

The Effect of Training, Career Development, and Role Clarity on the Performance of Employees at the Bogor Medium Tax Office

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ABSTRACT

This study examined the effects of training, career development, and role clarity on employee performance at the Bogor Medium Tax Office (KPP Madya Bogor). The research employed a quantitative causal research design to analyze the relationships among the variables. The population consisted of all 118 employees of KPP Madya Bogor, and a census sampling technique was applied, resulting in 118 respondents. Data were collected using a structured questionnaire measured with a five-point Likert scale. The data analysis techniques included validity testing, reliability testing, classical assumption testing, and multiple linear regression analysis using SPSS version 20. The results showed that all measurement instruments were valid and reliable, and the regression model met the classical assumption requirements. The multiple linear regression analysis revealed that training, career development, and role clarity each had a positive and statistically significant effect on employee performance. Among the three variables, training demonstrated the strongest influence on employee performance, followed by role clarity and career development. The coefficient of determination indicated that a substantial proportion of the variance in employee performance could be explained by the combined effects of the three independent variables. These findings suggest that employee performance in public sector tax institutions can be enhanced through effective training programs, structured career development systems, and clear role definitions. The study provides empirical evidence for the importance of integrated human resource management practices in improving performance within government organizations, particularly in the context of tax administration.

Keywords: training, career development, role clarity, employee performance, public sector

1. INTRODUCTION

Human resource capability plays a critical role in determining organizational performance and service quality, particularly within public sector institutions. In government organizations, employee performance is not merely an administrative outcome but a strategic determinant that shapes public service effectiveness and institutional credibility. As a core operational unit of the Directorate General of Taxes, the Tax Service Office (Kantor Pelayanan Pajak / KPP) plays a vital role in maintaining taxpayer compliance and supporting national revenue collection. Therefore, improving employee performance in tax offices remains a central concern for public sector management.

Previous empirical studies indicate that training and career development are key determinants of employee performance in public organizations. Heru Saban et al. (2021) found that structured training programs and clear career development pathways significantly enhance the performance of government employees. Similarly, Saputri and Effendy (2020), in their study at PT Pos Indonesia, emphasized that training and career development contribute positively to employee work performance. These findings suggest that human resource development practices are essential instruments for improving organizational outcomes.

However, empirical evidence also reveals inconsistent results. Prasetyo (2020), in a study conducted at BPJS Ketenagakerjaan Kediri Branch, reported that training did not have a significant effect on employee performance, whereas career development showed a stronger influence. In addition, Hasan et al. (2023) demonstrated that although career development positively affects performance, training does not consistently improve job satisfaction or work outcomes. These mixed findings raise an important question regarding the conditions under which training and career development effectively translate into improved employee performance.

Role clarity is frequently identified as a critical factor that helps explain these inconsistencies. Role clarity refers to employees' understanding of their job responsibilities, performance targets, and organizational expectations. In highly bureaucratic public organizations characterized by formal procedures, hierarchical structures, and strict standard operating procedures, unclear roles may weaken the effectiveness of training and career development initiatives. Ningsih (2022) found that higher levels of role clarity significantly improve employee performance and enhance the effectiveness of other human resource development programs. Without clear role expectations, training and career development risk becoming administrative routines rather than drivers of behavioral change.

This issue is particularly relevant in the context of the Bogor Medium Tax Office (KPP Madya Bogor), which manages medium-to-large taxpayers, operates under high revenue targets, and faces dynamic regulatory changes. Employees are required to possess strong technical competencies, up-to-date regulatory knowledge, and clearly defined roles to prevent task overlap and performance inefficiencies. With approximately 118 employees, KPP Madya Bogor provides an appropriate setting for comprehensive quantitative analysis. Moreover, studies that simultaneously examine training, career development, and role clarity within Indonesian tax offices remain limited.

Therefore, this study aims to examine the effects of training, career development, and role clarity on employee performance at KPP Madya Bogor. Practically, the findings are expected to provide evidence-based insights for tax office management in designing more effective human resource development policies. Academically, this study contributes to the public sector human resource management literature by integrating role clarity with training and career development, offering a more comprehensive perspective on employee performance determinants in tax administration institutions.

Despite the growing body of empirical research on human resource management in public sector organizations, studies that simultaneously examine training, career development, and role clarity within the context of tax administration remain limited, particularly in developing countries. Most prior studies tend to investigate these variables in isolation or focus primarily on general public institutions without considering the unique operational pressures of tax offices, such as high compliance demands, strict regulatory frameworks, and performance targets linked directly to national revenue outcomes. As a result, the interaction between human capital development practices and structural role clarity in shaping employee performance within tax administration institutions has not been sufficiently explored.

This study addresses this gap by integrating training, career development, and role clarity into a single empirical model applied to a medium tax office (KPP Madya) in Indonesia. By incorporating role clarity alongside traditional human resource development variables, this research

extends existing public sector human resource management literature by highlighting the structural conditions under which training and career development translate into improved employee performance. Furthermore, the focus on a tax administration context provides a more nuanced understanding of performance determinants in highly regulated public organizations, offering both theoretical enrichment and practical insights for tax office management.

2. LITERATURE REVIEW

Human Capital Theory

Human Capital Theory provides a fundamental framework for understanding how organizations enhance employee performance through strategic investments in human resources. Becker (1964) conceptualized employees as valuable capital whose productivity can be increased through education, training, and skill development. Organizations that consistently invest in human capital tend to achieve higher productivity and sustainable performance improvements.

Schultz (1971) further emphasized that structured learning processes, particularly training, play a crucial role in enhancing employees' work-related competencies and adaptability. In public sector organizations, where regulatory changes and technological advancements occur frequently, continuous human capital development becomes essential.

Career development also represents a critical dimension of human capital investment. Nadler and Nadler (1990) and Hall (2002) argued that career development is a long-term process that enhances employees' competencies, employability, and organizational contribution. Therefore, training and career development align directly with Human Capital Theory, suggesting that systematic investment in employees' capabilities leads to improved organizational performance.

Role Theory

Role Theory explains how employees' understanding of role expectations influences their behavior and performance. Kahn et al. (1964), through the Role Episode Model, introduced role ambiguity and role conflict as key sources of performance inefficiency. Role ambiguity arises when employees lack clear information regarding job responsibilities, authority boundaries, and performance standards.

Rizzo, House, and Lirtzman (1970) demonstrated that role clarity is positively associated with job effectiveness and satisfaction. When employees clearly understand what is expected of them, they can perform tasks more accurately and confidently. Empirical evidence confirms that role clarity reduces stress, minimizes errors, and enhances performance outcomes (Tubre & Collins, 2021).

In bureaucratic public organizations such as tax offices, where formal procedures, hierarchical structures, and strict regulations prevail, role clarity becomes particularly critical. Unclear roles may lead to task overlap, administrative delays, and reduced service quality. Consequently, Role Theory provides a strong theoretical basis for examining role clarity as a direct determinant of employee performance.

Performance Theory

Performance Theory conceptualizes performance as a multidimensional construct influenced by individual capabilities, motivation, and opportunities to perform. Campbell (1990) argued that performance is not merely an outcome but the result of interactions between ability, effort, and situational factors.

Armstrong and Baron (1998) emphasized that employee performance should be aligned with organizational objectives and strategic goals. In public sector contexts, performance extends beyond output quantity to include service quality, procedural compliance, and accountability.

This theoretical perspective aligns with the variables examined in this study. Training enhances employee capabilities, career development expands opportunities and future prospects,

and role clarity provides direction and reduces structural barriers. Together, these factors form an integrated framework for explaining employee performance in public organizations.

Social Exchange Theory

Social Exchange Theory (SET) explains workplace relationships as reciprocal exchanges between employees and organizations. Blau (1964) argued that when employees perceive organizational support and investment, they feel obligated to reciprocate through positive attitudes and behaviors.

Within this framework, training and career development represent organizational investments that signal support and commitment to employees' growth. Role clarity further strengthens this exchange by providing fairness and certainty in job expectations. When employees perceive these practices positively, they are more likely to respond with higher levels of effort and performance.

SET therefore complements Human Capital and Role Theory by explaining the psychological mechanism through which organizational practices translate into employee performance outcomes.

Training

Training is a systematic process aimed at improving employees' knowledge, skills, and work behaviors. Armstrong (2014) and Noe (2020) defined training as structured learning activities designed to enhance job-related competencies. In public sector organizations, effective training supports employees' ability to adapt to regulatory changes, technological systems, and service demands.

Previous studies show that training effectiveness depends on needs analysis, management support, participant readiness, instructional quality, and post-training evaluation (Salas et al., 2015; Kirkpatrick & Kirkpatrick, 2019). When aligned with organizational needs, training contributes positively to employee performance.

Career Development

Career development refers to organizational efforts to support employees' long-term professional growth through career planning, promotion opportunities, mentoring, and competency development. Mondy and Martocchio (2016) emphasized that career development enhances motivation, commitment, and performance.

In public sector institutions, transparent career systems and fair promotion mechanisms are essential for maintaining employee engagement and readiness for complex job demands. Empirical evidence suggests that employees who perceive clear career prospects demonstrate higher performance levels and stronger organizational commitment (Greenhaus et al., 2019).

Role Clarity

Role clarity reflects employees' understanding of job responsibilities, performance standards, reporting relationships, and procedural guidelines. Robbins and Judge (2019) argued that role clarity enables employees to work efficiently by reducing uncertainty and role-related stress.

Studies consistently report that high role clarity improves task accuracy, coordination, and performance, particularly in organizations with complex administrative structures (Sawyer, 1992; Schaubroeck et al., 1989). In tax administration settings, role clarity is essential for ensuring compliance, accuracy, and service effectiveness.

Employee Performance

Employee performance refers to measurable work outcomes related to quality, quantity, timeliness, effectiveness, and work behavior. Mathis and Jackson (2017) and Dessler (2020) emphasized that performance reflects both task accomplishment and behavioral contributions.

In public sector organizations, performance evaluation also considers service quality, discipline, teamwork, and adherence to regulations. These dimensions provide a comprehensive basis for assessing employee performance within tax offices.

Conceptual Framework

The analytical model in this study is derived from the theoretical review discussed in the previous chapter, which conceptually states that there is an influence between Training, Career Development, and Role Clarity on employee performance. Thus, based on the background of the problem and the literature review, a conceptual framework was created as shown in Figure 1 below:

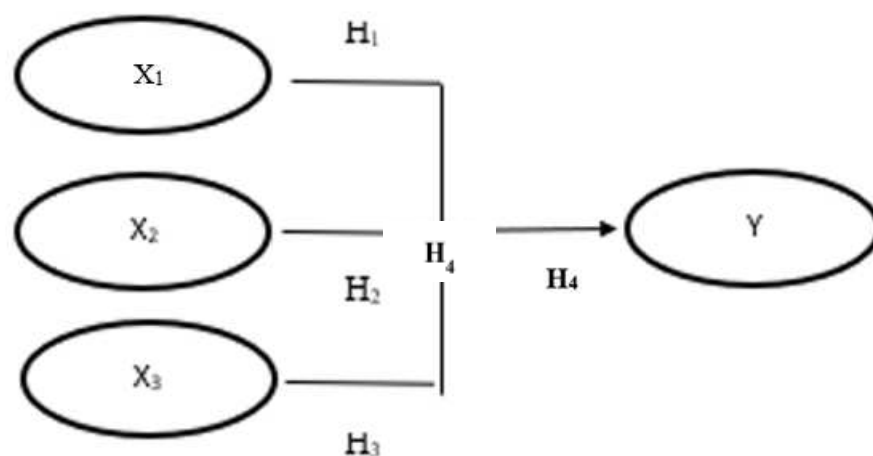


Figure 1

Conceptual Framework

Keterangan

X1 = Training

X2 = Career Development

X3 = Role Clarity

Y = Employee Performance

Hypothesis development:

1. H1 = Training partially has a positive effect on employee performance.
2. H2 = Career development partially has a positive effect on employee performance.
3. H3 = Role clarity partially has a positive effect on employee performance.
4. H4 = Training, career development, and role clarity simultaneously affect employee performance.

3. RESEARCH METHOD

Research Design

This study employed a quantitative causal research design to examine the effect of training, career development, and role clarity on employee performance. A causal approach was used to identify and explain cause–effect relationships among the research variables. Training, career development, and role clarity were treated as independent variables, while employee performance was positioned as the dependent variable.

Population and Sample

The population of this study consisted of all employees of the Bogor Medium Tax Office (KPP Madya Bogor), totaling 118 employees. Given the relatively small and manageable population size, this study applied a census sampling technique, in which all population members were included as research respondents. Therefore, the sample size was equal to the population size.

Variable Measurement

Data were collected using a structured questionnaire developed based on established measurement scales from prior studies. All questionnaire items were measured using a five-point Likert scale, ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

1. Training

Training was measured using six items capturing the relevance of training materials, instructor competence, training methods, training facilities, applicability of training outcomes, and perceived improvement in employee competence. These indicators were adapted from Noe (2020), Armstrong (2014), Rivai and Sagala (2020), Kirkpatrick and Kirkpatrick (2019), and Werner and DeSimone (2019).

2. Career Development

Career development was measured using ten items reflecting promotion opportunities, career clarity, career planning, access to competency development programs, supervisory support, performance evaluation feedback, fairness of promotion systems, equal development opportunities, job rotation, and career optimism. The measurement indicators were adapted from Mondy and Martocchio (2016), Noe (2020), Armstrong (2014), DeCenzo et al. (2020), and Gibson et al. (2012).

3. Role Clarity

Role clarity was measured using six items assessing employees' understanding of job responsibilities, performance standards, coordination mechanisms, standard operating procedures, access to work-related information, and absence of role ambiguity. These indicators were adapted from Rizzo et al. (1970), Schaubroeck et al. (1989), Sawyer (1992), Hall (2008), and Beauchamp et al. (2002).

4. Employee Performance

Employee performance was measured using eight items covering work accuracy, workload completion, timeliness, resource efficiency, teamwork, compliance with regulations, initiative, and contribution to organizational goals. The measurement indicators were adapted from Robbins and Judge (2019), Dessler (2020), Mangkunegara (2017), Mathis and Jackson (2017), and Werner and DeSimone (2019).

Data Type and Data Collection

This study utilized primary and secondary data. Primary data were obtained directly from respondents through questionnaires distributed to employees of KPP Madya Bogor. Secondary data were collected from institutional documents, reports, and relevant literature to support the analysis.

Ethical Considerations and Response Bias Control

This study was conducted in accordance with ethical research principles applicable to social science research. Participation in the survey was voluntary, and all respondents were informed about the purpose of the study prior to data collection. To ensure confidentiality and anonymity, no personal identifiers such as names, employee identification numbers, or specific job positions were collected. The responses were used solely for academic purposes and analyzed in aggregate form, ensuring that individual responses could not be traced back to specific participants.

Given the organizational context of a public sector institution, particular attention was paid to minimizing potential response bias. The use of a census sampling technique reduced the risk of sampling bias, as all employees of KPP Madya Bogor were included as potential respondents. To mitigate social desirability bias, respondents were assured that their answers would not affect performance evaluations or managerial decisions, and the questionnaire was administered without direct supervision from organizational leaders.

Furthermore, to reduce the risk of common method bias, the questionnaire items were carefully worded using clear and neutral language, and the measurement indicators were derived from well-established scales in prior studies. The separation of construct items across different sections of the questionnaire also helped minimize respondents' tendency to provide consistent but biased responses. These procedures collectively enhanced the reliability and validity of the data collected in this study.

Data Analysis Technique

Data analysis was conducted using Statistical Package for the Social Sciences (SPSS) version 20. The analysis procedure included validity testing, reliability testing, classical assumption testing, and multiple linear regression analysis. Hypothesis testing was performed using t-tests to assess partial effects and F-tests to evaluate simultaneous effects. The coefficient of determination (R^2) was used to assess the explanatory power of the regression model.

Place and Time of Research

This research was conducted at the KPP Madya Bogor, located at Jl. Ir. H. Juanda No. 64. Paledang, Central Bogor. The research was conducted in December 2025.

4. RESULTS AND ANALYSIS

Validity Test Results

The validity test was conducted to examine whether each questionnaire item was able to accurately measure the intended construct. Item validity was assessed using Pearson Product–Moment Correlation, by comparing the calculated correlation coefficient (r count) with the critical value of r table.

With a sample size of 118 respondents, the critical value of r table at a significance level of 0.05 was 0.1786. An indicator is considered valid if its r count is greater than the r table value.

The results show that all indicators across all variables have correlation coefficients exceeding the critical value, indicating that all measurement items are valid and suitable for further statistical analysis.

Tabel 1
Validity Test Result

Variable	Indicator	r count	r table	Remark
Training	P1	0.764	0.1809	Valid
	P2	0.819	0.1809	Valid
	P3	0.810	0.1809	Valid
	P4	0.817	0.1809	Valid
	P5	0.866	0.1809	Valid
	P6	0.572	0.1809	Valid
Career Development	PK1	0.787	0.1809	Valid
	PK2	0.839	0.1809	Valid
	PK3	0.797	0.1809	Valid
	PK4	0.801	0.1809	Valid

Variable	Indicator	r count	r table	Remark
	PK5	0.800	0.1809	Valid
	PK6	0.700	0.1809	Valid
	PK7	0.723	0.1809	Valid
	PK8	0.359	0.1809	Valid
	PK9	0.655	0.1809	Valid
	PK10	0.200	0.1809	Valid
Role Clarity	KEP1	0.726	0.1809	Valid
	KEP2	0.780	0.1809	Valid
	KEP3	0.752	0.1809	Valid
	KEP4	0.687	0.1809	Valid
	KEP5	0.646	0.1809	Valid
	KEP6	0.798	0.1809	Valid
Employee Performance	KP1	0.864	0.1809	Valid
	KP2	0.916	0.1809	Valid
	KP3	0.875	0.1809	Valid
	KP4	0.837	0.1809	Valid
	KP5	0.858	0.1809	Valid
	KP6	0.665	0.1809	Valid
	KP7	0.586	0.1809	Valid
	KP8	0.229	0.1809	Valid

The validity test results confirm that all measurement indicators are statistically valid, as each item demonstrates a correlation coefficient exceeding the critical threshold. This finding indicates that the questionnaire items accurately represent their respective constructs, including training, career development, role clarity, and employee performance.

The strong item–total correlations suggest that respondents consistently interpreted the measurement items in line with the intended conceptual definitions. This provides a solid empirical foundation for subsequent reliability testing and regression analysis, ensuring that further statistical results are based on valid measurement instruments.

Reliability Test

Reliability testing was conducted to evaluate the internal consistency of the measurement instruments used in this study. The reliability of each construct was assessed using Cronbach's Alpha coefficient. A construct is considered reliable if the Cronbach's Alpha value exceeds the commonly accepted threshold of 0.60, indicating consistent measurement across items.

The reliability test results show that all research variables meet the reliability criteria, confirming that the questionnaire items consistently measure their respective constructs.

Table 2
Reliability Test Result

Variable	Cronbach's Alpha	Criterion	Remark
Training	0.868	0.60	Reliable
Career Development	0.874	0.60	Reliable
Role Clarity	0.818	0.60	Reliable
Employee Performance	0.894	0.60	Reliable

Normality Test

The normality test was conducted to examine whether the residuals in the regression model were normally distributed. Normality is a fundamental assumption in multiple linear regression to ensure unbiased and efficient parameter estimates.

Based on the Kolmogorov–Smirnov test, the Asymp. Sig. (2-tailed) value obtained was 0.064, which is greater than the significance level of 0.05. This result indicates that the residuals are normally distributed.

In addition, visual inspection using the Normal P–P Plot of Regression Standardized Residual shows that the data points are distributed closely around the diagonal line, further confirming the normality assumption.

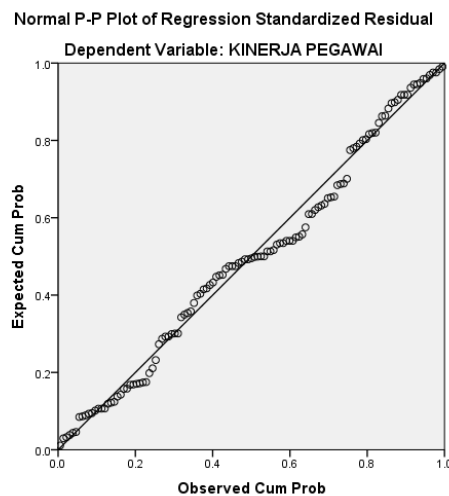


Figure 1
Normality Test Result

Multicollinearity Test

The multicollinearity test was performed to determine whether there were high correlations among the independent variables. Multicollinearity can distort regression estimates and weaken the statistical significance of predictors. This test was evaluated using Tolerance and Variance Inflation Factor (VIF) values.

A regression model is considered free from multicollinearity if tolerance values exceed 0.10 and VIF values are below 10.

Table 3
Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Training	.799	1.251
Career Development	.856	1.168
Role Clarity	.840	1.190

The multicollinearity test results show that all independent variables have tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values below 10. These results indicate that there is no multicollinearity among the independent variables. Therefore, the regression model meets the multicollinearity assumption and can be used for further hypothesis testing

Multiple Linear Regression Result

The regression analysis shows that training, career development, and role clarity all have positive and statistically significant effects on employee performance. Training has the strongest standardized effect on employee performance ($\beta = 0.475$), followed by role clarity ($\beta = 0.432$) and career development ($\beta = 0.267$). All independent variables have significance values below 0.05, indicating that each variable individually contributes to improving employee performance.

Table 4
Multiple Linear Regression Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-9.954	2.139		-4.655	.000
1 Training	.564	.058	.475	9.774	.000
Career Development	.250	.044	.267	5.702	.000
Role Clarity	.672	.074	.432	9.124	.000

Coefficient Determination Test Result

The model summary was used to evaluate the explanatory power of the regression model in explaining employee performance. The results are presented in Table 5

Table 5
Coefficient Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.886 ^a	.785	.780	2.804

The model summary indicates a strong relationship between the independent variables and employee performance, with a correlation coefficient (R) of 0.886. The R Square value of 0.785

shows that 78.5% of the variance in employee performance can be explained by training, career development, and role clarity. The adjusted R Square value of 0.780 confirms that the model remains robust after adjusting for the number of predictors.

Partial Hypothesis Testing (t-test Results)

The t-test was conducted to examine the partial effect of each independent variable—training, career development, and role clarity—on employee performance at KPP Madya Bogor. The test evaluates whether each regression coefficient is statistically significant at a 5% significance level. The results of the t-test are presented in Table 7.

Table 7
T Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-9.954	2.139		-4.655	.000
1 Training	.564	.058	.475	9.774	.000
Career Development	.250	.044	.267	5.702	.000
Role Clarity	.672	.074	.432	9.124	.000

The t-test results indicate that all independent variables have a positive and statistically significant effect on employee performance. Training shows a significant positive effect with a t-value of 9.774 and a significance level of 0.000 (< 0.05). Career development also has a significant positive effect on employee performance ($t = 5.702$, $p < 0.05$) and a significance level of 0.000. Similarly, role clarity demonstrates a strong positive effect, with a t-value of 9.124 and a significance value of 0.000. These results confirm that each independent variable individually contributes to improving employee performance, supporting all proposed partial hypotheses.

F Test Result

Hypothesis testing based on significance. If the significance value is $< \alpha = 5\%$, then the hypothesis is accepted.

Table 7
F-Test Result

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3277.530	3	1092.510	138.919	.000 ^b
Residual	896.538	114	7.864		
Total	4174.068	117			

The results of the simultaneous test (F-test) indicate that the regression model is statistically significant. The F-value of 138.919 with a significance level of 0.000 ($p < 0.05$) demonstrates that Training, Career development, and role clarity simultaneously have a significant effect on employee performance. Therefore, the regression model is considered fit, and Hypothesis 4 (H4) is supported.

Discussion

Effect of Training on Employee Performance

The findings of this study indicate that training has a positive and significant effect on employee performance at KPP Madya Bogor. This result confirms that training programs which are

relevant, well-structured, and applicable to daily tasks contribute directly to improving employees' work outcomes.

This finding is consistent with empirical evidence reported by Arsyad, Ikhwan, and Srikaningsih (2024), who found that training significantly enhances employee performance by improving job-related competencies and work efficiency. Their study emphasizes that training is most effective when aligned with organizational needs and supported by adequate learning methods. Similarly, Sari and Nugroho (2022) demonstrated that training has a significant positive impact on employee performance in public service institutions, particularly when employees are able to directly apply acquired skills in their work activities.

From a theoretical perspective, this result supports Human Capital Theory, which argues that investments in employee training increase productivity and performance (Becker, 1964). In the context of KPP Madya Bogor, training plays a crucial role due to frequent changes in tax regulations, increasing digitalization, and the complexity of tax administration tasks. Employees who receive continuous and targeted training are better prepared to handle technical demands, reduce errors, and provide accurate public services.

Therefore, training should not be treated merely as a routine administrative activity, but rather as a strategic investment that directly contributes to improving employee performance.

Effect of Career Development on Employee Performance

The results of this study also show that career development has a positive and significant effect on employee performance. This finding suggests that employees who perceive clear career paths, fair promotion opportunities, and organizational support for professional growth tend to perform better.

This result is in line with the findings of Arsyad et al. (2024), who reported that career development significantly influences employee performance by strengthening motivation and commitment. In addition, a study conducted by Al Mamun, Ibrahim, and Islam (2019) found that career development programs positively affect employee performance by increasing employees' sense of future security and organizational attachment.

Further empirical evidence from the public sector context was provided by Akinwale and George (2020), who demonstrated that structured career development systems encourage employees to improve their performance because they perceive a clear link between effort, performance, and career advancement.

In the context of KPP Madya Bogor, career development plays a vital role due to the formalized bureaucratic structure and regulated promotion system. When employees understand the requirements and opportunities for career advancement, they are more likely to maintain high performance standards. Thus, career development functions not only as a motivational tool but also as a structural mechanism that sustains employee performance over time.

Effect of Role Clarity on Employee Performance

The findings further reveal that role clarity has a strong positive and significant effect on employee performance. This indicates that employees who clearly understand their duties, responsibilities, performance standards, and reporting relationships are more likely to perform effectively.

This result supports the empirical findings of Schaubroeck, Cotton, and Jennings (1989), who found that role clarity reduces ambiguity and improves task performance by enabling employees to focus on their core responsibilities. More recent evidence from Tubre and Collins (2021) confirms that role clarity consistently predicts higher job performance across various organizational contexts, including public institutions.

In addition, Putri and Wibowo (2023) demonstrated that role clarity significantly improves employee performance in government organizations by minimizing task overlap and administrative errors. Their study highlights that clear job descriptions and well-defined procedures are essential for improving efficiency in bureaucratic environments.

For KPP Madya Bogor, role clarity is particularly critical due to strict regulatory requirements, hierarchical coordination, and high performance targets. Employees who clearly understand their roles can work more confidently, avoid confusion, and ensure compliance with tax regulations. This finding underscores the importance of role clarity as a foundational condition that enhances the effectiveness of training and career development initiatives.

Integrated Discussion

Overall, the findings demonstrate that training, career development, and role clarity collectively and individually contribute to improving employee performance. These results align with the integrated perspective of Human Capital Theory and Role Theory, which emphasize that performance improvement requires both capability development and clear structural guidance.

Empirical studies by Arsyad et al. (2024), Akinwale and George (2020), and Tubre and Collins (2021) consistently highlight that employee performance is maximized when organizations invest in skills development, provide clear career direction, and ensure unambiguous role expectations.

In the context of public sector tax administration, such as KPP Madya Bogor, improving employee performance requires a balanced approach that combines technical training, structured career development, and clear role definition. These findings provide strong empirical support for strategic human resource management practices in government institutions.

However, the findings of this study also highlight important contextual considerations that help explain inconsistencies reported in prior research. Several previous studies in public sector settings have reported weak or insignificant effects of training on employee performance, particularly when training programs are not aligned with job demands or when organizational structures lack clarity (Prasetyo, 2020; Hasan et al., 2023). The strong effect of training observed in this study suggests that the effectiveness of training initiatives within tax administration institutions is highly contingent upon the presence of clear role expectations and well-defined performance standards.

In highly regulated and bureaucratic environments such as KPP Madya Bogor, employees operate under strict procedural requirements, frequent regulatory changes, and high accountability pressures related to revenue targets. Under such conditions, training is more likely to translate into improved performance when employees clearly understand how newly acquired knowledge and skills should be applied within their specific roles. This finding reinforces the argument that role clarity functions as a structural enabler that strengthens the impact of human capital development practices on performance outcomes.

Furthermore, the significant effects of career development and role clarity observed in this study provide empirical support for extending Human Capital Theory beyond individual capability enhancement to include organizational and structural dimensions. While traditional human capital perspectives emphasize skill accumulation, the results of this study indicate that performance gains in public sector institutions are also shaped by employees' perceptions of career certainty and role stability. This insight contributes to the public sector human resource management literature by demonstrating that investments in training and career development must be accompanied by clear institutional frameworks to achieve sustainable performance improvements.

Policy and Practical Implications

The empirical findings of this study provide several important policy and practical implications for human resource management within tax administration institutions, particularly KPP Madya Bogor. The regression results indicate that training has the strongest standardized effect

on employee performance, followed by role clarity and career development. This suggests that, in highly regulated tax bureaucracies, performance improvements are most effectively achieved when competency development initiatives are prioritized and closely aligned with operational demands. Therefore, tax office management should focus not only on increasing the frequency of training programs but also on ensuring that training content is directly linked to employees' specific tasks, regulatory responsibilities, and performance indicators.

The substantial effect of role clarity highlights the importance of structural and procedural policies within tax organizations. Clear job descriptions, standardized operating procedures, and well-communicated performance expectations are essential to ensure that employees can effectively apply the knowledge and skills gained from training. From a policy perspective, this finding implies that investments in training and career development may yield suboptimal outcomes if not accompanied by systematic role clarification and coordination mechanisms. Consequently, tax administration authorities should periodically review and update role definitions to reflect regulatory changes and evolving organizational demands.

Although career development exhibits a relatively smaller effect compared to training and role clarity, its contribution remains statistically significant and practically relevant. This finding underscores the need for transparent and merit-based career development systems within tax offices. Clear promotion criteria, structured competency development pathways, and consistent performance feedback can strengthen employees' long-term motivation and reinforce sustained performance improvements. Taken together, these implications suggest that employee performance in tax bureaucracies can be maximized through an integrated policy approach that combines targeted training programs, clear role structures, and transparent career development systems aligned with organizational performance objectives.

5. CONCLUSION

This study examined the effects of training, career development, and role clarity on employee performance at KPP Madya Bogor. The results demonstrate that all three variables have positive and statistically significant effects on employee performance, both individually and simultaneously.

The findings indicate that training plays a crucial role in improving employees' technical competencies, confidence, and ability to adapt to regulatory and technological changes in tax administration. Well-designed and relevant training programs enable employees to perform their duties more accurately and efficiently. Career development was also found to significantly enhance employee performance, suggesting that clear career paths, fair promotion systems, and organizational support for professional growth motivate employees to maintain high performance levels. Furthermore, role clarity emerged as a strong determinant of performance, highlighting the importance of clear job descriptions, well-defined responsibilities, and unambiguous performance expectations in reducing work ambiguity and improving effectiveness.

Collectively, these findings suggest that employee performance in public sector institutions can be optimized through an integrated human resource management approach that combines continuous training, structured career development, and clear role definition. For KPP Madya Bogor, strengthening these aspects can contribute to more effective tax administration, improved service quality, and enhanced organizational performance.

Overall, this study provides empirical evidence that strategic investments in human resource development and organizational clarity are essential for sustaining high employee performance in government institutions.

From a theoretical perspective, this study contributes to the public sector human resource management literature by extending Human Capital Theory through the integration of role clarity as a structural condition that enhances the effectiveness of training and career development. Unlike

prior studies that predominantly examine human capital practices in isolation, this research demonstrates that capability development initiatives yield stronger performance outcomes when supported by clear role expectations, particularly within highly regulated public organizations such as tax administration institutions.

From a practical standpoint, the findings offer important implications for tax office management. Beyond increasing the frequency of training programs, managers should ensure that training content is closely aligned with employees' specific job roles and supported by transparent career development systems. Clear role definitions, standardized procedures, and well-communicated performance expectations are essential to maximize the return on human resource investments and to sustain employee performance under high regulatory and accountability pressures.

Despite its contributions, this study has several limitations that should be acknowledged. The research was conducted within a single tax office, which may limit the generalizability of the findings to other public sector institutions or tax offices with different organizational characteristics. Future studies are encouraged to employ comparative designs across multiple tax offices or public institutions and to incorporate additional variables, such as organizational culture, leadership style, or technological readiness, to further enrich the understanding of performance determinants in public sector environments.

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