

Performance Review Employee Through Development Career (At KPP Pratama Demak)

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Abstract. *The purpose of the research is testing the influence of competence and talent management on career development and performance, as well as testing career development on performance. The study was conducted by census to 80 employees of KPP Pratama Demak. The main data source used closed and open questionnaires, the analysis tool used the Sobel test. The results of the study prove that competence has a positive and significant effect on career development and performance. Talent management has a positive and significant effect on career development, but does not affect performance. Competence can have a direct effect on performance and also through career development mediation. Talent management does not have a direct effect on performance but rather through career development mediation (full mediation).*

Keywords: Career; Competence; Management; Development.

1. Introduction

The Tax Service Office (KPP) is a work unit of the Directorate General of Taxes within the Ministry of Finance, whose task is to provide services to the public related to taxation. Services are provided to both those who have/have not registered as taxpayers. Efforts made in order to achieve the vision and mission that have been set, the Directorate General of Taxes in the 2020-2024 period set goals including making the bureaucracy and public services agile, effective and efficient (Directorate General of Taxes, 2020).

In order to achieve this goal, the government has implemented a merit system in the management of the State Civil Apparatus (ASN). According to the Regulation of the State Civil Apparatus Commission Number 9 of 2019, the merit system is an ASN policy and management based on qualifications, competencies, and performance in a fair and reasonable manner. This is done without distinguishing political background, race, skin color, religion, origin, gender, marital status, age, or disability. This is intended to always encourage the performance of employees within the Ministry of Finance. In the context of this research, the KPP is adjusted to various changes and developments at various levels of the agency, through improving the quality of planned, structured, and measurable human resource management. One of the strategies taken by the government so that human resource management becomes superior is through talent management. In an effort to realize this, the Ministry of

Finance has specifically regulated it by issuing the Regulation of the Minister of Finance (PMK) of the Republic of Indonesia. No. 60 / PMK.01 / 2016 concerning Talent Management of the Ministry of Finance.

Article 2 Paragraph (1) states that talent management in the Ministry of Finance includes a series of planned and measurable activities to manage the best employees, including those based on competence and performance carried out fairly and reasonably. Furthermore, career development is used to assess employee suitability regarding performance levels.

Furthermore, in the attachment of PMK RI. No. 60/PMK.01/2016 it is stated that talent management has objectives, both from the perspective of the agency and for employees. One of the objectives of talent management for agencies is to achieve high work involvement. For employees, among others, as a means of self-actualization in career development and the basis for assessing the performance of employees under the KPP. Seeing this, career development is a very crucial part as an intermediary/mediator in determining the assessment and level of employee performance.

The performance assessment procedure as stated above, is no exception at KPP Pratama Demak. The research was conducted on this object due to the results of the pre-research, which took place on December 6-7, 2021. At this stage, it was carried out on 20 KPP Pratama Demak employees, to provide responses regarding the fairness of the implementation of career development and performance assessment of KPP Pratama Demak employees and without including their names. The employees who were used as respondents at this stage were: (1). Employees who are >45 years old, with the hope that they will be wiser in providing responses. (2). Have a length of service >10 years, the reason being that with this length of service, respondents already have sufficient experience related to the implementation of career development and performance assessment. (3). Have a minimum rank/group of administrator, with the consideration that they have gone through quite a lot of processes to reach this position, so that they can provide responses that are in accordance with real conditions so far.

Question items in the pre-survey on career development refer to Sun, and Wang (2017), using measurements on process, implementation and intervention. The results of the pre-survey from 20 respondents on career development at KPP Pratama Demak are stated as shown in the following table:

Table of Pre-Research Results Regarding Fairness in the Implementation of Career Development

No	Dimensions	Response Frequency			Total
		Fair	Fair Enough	Unfair	
1	Process	1	8	11	20
2	Implementation	2	8	10	20
3	Intervention	0	7	13	20

Based on the table, it appears that from 20 respondents with the criteria as described in the previous paragraph, it appears that overall the career development dimension at KPP

Pratama Demak is considered unfair. Most respondents (11 people or 55%) stated that the assessment process carried out on employees in career development is unfair. This problem is because the assessment process for skills, knowledge and expertise is felt not to adhere to the principle of objectivity, there are still many things that contain elements of subjectivity compared to objectivity.

Furthermore, in relation to the implementation dimension of coaching or mentoring in career development, the majority, namely 10 people (50%) also stated that it was not carried out fairly by the management. This is because the assignment of skills training organized by KPP Pratama Demak is also not objective. It is also caused by the performance assessment that is carried out tends to be subjective and the performance feedback given is often late and the results are felt to be inconsistent with reality. The coaching/mentoring that is carried out has also not been implemented optimally, so it has not been able to provide more contributions. This problem is also because the implementation of continuing education is felt to be unfair and not carried out consistently.

The results of data collection obtained the frequency of respondents' responses regarding performance and specifically these dimensions as shown in the following table:

TablePre-Research Results Regarding Employee Performance

No	Dimensions	Response Frequency			Total
		Willing	Just Willing	Not willing	
1	<i>In-role</i>	3	13	4	20
2	<i>Helping</i>	3	12	5	20
3	<i>Contextual Performance</i>	2	15	3	20
4	<i>Problem Solving</i>	3	9	8	20

Source: processed primary data (2021).

Based on the table is the frequency of respondents' responses regarding performance. The results prove that the performance of Demak KPP Pratama employees has not shown optimal results. It appears from 20 respondents in the pre-research regarding the dimensions *in-role*, Most of them, namely 13 people (65%) stated that they were willing to always try to produce better work, while only 4 (four) people (20%) stated that they were willing. This is because employees have not been able to show their extra role in carrying out their work. Employees have also not been able to show more abilities in their main performance.

The performance of the contextual performance dimension aspect is also still far from optimal. This is evident from the fact that 15 people (75%) stated that they were quite willing to always improve their ability to formulate alternatives. This is because Demak KPP Pratama employees lack enthusiasm in carrying out their work, so they are less interested in improving their performance regarding their ability to formulate alternatives. This means that in carrying out their work, it is only normative, not more about increasing their initiative.

Furthermore, seen from the dimensions of problem solving and decision making skills also showed less than good results. It appears that out of 20 respondents, 9 (nine) people (45%) of them stated that they were quite willing to always improve their ability to formulate alternatives. This is because the employees of KPP Pratama Demak in carrying out their work do not always make good work plans. The employees also lack the ability to formulate alternatives, and are less able to communicate well. This means that, in carrying out work, it is only normative, not more about increasing initiative.

The results of the pre-research above indicate that there are problems regarding the management of career development and employee performance at KPP Pratama Demak, where most respondents stated that the implementation was considered unfair and the performance achievement was less than optimal. This is seen as something that is credible, so it is appropriate to explore it more deeply empirically and with more respondents regarding the factors that can influence it. Based on the results of previous research reviews, that competence and talent management can influence career development and employee performance. On the other hand, there are also many previous research results that debate this influence, thus a research gap occurs. This condition is very interesting to be retested by taking different objects and subjects. The following is a study of the research gap in this study:

Research Gap Study Table

Testing	Researcher	Research Gap
The influence of career development on performance	Afriana (2021), Mardiyah and Purba (2019)	Career development has a positive and significant impact on performance.
	Pronajaya et al. (2021), Kurniawan et al. (2020)	Career development has no significant effect on performance.

Source: processed secondary data (2021).

Based on the table, it appears that the results of previous research have been debated, where on the one hand, career development has a significant effect on performance, but other researchers have actually come to the opposite conclusion.

2. Research methods

This research is quantitative inferential in nature, which means that the research carries out various hypothesis tests both directly (direct effect) and indirectly (indirect effect), namely by means of mediation tests. Considering, the population is not too large, and is still very affordable, this study was conducted by census which took all employees of KPP Pratama Demak totaling 80 people as respondents. The type of research data is qualitative which is then quantified into quantitative data. The data collection method is carried out by observation using a closed questionnaire instrument.

3. Results and Discussion

Respondents in this study were all employees of KPP Pratama Demak totaling 80 people. Based on the results of the questionnaire that had been distributed, the following description of the respondents' identities was obtained:

Respondent Identity Table

Category	Identity	Frequency	%
Gender	Man	39	48.8
	Woman	41	51.2
Age	18 to 25 years old	9	11.3
	26-35 Years	31	38.8
	36-45 Years	27	33.8
	>45 Years	13	16.3
Last education	SENIOR HIGH SCHOOL	3	3.8
	DIPLOMA	27	33.8
	S1	40	50.0
	S2	10	12.5
Length of working	<5 Years	6	7.5
	5-15 Years	19	23.8
	16-25 Years	21	26.3
	>25 Years	34	42.5

Source: processed primary data (2023), Appendix 9.

Based on the table is a description of 80 respondents in this study. It appears that based on gender, it is almost balanced between male (39 people or 48.8%) and slightly more female (41 people or 51.2%). Furthermore, from an age perspective, respondents aged between 26-35 years are in first place, namely 31 people (38.8%). Followed by the age range of 36-45 years as many as 27 people (33.8%). Furthermore, respondents with age > 45 years as many as 13 people (16.3%), and the rest are only 9 (nine) people (11.3%) who are in the range of 18-25 years.

The data thus shows that most of the employees of KPP Pratama Demak are still of productive age, especially in the age range of 26-45 years. Thus, planning for career development is still very open, coupled with the fact that they are supported by an adequate level of education, namely most of them are S1 graduates. This level of education will increasingly be able to support their duties while carrying out their work. The performance of the employees will be increasingly potential, because with adequate work experience, namely most of them are in the range of 16 to more than 25 years.

The independent variables in this study consist of: kcompetency (X1), and talent management (X2) which are each measured using 4 (four) indicators. Furthermore, research was also conducted using mediating variables, namely career development (Y1), and dependent variables, performance (Y2) which are each measured using 5 (five) indicators. Based on the results of data processing, a description of the responses from 80 respondents is obtained as follows:

Table Respondent Response Score Regarding Research Variables

Variables	Indicator	Mean	Mode	Minimum	Maximum
Competence	X1.1	3.91	4	2	5
	X1.2	3.98	4	2	5
	X1.3	4.11	4	2	5
	X1.4	4.06	4	2	5
Talent Management	X2.1	3.91	4	3	5
	X2.2	3.84	4	2	5
	X2.3	3.83	4	2	5
	X2.4	3.89	4	2	5
Career Development	Y1.1	3.93	4	2	5
	Y1.2	3.88	4	3	5
	Y1.3	3.89	4	2	5
	Y1.4	4.05	4	3	5
	Y1.5	3.98	4	2	5
Performance	Y2.1	4.08	4	3	5
	Y2.2	4.01	4	2	5
	Y2.3	4.06	4	2	5
	Y2.4	4.06	4	2	5
	Y2.5	4.04	4	3	5

Source: processed primary data (2023), Appendix 10.

Based on the table regarding descriptive analysis of research variables, the following can be done:

1) Variable Kcompetence (X1)

It appears that out of 80 respondents the average response for 4 (four) indicators is a rounded score of 4 (four) or an agree statement, as well as for frequently occurring responses (mode). The lowest (minimum) response score for all questions is at a score of 2 (two) or disagree, and the highest (maximum) score is 5 (five) or strongly agree.

This means, regarding the first statement (X.1) on the competency variable that the respondents on average and also the responses that often appear are agree (score 4) regarding the statement that respondents feel they have high knowledge in the work done at KPP Pratama Demak. This positive response is also supported by the highest score of 5 (five) or strongly agree regarding the statement above. On the other hand, there is also the lowest score of 2 (two) so that out of 80 respondents, there are those who disagree with the statement. This statement of disagreement means that there are respondents who feel they do not have sufficient knowledge to be able to complete various jobs that are their responsibility.

The next respondent's response is about thinking ability (X1.4). Related to this, the average and most frequently occurring response is a score of 4 (four). This means that the average respondent agrees with the statement that the respondent has a broad thinking ability to be able to solve various problems. The highest response score is 5 (five), which means that there are respondents who strongly agree with this. On the other hand, there are respondents who give a score of 2 (two) or disagree. This means that there are respondents who feel that they do not have the broad thinking ability to be able to solve various problems in the office.

In relation to this competency variable, respondents also provided statements regarding the most prominent competencies of each. Most respondents stated that they had prominent competencies regarding the ability to think broadly to solve problems, and felt they had high knowledge in their field of work. These respondents' statements thus became an asset for KPP Pratama Demak. The argument is that with the ability to think, and have broad knowledge of each field of work, they will be able to complete the work well, and ultimately the agency's vision can be achieved.

2) Variables Talent Management (X2)

Variable talent management in the context of this study is measured using 4 (four) indicators, which are then responded to by 80 respondents. Table 4.2 also shows that the average and frequently stated responses by respondents from all questions contained in the talent management variable have a score (rounded) of 4 (four). This means that the average respondent and those frequently stated agree with all the questions asked. The highest response score from all questions is (five) thus strongly agree, while the lowest for the second to fourth indicators is 2 (two) or disagree, while the first indicator is a score of 3 (three) or quite agree.

In connection with the statement that mTalent management applied in the agency has adopted the principle of objectivity (X2.1) received an average score and rounding mode of 4 (four). This means that on average and many respondents stated that they agreed, thus talent management applied to Demak Primary Tax Office already adheres to the principle of objectivity. Furthermore, the highest score is 5 (five) and the lowest is 3 (three), thus there are those who state that they strongly agree, and also quite agree regarding the statement. Respondents who state that they quite agree thus feel dissatisfied with the implementation of talent management because in its implementation it is felt to be less objective.

In relation to the evaluation of the talent development program (X2.4). Similarly, this obtained the same response, namely the average score and rounding mode of 4 (four). This result can thus be interpreted that most respondents agreed that the talent development program is always evaluated. Furthermore, the highest score is also 5 (five) and the lowest is 2 (two). This means that there are those who strongly agree, and at the same time also disagree with the statement above. Respondents who disagree thus feel that the talent development program on Demak Primary Tax Office evaluation stage is not always carried out.

Furthermore, respondents also provided responses to open questions regarding the implementation of talent management expected at KPP Pratama Demak. In relation to this, the majority of respondents (43 people or 53.8%) stated their opinion that they wanted the implementation of talent management so that the principle of objectivity could be improved again. Furthermore, 14 respondents (17.5%) expected that in talent management, the identification of leader needs must first be carried out. The rest, 13 people (16.3%) hoped that there would be monitoring and evaluation of all activities, and monitoring and evaluation

of mentors 10 people (12.5%). Based on the open responses from these respondents, the principle of objectivity is thus seen as very important in talent management at KPP Pratama Demak.

3) Variable PCareer Development (Y1)

Variable pCareer development in the context of this study is measured using 5 (five) indicators, all of which obtained a response score with an average and mode of 4 (four) in other words agree. The maximum score is 5 (five) or a response strongly agree, but the minimum score varies between a score of 2 (two) to 3 (three) or agree to strongly agree.

The first description of the respondent's response is regarding objectivity.skills assessment (Y1.1). Score obtained average and mode 4 (four) in other words agree with the statement thatThe career development process is carried out through objective skills assessment.The maximum score is 5 (five), in other words, there are respondents who stated that they strongly agree with the statement. On the other hand, there are respondents who stated a minimum score of 2 (two) disagree, thus the group of respondents felt thatcareer development process inDemak Primary Tax Officehas not undergone objective skills assessment.

The respondent's next response regardingperformance feedback (Y1.3). Obtained scoreaverage and mode 4 (four) in other words agree with the statement thatcareer development process is done based on performance feedback.The maximum score is 5 (five), in other words, there are respondents who stated that they strongly agree with the statement. On the other hand, there are respondents who stated a minimum score of 2 (two) disagree, thus the respondents in this group feel thatcareer development process inDemak Primary Tax Officenot based on feedback on the performance achieved by employees.

Next, regarding the open question regarding respondents' expectations regarding the implementationcareer development applied at KPP Pratama Demak, most (34 people or 42.5%) stated that the performance appraisal process is objective. The next expectation of respondents from 24 people, 30% expect that in career development through an objective skills assessment process. This means that objective performance assessment and skills assessment are considered very important for respondents so that the implementation of career development is carried out fairly.

4) Variable Kperformance (Y2)

Performance variablesin the context of this study is also measured using 5 (five) indicators, all of which obtained a response score with an average and mode of 4 (four) in other words agree. The maximum score is 5 (five) or a response strongly agree, but the minimum score varies between a score of 2 (two) to 3 (three) or agree to strongly agree.

The respondent's next response regardinginitiative in carrying out work(Y2.3). The average score and mode were 4 (four) in other words, they agreed with the statement that

respondents would always try to improve their initiative in carrying out their work. The maximum score was 5 (five) in other words, some respondents stated that they strongly agreed with the statement. On the other hand, there were respondents who stated that the minimum score was 2 (two) and did not agree, thus the respondents in this group felt that they would always try to improve their initiative in carrying out their work..

The respondents also provided feedback regarding develop themselves (Y2.5). In relation to this, scores were also obtained average and mode 4 (four) in other words agree with the statement that they are willing Always strive to continue developing yourself in order to develop a good leadership spirit. The maximum score is 5 (five) in other words, there are respondents who stated that they strongly agree with the statement. On the other hand, there are respondents who stated a minimum score of 3 (three) quite agree. This means that the respondents in this group are not sure about themselves. always trying to continue to develop themselves in order to build a good leadership spirit. This means that respondents in this group feel they lack leadership spirit.

Instrument testing is carried out in 2 (two) stages, namely validity and reliability testing, as carried out below:

1) Validity Test

Validity test in this study was conducted using KMO test which is divided into 2 (two) parts, namely factor test and loading factor test. Factor test is used to see the adequacy of the sample, while the loading factor test is intended to see whether the indicators used are valid or not. Furthermore, the sample is declared sufficient if the coefficient of $KMO > 0.5$ and if the loading factor coefficient > 0.4 then the indicator is declared valid. Based on the results of data processing, it can be summarized as follows:

Indicator Validity Test Table

Variables	Test	Results	Conclusion
Competence (X1)	Factor test	0.803	Samples are sufficient.
	Loading factor test:		
	X1.1	0.901	Valid.
	X1.2	0.787	Valid.
	X1.3	0.799	Valid.
	X1.4	0.896	Valid.
Talent Management (X2)	Factor test	0.767	Samples are sufficient.
	Loading factor test:		
	X2.1	0.745	Valid.
	X2.2	0.799	Valid.
	X2.3	0.754	Valid.
	X2.4	0.864	Valid.
Career Development (Y1)	Factor test	0.782	Samples are sufficient.
	Loading factor test:		
	Y1.1	0.846	Valid.
	Y1.2	0.754	Valid.

	Y1.3	0.884	Valid.	
	Y1.4	0.573	Valid.	
	Y1.5	0.868	Valid.	
Performance (Y2)	Factor test	0.733	Samples are sufficient.	
	Loading factor test:			
	Y2.1	0.644	Valid.	
	Y2.2	0.703	Valid.	
	Y2.3	0.740	Valid.	
	Y2.4	0.604	Valid.	
	Y2.5	0.677	Valid.	

Source: processed primary data (2023), Appendices 11-14.

Based on the table, it appears that from the factor test, it appears that according to the competency variable, talent management, career development and performance have a KMO coefficient > 0.5 . This means that in the context of this study using 80 respondents as a sample has been declared adequate.

Furthermore, based on the loading factor test of each of the 4 (four) indicators contained in the competency and talent management variables, and each of the 5 (five) indicators in the career development and performance variables have a coefficient > 0.4 . These results thus prove that all indicators contained in each of these variables are valid, so they can be used to conduct various further tests.

2) Reliability Test

Reliability testing is done by using the Cronbach alpha test, where if the Cronbach alpha coefficient > 0.70 then the respondent's response is said to be reliable. Based on the results of data processing, testing is carried out as follows:

Reliability Test Table

Variables	Coefficient	Conclusion
Competence	0.868	Reliable.
Talent management	0.796	Reliable.
Career development	0.848	Reliable.
Performance	0.710	Reliable.

Source: processed primary data (2023), Appendices 15-18.

Based on the table, it can be seen that the respondents' responses to all questions in the questionnaire regarding the variables of competence, talent management, career development and performance have a Cronbach alpha coefficient > 0.70 . This means that the respondents' responses to all questions in this study are declared reliable, thus they can be used for further testing.

Hypothesis testing is done using the t-test to determine whether there is an influence between the independent variable and the dependent variable or is also intended to determine whether there is a gap in the formulated hypothesis. Based on the results of data processing, the hypothesis test is carried out as follows:

Hypothesis Test Table

Test	β	Sig	Conclusion
Equation I:			
H1 : X1 Influence \rightarrow Y1.	0.569	0,000	Hypothesis accepted.
H2 : X2 Influence \rightarrow Y1.	0.356	0.002	Hypothesis accepted.
Equation II:			
H3 : X1 Influence \rightarrow Y2.	0.374	0.031	Hypothesis accepted.
H4 : X2 Influence \rightarrow Y2.	0.004	0.982	Hypothesis rejected.
H5 : Influence of Y1 \rightarrow Y2.	0.472	0.002	Hypothesis accepted.

Source: processed primary data (2023), Appendices 19-20.

Based on the table, the following hypothesis test can be carried out:

1) The Influence of Competence on Career Development

Hypothesis test of the influence of competence on career development (H1) obtained a regression coefficient with a positive slope (0.569) and a significance of 0.000. This means that in this study, competence has been proven to have a positive and significant influence on career development. This result can be interpreted, if the competence of the employees of KPP Pratama Demak is high, it will greatly affect the opportunity to carry out career development more easily and quickly.

The results of this hypothesis test are in line with research conducted by Arifin et al (2020), Mulyati and Utami (2019), which also concluded that competence has a positive and significant effect on employee career development. This means that competence plays an important role in building employee careers. Based on this, employees must be fully aware of the need to always improve their competence.

2) The Influence of Talent Management on Career Development

Next, a hypothesis test was conducted on the influence of talent management on career development (H2). The results of data processing obtained a regression coefficient with a positive slope (0.356) and a significance of 0.002. This means that in this study, talent management has also been proven to have a positive and significant influence on career development. These results thus indicate that if talent management is managed well, it has the potential to support the smooth career development of employees. This is very understandable, because in the implementation of good talent management, KPP Pratama Demak employees feel treated fairly. Furthermore, this can motivate employees to do their best, which ultimately increases the career development of KPP Pratama Demak employees.

3) The Influence of Competence on Performance

Hypothesis test of the influence of competence on performance (H3) obtained a regression coefficient also with a positive slope (0.374) and a significance of 0.031. This means that in this study, competence is also proven to have a positive and significant influence on employee performance. This result can be interpreted, when KPP Pratama Demak employees have high

competence, they also have a lot of knowledge/insight, to be able to complete the tasks that are their responsibility, so that performance can increase.

4) The Impact of Talent Management on Performance

The next hypothesis test related to the influence of talent management on performance (H4) obtained a regression coefficient also with a positive slope (0.004), but a significance of 0.982. This means that in this case there is a gap, where talent management does not affect the performance of KPP Pratama Demak employees. These results prove that no matter how good the talent management implemented by the agency is, if the employee's personality is not competent, it cannot have a direct impact on performance.

5) The Impact of Career Development on Performance

The next hypothesis test of the influence of career development on performance (H5) obtained a regression coefficient also with a positive slope (0.472), but a significance of 0.002. This means that in this case, career development has a positive and significant effect on the performance of Demak KPP Pratama employees. These results prove that well-planned career development, implemented objectively, will increase employee satisfaction in working. Furthermore, it fosters its own motivation to be able to complete various tasks that are its responsibility optimally, this can then improve performance.

This mediation test is intended to determine the indirect effect between the independent variable and the dependent variable. The test is conducted using the Sobel test. Based on the results of data processing in Appendix 21-22, the test is conducted as follows:

1) The Influence of Competence on Performance Mediated by Career Development

Appendix 21 indirect effect shows that the significance of Z is 0.0009. This means that the significance of $Z < 0.005$ ($0.0009 < 0.005$), so it can be concluded that career development variables are able to mediate competence on performance. These results thus prove that competence not only has a direct influence on performance, but also through mediation (indirect) career development.

The results of this mediation test further emphasize the importance of competence in each employee whose purpose is to improve performance. High competence automatically means that employees have a lot of knowledge or even various skills, this is what can ultimately support improved performance. In the context of KPP Pratama Demak employees, high competence and supported by good management in career development within the agency, employee performance will increase.

2) The Influence of Talent Management on Performance Mediated by Career Development

Since career development is a pure mediation variable in influencing talent management on performance, then the career development variable has a very important role in improving

employee performance. The argument is that, in the KPP Pratama Demak agency, it is not enough to rely on talent management alone. Therefore, to improve employee performance, it is necessary to manage career development that is well-planned and implemented objectively. This is what ultimately makes employees feel that they have received justice in building their careers, which can then improve performance.

Discussion of the Results

1) The Influence of Competence on Career Development

The government's efforts to improve the quality of human resources, then a merit system is implemented, one of which is based on competency. The system is as regulated in the Regulation of the State Civil Service Commission Number 9 of 2019 concerning the Procedures for Independent Assessment of the Merit System in the Management of State Civil Apparatus in Government Agencies. It was also stated by Dwiputrianti et al. (2019) that the merit system is part of ASN policy and management, one of which is based on competency.

This is of course based on the fact that competence is a combination of skills and abilities. Both can be obtained through work experience, life experience, study, and training that has been received (Spencer, 1993). These factors can then be used to improve or develop a career. Given that a career is a pattern of work experience (which is in one of the elements of competence). This consists of the entire life span of an individual and is generally seen as related to a number of phases or stages that reflect the transition from one stage of life to the next. Furthermore, a career is also a sequence of main positions occupied by employees throughout life, work and post-work (Sharma, 2016).

The results of this hypothesis test are in line with research conducted by Arifin et al (2020), Mulyati and Utami (2019), which also concluded that competence has a positive and significant effect on employee career development. This means that competence plays an important role in building employee careers. Based on this, employees must be fully aware of the need to always improve their competence.

2) The Influence of Talent Management on Career Development

The ultimate goal of the merit system is to create an efficient, effective, clean, responsible and serving government bureaucracy. In this regard, the government's ASN Law requires every agency to be able to build merit-based ASN management and develop talent management. The goal is to prepare prospective leaders in government agencies who truly suit the needs of the agency, for the short and long term (Dwiputrianti et al., 2019).

The statement above is in line with the results of this study where talent management has been proven to have a positive and significant effect on career development. These results thus indicate that if talent management is managed well, it has the potential to support the smooth career development of employees. This is very understandable, because in the implementation of good talent management, KPP Pratama Demak employees feel treated

fairly. Furthermore, this can motivate employees to do their best work, which ultimately increases the career development of KPP Pratama Demak employees.

3) The Influence of Competence on Performance

Furthermore, the merit system regulated in the Regulation of the State Civil Service Commission Number 9 of 2019 concerning the Procedures for Independent Assessment of the Merit System in the Management of State Civil Apparatus in Government Agencies, is intended to be able to develop quality and highly competitive ASN human resources. One of its main priorities is to improve performance accountability fairly and fairly through employee competency assessments.

The results of this hypothesis test are in line with research conducted by Afriana (2021), Mardiyah and Purba (2019), that competence has a positive and significant effect on employee performance. This means that it is not only at KPP Pratama Demak that competence plays a very important role in improving employee performance.

4) The Impact of Talent Management on Performance

Talent is the sum total of all experiences, knowledge, skills and behaviors that an individual has and brings to work. Talent also refers to the complex combination of skills, knowledge, cognitive abilities and potential of employees. Based on the understanding of talent as stated above, there is no unique way to describe talent as an individual characteristic (Gallardo, 2019). The unfair ability of the talent management department is a significant obstacle to the implementation of performance achievement strategies (Cascio and Boudreau, 2016).

The statement above is in line with the results of this study where talent management does not affect the performance of KPP Pratama Demak employees. This result proves that no matter how good the talent management implemented by the agency is, if the employee's personality is not competent, it cannot have a direct impact on performance.

The results of this hypothesis test are in line with research conducted by Sopia et al. (2020) who tested 376 nurses in both private and government hospitals in Indonesia. It was concluded that talent management had no effect on performance. The results of this previous study indicate that talent management had no effect on performance, not only for employees under the Directorate General of Taxes, but also for hospital employees.

5) The Impact of Career Development on Performance

Narrative career theories reveal that they are based on the concept of meaning of the career itself. Employees narrate their past, present, and future career processes. This can be done starting from the process of observing, dissecting, and discussing the development/career process as a whole (Schlesinger and Daley, 2016).

Seeing the process above, it can support the improvement of employee performance. Performance is a function of motivation, and is also the ability of employees to complete each task or job. Employees should have a certain level of willingness and ability. This becomes ineffective, without a clear understanding of what will be done, and how to do it. Hermawati (2015) further stated that performance is real behavior displayed by each individual as a work achievement produced by employees according to their respective roles in the agency.

Empirical testing by Afriana (2021), Mardiyah and Purba (2019). The test results prove that career development also has a positive and significant effect on employee performance. This means that career development has a very important role in the organization so that performance can improve.

6) The Influence of Competence on Performance Mediated by Career Development

Performance is a function between competence and opportunity. Competence itself is an element of readiness, related to knowledge and skills that can be obtained from education, training, and experience. (Moeheriono, 2012). According to Purwanto (2010), employee ability in working concerns expertise, skills or professionalism, competence, including functional positions. Competence can also be interpreted as a basic characteristic of an individual casually related to effectiveness and excellent performance.

7) The Influence of Talent Management on Performance Mediated by Career Development

Performance in everyday context can also be called work achievement. This cannot be achieved by employees, but at least two conditions are needed, namely strong will or serious effort and the ability to do the job (Sugian, 2016). Furthermore, strong support from the organization is needed to achieve superior employee performance, for example good talent management. On the other hand, if this support cannot be received or developed individually by each employee, it will also not affect the achievement of superior performance (Srivastava et al, 2016).

Since career development is a pure mediation variable in influencing talent management on performance, then the career development variable has a very important role in improving employee performance. The argument is that, in the KPP Pratama Demak agency, it is not enough to rely on talent management alone. Therefore, to improve employee performance, it is necessary to manage career development that is well-planned and implemented objectively. This is what ultimately makes employees feel that they have received justice in building their careers, which can then improve performance.

4. Conclusion

Based on the results of various testing steps, the results of this study can be concluded as follows: Competence has a positive and significant effect on career development and performance, Talent management has a positive and significant effect on career development, but does not affect performance, Competence can directly affect performance

and also through career development mediation, Talent management does not directly affect performance but through career development mediation (full mediation), and Career development has a positive and significant effect on performance. This study has limitations in which the measurement of each indicator is only a little, where for independent variables each only 4 (four) indicators, for dependent each only 5 (five) indicators. In addition to these limitations in this study there is only conducted in one work unit or office.

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