

The Role of Career Development in Improving Human Resource Performance Through Job Satisfaction (Study at Semarang Medium Tax Office)

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Abstract. *The purpose of this study was to determine the effect of career development on employee performance, with job satisfaction as a mediating variable. This research was conducted at the Semarang Medium Tax Service Office (KPP Madya Semarang), a unit that carries out the main duties and functions of taxation in Indonesia. KPP Madya Semarang is a unit of the Ministry of Finance. This research was quantitative (explanatory research). The sample used in this study was all employees of KPP Madya Semarang, with a total sample of 118 employees drawn using total sampling. The analytical method used in this study was Partial Least Squares (SEM-PLS) with the analysis tool Smart PLS 3.0. From the results of the study, it can be concluded that career development has a positive and significant effect on job satisfaction. Job satisfaction has a positive and significant effect on employee performance. Career development has a positive and significant effect on employee performance. Job satisfaction significantly mediates the effect of career development on employee performance.*

Keywords: *Employee; Development; Performance.*

1. Introduction

Every organization has its own goals to achieve. An organization will function well if it can maximize the potential of each member to perform at their best. Elements within the organization must foster good cooperation, adhere to established organizational rules, and allocate tasks to each member to ensure they work effectively and efficiently according to their abilities.

The success, sustainability, and all organizational activities depend on the performance of human resources. The word "performance" comes from the English word "performance," which is often translated into Indonesian as "performa" (performance). Human resource performance is influenced by various factors such as skills, motivation, work environment, leadership, and organizational policies. Human resource performance is one of the most important concerns for a manager because it can improve overall organizational performance, both directly and indirectly (Hsinkuang, 2023).

Organizational performance is closely related to the job satisfaction experienced by its members. Job satisfaction is the result of an individual's attitude toward work and factors related to work and life in general, which are closely related to performance. (Kosec, 2022). High job satisfaction can improve individual performance and increase work productivity, as well as reduce turnover rates (the number of employee resignations) within an organization. (Erina Rulianti, 2023)

One factor influencing human resource performance is career development. Career development is a condition that indicates an increase in a person's status within an organization within a predetermined career path. One benefit of a career development program is that it fosters better communication between superiors and subordinates, as well as within the organization as a whole.

Previous research results have shown inconclusive results, indicating a research gap between career development and human resource performance. This is demonstrated by the research of Reisa Berlyana Dwi Pramaesela (2022) and Franciska (2023), which found that career development had a positive and significant effect on human resource performance. However, this differs from research conducted by Sinta Nuriyah (2022) and Billy Virya Hapsoro (2022), which found that career development had a negative and insignificant effect on human resource performance.

Organizational performance is the key to determining whether established goals are being achieved. Superiors and managers must recognize signs of poor performance before the company or agency faces serious problems.

According to Mangkunegara (2005), performance is the quality and quantity of work results achieved by human resources in carrying out their duties in accordance with the responsibilities given to them. According to Sulistiyani (2006), a person's performance is a combination of ability, effort, and opportunity that can be assessed from the results of their work. According to Miner (1988), performance is how a person can function and behave in accordance with the tasks assigned to them. Based on the existing definitions, it can be concluded that Human Resource performance is the work results achieved by human resources for work carried out to achieve a predetermined goal.

Muhamad Fatih Nasrullah (2022) explains that one of the characteristics of job satisfaction is the work itself, namely the extent to which the work provides individuals with interesting tasks, opportunities to learn, and opportunities to accept responsibility. Perera and John (2020) state that job satisfaction is a job achieved by someone based on work actualization, achievement of work goals, work achievements, realization, targets, and well-being. According to Luthans (2006), job satisfaction is a pleasant or positive emotional state derived from the assessment of one's work or work experience. A person's personality may be related to aspects of job satisfaction, including total salary, security, the work itself, and working hours. Job satisfaction can also help individuals make the right decisions about career paths and job choices that align with their personalities and increase the likelihood of job satisfaction, considering that the field of job satisfaction contributes to overall job satisfaction

(Weixi Kang and Antonio Malvaso, 2023). Based on these several definitions, it can be concluded that job satisfaction is a form of attitude that shows satisfaction and happiness with one's current job.

Herzberg's Two-Factor Motivation Theory distinguishes between two factors: motivators and hygiene factors. Motivators (e.g., challenging work, recognition of one's accomplishments, responsibility, the opportunity to do something meaningful, involvement in decision-making, a sense of importance to an organization) provide positive satisfaction arising from intrinsic conditions of the job itself, such as recognition, achievement, or personal growth. Hygiene factors (e.g., status, job security, salary, benefits, working conditions, good pay, paid insurance, vacations) do not provide positive satisfaction or generate higher motivation, although their absence results in dissatisfaction. These are extrinsic to the job itself and include aspects such as company policies, supervisory practices, or wages/salaries.

The reason for selecting the object is based on the suboptimal performance of human resources within the Directorate General of Taxes, which is suspected to be one of the causes of uneven competency. Performance measurement at the Directorate General of Taxes is carried out based on the provisions of the Decree of the Minister of Finance No. 300/KMK.01/2022 concerning Performance Management within the Ministry of Finance and Circular Letter of the Minister of Finance No. SE-17/MK.1/2022 concerning Guidelines for Implementing Performance Management within the Ministry of Finance. Employee Performance Evaluation is carried out on employee work results and work behaviors that produce Employee Performance Values (NKP) and Organizational Performance Values (NKO). The determination of the Key Performance Indicator (KPI) Achievement Index is calculated with the provisions of a Maximum Achievement Index limit of 120% and a Minimum Achievement Index of 0.

2. Research Methods

This research is explanatory research. According to Cooper and Schindler (2014), explanatory research attempts to explain why and how relationships between variables occur. This research focuses on theory development and is conducted using a more structural approach, prioritizing hypothesis testing and empirical data. These variables include career development, job satisfaction, and human resource performance.

3. Results and Discussion

The population in this study was 118 employees of the Semarang Medium Tax Service Office (KPP) with State Civil Apparatus (ASN) status. The sample size for this study was 118 individuals. Questionnaires were distributed directly to the 118 individuals via a Google Form link. Furthermore, 118 completely and valid questionnaires were in the form of computer data entry. These questionnaires were used by the researchers for further analysis.

The respondents of this study were all employees of the Semarang Medium Tax Service Office (KPP) in 2025, with the following characteristics:

Table Respondent Characteristics

Characteristics	Frequency	Percentage
Gender:		
Man	88	74.6%
Woman	30	25.4%
Total	118	100%
Age:		
< 25 Years	0	0%
25 – 35 Years	34	28.8%
36 – 45 Years	51	43.2%
> 45 Years	33	28%
Total	118	100%
Characteristics	Frequency	Percentage
Level of education:		
SENIOR HIGH SCHOOL	0	0%
Diploma	27	22.9%
Bachelor's Degree (S1)	54	45.8%
Bachelor's Degree (S2)	37	31.3%
Bachelor's Degree (S3)	0	0%
Total	118	100%
Years of service:		
< 5 Years	0	0%
5 – 10 Years	22	18.6%
10 – 15 Years	23	19.5%
15 – 20 Years	29	24.6%
20 – 25 Years	25	21.2%
> 25 Years	19	16.1%
Total	118	100%

Source: Processed primary data, 2025

Table shows that 43.2% of employees at the Semarang Middle Tax Service Office (KPP Madya) are aged 36-45 years, which is mature and productive age. In addition, men are the most employees with 74.6% compared to women who are 25.4%. This explains that the majority of employees at the Semarang Middle Tax Service Office (KPP Madya) are men. Educational characteristics show that most respondents have a Bachelor's degree (S1) with a percentage of 45.8%.

The length of service in this study was not calculated from the time the employee was at the Semarang Medium Tax Service Office (KPP), but from the time the employee worked under the auspices of the Directorate General of Taxes (DGT). This is because the mutation pattern at the DGT does not allow for an employee to remain in the same office for an extended period. Based on the data, it is known that the largest number of respondents in this study had a service period of 15-20 years, amounting to 29 people (24.6%), followed by a service period of 20-25 years, amounting to 25 people (21.2%). There were no respondents with a service period of less than 5 years, indicating that there were no respondents who were relatively new to working at the Directorate General of Taxes.

Based on the results of the responses of 118 respondents regarding career development, job satisfaction, and human resource performance, the following descriptive statistics can be formed:

- High/good category, $X > \text{Mean} + \text{SD}$
- Moderate/sufficient category, $(\text{Mean} - \text{SD}) < X < (\text{Mean} + \text{SD})$
- Low/poor category, $X < \text{Mean} - \text{SD}$

Class Interval = 5

Mean = 3

SD (Standard Deviation) = $4/6 = 0.67$

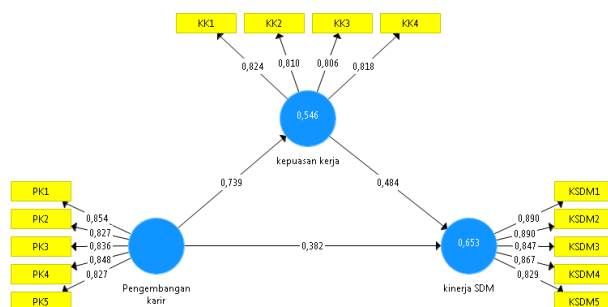
In this study, data analysis was conducted using the SmartPLS 3.0 application. Data analysis was carried out in two stages: first, assessing the outer model, also known as the measurement model, and second, assessing the inner model, also known as the structural model.

Analysis of the outer model or measurement model is carried out by testing several things, namely testing Convergent validity, Discriminant validity, and Reliability.

1) Convergent Validity Test

This test can be seen from the outer loading values in the outer model. The following is a research image showing the output of the outer model values and outer loadings on the indicators in each variable.

Figure Output Outer Partial Last Square Model



Based on the test results shown in table 4.13 through the SmartPLS 3.0 application, it can be seen that hypothesis 3 (H3) has a positive original sample value (path coefficients), a T-statistics value of 4.992 which is greater than the T-table value ($4.992 > 1.99$), and a P-value of 0.000 which is smaller than the significant limit of 0.050 ($0.000 < 0.050$). This means that there is a positive and significant influence between career development and human resource performance, so H3 is accepted and H0 is rejected.

The mediation test is used to determine whether a mediating variable (M) bridges the relationship between the independent variable (X) and the dependent variable (Y). This can be seen from the results of the Path Coefficients calculation using the SmartPLS application as follows:

Table Mediation Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Career development -> job satisfaction -> HR performance	0.357	0.355	0.066	5,402	0.000

Source: Processed primary data, 2025

Based on Table it is known that the Career Development → Job Satisfaction → HR Performance path has an Original Sample (O) = 0.357, t statistic = 5.402 and p value = 0.000. Since the p value < 0.05, it can be concluded that the indirect effect is significant. This means that job satisfaction significantly mediates the effect of career development on human resource performance. Thus, better career development will increase job satisfaction, which will then have a positive impact on improving human resource performance.

Zulkifli's (2022) study explains that factors influencing human resource performance include leadership, motivation, and job satisfaction. Additionally, other factors influencing performance include competence, organizational culture, compensation, and discipline.

Previous researchers have studied the relationship between career development and job satisfaction. A study by Erina Rulianti (2023) concluded that career development has a positive and significant effect on employee job satisfaction. A similar conclusion was reached by a study by Misbachul Munir (2022), where employee job satisfaction was partially influenced by career development. Based on the above description, the following hypotheses are proposed:

H1: Career development has a positive influence on job satisfaction.

A study by Andia Salsabilla and Ian Nurpatia Suryawan (2021) concluded that job satisfaction influences employee performance. A study by Heni Fitri Ratna Sari (2022) also concluded that job satisfaction directly influences performance. Based on the above description, the following hypotheses are proposed:

H2: Job satisfaction has a positive influence on human resource performance.

The relationship between career development and human resource performance has been studied by previous researchers. Research by Reisa Berlyana Dwi Pramaesela (2022) concluded that career development, job satisfaction, and workload significantly influence employee performance. A similar conclusion was reached by Franciska's (2023) research, which found that career development had a positive and significant impact on employee performance.

A study by Dion Alan Nugraha (2022) concluded that there was a positive and significant influence of career development variables on performance, mediated by job satisfaction. A study by IP Sari and AG Rahyuda (2022) also concluded that job satisfaction mediated the influence of career development on employee performance.

Interpretation of Results:

1) The Influence of Career Development on Job Satisfaction

The results of the study show that career development has an influence on job satisfaction, where the T-statistics value is 15.207 which is greater than the T-table value ($15.207 > 1.99$), and the P-value is 0.000 which is smaller than the significance limit of 0.050 ($0.000 < 0.050$).

Career development fosters job satisfaction within the organization, especially for employees at the Semarang Medium Tax Service Office (KPP). The higher the organization's policies, work performance, educational background, training, and work experience, the higher the job satisfaction, which includes the content of the work, wages received, superiors or supervisors, and coworkers of the Semarang Medium Tax Service Office (KPP).

According to Champion (2006), career development is essentially carried out to satisfy employee needs and interests. This can be achieved by empowering employees, enabling them to engage in self-management and further stimulating their work performance through training and development provided by the organization. Therefore, effective career development can influence employee job satisfaction levels.

The results of this study align with those of Erina Rulianti (2023), who concluded that career development has a positive and significant impact on employee job satisfaction. Good career development can influence employee job satisfaction levels.

2) The Influence of Job Satisfaction on Human Resource Performance

The results of the study show that job satisfaction has an influence on human resource performance, where the T-statistics value is 6.356 which is greater than the T-table value ($6.356 > 1.99$), and the P-value is 0.000 which is smaller than the significance limit of 0.050 ($0.000 < 0.050$).

Job satisfaction drives individual intention to perform organizational work, especially for employees of the Semarang Medium Tax Service Office. Job satisfaction, which encompasses job content, wages received, superiors or supervisors, and coworkers within the organization, has been shown to increase the quantity, quality, cooperation, creativity, and responsibility of employees at the Semarang Medium Tax Service Office (KPP).

Robbins (2006) states that job satisfaction refers to an individual's general attitude toward their work. Someone with a high level of job satisfaction has a positive attitude toward their job, while someone who is dissatisfied has a negative attitude toward it. If employees lack job satisfaction, their work motivation will decrease and they will become more difficult to work

with. This shows that job satisfaction also determines how an organization operates. Along with employee job satisfaction, human resource performance is expected to improve.

The results of this study align with those of Andia Salsabilla and Ian Nurpatria Suryawan (2021), who concluded that job satisfaction influences employee performance. A study by Heni Fitri Ratna Sari (2022) also concluded that job satisfaction directly influences performance. If employees lack job satisfaction, their work motivation will decrease. This suggests that job satisfaction also influences how an organization operates. As employee job satisfaction increases, employee performance is expected to improve.

3) The Influence of Career Development on Human Resource Performance

The results of the study show that career development has an influence on human resource performance, where the T-statistics value is 4.992 which is greater than the T-table value ($4.992 > 1.99$), and the P-value is 0.000 which is smaller than the significance limit of 0.050 ($0.000 < 0.050$).

Career development encourages individual commitment to organizational work, particularly for employees of the Semarang Middle Tax Service Office (KPP Madya). The higher the organization's policies, work performance, educational background, training, and work experience, the greater the quantity, quality, collaboration, creativity, and responsibility of employees at the Semarang Middle Tax Service Office (KPP Madya).

According to Siagian (2007), career development is the personal changes an individual makes to achieve a career plan. In line with this definition, career development can be defined as the process and activities to prepare an employee for a future organizational position. Employees generally expect to have access to information regarding various opportunities for promotion; this access is especially important if available job openings are filled through a competitive internal selection process. If such access is absent or very limited, employees will assume that the principle of fairness and equality in promotion opportunities is not applied within the organization. Open career development is expected to improve employee performance within an organization.

The results of this study align with those of Reisa Berlyana Dwi Pramaisela (2022), who concluded that career development, job satisfaction, and workload significantly influence employee performance. A similar conclusion was also reached by Franciska's (2023) study, which found that career development had a positive and significant impact on employee performance.

However, the results of this study contradict the research of Sinta Nuriyah (2022) and Billy Virya Hapsoro (2022) which found that career development had a negative and insignificant effect on human resource performance.

4) The Influence of Career Development on Human Resource Performance Mediated by Job Satisfaction

The results of the study show that job satisfaction significantly mediates the influence of career development on human resource performance, where the Career Development → Job Satisfaction → HR Performance path has Original Sample (O) = 0.357, t statistic = 5.402 and p value = 0.000. Because the p value < 0.05. This means that job satisfaction significantly mediates the influence of career development on human resource performance. Thus, the better career development, the higher job satisfaction will be, which will then have a positive impact on improving human resource performance.

This is in line with the research results of IP Sari and AG Rahyuda (2022) which also concluded that job satisfaction mediates the influence between career development and employee performance.

Based on the research results obtained, when linked to current issues, it can be concluded that career development influences human resource performance at the Semarang Medium Tax Service Office. Clear and equitable career development will result in employees performing well, meaning they are willing to work hard, maintain integrity, and consistently strive to improve the quality of their work for the advancement of the organization.

4. Conclusion

The conclusion in answering the author's problem formulation, namely whether career development and job satisfaction are able to improve human resource performance and whether job satisfaction is able to mediate the influence of career development on human resource performance, will be explained as follows: Career development has a positive and significant impact on job satisfaction. This means that the higher the organizational policies, work performance, educational background, training, and work experience, the higher the job satisfaction, which includes job content, wages, superiors or supervisors, and coworkers at the Semarang Medium Tax Service Office (KPP Madya). Job satisfaction has a positive and significant impact on human resource performance. Higher job satisfaction has been shown to improve human resource performance at the Semarang Medium Tax Service Office (KPP Madya). This means that job content, wages received, superiors or supervisors, and coworkers within the organization have been shown to increase the quantity, quality, cooperation, creativity, and responsibility of employees at the Semarang Medium Tax Service Office (KPP Madya). Career development has a positive and significant impact on human resource performance. Better career development can improve the performance of human resources at the Semarang Middle Tax Service Office (KPP Madya Semarang). Stronger organizational policies, work performance, educational background, training, and work experience will improve the quantity, quality, collaboration, creativity, and responsibility of employees at the Semarang Middle Tax Service Office (KPP Madya Semarang). Job satisfaction significantly mediates the effect of career development on human resource performance. In other words, career development is more effective indirectly through job satisfaction than directly on human resource performance.

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