

Research Article

Analysis of the Influence of Performance Assessment, Mutation Patterns and Talent Management on Employee Performance with Organizational Culture as a Moderating Variable (Study on Employees of the East Java III Regional Tax Office)

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Abstract. The purpose of this study is to analyze the influence of performance appraisal, mutation patterns and talent management on the performance of Directorate General of Taxes (DGT) Employees with organizational culture as a moderating variable. The type of research used in this study is quantitative research. The population in this study were all employees of the East Java III Regional Office of the Directorate General of Taxes, with a total of 1,522 employees. The method of determining the number of samples using the Slovin formula, which is 132.60 and rounded up to 132. Based on data and information, the researcher also took samples using the proportionate stratified random sampling technique. The researcher used the Partial Least Square (PLS) data analysis technique, and the software chosen by the researcher was SmartPLS version 4. The results of this study indicate that improvements in performance appraisal systems can lead to better employee performance. However, despite becoming more structured, mutation patterns do not appear to significantly impact performance outcomes. Similarly, even with strengthened talent management practices, there is no clear improvement in employee performance. A strong organizational culture does contribute to enhanced employee performance. Nonetheless, it does not serve as a moderating factor in the relationship between performance appraisal, mutation patterns, or talent management and employee performance.

Keywords: Performance Assessment, Mutation Pattern, Talent Management, Organizational Culture, Employee Performance.

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1. Introduction

Employee performance is a key factor in the success of the DGT in achieving its goals. Therefore, efforts to improve employee performance must be a primary concern for DGT management. With good employee performance, the DGT can increase tax revenue, provide better services to taxpayers, and enforce tax laws effectively. Although the DGT is an outstanding institution, the realization of performance targets in several work units is uneven, indicating variations in individual/group performance that need to be studied further.

The DJP Organizational Performance Value shows the consolidation of all perspective values or all realizations of Individual or Employee Performance Value achievements, the preparation of which is carried out in stages starting from the Middle High Leadership Official echelon Ia (Director General of Taxes), Primary High Leadership Official echelon II.a. (Head of Regional Office), Administrator Official echelon III.a., Supervisory Official echelon IV.a. to employees at the level below.

The DJP Organizational Performance Value based on the Quality of Performance Commitment (NKO K3) was set at 120%, but in reality the Organizational Performance Value of the work owner unit could not reach the maximum limit of 120% in the last four

years.

Performance assessment has a strategic role in supporting the achievement of the DJP's vision and mission which focuses on optimizing state revenue through effective and efficient tax management. Good performance assessment can not only increase employee motivation and productivity, but also provide an objective basis for decision making related to career development, including mutations and talent management.

But in reality, many DJP employees feel that performance assessments are still administrative in nature and do not fully reflect actual achievements or competencies they have. In addition That Still there is equality-based appraisal tendency (all given mark good) than based on objective performance (performance- based). Performance appraisal is a systematic process to evaluate employee performance in an organization. According to the research results of Mulidzwi et al. (2024), Thomas et al. (2024), Rokhimakhumullah (2017), Rokhimakhumullah et al. (2017), and Hijazi et al. (2024), which show that performance appraisal has a positive impact on employee performance. Meanwhile, the research results of Mungania et al. (2024) revealed that overall employee evaluation does not contribute significantly to employee performance.

Another factor that influences employee performance in the East Java III Regional Tax Office is the mutation pattern. Simamora (2016) expressed mutation with the term transfer, which is the movement of an employee from one job to another position. Astuti et al. (2024) and Imron et al. (2024) stated that mutation positively and significantly affects employee performance. However, the results of Yunita & Saputra's (2019) study stated that job mutations have a negative impact on employee performance.

The next factor that influences employee performance in the East Java III Regional Tax Office is talent management. Implementation management talents at DJP still relatively new And Not yet structured in a way systemic . Bibi (2019) revealed effect significant positive from practice management talent to performance employees . Then the research results of Ekhsan et al. (2023) stated that the implementation of good talent management can improve employee performance. Meanwhile, the research results of Mubarok & Panjaitan (2024) concluded that talent management does not have a significant effect on employee performance.

In addition to performance assessment, mutation patterns and talent management, organizational culture can also influence the performance of DJP employees. As is known, DJP, as part of the Ministry of Finance, has a strong and unique organizational culture. Some key characteristics of DJP's organizational culture include: High integrity, which is a core value upheld by DJP employees.

Based on the conditions that have been described, the author intends to conduct research with a focus on employee performance, which will be stated in the following research title: Analysis of the Influence of Performance Assessment, Mutation Patterns and Talent Management on Employee Performance with Organizational Culture as a Moderating Variable (Study on Employees of the East Java III Regional Tax Office).

2. Literature Review And Hypothesis

The Influence of Performance Appraisal on Employee Performance

Performance appraisal is the process of evaluating how well employees perform their jobs compared to a set of standards, and then communicating that information to employees (Mathis & Jackson, 2006). Performance appraisal as a tool used to measure standards set by human resource management. Standards are essential in performance appraisal to clearly identify what employees should know and what employees should do in their work (Pathania *et al.*, 2011).

Performance is the result of work achieved by an individual that is adjusted to the role or task of the individual in a company in a certain period of time, which is connected to a certain value measure or standard of the company where the individual works (Hakim, 2006). According to Gibson *et al.* (2011), performance is the result of work related to organizational goals such as: quality, efficiency and other work effectiveness criteria.

Performance appraisal results can provide constructive feedback for employees. This feedback can help employees understand their strengths and weaknesses, thus encouraging them to improve their performance in the future. In accordance with the

research results of Mulidzwi *et al.* (2024), Thomas *et al.* (2024), Rokhimakhumullah (2017), Rokhimakhumullah *et al.* (2017), and Hijazi *et al.* (2024), which show that *performance appraisal* has a positive impact on employee performance.

H1: Performance assessment has an effect on employee performance at the East Java III Regional Tax Office.

The Influence of Mutation Patterns on Employee Performance

Simamora (2016) expressed mutation with the term transfer, which is the movement of an employee from one job to another position. From the organizational side, employee mutation is used to stimulate employees to be able to bring out their potential. This means that employees will be encouraged to work better in achieving a higher career.

Hasibuan (2018) stated that mutation is essentially transferring employees to the right position and the right job or "*the right man in the right place*" so that their work enthusiasm and productivity increase. The mutation pattern implemented by an organization can have a significant impact on employee performance.

According to Sutrisno (2016), performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities in order to achieve the goals of the organization concerned legally, without violating the law, and in accordance with morals and ethics. According to Mangkunegara (2016), employee performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

H2: The mutation pattern has an effect on employee performance at the East Java III Regional Tax Office.

The Influence of Talent Management on Employee Performance

Talent is a person's special ability to do or manage something that others may not be able to do. While Talent Management is a way of managing talent in an organization effectively. The process of ensuring the company's ability to carry out organizational performance. Therefore, every company must always pay attention to the talent or talent of each employee. Recruiting or retaining employees who have talent or talent is important for every organization (Irmawaty & Mailani, 2016).

According to Dixit & Arrawatia (2018) talent management is a core functional unit of an organization that functions to increase employee productivity by using human resource planning. There are several indicators in talent management, namely growth and learning opportunities, namely human resource planning and selection activities to ensure that employees have a reserve of talented human resources.

Talent management is an important investment for companies that want to improve employee performance. Bibi's research results (2019) revealed a significant positive effect of talent management practices on employee performance. Then the research results of Ekhsan *et al.* (2023) stated that the implementation of good talent management can improve employee performance.

H3: Talent management has an effect on employee performance at the East Java III Regional Tax Office.

The Influence of Organizational Culture on Employee Performance

Organizational culture is closely related to employee performance, a conducive organizational culture will be able to provide direction for productive work behavior to members of the organization which can ultimately facilitate the organization in achieving its goals. According to Gibson *et al.* (2011) organizational culture is a system that penetrates the values, norms and beliefs that exist in every organization. Culture can encourage or reduce effectiveness depending on the nature of the values, norms and beliefs adopted.

According to Robbins & Judge (2013) organizational culture is a characteristic that exists in a group that guides its behavior and helps distinguish it from other groups. That is, organizational culture is a set of norms and values of behavior that must be understood and followed by a group of people who follow it. Organizational culture is a system of values, beliefs and habits in an organization that interact with the formal system structure to create norms of organizational behavior.

An efficient organizational culture can increase employee productivity. Employees work quickly and effectively to achieve organizational goals. When employees do their jobs, they produce what is called performance. Performance is the result of an employee's work over a certain period of time compared to various options, such as standards, goals and criteria that have been determined and agreed upon together. Performance is the result of work carried out by individuals or groups of people in an organization to achieve organizational goals legally, according to standards and ethics without violating the law, in accordance with their respective authorities and responsibilities (Muis *et al.*, 2018).

H4: Organizational culture influences employee performance at the East Java III Regional Tax Office.

Organizational Culture Moderates the Relationship between Performance Appraisal and Employee Performance

Organizational culture is a habit that can be accepted as a truth. The ability of employees to understand the characteristics of the company's culture will shape employee behavior and performance into an identity that distinguishes it from other organizations. Organizational culture is a pattern of beliefs, values, rituals, myths of members of an organization, which influences the behavior of all individuals and groups within the organization (Ernawan, 2011).

Performance appraisal is needed to determine the results or level of employee success. Through performance appraisal, the results can be used for purposes including human resource decisions, evaluation, and feedback. Good employee performance appraisal is not only seen from the results of the work, but also seen from the employee's process in completing his work. Performance appraisal is carried out between superiors and subordinates and looks at the employee's work results in the past year. However, most importantly, good employee performance appraisal is being able to think rationally, not with feelings. In general, in building employee performance, the company will give bonuses to each employee if they get good grades in doing their job. The bonus can be a motivation for employees to improve their performance (Rani & Mayasari, 2015).

Rokhimakhumullah (2017), Rokhimakhumullah *et al.* (2017), and Hijazi *et al.* (2024) in their research stated that organizational culture significantly moderates human resource management practices (performance assessment) on financial performance.

H5: Organizational culture moderates the relationship between performance appraisal and employee performance at the East Java III Regional Tax Office.

Organizational Culture Moderates the Relationship between Mutation Patterns and Employee Performance

Mutation is an employment activity related to the process of transferring the functions, responsibilities, and employment status of workers to certain situations with the aim that the workers concerned obtain deep job satisfaction and can provide maximum work performance to the organization (Sastrohadiwiryo & Syuhada, 2019).

Kotter & Heskett (1992) define culture more formally as the totality of patterns of behavior, art, beliefs, institutions, and all other products of human work and thought that characterize a society or population that are transmitted together. In addition, Hofstede (2010) states that culture is a "mental program" of social programming that regulates the way we think, act and perceive ourselves with others. Culture is a set of core values that are learned, beliefs, standards, knowledge, morals, laws and behaviors that are conveyed by individuals and societies, which determine how a person acts, feels, and views himself and others.

The results of the study by Aditianto *et al.* (2020) stated that organizational culture and mutation variables have a positive and significant influence on employee performance. Likewise, the results of Bakti's study (2021) state that mutation patterns affect employee performance.

H6 : Organizational culture moderates the relationship between mutation patterns and employee performance at the East Java III Regional Tax Office.

Organizational Culture Moderates the Relationship between Talent Management and Employee Performance

Oladapo (2014) said that talent management is an activity driven by companies to find the right employees and place them in the right place through a series of identification, development, defense and placement processes in the right position (*the right man the right place*).

Meanwhile, the role of employees is very influential in achieving the success of an organization or company, the thing that needs to be considered in employee performance is service because the success of a company is determined by the service provided. In a company or organization, employees are not merely objects in achieving goals, but also actors or subjects. As stated by Putra & Rahyuda (2016), each employee can be a planner, implementer and controller who always plays an active role in realizing the company's goals, and has thoughts, feelings and desires that can influence their attitude towards work.

Employees must be seriously cared for and maintained by managers by implementing talent management, otherwise employee morale, loyalty, attitude and discipline will decline (Irmawaty & Hamdani, 2016). Several studies state that *talent management* has a positive influence in improving employee performance. Research by Nisa *et al.* (2016) states that talent management developed by companies has a positive influence in improving employee performance. Mangusho *et al.* (2015) states that the development of talent management has a positive influence in improving employee performance.

H7 : Organizational culture moderates the relationship between talent management and employee performance in East Java III DJP employees.

3. Research Methods

1. The following are operational definitions of the five research variables and the indicators used:
 - I. Performance Assessment (X1)
Regulation of the Director General of Taxes Number PER-12/PJ/2018 explains that the performance assessment indicators are:
 - a) Quantity Work (X1.1)
 - b) Quality Work (X1.2)
 - c) Initiative And Creativity (X1.3)
 - d) Work Same Team (X1.4)
 - e) Communication (X1.5)
 - f) Discipline (X1.6)
 - g) Not quite enough Answer (X1.7)
 - h) Leadership (X1.8)
 - II. Pattern Mutation (X2)
Regulation Director General Tax Number PER-01/PJ/2012 explains that indicator pattern mutation that is :
 - a. Need Organization (X2.1)
 - b. Development Career Employee (X2.2)
 - c. Performance Employee (X2.3)
 - d. Competence Employee (X2.4)
 - III. Management Talent (X3)
Minister of Finance Regulation Number 161/PMK.01/2017 explains that talent management indicators are:
 - a. Analysis Need Talent (X3.1)
 - b. Identification Candidate Talent (X3.2)
 - c. Determination Talent (X3.3)
 - d. Development Talent (X3.4)
 - e. Retention Talent (X3.5)
 - f. Evaluation Talent (X3.6)

IV. Culture Organization (M)

Minister of Finance Decree Number 127/KMK.01/2013 explains that the indicators of organizational culture are:

- a. One piece of information a day (M1.1)
- b. Two minute before schedule (M1.2)
- c. Three regards every day (M1.3)
- d. Plan , execute , monitor, and follow up (*plan-do-check-action*) (M1.4)
- e. Concise , neat , clean , well maintained , diligent (5R) (M1.5)

V. Performance Employee (Y)

KMK Number 300/KMK.01/2022 explains that employee performance indicators are:

- a. Quantity (Y1.1)
- b. Quality (Y1.2)
- c. Efficiency (Y1.3)
- d. Effectiveness (Y1.4)
- e. Behavior (Y1.5)

2. Population in study This are all employees of the Java Regional Tax Office East III, with amount 1. 522 employees.

Table 1 Population

No.	Type Position	Number of Employees
1.	High-Level Official Pratama echelon II.a. (Head of East Java III Regional Tax Office)	1
2.	Echelon Administrator Officer III.a	21
3.	Official Supervisor echelon IV.a .	157
4.	official functional examiner Tax	173
5.	official functional Assessor Tax	13
6.	official functional extension worker Tax	81
7.	Reviewer Object	27
8.	Account Representative	444
9.	Executor	599
Amount		1,522

3. Sampling

According to Arikunto (2019) a sample is a portion or representative of the population being studied. How to determine the number of samples from a population using the *Slovin formula* as follows:

$$n = \frac{N}{1 + N(e^2)}$$

Information:

N : Population Size

n : Sample Size

e² : *Error Level* (Error level) 8.29723%

$$n = \frac{1522}{1 + 1522(0.0829723^2)}$$

$$n = \frac{1522}{11,47806070741538}$$

$$n = 132,6007971901311 \text{ atau dibulatkan menjadi } 132$$

Based on data and information , then researchers also conducted taking sample with technique *proportionate stratified random sampling* , where technique the done if population have elements that are not homogeneous And stratified in a way proportional (Sugiyono , 2024). Formula *proportionate stratified random sampling* According to Ferdinand (2014) is :

$$S = \frac{Ni}{n} \times N$$

Information:

S : Sample size

Ni : Subpopulation size

N : Sample size

n : Size (total) of population

The calculation of the number of samples using *the proportionate stratified random sampling technique* can be seen in the table below:

Table 2 Proportionate Stratified Random Sampling

No.	Job Title	Employee Population	Sample
1.	High-Level Official Pratama echelon II.a. (Head of East Java III Regional Tax Office)	1	0
2.	Echelon Administrator Officer III.a	21	2
3.	Official Supervisor echelon IV.a .	140	14
4.	Official functional examiner Tax	157	15
5.	Official functional Assessor Tax	13	1
6.	official functional extension worker Tax	73	7
7.	Reviewer Object	27	3
8.	Account Representative	391	38
9.	Executor	535	52
Amount		1,522	132

4. Results And Discussion

Respondent Characteristics Description

Table 3 Job Profile

No.	Job Title	Frequency	Percentage
1.	Echelon Administrator Officer III.a	2	1.52%
2.	Official Supervisor echelon IV.a .	14	10.61%
3.	official functional examiner Tax	15	11.36%
4.	official functional Assessor Tax	1	0.76%
5.	official functional extension worker Tax	7	5.30%
6.	Reviewer Object	3	2.27%
7.	Account Representative	38	28.79%
8.	Executor	52	39.39%
Amount		1,522	100%

A total of 132 employees were observed , Position Executor dominate with frequency 52 employees or 39.39% of the total , indicating role This as bone back main in structure organization . Followed by by account representative positions were 38 employees (28.79%), which reflects focus significant on supervision Must Tax . Tax auditor functional officials are in third place with 15 employees (11.36%), highlighting their important role in tax law enforcement. Supervisory officials echelon IV.a. recorded 14 employees (10.61%), indicating moderate involvement in the leadership function in decision-making. Tax counselor functional officials, who play a role in education and socialization of tax regulations, recorded 7 employees (5.3%). Objection Reviewers who are tasked with reviewing Taxpayer objection applications number 3 employees (2.27%). Administrator officials echelon III.a number 2 employees (1.52%) act as leaders who are responsible for managing human resources, administration, carrying out tasks, and coordinating with various related parties. Meanwhile, Tax Assessor functional officials only number 1 employee (0.76%), illustrating a smaller need for Assessment and/or Mapping functions in this organization. This composition reflects a strategic distribution of roles in accordance with operational needs and tax management.

Table 4 Gender Profile

No.	Type Sex	Frequency	Percentage
1	Man	66	50.00%
2	Woman	66	50.00%
Total		132	100%

Source : Processed primary data (2025)

From the data in table , can concluded that group This own distribution type balanced gender , with amount man And the same woman , namely each 66 people or 50% of the total members group .

Table 5 Age Profile

No.	Age	Frequency	Percentage
1	< 31 years	31	23.48%
2	31 - 40 years	49	37.12%
3	41 - 50 years	33	25.00%
4	> 50 years	19	14.39%
Total		132	100%

From the table this , can seen that group Respondent tend dominated by those who are old between 30 to 40 years , followed by group age 41-50 years And Then group under 30 years of age . The age group above 50 years is the smallest group in this respondent population.

Table 6 Profile of Working Period

No.	Length of work	Frequency	Percentage
1	< 10 years	40	30.30%
2	10 - 20 years	47	35.61%
3	21 - 30 years	31	23.48%
4	> 30 years	14	10.61%
Total		132	100%

From the data in table , can concluded that majority individual in group This have a working period between 10 to 20 years . The group with less than 10 years of service is also quite significant. Meanwhile, the number of individuals with more than 20 years of service is decreasing, and the group with more than 30 years of service is the smallest.

Table 7 Education Profile

No.	Education Final	Frequency	Percentage
1	SENIOR HIGH SCHOOL	3	2.27%
2	D 1	24	18.18%
3	D III	22	16.67%
4	D IV / S1	58	43.94%
5	S 2	25	18.94%
Total		132	100%

From the data in table , can concluded that majority individual in group This own level education last D4 or S1. Group with level S2 and D1 education also have sufficient proportion large . Meanwhile, the number of individuals with a D3 education is smaller, and the group with a high school education is the smallest.

Description Variables

1. For the average score value of each indicator in the Performance Assessment variable (X1), it is explained as follows:
 - a) The average score for the Work Quantity indicator (X1.1) is 4.31 , and based on the index value category, it is in the very high category .
 - b) The average score for the Work Quality indicator (X1.2) is 4.24 , and based on the index value category, it is in the very high category .
 - c) The average score for the Initiative and Creativity indicator (X1.3) is 4.22 , and based on the index value category, it is in the category very high.
 - d) The average score for the Teamwork indicator (X1.4) is 4.32 , and based on the index value category, it is in the category very high.
 - e) The average score for the Communication indicator (X1.5) is 4.28 , and based on the index value category, it is in the category very high.
 - f) The average score for the Discipline indicator (X1.6) is 4.40 , and based on the index value category, it is in the category very high.
 - g) The average score for the Responsibility indicator (X1.7) is 4.40 , and based on the index value category, it is in the category very high.
 - h) The average score for the Leadership indicator (X1.8) is 4.14 , and based on the index value category, it is in the high category.
2. The average score value of each indicator in the Mutation Pattern variable (X2) is explained as follows:
 - a) The average score for the Organizational Needs indicator (X2.1) is 3.73 , and based on the index value category, it is in the high category .
 - b) The average score for the Employee Career Development indicator (X2.2) is 3.75 , and based on the index value category, it is in the high category .
 - c) The average score for the Employee Performance indicator (X2.3) is 3.63, and based on the index value category, it is in the high category.
 - d) The average score for the Employee Competency indicator (X2.4) is 3.59 , and based on the index value category, it is in the high category .
3. The average score value of each indicator in the Talent Management variable (X3) is explained as follows:
 - a) The average score for the Talent Needs Analysis indicator (X3.1) is 3.92 , and based on the index value category, it is in the high category .
 - b) The average score for the Identification of Prospective Talents indicator (X3.2) is 3.98, and based on the index value category, it is in the high category.
 - c) The average score for the Talent Determination indicator (X3.3) is 4.02 , and based on the index value category, it is in the high category .
 - d) The average score for the Talent Development indicator (X3.4) is 3.84 , and based on the index value category, it is in the high category .
 - e) The average score for the Talent Retention indicator (X3.5) is 3.80 , and based on the index value category, it is in the high category .
 - f) The average score for the Talent Evaluation indicator (X3.6) is 3.86 , and based on the index value category, it is in the high category .
4. The average score value of each indicator in the Organizational Culture variable (M) is explained as follows:
 - a) The average score for the One piece of information every day (M1.1) indicator is 3.81 , and based on the index value category, it is in the high category .
 - b) The average score for the Two minutes before schedule (M1.2) indicator is 3.99, and based on the index value category, it is in the high category.
 - c) The average score for the Three greetings every day indicator (M1.3) is 4.20 and based on the index value category, it is in the high category.
 - d) The average score for the Plan, do, monitor, and follow up (*Plan-do-check-action*) indicator (M1.4) is 4.08 and based on the index value category, it is in the high category.
 - e) The average score for the indicator Concise, neat, clean, maintain, diligent (5R) (M1.5) is 4.15 and based on the index value category, it is in the high category.
5. The average score for each indicator in the Employee Performance variable (Y) will be explained as follows:
 - a) The average score for the Quantity indicator (Y1.1) is 4.09, and based on the index value category, it is in the high category.

- b) The average score for the Quality indicator (Y1.2) is 4.22 , and based on the index value category, it is in the very high category .
- c) The average score for the Efficiency indicator (Y1.3) is 4.20 , and based on the index value category, it is in the high category .
- d) The average score for the Effectiveness indicator (Y1.4) is 3.93 , and based on the index value category, it is in the high category .
- e) The average score for the Behavior indicator (Y1.5) is 4.30 , and based on the index value category, it is in the very high category .

Results Analysis

Figure 1 Outer Loading

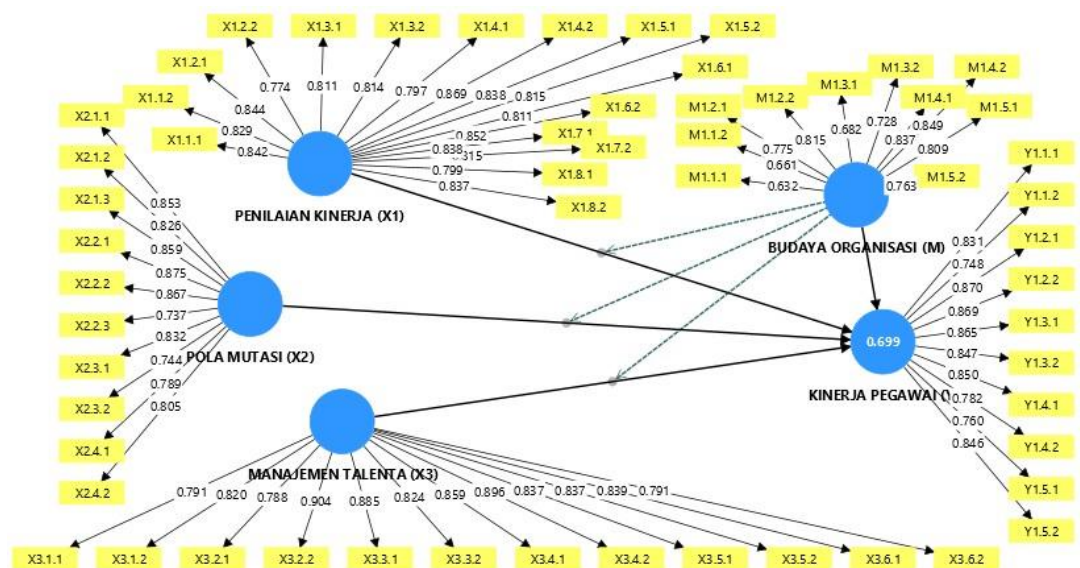
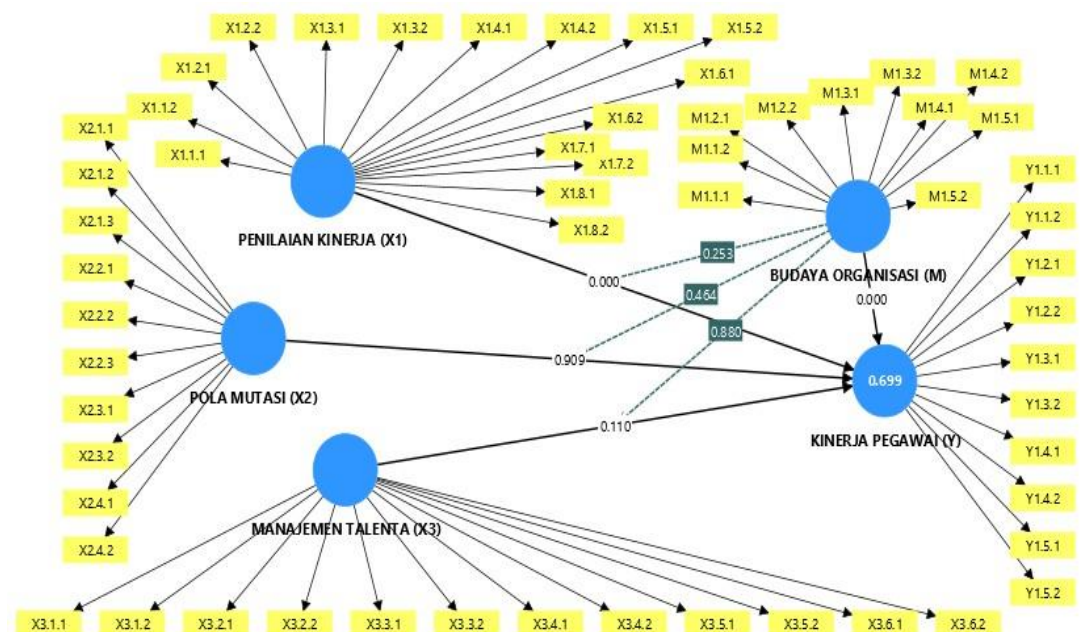


Figure 2 Inner Model



Results Testing Hypothesis

Hypothesis	<i>Path /Path</i>	<i>T-Statistics</i>	<i>P-Values</i>	Conclusion
H1	Performance Assessment (X1) -> Employee Performance (Y)	3,558	0.000	Can Accepted
H2	Mutation Pattern (X2) -> Employee Performance (Y)	0.114	0.909	No Can Accepted
H3	Talent Management (X3) -> Employee Performance (Y)	1,599	0.110	No Can Accepted
H4	Organizational Culture (M) -> Employee Performance (Y)	3.627	0.000	Can Accepted
H5	Organizational Culture (M) x Performance Assessment (X1) -> Employee Performance (Y)	1.144	0.253	No Can Accepted
H6	Organizational Culture (M) x Mutation Pattern (X2) -> Employee Performance (Y)	0.732	0.464	No Can Accepted
H7	Organizational Culture (M) x Talent Management (X3) -> Employee Performance (Y)	0.151	0.880	No Can Accepted

Discussion

The Influence of Performance Assessment on Employee Performance

Overall, the average score for Performance Assessment is 4.29 , and based on the previous index value category, it is in the very high category . These results indicate that the systematic process for evaluating employee performance in an organization during a certain period is classified as very high. Then, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis test show that performance appraisal has an effect on employee performance at the East Java III Regional Tax Office. The results of this study are in accordance with previous studies by Mulidzwi *et al.* (2024), Thomas *et al.* (2024), Rokhimakhumullah (2017), Rokhimakhumullah *et al.* (2017), and Hijazi *et al.* (2024), which show that *performance* appraisal has a positive impact on employee performance .

The results of the hypothesis stating that performance appraisals have an effect on employee performance imply a causal relationship between the two variables. Simply put, this hypothesis implies that how an employee's performance is evaluated and assessed has a significant impact on how the employee works. Performance appraisals are not just administrative formalities, but rather a process that can motivate, direct, and ultimately improve or even decrease the level of performance of an individual in an organization (Aguinis, 2014).

The positive influence of performance appraisal on employee performance can be explained through several mechanisms. First, a transparent and constructive appraisal process provides clear feedback to employees regarding their strengths and areas for development. This feedback provides valuable information that enables employees to understand organizational expectations, identify gaps in skills or knowledge, and take necessary corrective steps. Thus, performance appraisal serves as a tool for continuous self-development (Pulakos, 2009).

Second, a fair and objective performance appraisal system can increase employee motivation and engagement. When employees feel that their performance is recognized and rewarded proportionally, they tend to be more motivated to maintain or even improve their performance in the future. Conversely, an appraisal system that is perceived as biased or irrelevant can lead to demotivation, dissatisfaction, and decreased performance (Lawler, 2003). Therefore, the design and implementation of a good performance appraisal system are crucial in influencing employee behavior and work results.

The Influence of Mutation Patterns on Employee Performance

Overall, the average score for the Mutation Pattern is 3.67, and based on the previous index value category, it is in the high category. These results indicate that the transfer of employees from one position to another, both at the same level and higher, within the Directorate General of Taxes (DGT), is classified as high. Then, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis test show that the mutation pattern does not affect employee performance at the East Java III Regional Tax Office. The results of this study are not in accordance with previous studies by Astuti *et al.* (2024) and Imron *et al.* (2024) who stated that mutations positively and significantly affect employee performance.

The Influence of Talent Management on Employee Performance

Overall, the average score for Talent Management is 3.90, and based on the previous index value category, it is in the high category. These results indicate that the process of identifying, developing, and placing employees who have high potential to fill key positions in the Ministry of Finance is classified as high. Then, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis test show that talent management has no effect on employee performance at the East Java III Regional Tax Office. The results of this study are not in accordance with previous research by Bibi (2019) which revealed a significant positive effect of talent management practices on employee performance. Then the results of the study by Ekhsan *et al.* (2023) stated that the implementation of good talent management can improve employee performance.

The Influence of Organizational Culture on Employee Performance

Overall, the average score for Organizational Culture is 4.04, and based on the previous index value category, it is in the high category. These results indicate that the collection of norms, values, beliefs, behaviors, traditions, and shared views that develop within an organization are classified as high. Then, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis test show that organizational culture has an effect on employee performance at the East Java III Regional Tax Office. The results of this study are in accordance with previous studies by Saebah & Merthayasa (2024) and Sopiah *et al.* (2024) which stated that organizational culture has a positive and significant effect on employee performance.

The Influence of Performance Assessment on Employee Performance Moderated by Organizational Culture

Overall, the average score for Performance Assessment is 4.29, and based on the previous index value category, it is in the very high category. These results indicate that the systematic process for evaluating employee performance in an organization during a certain period is classified as very high. Then, overall, the average score for Organizational Culture is 4.04, and based on the previous index value category, it is in the high category. These results indicate that the collection of norms, values, beliefs, behaviors, traditions, and shared views that develop within an organization are classified as high. Furthermore, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis test indicate that organizational culture does not moderate the relationship between performance appraisal and employee performance at the East Java III Regional Tax Office. The results of this study are not in accordance with previous studies such as Rokhimakhumullah (2017), Rokhimakhumullah *et al.* (2017), and

Hijazi *et al.* (2024) who in their studies stated that organizational culture significantly moderates human resource management practices (performance appraisal) on financial performance.

The Influence of Mutation Patterns on Employee Performance Moderated by Organizational Culture

Overall, the average score for the Mutation Pattern is 3.67, and based on the previous index value category, it is in the high category. These results indicate that the transfer of employees from one position to another, both at the same level and higher, within the Directorate General of Taxes (DGT), is classified as high. Then, overall, the average score for Organizational Culture is 4.04, and based on the previous index value category, it is in the high category. These results indicate that the collection of norms, values, beliefs, behaviors, traditions, and shared views that develop within an organization are classified as high. Furthermore, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis test indicate that organizational culture does not moderate the relationship between mutation patterns and employee performance in East Java III Regional Tax Office employees. The results of this study are not in accordance with previous research by Aditianto *et al.* (2020) who stated that organizational culture and mutation variables have a positive and significant effect on employee performance. Likewise, the results of Bakti's (2021) study stated that mutation patterns affect employee performance.

The Influence of Talent Management on Employee Performance Moderated by Organizational Culture

Overall, the average score for Talent Management is 3.90, and based on the previous index value category, it is in the high category. These results indicate that the process of identifying, developing, and placing employees who have high potential to fill key positions in the Ministry of Finance is classified as high. Then, overall, the average score for Organizational Culture is 4.04, and based on the previous index value category, it is in the high category. These results indicate that the collection of norms, values, beliefs, behaviors, traditions, and shared views that develop within an organization are classified as high. Furthermore, overall, the average score for Employee Performance is 4.15, and based on the previous index value category, it is in the high category. These results indicate that the work results achieved in carrying out tasks and responsibilities according to targets are classified as high.

The results of the hypothesis testing indicate that organizational culture does not moderate the relationship between talent management and employee performance in employees of the East Java III Regional Tax Office. The results of this study are not in accordance with previous research by Nisa *et al.* (2016) which stated that *talent management* developed by the company has a positive influence in improving employee performance. Likewise with the research of Mangusho *et al.* (2015) which stated that the development of talent management has a positive influence in improving employee performance.

Research Implications

Theoretical Implications

1. The results of this study support the theory that effective performance appraisal has a direct and positive influence on improving employee performance. This finding reinforces the importance of designing and implementing a performance appraisal system that is transparent, fair, and provides constructive feedback in driving individual performance.
2. The finding that mutation patterns and talent management are not directly able to improve employee performance provides interesting theoretical implications. This indicates that the implementation of strong mutation patterns and intensive talent management programs, without considering other factors, is not necessarily correlated with improved performance. Further research needs to dig deeper into the mechanisms and conditions under which mutation patterns and talent management can have a direct positive impact.

3. The results of this study reject the role of organizational culture as a moderating variable in the relationship between performance appraisal, transfer patterns, talent management, and employee performance. Theoretically, this shows that the strength of the influence of performance appraisal, transfer patterns, and talent management on employee performance tends to be consistent, regardless of the characteristics of the organizational culture in the East Java III Regional Tax Office. This challenges the assumption that organizational culture is always a significant contextual factor in influencing the effectiveness of human resource management practices.

Practical Implications

Practical implications that are relevant to the Directorate General of Taxes (DGT), especially in work units within the scope of the East Java III Regional Office of the Directorate General of Taxes, are another important aspect of this research in addition to its theoretical implications.

1. For the East Java III Regional Tax Office, these findings underline the importance of continuing to refine and ensure the effectiveness of the implementation of the performance appraisal system. Efforts should be focused on aspects that directly contribute to performance improvement, such as target clarity, feedback quality, and utilization of assessment results for employee development.
2. The results of the study indicate that strong mutation patterns and existing talent management initiatives have not effectively driven employee performance directly. Therefore, management needs to re-evaluate the strategy and implementation of these two practices. It is necessary to identify inhibiting factors or aspects that need to be adjusted so that mutations can have a positive impact (e.g., match with competencies, clear goals) and talent management programs can contribute to improved performance (e.g., targeted development, strategic placement).
3. Although organizational culture did not moderate the relationships studied, the finding that a good organizational culture directly improves employee performance suggests the importance of building and maintaining a positive organizational culture. Management needs to continue to strengthen aspects of culture that support performance, such as collaboration, innovation, and goal orientation.

Research Limitations

During the implementation of this research, several limitations were identified that could potentially affect the validity of the results, including:

1. This study was only conducted on employees of the East Java III Regional Tax Office. The results may not be fully generalized to other organizations or sectors with different characteristics.
2. This study likely uses a quantitative design with a survey method. This design may be less in-depth in exploring the reasons behind the insignificant direct influence of mutation patterns and talent management, as well as the absence of a moderating role of organizational culture.
3. The way variables are measured (e.g., through questionnaires) may have limitations in capturing the complexity of performance appraisal concepts, transfer patterns, talent management, organizational culture, and overall employee performance.
4. It is possible that specific contextual factors at the East Java III Regional Tax Office that were not measured in this study also influenced the results.

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