

## The Influence of Work Environment, Job Promotion and Work Motivation on the Functional Performance of Tax Auditors at the Tax Service Office at the Bali Regional Tax Office

Ardian Galih Prastowo<sup>1\*</sup>, Kadek Rai Suwena<sup>2</sup>, Ni Made Suci<sup>3</sup>

<sup>1,2,3</sup> Management Science Study Program, Ganesha University of Education, Indonesia

\* Corresponding Author: [ardian.galih.prastowo@gmail.com](mailto:ardian.galih.prastowo@gmail.com)

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### ABSTRACT

*The capacity of public sector organizations to deliver effective services depends significantly on how well their employees perform. In the context of tax auditing, both organizational and individual factors are thought to shape the level of performance employees ultimately achieve. This study centers on the functional performance of Tax Auditors at the Regional Office of the Directorate General of Taxation in Bali, examining how work environment, job promotion, and work motivation relate to and influence that performance. A total of 90 respondents were selected through proportionate random sampling, with data gathered directly via structured questionnaires distributed to each participant. The collected data were analyzed using multiple linear regression to determine the extent to which each independent variable meaningfully affects employee performance. The findings confirm that work motivation has a statistically significant and substantive effect on driving performance improvements among employees. Work environment and job promotion, by contrast, did not individually demonstrate a direct and significant effect on performance; however, when all three variables were tested simultaneously, they collectively accounted for a substantial portion of the variation in employee performance across the sample. These results suggest that efforts to boost employee performance should concentrate primarily on strengthening intrinsic motivation at the individual level, while also being supported by an organizational climate that is conducive to sustained encouragement and growth.*

### INTRODUCTION

The quality of employee performance in carrying out the various tasks and responsibilities they carry is one of the main determinants of how far an organization is able to achieve its stated goals. Performance not only reflects the results of work obtained, but also indicates the abilities, skills, and quality of task execution throughout the work process.

Therefore, performance measurement needs to be carried out thoroughly and comprehensively to obtain a complete and accurate picture of the extent of an employee's contribution to the organization's progress. In addition to competency, internal motivation from within an individual also plays an equally important role as a factor that contributes to the sustainability of an individual's performance in the long term.(Harto & Siddiq, 2025; Hasinat et al., 2024; Ryan & Deci, 2020).

performance is significantly influenced by the various conditions surrounding the organizational environment in which they work. When the work environment feels comfortable and supportive, employees tend to be able to complete their tasks more effectively and efficiently without many obstacles. Furthermore, clear work objectives and ongoing evaluations can increase employee focus on achieving the targets. The opportunity to advance to a higher position in their career path has proven to be a powerful motivator for employees to strive for maximum performance improvement. (Korhonen et al., 2023).

A good work environment is not solely determined by the completeness of the available physical facilities, but is also greatly influenced by the social and psychological conditions felt and experienced by employees every day. The creation of a conducive and productive work atmosphere is largely determined by the extent to which relationships between employees are well-established, openness in communication is maintained, and the presence of leaders who truly provide real support for their teams. Employees who feel appreciated and receive adequate support from their work environment tend to show much higher motivation in carrying out every task and responsibility assigned to them. Several research results have shown that a positive work environment can actually be a strong driver for increasing motivation and employee performance in carrying out their roles within the organization (Anggerwati & Lukman, 2023; Jamaluddin & Al-Razi, 2025; A. R. Pratama & Munthe, 2024).

In addition to the work environment, job promotions and work motivation are also important factors influencing employee performance. Job promotions are often viewed as tangible recognition of the competence and achievements an employee has demonstrated during their duties. The opportunity to attain a higher position can increase employee enthusiasm and commitment to their work. Furthermore, *Self-Determination Theory* explains that the need for competence, independence in work, and good social relationships are important elements in building intrinsic motivation, which impacts performance improvement. Expectations regarding work-life balance and career development are also considerations that influence employee motivation to achieve better work performance.(Badaruddin et al., 2024; Ryan & Deci, 2020).

In government, particularly at the Directorate General of Taxes (DGT), employee performance plays a strategic role in supporting organizational success and supporting efforts to optimize overall state revenue. Referring to the provisions stipulated in Ministerial Regulation Number 6 of 2022, which specifically regulates how the performance of the State

Civil Apparatus is managed, tax auditor performance assessments encompass various important aspects, including quantity, quality, timeliness, and efficiency in work execution. However, performance achievements at the Bali Regional Office of the Directorate General of Taxes (DGT) indicate that some work units are still unable to optimally meet targets. Furthermore, previous research has shown conflicting findings regarding the relationship between job promotions and employee motivation and performance. One study Permatubunda & Heru Setiawan (2023) stated that job promotions and competency can improve motivation and performance, while another study showed that motivation is more influenced by internal factors than formal promotion opportunities (Astuti & Rijanti, 2025; Bandhu et al., 2024). The gaps evident in these differences in results open up opportunities for further study through an in-depth analysis of the extent to which the work environment, job promotions, and work motivation influence the functional performance of tax auditors at the Tax Service Office within the Bali Regional Office of the DGT.

Previous studies have yielded mixed findings regarding the relationship between the work environment, job promotions, work motivation, and employee performance. Some studies have revealed that these three factors significantly have a positive influence on improving employee performance within organizations (Arianto & Septiani, 2021; Simbolon, 2020; Trisna & Guridno, 2021). Similar conclusions were also put forward by Siswantara & Heryanda (2022), Widiani & Heryanda (2023), and Maharani & Suarmanayasa (2025) also strengthen these findings by revealing that both the conditions of the workplace environment and employee motivation have been proven to significantly contribute to driving their performance improvement within the organization. These various findings emphasize that truly optimal performance cannot be achieved by relying on a single factor, but rather arises from the integration of various factors originating from within the individual and from the conditions surrounding the organization as a whole.

However, on the other hand, several studies have produced different findings, so that to date there is no consistent agreement on which factors actually have the most influence on employee performance. The belief that work motivation is always directly proportional to employee performance is actually refuted by Pragiwani et al. (2021), who Aulia (2022) also added that even giving a job promotion is not immediately able to boost employee performance significantly. Contrary to the two previous studies, Pratama & Suwena (2022) it successfully revealed the fact that motivation is actually a factor that can significantly and positively raise employee performance levels. The diverse results of this study indicate an empirical gap that still requires further in-depth study, especially in the context of the Functional Tax Auditor work environment at the Bali Regional Office of the Directorate General of Taxes.

## **RESEARCH METHODS**

### **Research Design**

To prove whether the independent variables truly influence the predetermined dependent variables, this study took a quantitative approach with a causality design as its testing framework. The quantitative method was chosen in this study because it is considered the most appropriate for objectively measuring the phenomena studied, namely by collecting data in numerical form which is then processed using relevant statistical techniques and in accordance with the analysis needs. In this study, the work environment, job promotion, and work motivation are designated as independent variables, while employee performance serves as the dependent variable that is the target of measurement. To measure the contribution of each independent variable in influencing employee performance, this study relies on multiple linear regression as the analytical method deemed most appropriate for mapping the relationship between predetermined variables (Ghozali, 2021; Sugiyono, 2023). In the research model,  $X_1$  represents the work environment,  $X_2$  represents job promotion,  $X_3$  represents work motivation, while  $Y$  represents employee performance.

### **Population and Sample**

A total of 124 employees, consisting of all Tax Audit Functional Officers (FPP) working at the Tax Service Office and the Bali Regional Office of the Directorate General of Taxes, were selected as the population in this study. To ensure fair representation of each segment of the population, this study employed a *proportionate sampling method*. *Random sampling*, a sampling technique that provides an equal and comparable chance of being selected to all members of the population without exception. The established respondent criteria include a willingness to provide research information and a minimum of two years of service in the relevant work unit. Referring to the established criteria, this study successfully collected 90 Tax Audit Functionals from various work units under the auspices of the Bali Regional Tax Office as samples to be studied (Sugiyono, 2023).

### **Data Collection Techniques and Research Instruments**

The data collection process in this study was carried out through a closed-ended questionnaire-based survey whose questions were carefully structured in reference to the indicators of each variable that was the focus of the study. Each statement in this research questionnaire was measured using a Likert scale with five answer options, where the number 1 represents the highest disagreement while the number 5 reflects the fullest level of agreement from the respondents. Before the questionnaire was used to collect primary data, the validity and reliability of each instrument item were first thoroughly tested to ensure that the measuring instrument used was truly capable of measuring the intended construct accurately and consistently. After a series of tests were conducted, all statement items contained in this research instrument were declared to have passed the validity and reliability tests, which means that the measuring instrument has met the requirements and is ready to be fully used in the data collection process in the field (Sugiyono, 2023).

### **Data Analysis Techniques**

The collected data were analyzed through two stages, namely descriptive statistical analysis to describe the general characteristics of the data, and multiple linear regression analysis to test the influence between the variables studied. Descriptive analysis was used to capture the characteristics of respondents while mapping the tendency of answers to each indicator, while to prove how much influence the work environment, job promotions, and work motivation have on employee performance, this study used multiple linear regression as the main weapon in the testing process. Before the hypothesis was tested, the collected data had to pass a series of classical assumption checks first, including normality, multicollinearity, and heteroscedasticity tests, as an important step to verify that the regression model built had truly met all the required statistical prerequisites. Three testing instruments were simultaneously deployed to prove the hypothesis in this study, the t-test was used to dissect the influence of each variable one by one, the F-test was used to see how all independent variables work together, and  $R^2$  was present to answer the question of how strong the model was able to explain the fluctuations in employee performance that actually occurred in the field (Ghozali, 2021).

## RESULTS AND DISCUSSION

### Research Result

This research was conducted at the Tax Service Office, which is administratively under the auspices of the Bali Regional Office of the Directorate General of Taxes. Data were collected by distributing questionnaires to tax audit functional employees who met the respondent criteria. Of all the questionnaires received, 90 were deemed suitable for further analysis. Long before the hypotheses were tested, all research instruments were declared suitable for use after undergoing a series of validity and reliability tests, in which *the Cronbach's t-test values were Alpha* on all variables was recorded beyond the 0.60 limit, a strong indication that the data generated is consistent and reliable enough for subsequent analysis. Through a series of classical assumption tests that have been carried out, the regression model used in this study has been proven to have met all the required statistical prerequisites and is declared suitable for use in the next stage of analysis. This is indicated by *the Asymp. Sig.* value of 0.084 which is above 0.05 as evidence of normally distributed data, the *tolerance value* of each variable is 0.518; 0.517; and 0.401 with VIF values of 1.931; 1.933; and 2.494 which proves the absence of multicollinearity symptoms, as well as the Glejser test significance values of 0.308; 0.348; and 0.226 which all exceed 0.05 so that the model is declared free from heteroscedasticity.

Based on the descriptive analysis conducted, respondents generally gave good ratings for all aspects examined in this study, from the work environment, job promotions, and work motivation to employee performance itself. Among all variables studied, work motivation recorded the highest average value, reflecting that respondents have a strong internal drive in carrying out each task and responsibility they carry out. The performance achievement in the very good category is in line with the high work motivation possessed by the respondents,

indicating that the two go hand in hand positively. This condition reflects that employees truly uphold their responsibilities, both in terms of achieving predetermined targets and in maintaining the quality of the implementation of their duties from day to day.

To explore the extent to which the work environment, job promotions, and work motivation contribute to employee performance, this study relied on multiple linear regression analysis as the primary method used to examine the relationships between these variables. A complete overview of the regression test results can be seen in detail in Table 1 below.

**Table 1. Results of Multiple Linear Regression Analysis**

Model	B ( Unstd . Coeff .)	t Count	Sig .	Information
Constant	4,192	1,956	0.054	
Work Environment ( $X_1$ )	-0.094	-1,600	0.113	H1 Rejected (partial controlled)
Job Promotion ( $X_2$ )	0.023	0.479	0.633	H2 Rejected (partial controlled)
Work Motivation ( $X_3$ )	0.834	16,079	0,000	H3 Accepted

Among all the variables included in the testing model, work motivation emerged as the only factor that was significantly and positively proven to be able to drive increased employee performance based on the results of the analysis that had been carried out. In contrast to work motivation, the work environment and job promotions were unable to prove their partial influence on employee performance in this study, so that both could not be categorized as significant determining factors based on the results of the tests that had been carried out. However, different results emerged when the three variables were tested simultaneously, where all three together were proven to have a real and significant influence on employee performance. The coefficient of determination value of 0.874 indicated that 87.4% of the variation in employee performance could be explained by the work environment, job promotions, and work motivation together, while the remainder was influenced by other factors outside the scope of this research model.

## Discussion

Contrary to initial expectations, the work environment did not significantly impact the performance of Tax Audit Functional Officers working at the Bali Regional Tax Office, based on the results of the research. This finding suggests that employee performance achievement does not solely depend on the work environment they experience on a daily basis. The characteristics of organizations that implement a periodic transfer system cause employees to become accustomed to facing changes in the workplace, colleagues, and leadership patterns. This condition fosters a high level of adaptability, so that changes in the work environment are no longer a factor that directly affects the quality of employee performance.

Another factor that may explain these results is the uniformity of work facilities and infrastructure standards across all work units within the Directorate General of Taxes. The

availability of relatively similar work equipment, layouts, supporting facilities, and work systems means that the work environment is not a major differentiator between employees in carrying out their duties. With this relatively homogeneous environment, variation in respondents' perceptions of the work environment is limited, so its impact on performance is not significantly visible. A good work environment is not necessarily the primary factor driving improved performance, especially when all employees already work in relatively equivalent facilities and conditions that are not significantly different from one another.

While Akbar et al. (2022) previously concluded that the work environment has a positive and significant influence on employee performance, this study actually produces completely different findings, where the work environment is not proven to have a significant influence on performance in the context studied. Similar findings are also supported by Ahmad et al. (2022) and Ningrat & Suarmanayasa (2023), who in their respective studies emphasized that the work environment plays an important role as one of the factors that significantly contribute to raising employee performance to a better level. Sarip & Mustangin (2023) and Alqorrib et al. (2023) through their findings strengthen the results of this study, that the work environment is not proven to have a significant influence on employee performance. These differences in results suggest that the influence of the work environment is not universal, but rather depends heavily on the characteristics of the organization, the applicable work system, and the extent to which employees are able to adapt to the conditions of the environment in which they work.

Yuliani & Hastasari (2025) also strengthens this finding by explaining that employees who are sufficiently experienced and have gone through an adequate adaptation period generally no longer consider the work environment to be the primary determinant of their performance quality. In the context of tax auditors, work execution is largely governed by formal procedures, organizational targets, and professional standards that must be met. Therefore, employees are still required to produce optimal performance despite facing different work environment conditions. This situation is key to understanding why the work environment failed to demonstrate a significant influence on employee performance in this study, as conditions in the field were not sufficiently supportive of the emergence of such a relationship.

Contrary to expectations, job promotions failed to significantly influence employee performance, as reflected in the test results obtained in this study. This finding is understandable because promotion opportunities for tax auditor functional positions are highly dependent on the availability of organizational positions. Even if employees meet competency and administrative requirements, opportunities for promotion are not always readily available. Consequently, job promotions are not perceived as a factor that directly drives improved employee performance.

Beyond limited positions, employees also understand that career development is a long-term process influenced by various organizational considerations. This situation causes

employees to be more oriented towards professional responsibility, integrity, and loyalty in carrying out their duties rather than making promotions their primary work goal. In other words, while promotions are recognized as an important part of employee career development, their presence alone is not enough to have a direct, noticeable impact on improving overall employee performance.

The resulting conclusion Haryadi et al. (2022) contradicts the findings of this study, which found that job promotions had a positive and significant impact on employee performance. Similar findings were also expressed by Samantha & Adiputra (2023) those who explained that promotion opportunities can drive improved employee performance. This difference in results is thought to be due to the characteristics of the tax auditor functional position, which is highly dependent on the availability of job positions and organizational needs. This situation causes employees to focus more on carrying out professional duties and responsibilities rather than on job promotions.

This is precisely where work motivation differentiates itself from the other two variables. It is not merely influential, but also proven to be strongly and consistently capable of driving employee performance in a more positive direction, a fact that is firmly demonstrated by the results of the testing in this study. These findings confirm that the strength or weakness of the performance achieved by an employee is in line with the strength or smallness of the drive that drives them in facing each task and responsibility they carry out daily. This motivation arises from an awareness of job responsibilities, a desire to make the best contribution to the organization, and pride in their profession. Employees who have high motivation tend to appear as more proactive and disciplined in their daily lives, while always being driven to give their best abilities to produce optimal performance in every job they undertake.

Various previous studies that consistently place motivation as a crucial factor in improving employee performance are further strengthened by the findings regarding work motivation produced in this study. This belief is further strengthened by Maisaroh & Suarmanayasa (2022) specifically proving that when someone is truly motivated in their work, the impact on performance is not only felt, but also recorded in a real and positive way in the organizational environment where they are sheltered. Rika & Suci (2022) and Yuliani & Hastasari (2025) both emphasize the same thing, that employees who come to the workplace with burning motivation are ultimately able to produce performance far exceeding those who do their jobs without sufficient encouragement. The consistent similarity of findings that continue to be repeated from one study to another further confirms one undeniable fact: that motivation is not just an ordinary supporting factor, but the main fuel that lives within every employee and is truly able to drive them to work more earnestly to achieve every goal that has been set by the organization.

Sudiantara & Heryanda (2022) also supports this finding by concluding that work motivation has been proven to provide a positive contribution in encouraging increased

employee performance within the organization. The view Kasmir (2019) that emphasizes that motivation is one of the determining factors for a person's success in carrying out their work is further strengthened theoretically through the findings produced in this study. This study shows that employee performance does not simply arise from a single source, but rather grows from the confluence of various factors that complement and strengthen each other to form actual work results. This finding is in line with what is emphasized by Hasinat et al. (2024), that assessing and understanding employee performance cannot be done by looking at one factor in isolation, but must be approached holistically by considering the interrelationships between various factors that are interconnected and influence each other. Sudiantara & Heryanda (2022) also strengthens this by showing that motivation supported by good organizational conditions will have a much stronger and more tangible impact in encouraging increased employee performance.

## CONCLUSION AND SUGGESTIONS

The work environment and job promotions have failed to significantly impact the performance of Tax Audit Functionals at the Tax Service Office under the auspices of the Bali Regional Tax Office, as revealed by the overall test results in this study. In contrast to the other two variables, work motivation appears to be the only factor that is truly able to provide a positive and significant influence on employee performance, meaning that the greater the drive a person has in working, the higher the quality and productivity they can achieve. A much more interesting finding emerged when the three variables were tested together, the work environment, job promotions, and work motivation collectively proved to have a significant influence on employee performance, and this emphasizes a fundamental truth that no single factor is sufficient to stand alone, because the best performance is always born from the synergy of various organizational elements and individuals working together.

Based on these findings, the Bali Regional Tax Office needs to continue to intensify efforts to strengthen employee work motivation through various strategic steps, starting from competency development, providing fair and proportional rewards, to creating a conducive work climate that supports productivity. Although the work environment and job promotions have not been proven to have a significant effect partially, these two aspects cannot be ignored because they play a role in shaping organizational conditions that ultimately support employee performance as a whole. This study has limitations that need to be honestly acknowledged, namely its scope which only touches on the Tax Audit Functional within the Bali Regional Tax Office with only three independent variables, so that future researchers are encouraged to expand the scope of respondents while enriching the research model by presenting other relevant variables such as job satisfaction, organizational commitment, leadership style, organizational culture, workload, and employee transfer patterns, so that a portrait of the factors that actually determine employee performance can be depicted more completely and in depth.

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