

## The Role of Intrinsic Motivation on The Performance of Representative Accounts in Tax Service Offices in The Central Java I Regional Office

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**Abstract.** Account Representative (AR) is a professional whose job is to provide information and assist taxpayers in fulfilling their tax obligations. An AR's duties include answering questions and answers about taxation, providing outreach regarding the latest tax regulations, and monitoring taxpayer compliance. This type of research is explanatory (explaining causality between variables). Uma Sekaran (2017) explains that explanatory research is research that highlights the influence between determining variables and tests the proposed hypothesis, where the description contains descriptions but focuses on variables. These variables are: Government administrative capacity (X1), Job mutation (X2), on Account Representative Performance (Y) and Intrinsic Motivation (Z), and the research location is at the Tax Office within the scope of the Central Java I Regional Office. The following are the conclusions of the research results: 1. Intrinsic Motivation AR can significantly improve AR Performance. 2. In applying government administrative capacity to administrative processes and their dynamics, ARs are still required to perform well and meet agency-set standards. ARs are also expected to be highly motivated by the changes occurring in the government's administrative system. 3. ARs are still required to perform optimally after receiving a job transfer decision. An appropriate transfer decision can increase an AR's intrinsic motivation. 4. Government administrative capacity and Job Mutation which will effectively improve AR performance supported by high AR Intrinsic Motivation.

**Keywords:** Account Performance; Motivation; Representative; Tax Services.

### 1. Introduction

Account Representative(AR) is a professional whose job is to provide information and assist taxpayers in fulfilling their tax obligations. An AR's duties include answering questions and answers about taxation, providing outreach regarding the latest tax regulations, and

monitoring taxpayer compliance. A common AR performance issue is the disproportionate number of ARs to handle a large number of taxpayers, resulting in suboptimal AR function. Performance refers to the extent to which an individual successfully performs their duties and achieves set goals. Performance is considered good and successful when the desired goals are achieved (Desiyanti et al., 2019).

Tax reform in Indonesia is one of the government's programs to improve the performance of the Directorate General of Taxes (DGT). This is done by improving the skills and abilities of tax officials to understand, master, and implement applicable tax regulations. Furthermore, it also improves procedures, work procedures, discipline, and the mentality of tax officials (Nugroho et al., 2024). Reform policy is closely related to administration; the purpose of administration includes managing various change efforts within the organization according to the conditions and characteristics of the changes required. In implementing its administrative role in tax reform, the DGT has made changes in various aspects. Information technology support is essential for this tax administration reform to be considered modern. A modern tax administration system that embraces the latest technological advances with various office automation modules is expected to support a more effective control mechanism, supported by the implementation of a DGT employee code of ethics that regulates employee behavior in carrying out duties, thereby increasing employee work efficiency.

In government human resource management, including the Directorate General of Taxes (DGT), job transfers are commonplace. Civil servants (ASN) who take the oath of office upon initial application are required to be willing to serve and be placed anywhere. Job transfers are crucial for all DGT regional offices within an organization's personnel management system. According to Robbins (2013), job transfers reduce boredom and increase intrinsic motivation by diversifying employee activities. Furthermore, within a bureaucratic environment, they can break or at least minimize the chains of corruption, collusion, and nepotism. Therefore, government administrative capacity and job transfers are considered key factors influencing the performance of tax officials at the Tax Service Office (KPP). The better the government administrative capacity and the more effective the job transfers, the higher the performance of tax officials.

Tax employee performance is reflected in the Key Performance Index (KPI). The KPI comprises several assessment components. This study focused on taxpayer satisfaction, efficiency, and digitalization, given that the Account Representative job description primarily focuses on service delivery and tax administration oversight. Over the past three years, the Key Performance Index for tax employees at tax offices in Indonesia is as follows:

#### Key Performance Indicator Achievement Index 2022-2024

| Strategic Objectives / Key Performance Indicators | 2022 Achievement Index | 2023 Achievement Index | %       | 2024 Achievement Index | %      |
|---|------------------------|------------------------|---------|------------------------|--------|
| State Revenue                                     | 115.61                 | 102.73                 | -11.14% | 100.46                 | -2.26% |
| User Satisfaction                                 | 101.46                 | 101.05                 | -0.40%  | 100.97                 | -0.08% |
| Education & Counseling                            | 119.61                 | 119.87                 | 0.22%   | 120                    | 0.11%  |

|   |     |        |        |        |        |
|---|-----|--------|--------|--------|--------|
| Implementation of Tax Business Process Transformation | 120 | 116.25 | -3.13% | 106.38 | -9.28% |
|---|-----|--------|--------|--------|--------|

Source: Directorate General of Taxes Performance Report, 2022-2024

Table shows several declines in the achievement index over the past three years. This indicates issues with account representative performance. State revenues continued to decline from 2023 to 2024, with the largest decline occurring in 2023, at 11.14%. Therefore, the urgency of a performance review requires further in-depth investigation.

Previous research shows that there are differences in results between factors that influence employee performance. *Government Administrative Capacity has a significant impact on performance* proven by Tran Pham (2023), Reilley, et al (2020) while research by Thanh Dinh & Nguyen (2023) showed conflicting results. Job Mutation, which was previously described as a determinant of participatory decisions, was successfully proven by Medah et al. (2023) However, these results are not consistent with Faris, et al (2024). A summary of the differences in the results is presented in the following table:

### Research Gap

| No. | Issue  | Previous Research  | Research result  |
|-----|--|--|--|
| 1   | Influence <i>Government administrative capacity</i> to Performance | Tran Pham (2023), Reilley, et al (2020).<br><br>Thanh Dinh & Nguyen (2023) | <i>Government administrative capacity</i> has a significant impact on performance<br><br><i>Government administrative capacity</i> does not have a significant effect on performance |
| 2   | Influence <i>Job Mutation</i> on Performance                       | Medah et al (2023), Nugroho et al (2024).<br>Faris, et al (2024),          | <i>Job Mutation</i> has a significant impact on performance.<br><br><i>Job Mutation</i> not significant to performance   |

Source: Various Previous Research Journal Articles Processed, 2023

To improve employee performance, organizations need to address their diverse needs. Intrinsic employee motivation can be influenced by several factors, including job transfers (Nugroho et al., 2024). Furthermore, Railley et al. (2020) explain that modern tax administration enhances tax officials' enthusiasm, as their work becomes more practical and efficient. Both factors, namely Government Administrative Capacity and Job Transfer, serve as a refreshing factor in improving tax officials' work performance. Therefore, intrinsic motivation, as a refreshing factor, is indicated to fill the research gap in mediating the relationship between Government Administrative Capacity and Job Transfer on performance (Faris, 2024; Tran Pham, 2023).

The implementation of public services carried out by government officials in various service sectors, especially those concerning the fulfillment of civil rights and basic community needs, has not yet achieved the expected performance. The success of an organization is influenced by employee performance (job performance) or the work results achieved by an employee in carrying out tasks according to the responsibilities given to him, a professional employee cannot escape the fact that they are individuals who have needs, desires, and expectations from their workplace. The desire to fulfill these needs will influence the

intrinsic work motivation of each individual to do something better in achieving goals (Medah, et al., 2023).

## 2. Research Methods

This type of research is explanatory (explaining causality between variables). Uma Sekaran (2017) explains that explanatory research is research that highlights the influence between determining variables and tests the proposed hypothesis, where the description contains descriptions but focuses on variables. These variables are: Government administrative capacity (X1), Job mutation (X2), on Account Representative Performance (Y) and Intrinsic Motivation (Z), and the research location is at the Tax Office within the scope of the Central Java I Regional Office.

## 3. Results and Discussion

### 3.1. Description of Respondents and Variables

There are 17 KPPs in Central Java Region I and they are taken a number of 100 people with the position of Account Representative (AR) to be processed in the research. The instrument used in this study was a questionnaire administered directly to respondents via Google Forms, totaling 100 questionnaires. The respondent profile in this study is shown in Table as follows:

#### Respondent Gender

|       |       | Frequency | Percent |
|-------|-------|-----------|---------|
| Valid | Man   | 74        | 74      |
|       | Woman | 26        | 26      |
|       | Total | 100       | 100.0   |

Source: Processed primary data, 2025

Overview of gender, there are more male respondents than female, namely 74 male respondents (74.5%). The duties of the Tax Office (KPP) AR in Central Java Region I are synonymous with supervisory duties and the demands of meeting high collection targets. Such work requires employees to possess the assertiveness and dexterity generally possessed by male employees. Male employees are also more agile and rational than women when working.

#### Respondent Education

|       |            | Frequency | Percent |
|-------|------------|-----------|---------|
| Valid | D-III      | 8         | 8       |
|       | D-IV or S1 | 70        | 70      |
|       | S2         | 22        | 22      |
|       | Total      | 100       | 100.0   |

Source: Processed primary data, 2025

AR is dominated by bachelor's degree graduates (70%). Other employees hold diplomas, which are standard recruitment requirements and graduates of the State Accountancy College (STAN), who are ultimately placed within the ranks of the Ministry of Finance,

including the Directorate General of Taxes. Meanwhile, respondents with master's degrees generally have the opportunity to hold the position of Section Head, which has the more complex expertise needed to effectively carry out tax activities.

AR's work period has a work period of 6-10 years as many as 60 people (60%). The long work period of employees shows that employees at the Central Java I Regional Tax Office have a certain term of office and are ready to carry out job mutations anywhere as a form of commitment as an ASN. In general, AR mutations are carried out within a minimum period of 2 years or depending on organizational policy while the work period of the AR respondents is the total work period when they were appointed as ASN at the Ministry of Finance. Job rotation in the same field will make AR more experienced and more agile and thorough in their work.

The next analysis, descriptive variable analysis, is used to describe respondents' perceptions of each variable in the study. The results of the analysis can be seen in the table below:

#### Descriptive Statistics of Variables

|      | Mean | Median | Min | Max | Standard Deviation | Excess Kurtosis | Skewness |
|------|------|--------|-----|-----|--------------------|-----------------|----------|
| kar1 | 3.98 | 4      | 1   | 5   | 0.969              | 1,356           | -1.163   |
| kar2 | 3.93 | 4      | 1   | 5   | 0.908              | 1,701           | -1,079   |
| kar3 | 4.32 | 4      | 3   | 5   | 0.527              | -0.74           | 0.144    |
| kar4 | 4.4  | 4      | 3   | 5   | 0.548              | -0.933          | -0.148   |
| kar5 | 4.35 | 4      | 3   | 5   | 0.589              | -0.65           | -0.286   |
| kar6 | 4.1  | 4      | 1   | 5   | 0.964              | 1,572           | -1.223   |
| kar7 | 4.13 | 4      | 3   | 5   | 0.673              | -0.792          | -0.163   |
| gac1 | 4.16 | 4      | 1   | 5   | 0.821              | 4,594           | -1.628   |
| gac2 | 4.02 | 4      | 1   | 5   | 0.894              | 0.861           | -0.807   |
| gac3 | 3.86 | 4      | 1   | 5   | 1,068              | 0.943           | -1,066   |
| gac4 | 3.97 | 4      | 1   | 5   | 0.854              | 1,311           | -0.823   |
| jm1  | 3.4  | 3      | 1   | 5   | 1,273              | -0.703          | -0.408   |
| jm2  | 3.37 | 3      | 1   | 5   | 1,146              | -0.361          | -0.404   |
| jm3  | 3.08 | 3      | 1   | 5   | 1,163              | -0.52           | -0.352   |
| im1  | 4.33 | 4      | 3   | 5   | 0.53               | -0.782          | 0.107    |
| im2  | 4.34 | 4      | 3   | 5   | 0.636              | -0.661          | -0.441   |
| im3  | 4.23 | 4      | 3   | 5   | 0.661              | -0.75           | -0.294   |
| im4  | 4.03 | 4      | 1   | 5   | 0.911              | 2.2             | -1.27    |
| im5  | 4.24 | 4      | 3   | 5   | 0.695              | -0.895          | -0.367   |

Source: Processed primary data, 2025.

Descriptive analysis of the quantitative data indicates that Account Representative (AR) performance is generally rated relatively high, with most items within the performance variable (kar) averaging above 4 on a 5-point scale. For example, indicators such as kar3 (M = 4.32) and kar4 (M = 4.40) consistently show strong ratings, indicating that ARs generally feel competent in their work. However, there is variation, indicated by standard deviations



approaching 1, on some items (e.g., kar1, kar2), indicating that certain aspects of performance are perceived unequally among respondents. This variability reflects the influence of external and internal factors that shape daily performance.

*Government administrative capacity(gac)* was rated quite high but showed higher variability. While gac1 (M = 4.16) and gac2 (M = 4.02) indicated positive perceptions, gac3 had the lowest mean score (M = 3.86) and the highest standard deviation (1.068), indicating divided perceptions among respondents about administrative efficiency. Open-ended responses reinforced this finding, with many ARs expressing frustration with tax systems such as CoreTax, frequent regulatory changes, and inconsistent data integration. These administrative weaknesses, described as “too many requirements” and “complicated applications,” suggest that bureaucratic inefficiencies significantly hinder AR performance regardless of individual motivation.

In contrast, intrinsic motivation (im) received the highest scores, with an average above 4.20 for almost all items. This indicates that ARs are personally committed to their roles and find intrinsic value in their tasks. For example, im2 and im5 scored highly (M = 4.34 and M = 4.24, respectively), indicating strong self-motivation. However, qualitative responses revealed tensions between motivation and systemic challenges. While some ARs reported no challenges, many cited issues such as heavy workloads, unrealistic performance indicators, and limited authority to access data. Therefore, while motivation remains high, systemic and structural barriers hinder its implementation and optimal performance.

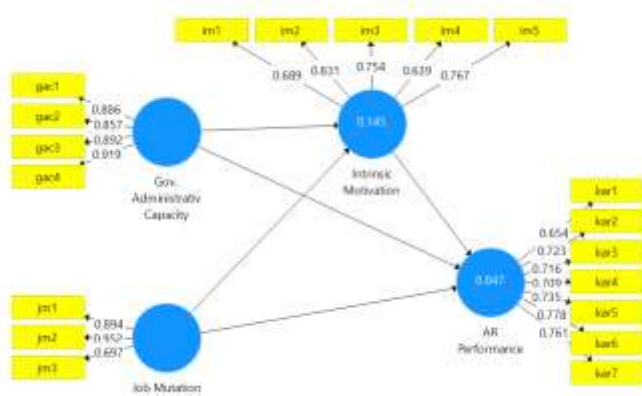
Job rotation (hr) was the weakest construct, with a mean score ranging from 3.08 to 3.40. This indicates that frequent reassignments or rotations were not viewed positively by respondents. Open-ended responses further clarified this sentiment, with many ARs describing rotations as disruptive, causing stress, family difficulties, and reduced work focus. While some acknowledged positive aspects such as new learning opportunities and expanded networks, the dominant narratives reflected uncertainty, a lack of fairness, and inadequate planning of reassignment policies. These findings highlight the need for structured and transparent rotation mechanisms to minimize negative impacts on employee morale and effectiveness.

By synthesizing quantitative and qualitative data, it is clear that ARs possess strong intrinsic motivation and demonstrate high levels of individual performance. However, systemic weaknesses in government administrative processes and the disruptive nature of job rotation present significant challenges. Open-ended comments highlighted recurring issues such as excessive workloads, unclear regulations, and system inefficiencies, all of which directly impact performance sustainability. Therefore, while ARs are personally driven and capable, organizational reforms in administrative processes and human resource policies are needed to ensure that their motivation and performance are not hampered by structural constraints.

### **3.1.1. Instrument Test**

#### **1. Validity Test**

In this study, validity testing was conducted on 100 respondents. If the loading factor is more than 0.5, then the indicator is valid and vice versa. The results of data processing can be seen in Figure below:



**Figure**

### PLS Algorithm Test Results - Validity

The questions/indicators that make up the variables Government Administrative Capacity, Job Mutation, Intrinsic Motivation AR, and Performance AR are valid. This is evidenced by the loading factor value of more than 0.5, as presented in Figure. This means that the indicators are appropriate as construct measurements as required.

### 2. Reliability Test

A reliability test is an index that indicates the extent to which a measuring instrument is trustworthy or reliable. This test is performed on questionnaire items that are deemed valid. Reliability testing is performed using a Cronbach's alpha value with a minimum limit of 0.6. If the alpha value > 0.6 means sufficient reliability, while if alpha > 0.80 this suggests that all items are reliable and all tests consistently have strong reliability.

### Reliability Test Results

| Variables                          | Composite Reliability | AVE   | Decision |
|------------------------------------|-----------------------|-------|----------|
| Government administrative capacity | 0.938                 | 0.790 | Reliable |
| Job Mutation                       | 0.889                 | 0.731 | Reliable |
| Intrinsic Motivation               | 0.856                 | 0.546 | Reliable |
| AR Performance                     | 0.886                 | 0.527 | Reliable |

Source: Processed primary data, 2025

Table above shows that all research variables have a Composite Reliability value greater than 0.7 and an AVE value > 0.5, so it can be concluded that all variables used in this study have reliable status.

### 3.1.2. Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination is intended to determine the best level of accuracy in regression analysis, which is indicated by the magnitude of the coefficient of determination (between 0 (zero) and 1 (one)). Based on the data processing that has been carried out, the Adjusted R Square value is obtained as follows:

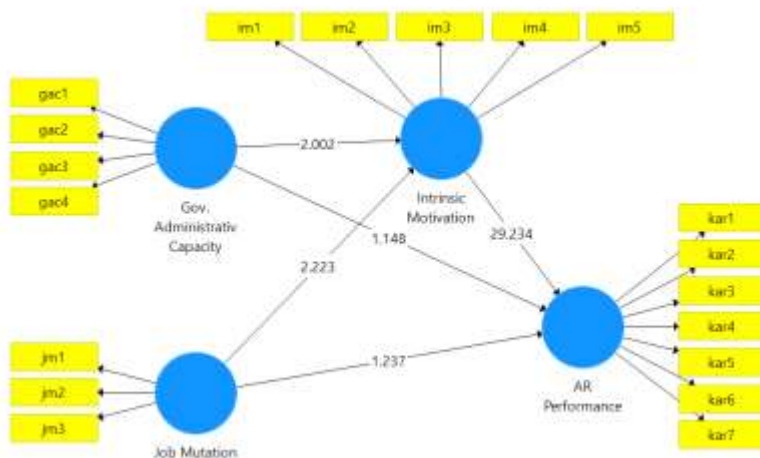
#### Coefficient of Determination

|                      | <i>R Square</i> | <i>Adjusted R Square</i> |
|----------------------|-----------------|--------------------------|
| AR Performance       | 0.851           | 0.847                    |
| Intrinsic Motivation | 0.162           | 0.145                    |

Source: Processed Primary Data, 2025

Based on the table above, it can be seen that the Adjusted R Square value of the Government administrative capacity and Job Mutation variables affects Intrinsic Motivation by 0.498. Government administrative capacity, Job Mutation, and Intrinsic Motivation affect AR performance by 0.773. This finding explains that the magnitude of the influence of all independent variables can be explained by 49.8% and 77.3% of the dependent variable, while the remainder is explained by other variables not included in the research model.

#### Hypothesis Testing



**Figure**

#### PLS Bootstrap Test Results

Based on the PLS Bootstrap model above, the path coefficient values between the variables in the research model are known, further presented in the table below:

#### Hypothesis Test Results

|  | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ( O/STDEV ) | P Values |
|--|---------------------|-----------------|----------------------------|--------------------------|----------|
| Gov. Administrative Capacity -> AR Performance | 0.047               | 0.047           | 0.041                      | 1,148                    | 0.251    |
| Gov. Administrative Capacity ->                | 0.281               | 0.308           | 0.140                      | 2,002                    | 0.046    |



|  |       |       |       |        |       |
|--|-------|-------|-------|--------|-------|
| Intrinsic Motivation                   |       |       |       |        |       |
| Intrinsic Motivation -> AR Performance | 0.893 | 0.893 | 0.031 | 29,234 | 0.000 |
| Job Mutation -> AR Performance         | 0.045 | 0.044 | 0.036 | 1,237  | 0.217 |
| Job Mutation -> Intrinsic Motivation   | 0.258 | 0.268 | 0.116 | 2,223  | 0.027 |

Source: Processed primary data, 2025

The estimated influence of Intrinsic Motivation on AR Performance was 0.893. Testing the relationship between the two variables showed a significance value of 0.000 ( $p < 0.05$ ). Therefore, it can be concluded that Intrinsic Motivation influences AR Performance, so the first hypothesis is accepted (H1 is accepted).

The estimated influence between Government administrative capacity on AR Performance obtained a value of 0.047. The test of the relationship between the two variables showed a significance value of 0.251 ( $p > 0.05$ ). So it can be concluded that Government administrative capacity does not affect AR Performance, so the second hypothesis is rejected. (H2 is rejected). The estimated influence between Government administrative capacity on Intrinsic Motivation obtained a value of 0.281. The first test of the relationship between the variables showed a significance value of 0.046 ( $p > 0.05$ ). So it can be concluded that Government administrative capacity does not affect Intrinsic Motivation, so the third hypothesis is rejected. (H3 is rejected).

The estimated influence between Job Mutation on AR Performance obtained a value of 0.045. The test of the relationship between the two variables showed a significance value of 0.217 ( $p > 0.05$ ). So it can be concluded that Job Mutation does not affect AR Performance, so the fourth hypothesis is rejected (H4 is rejected). The estimated influence between Job Mutation on Intrinsic Motivation obtained a value of 0.258. The test of the relationship between the two variables showed a significance value of 0.027 ( $p < 0.05$ ). So it can be concluded that Job Mutation affects Intrinsic Motivation, so the fifth hypothesis is accepted. (H5 is accepted).

### 3.1.3. Mediation Test Results

Based on the regression analysis, the beta coefficient and standard error of the relationship between the variables are as follows:

#### Mediation Test Results

| Indicator   | P values |
|---|----------|
| <i>Government administrative capacity</i> → Intrinsic Motivation → AR Performance | 0.036    |
| <i>Job Mutation</i> → Intrinsic Motivation → AR Performance                       | 0.030    |

Source: Processed primary data, 2023

The results of the mediation test show that the influence of Government administrative capacity on AR Performance is mediated by Intrinsic Motivation, obtained a significance value of 0.036 ( $p < 0.05$ ). So it can be concluded that Intrinsic Motivation mediates the influence of Government administrative capacity on AR Performance. High Intrinsic Motivation can be used as a means of encouragement / encouragement for the existence of

Government administrative capacity in improving performance. On the other hand, the influence of Job Mutation on AR Performance is also successfully mediated by Intrinsic Motivation which obtains a significance value of 0.030 ( $p < 0.05$ ). So it can be concluded that Intrinsic Motivation can mediate the influence of Job Mutation on AR Performance.

### **3.2. Intrinsic Motivation in AR Affects AR Performance.**

The better the Intrinsic Motivation in AR, the better the performance. *Intrinsic Motivation* is included in one of the factors that influence the improvement of an AR's performance, where *Intrinsic Motivation* AR provides the power to direct, sustain and drive behavior.. As per the research results from Hasibuan (2012), motivated employees can increase work productivity and discipline. Respondents' responses revealed that good intrinsic motivation comes from within, the intention to work is worship, and the intrinsic motivation to earn a living for the family. Performance can be more optimal with the presence of intrinsic motivation driving factors. The increasing intrinsic motivation of ARs who carry out tax obligation monitoring duties based on awareness of obligations, fulfillment of livelihoods, and the intention to serve the country with full commitment and integrity will also increase state revenue obtained from tax collection. Conversely, a decrease in intrinsic motivation of AR will also have an impact on decreasing performance. This is in line with research by Desiyanti et al. (2019) which explains that intrinsic motivation has a positive and significant effect on performance.

#### **3.2.1. The Influence of Government Administrative Capacity on Intrinsic Motivation and AR Performance.**

The implementation of Government Administrative Capacity (GAC) is designed to accelerate efficiency and improve the quality of work in tax administration. However, this study found that GAC did not have a significant direct impact on AR performance. In practice, AR is required to deliver satisfactory performance regardless of administrative reforms. These results raise critical reflections for the institution, given that such modernization programs require substantial resources but do not necessarily produce improved performance.

Several practical challenges may explain the contradictory results behind the efficiency orientation of modern tax systems. Adjustment of governance structures, the need for seamless integration between business processes and new technologies, and the readiness of human resources to assume new roles remain pressing issues. Taxpayers often face heavy workloads, which diminish the potential efficiency gains from administrative reforms. Responses to open-ended questions further support this, highlighting incomplete service digitization, a lack of integration between taxpayer applications and tax office follow-up, unreliable databases, inadequate server capacity for e-filing and e-invoicing, and organizational shifts following the separation from the Ministry of Finance.

This finding contrasts with previous studies, such as Polii and Sondakh (2017) and Saleh and Septiyani (2014), which reported that GAC significantly improved motivation and performance. Previous evidence suggests that administrative modernization enables employees to work more effectively and efficiently. However, in this study, such a direct

effect was not observed, suggesting that modernization efforts alone are not sufficient to drive performance improvements. Most notably, the mediation analysis provided deeper insights: Intrinsic Motivation played a full mediating role between GAC and AR performance. While GAC itself did not directly improve performance, it indirectly contributed to better outcomes by fostering employees' internal drive. In other words, administrative reform can be a catalyst for motivation, which then becomes a true driver of performance. Several ARs reflected this in their responses, acknowledging that despite lingering technical challenges, the GAC initiative strengthened their sense of commitment as civil servants.

Ultimately, this study underscores the central role of intrinsic motivation. ARs influenced by personal values such as family responsibility or a sense of community service are better able to adapt to technological and organizational changes. Conversely, when intrinsic motivation is weak, even well-designed administrative systems can fail to deliver desired results. This confirms that the relationship between GAC and AR performance is entirely mediated by intrinsic motivation, highlighting the need for institutions to balance technological reform with strategies that foster the inner drive and enthusiasm of AR professionals.

### **3.2.2. The Influence of Job Mutation on Intrinsic Motivation and AR Performance.**

Job transfers in the context of the Directorate General of Taxes (DGT) are expected to stimulate adaptability, enhance competency, and ultimately improve performance. However, the findings of this study indicate a different reality. The results indicate that job transfers significantly impact Intrinsic Motivation, but have no significant direct impact on AR performance. In other words, regardless of whether ARs undergo transfers or not, their performance tends to remain stable and adhere to standard operating procedures.

In practice, ARs transferred to new offices are generally able to adapt quickly because the nature of their job descriptions remains the same. They are also required to progressively adapt to the new work rhythm to meet organizational targets while maintaining a cooperative and coordinated relationship with their new team. However, open responses indicate that transfers are not always an easy or immediate adjustment. Experienced ARs admitted that after a transfer, they initially struggled to focus on performance because they were preoccupied with the new cost of living, changing social environments, and adjusting competencies. As a result, the quality of performance remained relatively unchanged, regardless of how well or poorly the transfer process went.

These results differ from previous research, such as that of Megantara et al. (2019), which argued that job transfers positively impact performance by improving employees' skills and knowledge, and reducing work monotony. Several ARs acknowledged that despite being willing to move away from their families as part of their oath as civil servants, the transfers did not provide proportional benefits, as career advancement opportunities in their new offices were not significantly different from their previous ones. This situation limited their intrinsic motivation.

Job transfers, in principle, are a managerial policy aimed at increasing productivity by reallocating employees to roles that align with their competencies. However, the mediation

analysis in this study indicates that intrinsic motivation does not significantly mediate the relationship between job transfers and AR performance. Although intrinsically motivated employees generally exhibit higher productivity and discipline (Hasibuan, 2012), the mandatory nature of job transfers appears to diminish their motivational impact. Rather than serving as a career advancement mechanism, job transfers are perceived as mandatory, thus reducing their capacity to inspire employees.

Open-ended responses further illustrate the career dynamics of ARs, who reported that being relocated away from their families often made their intrinsic motivation unstable, even though they remained obligated to comply with transfer regulations and continue working according to organizational standards, considering the impact of loyalty on implementing transfers was a promising promotion. This explains why intrinsic motivation was proven to be able to mediate job transfers in producing improved performance results. This study found that intrinsic motivation successfully partially mediated the relationship between job transfers and AR performance.

#### 4. Conclusion

To improve AR performance, optimize government administrative capacity to be more effective and efficient, while maintaining intrinsic motivation. Intrinsic motivation can mediate government administrative capacity and job mutation in improving performance. Thus, the governance of tax agencies at the Tax Office (KPP) in Central Java Region I becomes more effective and services more efficient. The following are the conclusions of the research results: 1. Intrinsic Motivation AR can significantly improve AR Performance. 2. In applying government administrative capacity to administrative processes and their dynamics, ARs are still required to perform well and meet agency-set standards. ARs are also expected to be highly motivated by the changes occurring in the government's administrative system. 3. ARs are still required to perform optimally after receiving a job transfer decision. An appropriate transfer decision can increase an AR's intrinsic motivation. 4. Government administrative capacity and Job Mutation which will effectively improve AR performance supported by high AR Intrinsic Motivation.

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