivation is a behavioral activity that works to fulfill desired needs.

Motivation is often referred to as a driver of a person's behavior because, according to Samsudin (2015), "motivation is the process of influencing or encouraging someone or a work group from the outside so that they want to carry out something that has been determined." Sutrisno, 2010.

Understanding Job Satisfaction

Everyone who works hopes that the place they work will give them satisfaction, according to Hamali (2016). Employee satisfaction will affect the productivity that a manager hopes for, so managers must know what to do to make their employees feel satisfied with their work. However, according to Robbins (2015), job satisfaction is a general feeling towards one's job, defined as the difference between the amount of compensation received by the employee and the amount of compensation that the employee is considered to be receiving.

Understanding Career Development

According to Jurdi (2018), career management is a term used to describe a person's career development, which refers to the series (sequence) of jobs or positions that a person takes during their life.

According to Mangkunegara (2017) and Mangkunegara (2005), career development is a personnel activity that helps employees plan their future careers in the company so that the company and the employees concerned can develop themselves optimally.

The Relationship between Motivation and Employee Performance

Good motivation is very important for every employee to be enthusiastic about achieving the goals they want to achieve. There is a relationship between motivation and work morale, supported by several previous studies, Lumantow et al (2015), Hasibuan and Silvya (2019), Julianry et al (2017), Gultom (2014), Susanto (2019), they state that the relationship between motivation and employee performance influences positive and significant. So if leaders are able to grow employee self-confidence or often motivate employees to be better at work and encourage employees to grow and develop, this will make these employees enthusiastic about working. and can improve employee performance.

METHOD

Types of research

This research is designed as causality research, meaning that the researcher finds out whether there is a relationship between cause and effect between variables so that the researcher can determine the classification of the variables. In this type of research, cause-and-effect relationships can usually be



predicted by the researcher, which allows the researcher to determine the classification of the independent and dependent variables. (Sanusi, 2011).

Research Data Source

"Primary data is data obtained from the first source, such as the results of interviews or filling out questionnaires which are usually carried out by researchers," Husein Umar (2013). The Medan City Regional Tax and Levy Management Agency provided initial data for this research. This main data was obtained by sending questionnaires to employees

Research Data Collection Techniques

This research uses data collection through questionnaires. Sugiyono (2017) states that a questionnaire, also known as a questionnaire, is a data collection technique in which participants are asked to provide answers to a series of written statements or questions. The respondents in this research were employees of the Regional Tax and Retribution Management Agency. The preparation of this questionnaire follows established procedures and the list of questions asked is in accordance with the variables in this research

RESULTS AND DISCUSSION

Descriptive Analysis Results

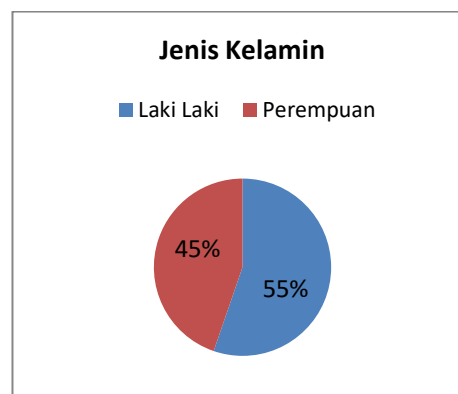
The respondents of this research were employees from the Medan City Tax and Levy Department with a total of 161 employees with the following characteristics:

Characteristics of Respondents Based on Gender

Characteristics of respondents based on gender of employees of the Medan City

Regional Tax and Retribution Management Agency are as follows:

Figure 1. Pie Chart of Respondent Characteristics Based on Gender



Source: data processed by the author, 2024

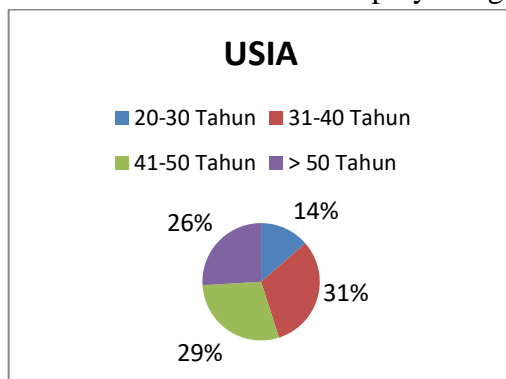
Figure 1 above outlines 89 respondents with male gender with a percentage of 55%. And respondents with female gender were 72 people with a percentage of 45%. It can be concluded that most of the employees of the Medan City Regional Tax and Levy Management Agency are men. This is because the Medan City Regional Revenue Agency office requires male employees to be placed in sections or groups who work outside the office or in the field.

Characteristics of Respondents Based on Employee Age

The characteristics of respondents based on the age of the Medan City Regional Tax and Levy Management Agency employees are as follows:



Figure 2. Pie Chart of Respondent Characteristics Based on Employee Age



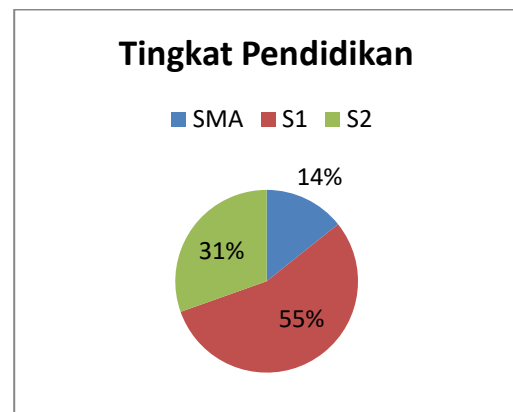
Source: Data processed by researchers, 2024.

Based on Figure IV.3 above, there are 22 respondents with an employee age of 20-30 years with a percentage of 14%, respondents with an employee age of 31-40 years are 50 people with a percentage of 31%, and respondents with an employee age of 31-40 years are 47 people. with a percentage of 29%, and respondents aged > 50 years were 42 people with a percentage of 26%. So it can be seen that the dominant age of employees in this research is 50 employees aged 31-40 years with a percentage of 31%. So it can be concluded that the employees of the Medan City Regional Tax and Levy Management Agency are dominated by those aged 31-40 years.

Characteristics of Respondents Based on Education Level

The characteristics of respondents based on the education level of employees of the Medan City Regional Tax and Levy Management Agency are as follows:

Figure 3. Pie Chart of Respondent Characteristics Based on Education Level



Source: Data processed by researchers, 2024.

Based on Figure 3 above, there are 23 respondents with a high school education with a percentage of 14%, 89 respondents with a bachelor's degree with a percentage of 55%, and 49 respondents with a master's degree with a percentage of 31%. So it can be seen that the final education that dominates in this research is the Bachelor's degree as many as 89 people with a percentage of 55%. So it can be concluded that the employees of the Medan City Regional Tax and Retribution Management Agency are dominated by undergraduate education levels.

Data Quality Test Results

a. Validity Test

The results of data processing for validity testing are as follows:

Table 1. Motivational Variable Validity Test Results

Variable	rcount	Table	Criteria
Motivation (X1)			
Item 1	0.490	0.153	Valid
Item 2	0, 177	0.153	Valid
Item 3	0.231	0.153	Valid
Item 4	0.361	0.153	Valid
Item 5	0.424	0.153	Valid



Item 6	0.154	0.153	Valid
Item 7	0.224	0.153	Valid
Item 8	0.500	0.153	Valid
Item 9	0.450	0.153	Valid

Source: Data processed by researchers, 2024

Based on Table 1, it shows that all statement items from the motivation variable have a total item Correlation value greater than the rtable value of 0.153. This shows that the instrument for the motivation variable is declared valid.

Table 2. Job Satisfaction Variable Validity Test Results

Variable	Rcount	Table	Criteria
Job Satisfaction (X2)			
Item 1	0.169	0.153	Valid
Item 2	0.199	0.153	Valid
Item 3	0.177	0.153	Valid
Item 4	0.305	0.153	Valid
Item 5	0.280	0.153	Valid
Item 6	0.318	0.153	Valid
Item 7	0.344	0.153	Valid
Item 8	0.341	0.153	Valid
Item 9	0.214	0.153	Valid
Item 10	0.318	0.153	Valid
Item 11	0.476	0.153	Valid
Item 12	0.377	0.153	Valid
Item 13	0.258	0.153	Valid
Item 14	0.230	0.153	Valid
Item 15	0.283	0.153	Valid

Source: Data processed by researchers, 2024

Based on table 2, it shows that all statement items from the job satisfaction variable have a total item correlation value greater than the rtable value of 0.153. This shows that the instrument for the job satisfaction variable is declared valid.

Table 3. Performance Variable Validity Test Results

Variable	Rcount	Table	Criteria
Performance (Y)			
Item 1	0.474	0.153	Valid
Item 2	0.470	0.153	Valid
Item 3	0.472	0.153	Valid
Item 4	0.219	0.153	Valid
Item 5	0.198	0.153	Valid
Item 6	0.240	0.153	Valid
Item 7	0.379	0.153	Valid
Item 8	0.361	0.153	Valid
Item 9	0.309	0.153	Valid
Item 10	0.321	0.153	Valid
Item 11	0.466	0.153	Valid
Item 12	0.408	0.153	Valid

Source: Data processed by researchers, 2024

Based on Table 3, it shows that all statement items from the performance variable have a total item Correlation value greater than the rtable value of 0.153. This shows that the instrument for the performance variable is declared valid.



Table 4. Career Development Variable Validity Test Results

Variable	Rcount	Table	Criteria
Career development (Z)			
Item 1	0.467	0.153	Valid
Item 2	0.336	0.153	Valid
Item 3	0.486	0.153	Valid
Item 4	0.339	0.153	Valid
Item 5	0.498	0.153	Valid
Item 6	0.591	0.153	Valid
Item 7	0.290	0.153	Valid
Item 8	0.460	0.153	Valid
Item 9	0.436	0.153	Valid
Item 10	0.199	0.153	Valid
Item 11	0.187	0.153	Valid

Source: Data processed by researchers, 2024

Based on Table 4, it shows that all statement items from the career development variable have a total item Correlation value greater than the rtable value of 0.153. This shows that the instrument for the career development variable is declared valid.

From the table above, df is obtained = 161 with $\alpha = 5\%$ so the rtable value = 0.153. Rcount value > rtable. Shows that all statement items from each variable have a total Correlation item value greater than the rtable value of 0.153. This shows that all instruments from the variables Motivation, Job Satisfaction, Career Development and Performance are declared valid.

b. Reliability Test

Table 5. Reliability Test Results

No	Variable	Alpha count	N of Items	Criteria
1	Motivation	0.759	9	Reliable
2	Job satisfaction	0.724	15	Reliable
3	Performance	0.763	12	Reliable
4	Career Development	0.955	11	Reliable

Source: Data processed by researchers, 2024

The variables Motivation (X1), Job Satisfaction (X2), Performance (Y), and Career Development (Z) above show very consistent results with an alpha value of more than 0.60, as shown in Table IV.2 above. Therefore, items from these variables can be used for further measurements.

The Effect of Motivation on Employee Performance

The results of the H1 test state that motivation has a positive effect on employee performance, this is because the t-count value for the motivation variable is 2,960 with a significant value of 0.000. For the motivation variable $t_{count} > t_{table}$ ($2,960 > 1654$) with a significant value of $0.000 < 0.05$. The higher the motivation and encouragement given by the leadership, the higher the performance of employees. Motivation is an urge or state of a person's efforts and will directed towards a certain goal.

The Effect of Job Satisfaction on Employee Performance

The results of the H2 test show that job satisfaction has a positive impact on employee performance. This is shown by the tcount value of the job satisfaction variable of 1.986 with a significant value of 0.004, and the ttable value of the job satisfaction variable of 1.986 which is greater than ttable (1.986



greater than 1654) with a significant value of 0.004 which is less than 0.05. Employee satisfaction is positively correlated with their performance.

The Influence of Motivation on Employee Performance is Moderated by Career Development

The result of H3 from this research is that career development is considered capable of moderating motivation variables on employee performance. This happens because, where the significant value is $0.000 < 0.05$. The research is in line with research (Nuriyah Qomariah, Setyowati 2022) entitled "The influence of career development, work environment and work discipline on the performance of Padang Community Health Center employees" concluding that career development has a negative impact on performance, the work environment and work discipline have a positive impact.

The Effect of Job Satisfaction on Employee Performance is Moderated by Career Development

The results of H4 research show that the relationship between job satisfaction and employee performance is moderated by work motivation. If the significance value of 0.000 is less than 0.05, then the significant value is greater than 0.05. There is a possibility that the job satisfaction variable influences employee performance through career development.

CLOSING Conclusion

There are a number of conclusions that can be drawn through research on the Influence of Motivation and Job Satisfaction on Employee Performance Moderated by

Career Development at the Medan City Regional Tax and Retribution Management Agency, resulting from data analysis and discussion:

1. Employee motivation has a positive impact on the performance of the Medan City Regional Tax and Levy Management Agency.
2. There is a positive correlation between employee satisfaction at the Medan City Regional Tax and Retribution Management Agency and employee performance.
3. The career development variable is considered capable of moderating the relationship between motivation and employee performance at the Medan City Regional Tax and Retribution Management Agency.
4. Career development is considered capable of moderating the relationship between job satisfaction and employee performance at the Medan City Regional Tax and Retribution Management Agency

Suggestion

Based on the conclusions above, the following suggestions can be made:

1. Leaders must support employees by providing motivation and input to improve their performance. Because of this, employees feel helped and know what needs to be improved.
2. Apart from that, the leadership also provides training for employees so that they can:
3. can complete tasks with good effectiveness in order to achieve job satisfaction in employees and their leaders.
4. Career planning paves the way for potential employees and gives them the



courage to move forward, helping employees to improve their potential skills and abilities because employees have specific career goals. This can also help companies to improve the quality of products or services.

5. For subsequent research that carries out the same research, the research objectives can be changed and the research focus can be increased by expanding the research to relevant literature and increasing rigor in terms of completeness of the data obtained.

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