

Improving Human Resource Performance Through Human Resource Competencies Based on Learning Orientation

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Abstract. *This study aims to examine the influence of professional competence and learning orientation on the performance of human resources (HR) at the KPP Madya Semarang Office. The population in this study consists of all employees of KPP Madya Semarang, who also served as the sample using a census technique. Primary data were collected through a questionnaire using a Likert scale from 1 to 5, designed based on indicators of each variable. The variables studied include HR performance as the dependent variable, and professional competence and learning orientation as independent variables. Data analysis was conducted using the Partial Least Squares (PLS) approach within a structural equation modeling framework. The results show that professional competence has a positive and significant effect on HR performance, as well as on learning orientation. In addition, learning orientation was also found to have a positive and significant effect on HR performance. These findings emphasize the importance of enhancing professional competence and fostering a learning-oriented culture to improve employee performance more optimally.*

Keywords: *HR Performance; Learning-Oriented Culture; Professional Competence.*

1. Introduction

The tax reforms implemented by the Directorate General of Taxes (DGT) require competent human resources with a strong learning orientation to adapt to constantly evolving systems and policies. The digitalization of tax services, such as the implementation of Coretax within the Tax Administration Core System Update Project (PSIAP), requires employees to understand and master increasingly complex technology.

Performance measurement within the Directorate General of Taxes refers to Minister of Finance Decree No. 300/KMK.01/2022 concerning Performance Management in the Ministry of Finance and Minister of Finance Circular Letter No. SE-17/MK.1/2022, which

provides guidelines for its implementation. Employee performance evaluation includes an assessment of work results and work behavior, which then results in an Employee Performance Score (NKP) and an Organizational Performance Score (NKO). The Key Performance Indicator Achievement Index (KPI) is calculated with a maximum achievement limit of 120% and a minimum limit of 0.

In the last four years, the Organizational Performance Value (NKO) of KPP Madya Semarang, as one of the vertical units of the Directorate General of Taxes, has been recorded and presented in the following table to provide an overview of the trends and achievements of organizational performance in that period.

Organizational Performance Value (NKO) of Semarang Medium Tax Office

2021-2024

Information	Target	Maximum Achievement Index	Achievement Index
Organizational Performance Assessment in 2021	100%	120%	103.51%
Organizational Performance Assessment 2022	100%	120%	106.70%
Organizational Performance Assessment in 2023	100%	120%	108.72%
Organizational Performance Values in 2024	100%	120%	110.32%

Source: Semarang Medium Tax Office, 2025

Table presents data on the Organizational Performance Value (NKO) of the Semarang Medium Tax Service Office (KPP Madya) for the period 2021 to 2024. The data shows that the NKO target was 100%, with a maximum achievement index of 120%. However, the actual NKO achievement during this period remained below the maximum achievement index, although it showed an increasing trend each year. In 2021, the NKO achievement index was 103.51%, then increased to 106.70% in 2022, 108.72% in 2023, and reached 110.32% in 2024.

The year-over-year increase in NKO performance indicates improvements in organizational performance. However, the achievement, which remains below 120%, indicates that there is still potential for further performance improvement. To achieve maximum organizational performance, continuous efforts are needed to improve the competence of human resources (HR) and build strong commitment from all members of the organization. With optimal competence and commitment, it is hoped that NKO KPP Madya Semarang can achieve or even exceed the maximum achievement index that has been set.

Examining human resource (HR) performance at the Tax Service Office (KPP) is crucial due to its strategic role in supporting the effectiveness of tax services. KPP, as the spearhead of the Directorate General of Taxes (DGT), is responsible for tax administration, taxpayer compliance, and optimizing state revenue. Good HR performance will directly impact service

quality, work process efficiency, and taxpayer satisfaction, ultimately contributing to the achievement of tax revenue targets.

Data on the development of human resource performance at the Tax Office (KPP) can be seen through several indicators, such as employee productivity, effectiveness in completing tax administration tasks, taxpayer satisfaction with services, and achievement of tax revenue targets. Furthermore, factors such as competence, motivation, leadership, and the use of technology to support work can also influence human resource performance. This study aims to analyze the factors influencing human resource performance at the KPP and provide policy recommendations to improve employee effectiveness in supporting tax reform in Indonesia.

Furthermore, highly competent human resources are also needed to provide professional public services, ensure taxpayer compliance, and improve the effectiveness of tax oversight and enforcement. With strong data analysis skills, employees can detect potential non-compliance and conduct audits and examinations more efficiently. This reform also encourages increased transparency and accountability, requiring employees to work professionally and understand the principles of good governance.

Demands for employee professionalism are increasing along with developments in tax regulations, digitalization of services, and taxpayer expectations for transparency and accuracy of services.(Aprilia & Rani, 2020)Therefore, efforts to improve HR competency are an important agenda for organizations to ensure that each employee has adequate capacity to carry out their duties.

HR competencies play a crucial role in achieving organizational goals, as they reflect the abilities, skills and work ethics required to carry out tasks effectively.(Mulang, 2021)Employees with high competencies are able to work efficiently, make the right decisions, and adapt to changes and challenges in the work environment.(Salman et al., 2020). In addition, this competency encourages innovation, increases productivity, and ensures the quality of services or products produced in accordance with established standards.(Ivaldi et al., 2022)With professional human resources, organizations can more easily achieve their vision and mission, increase competitiveness, and build a strong reputation in the industry.(Galleli & Hourneaux Junior, 2019)Therefore, investing in developing human resource competencies through training, mentoring, and continuous learning is a crucial strategy for organizational sustainability and success.

Apart from HR competency, the quality of knowledge also has a significant contribution in improving performance.(Han et al., 2018)The quality of knowledge possessed by human resources (HR) is a major factor in driving optimal performance in an organization.(Kurniawan et al., 2020). In-depth and relevant knowledge enables individuals to work more efficiently, make informed decisions, and complete tasks with a higher degree of accuracy.(Corral de Zubielqui et al., 2019a).

Previous research on the role of competence in performance remains controversial and interesting to analyze. Among these is the study showing that the level of professional competence in human resources has no significant relationship with employee performance.(Kotamena et al., 2021). The results of other studies also show that partially, the competency variable does not have a significant effect on employee performance.(Nyoman et al., 2023). However, research(Mulang, 2021)states on the contrary that competence has a positive and significant influence on HR performance. This result is supported by(Hartati, 2020)that increased competence will lead to increased work productivity. The differences in these research results indicate that there is still an interesting gap to explore. Therefore, in this study, learning orientation is proposed as an intervening variable that can bridge this gap.

Learning orientation is a key factor in improving human resource (HR) performance in various organizations.(Alerasoul et al., 2022a). Individuals with a high learning orientation tend to have a willingness to continuously improve their knowledge, skills, and competencies.(Broekema et al., 2019; Ro et al., 2021)This contributes to improved work quality, innovation, and adaptability in facing challenges in a dynamic work environment. Learning orientation is not just an individual factor, but also a strategic element in building high-performing human resources.(Šlogar, 2022)Organizations that support a culture of learning through training, mentoring, and competency development will be better able to create a workforce that is productive, innovative, and ready to face future challenges.(Wahyuni & Giantari, 2019).

2. Research Methods

The type of research used in this study is explanatory research. According to(Widodo, 2010)Explanatory research is explanatory in nature, meaning it emphasizes the relationships between variables by testing hypotheses. The descriptions contain descriptive information, but the focus is on the relationships between variables. In this case, the researchers examined the influence of task demands, work fatigue, psychological capital, and supervisory support. The researchers chose this method so that the results could be directly applied to the organization where they work.

3. Results and Discussion

3.1. Respondent Description

This study used 100 employees as respondents at the Semarang Madya Dua Tax Office. The characteristics of the research respondents are presented with statistical data obtained through the distribution of questionnaires. The research was conducted by distributing questionnaires to all employees on March 21-25, 2025. In the field implementation, all respondents were willing to fill out the questionnaire, so that the results of the study obtained 100 research questionnaires that were completely filled out and could be used in

the data analysis of this study. The description of the respondents will be presented based on the following predetermined characteristics:

3.1.1. Gender

The profile of respondents who participated in this study can be explained based on gender factors as follows.

Respondent Characteristics Data by Gender

Gender	Frequency	Percentage
Man	67	67.0
Woman	33	33.0
Total	100	100.0

Source: Data processing results, 2025.

The data presented in Table shows that the majority of respondents were male, with 67 respondents (67.0%), while 33 respondents were female (33.0%). This indicates that the employee composition is still dominated by men. This difference is due to past recruitment policies that prioritized jobs requiring high mobility.

3.1.2. Age

The profile of respondents who participated in this study can be explained based on age level factors as follows:

Respondent Characteristics Data by Age

Age	Frequency	Percentage
20 - 30 years	18	18.0
31 - 40 years old	39	39.0
41 - 50 years old	30	30.0
51 - 60 years	13	13.0
Total	100	100.0

Source: Data processing results, 2025.

Based on the information in Table, it can be seen that the majority of respondents came from the 31-40 age group, with a total of 39 respondents (39.3%). This age group is generally at the peak of their work productivity. Employees in this age range already have sufficient work experience, but are still very active and flexible in responding to changes and developments in technology and work systems. For the 20-30 age group, there were 18 respondents (18.0%), 30 respondents (30.0%) aged 41-50 years, and 13 respondents (13.0%) aged 51-60 years.

3.1.3. Last education

The profile of respondents who participated in this study can be explained based on the last educational factor as follows.

Respondent Characteristics Data According to Last Education

Education	Frequency	Percentage
Diploma	16	16.0
Bachelor degree	59	59.0
Postgraduate Masters	25	25.0
Total	100	100.0

Source: Results of data processing, 2025.

Table shows that 59 respondents (59.0%) had a bachelor's degree (S1). 16 respondents (16.0%) had a diploma, and 25 respondents (25.0%) had a postgraduate degree. This information indicates that, overall, many employees have a higher educational background. This indicates that many employees possess the skills and knowledge necessary to carry out their duties according to their expertise.

3.1.4. Years of service

The profile of respondents who participated in this study can be explained based on the length of service factor as follows.

Respondent Characteristics Data According to Length of Service

Years of service	Frequency	Percentage
< 5 years	2	2.0
6 - 10 years	15	15.0
11 - 15 years	25	25.0
> 15 years	58	58.0
Total	100	100.0

Source: Primary Data Processing Results, 2025.

Table shows that the majority of respondents who have worked for more than 15 years amounted to 58 people (58.0%). Respondents with less than 5 years of service were 2 people (2.0%), with a service period of 6-10 years were 15 people (15.0%), while those with a service period of 11-15 years were 25 people (25.0%). The large number of employees with a service period of more than 15 years indicates that the majority of employees are at the peak stage of their careers. With a sufficient level of experience to understand work systems and internal policies, and contribute significantly to the achievement of organizational performance.

3.1.5. Work Area/Section

The profile of respondents who participated in this study can be explained based

Respondent Characteristics Data by Work Field/Section

Field of Work	Frequency	Percentage
Service	37	37%
Supervision	27	27%
Inspection	22	22%
General Subsection	14	14%
Total	100	100%

Source: Primary Data Processing Results, 2025.

Table shows that the majority of employees at the Semarang Madya Dua Tax Office work in the service sector, accounting for 37% of the total staff. This sector is the frontline in providing tax services to taxpayers. Furthermore, supervision is the second most common area of work, with 27% of employees focusing on monitoring taxpayer compliance. In third place is inspection, with 22% of employees tasked with conducting audits or fiscal audits. Meanwhile, the general subsection, which covers administrative and operational support functions, involves 14% of the total staff.

Based on these findings, the majority of employees are in the service division. The Service Division plays a direct role in providing services to taxpayers, including administration, consultations, and information requests. Due to the public-facing nature of its duties, more human resources are required to ensure prompt, effective, and equitable service delivery.

3.2. The influence of competence on HR performance

Human resource competency has been proven to have a positive and significant impact on human resource performance. This result means that the better the human resource competency, the better the employee's human resource performance will tend to be. This result supports the principle of research Mulang (2021) which confirms a positive relationship between competence and performance. Ivaldi et al (2022) In his research, he concluded that competence has a significant positive effect on performance.

Human resource competency in this study is measured from the reflection of three indicators. namely indicators Mastery of material, communication skills, and the ability to work systematically. Meanwhile, HR performance in this study is measured by reflecting on four indicators. namely indicators Quality of work, Quantity of results, Timeliness, and Responsibility in work.

The human resource competency variable shows that the indicator with the highest outer loading value is material mastery, while in the HR performance variable, the indicator with the highest value is work quality. This finding indicates a strong relationship between an individual's ability to master material or knowledge relevant to their field of work and the quality of work results. This means that the higher a person's level of understanding and mastery of their work material, the greater their potential to produce higher-quality work output. This emphasizes the importance of increasing technical and functional knowledge capacity for employees in order to improve overall work quality.

This means that improving human resource competency in terms of systematic work ability is a crucial aspect that organizations must pay attention to, as this skill directly impacts employees' sense of responsibility in carrying out their duties. When employees are able to organize their work with clear, sequential, and planned steps, they tend to be more disciplined, meticulous, and have a stronger commitment to completing their work well. Therefore, efforts to develop systematic competency, for example through time management training, work planning, and the use of standardized work methods, can significantly encourage the growth of individual responsibility for their work, which ultimately has a positive impact on overall organizational performance.

3.2.1. The influence of competence on learning orientation

Human resource competency has been shown to have a positive and significant influence on learning orientation. This result indicates that the better the human resource competency, the higher the employee's learning orientation tends to be. Several previous studies have examined the influence of competence on learning orientation, showing that individuals with high levels of competence tend to have a greater drive to continue learning and developing themselves.(Osagie et al., 2018).

Human resource competency in this study is measured from the reflection of three indicators.namely indicatorsMastery of material, communication skills, and ability to work systematically, while learning orientation in this study is measured by five indicators.namely indicatorsCommitment to learning, Open-mindedness, Shared vision, Knowledge exchange, and Experimentation.

The HR Competency variable shows that the indicator with the highest outer loading value is material mastery, while in the Learning Orientation variable, the shared vision indicator occupies the highest position. This finding indicates a strong relationship between material mastery and shared vision. In other words, when employees have good material mastery, they tend to be better able to understand, accept, and align themselves with the organization's shared vision. This means that the higher a person's level of material mastery, the more likely they are to have a directed learning orientation, which is characterized by involvement in the collective vision. This is important in encouraging the creation of an adaptive, collaborative, and sustainable development-oriented work culture.

The Human Resources Competency (HR) variable with the lowest outer loading value is the ability to work systematically. Meanwhile, the Learning Orientation variable with the lowest outer loading value is the experimentation aspect. This finding indicates a positive relationship between the two indicators, where an increase in the ability to work systematically will impact an individual's increased tendency to experiment in the learning process.

This means that when someone is able to organize their work steps in a coherent and organized manner, they tend to be more prepared and confident to try new things,

experiment with different approaches, and innovate in completing tasks or developing knowledge. Thus, the ability to think and act systematically is not only crucial for completing work efficiently but also lays the foundation for fostering a spirit of active and progressive learning through experimentation.

3.2.2. The Influence of Learning Orientation on HR performance

Learning orientation has been shown to have a positive and significant effect on learning performance. This result means that if learning orientation improves, HR performance will tend to improve. This finding supports previous research shows that learning orientation has a positive influence on performance (Motsepe, 2019).

Learning orientation in this study is measured by five indicators namely indicators Commitment to learning, Open-mindedness, Shared vision, Knowledge exchange, and Experimentation. Meanwhile, HR performance in this study is measured by reflecting on four indicators namely indicators Quality of work, Quantity of results, Timeliness, and Responsibility in work.

The learning orientation variable shows that the indicator with the largest contribution is shared vision, which has the highest outer loading value. Meanwhile, in the HR performance variable, the most dominant indicator is quality of results. This finding indicates a strong relationship between clarity of shared vision within an organization and improved quality of work results. In other words, the stronger and more internalized the shared vision among employees, the greater the motivation to achieve work targets qualitatively.

This means that organizations need to emphasize the importance of a shared vision and shared goals among employees, as this can be a key driver in improving the quality of work. When a shared vision is understood and believed in by all members of the organization, it creates a sense of ownership, commitment, and collective motivation that encourages employees to work with greater focus, precision, and a focus on achieving the best results. Therefore, strengthening a shared vision through consistent communication, inspiring leadership, and a collaborative work culture can significantly improve the quality of human resource performance and support the optimal achievement of organizational goals.

The learning orientation variable with the lowest contribution to its construct was the experimentation aspect, while for the HR performance variable, the indicator with the lowest contribution was Job Responsibility. These findings indicate that increasing an individual's or organization's ability to try new approaches, dare to experiment, and be open to experience and learn from failure can have a positive impact on increasing Job Responsibility. In other words, the higher the spirit of experimentation in the learning process, the greater the likelihood of increasing Job Responsibility.

This means that organizations need to encourage a culture of experimentation in employee learning, for example by providing space to try new ideas, innovate, and view failure as a

learning opportunity. A work environment that supports experimentation fosters self-confidence, the courage to take initiative, and individual awareness of the consequences of each action. This ultimately strengthens employees' sense of responsibility in completing their work, as they become accustomed to evaluating, improving, and being accountable for the results of every effort.

4. Conclusion

Based on the results of proving the hypothesis in this study, The answers to the research questions that arise are as follows: 1) The Influence of HR Competence on HR Performance The research results show that human resource competency has a positive and significant impact on employee performance. In other words, if employees have a strong grasp of the material, good communication skills, and the ability to work systematically, their performance in carrying out their duties and responsibilities will tend to improve. 2) The Influence of Human Resources Competence on Learning Orientation Research findings indicate that HR competency significantly influences learning orientation. This means that the higher the employee competency level, the greater their tendency to engage in the learning process, which includes commitment to learning, openness to new ideas, alignment of vision, knowledge exchange, and courage to experiment. 3) The Influence of Learning Orientation on Human Resource Performance Learning orientation has been shown to have a significant and positive relationship with improving HR performance. This means that as employees' learning orientation develops, performance aspects such as work quality, quantity of output produced, timeliness of task completion, and responsibility in carrying out work will also improve.

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