

Research Article

The Influence of Performance Assessment System and Self-Efficacy on Organizational Performance with Work Motivation as an Intervening Variable : A Study at the Malang Raya Primary Tax Service Office

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Abstract. The purpose of this study is to analyze and empirically test the effect of performance appraisal system and self-efficacy on organizational performance with work motivation as an intervening variable. This study was designed to test and explain the causal relationship between variables, both directly and indirectly. The population in this study were all account representatives at the Malang Raya Pratama Tax Service Office with a total of 120 people. The determination of the number of samples for this study used the Slovin formula, which was 92 people. The determination of sampling was based on proportionate random sampling. The inferential statistical method used to analyze this study was Partial Least Square and using SmartPLS version 4. The results showed that the performance appraisal system was unable to play a role in improving organizational performance. Self-efficacy was able to play a role in improving organizational performance. Work motivation was able to play a role in improving organizational performance. The performance appraisal system was able to play a role in improving work motivation. Self-efficacy was able to play a role in improving work motivation. Work motivation was able to mediate the relationship between the performance appraisal system and organizational performance. Work motivation can mediate the relationship between self-efficacy and organizational performance.

Keywords: Performance Assessment System, Self-Efficacy, Work Motivation, Organizational Performance

1. Introduction

One of the factors that affect organizational performance is the performance appraisal system. According to DeNisi & Pritchard (2006), an effective performance appraisal system is very important to motivate employees and direct their behavior towards organizational goals. As a government organization whose performance is measured by the Organizational Performance Value (NKO) for the results and effectiveness of functions in the strategy map, namely service and supervision of taxpayers, the Directorate General of Taxes (DGT) has employees with *account representative positions* who carry out

the main tasks and functions of the derivative Key Performance Indicators (IKU) of the strategy map owner. *Account representative* is a position formed by the DGT as part of bureaucratic reform through the Decree of the Minister of Finance Number KMK-98 / KMK.01 / 2006 stdd Regulation of the Minister of Finance Number PMK-68 / PMK.01 / 2008 concerning *Account Representatives* at Tax Service Offices that have implemented Modern Organizations. *Account representatives* carry out the task of intensifying and extending taxation through providing guidance / appeals, consultation, analysis, and supervision of taxpayers.

The phenomenon that occurs in several DJP work units is the inconsistent achievement of NKO realization of performance commitments, which is influenced by several factors, for example, performance assessments that do not reflect objectivity, different *self-efficacy for each individual*, and *work motivation that cannot be measured properly*.

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Based on the research results of Farin et al. (2023), a significant relationship was found between performance evaluation and employee performance. Butali & Njoroge (2018) stated and found that performance appraisal has a significant and positive influence on organizational performance.

Another factor that also influences organizational performance is *self-efficacy*. Individuals with high *self-efficacy* tend to set more challenging and ambitious goals for themselves and the organization. Their belief in their abilities also increases their likelihood of successfully achieving those goals, which contributes to better organizational performance (Locke & Latham, 1990).

Widayat et al. (2024) explained that *self-efficacy* positively affects organizational performance, because individuals with high *self-efficacy* tend to be more confident and proactive in completing challenging tasks. The results of their study showed that *self-efficacy* has a positive and significant effect on organizational performance. This indicates that the higher the level of self-confidence (*self-efficacy*) possessed by aviation vocational education graduates in carrying out their duties, the better the performance of their organization. Then Chakroborty & Guha (2023) stated that there is a positive relationship between *self-efficacy* and organizational productivity. This means that the level of employee self-confidence in their ability to complete tasks and achieve goals is significantly correlated with the level of output and organizational efficiency. However, Nyaga et al. (2023) showed that self-efficacy does not have a significant direct effect on organizational performance.

Abdillah et al. (2022) conducted a study with results showing a positive and significant relationship between performance appraisal and work motivation. The results of the study by Nurmagustini et al. (2019) also showed that the performance appraisal system has an effect on work motivation, indicating that a performance appraisal system that is created and used correctly will increase work motivation and work quality.

Self-efficacy has a significant influence on a person's work motivation. As stated in the research of Rahmi et al. (2024) and Ambarita et al. (2022), *self-efficacy* has a significant influence on work motivation. Meanwhile, the results of the research by Widyawati et al. (2018) revealed that *self-efficacy* has no effect on work motivation.

When many employees in an organization have high levels of motivation driven by their *self-efficacy*, the overall performance of the organization will increase. The organization will become more adaptive, innovative, and efficient in achieving its goals (Bandura, 1986; Stajkovic & Luthans, 1998; Luthans, 2012; Ryan & Deci, 2000, Muryati et al, 2019).

Research by Rochmah (2017), Suandi (2022), Abdillah et al. (2022), and Kristiani et al. (2022), and Imran (2024) showed that motivation is proven to be an intervening variable that strengthens the relationship between performance appraisal and performance. The results of research by Rani & Mayasari (2015) and Nurhayati (2017) showed different results, namely that motivation does not act as a moderating variable or mediating variable in strengthening or weakening the relationship between performance appraisal and performance. Research by Novyawati (2016), Yanita (2023), Rianto (2024), and Azahiroh (2024) found that motivation is able to mediate the influence of *self-efficacy* on performance. Different results were obtained by Wulandari (2017) and Khotimah (2021) who in their research showed that motivation does not mediate the relationship between *self-efficacy* and performance.

Based on the description above, the researcher took the research topic, namely the Influence of the Performance Assessment System and *Self-Efficacy* on Organizational Performance with Work Motivation as an Intervening Variable: Study at the Malang Raya Primary Tax Service Office.

2. Literature Review And Hypothesis

The Influence of Performance Appraisal System on Organizational Performance

The performance appraisal system plays a role in shaping the performance landscape of an organization. Performance evaluation is one of the goals of the organization that must be realized to measure the extent to which individuals carry out their duties. The quality of performance appraisal affects the productivity and growth of the organization (Aguinis, 2019).

Implementing a good performance appraisal system contributes significantly to improving operational efficiency. A structured appraisal process enables organizations to track progress toward strategic goals, identify bottlenecks, and allocate resources more effectively. The feedback provided through a performance appraisal system helps employees understand how their contributions align with the overall vision of the organization, thereby encouraging more focused and productive behavior. In addition, transparency in the appraisal process builds trust and collaboration among team members, which are essential for smooth operations and achieving shared goals (Kaplan & Norton, 1996).

More than just measuring current performance, a comprehensive performance appraisal system also plays a role in encouraging organizational innovation and learning. By recognizing and rewarding accomplishments, it motivates employees to exceed expectations and to seek new and better ways of doing their jobs. On the other hand, identifying areas of less than satisfactory performance triggers a process of reflection and learning, both for the individual and the organization as a whole. Information gained from performance appraisals can be used to adjust strategies, develop more effective training programs, and foster a culture of continuous improvement (Senge, 1990).

In accordance with this explanation, hypothesis 1 can be drawn in this study, namely:

H1: The performance appraisal system has a direct effect on organizational performance at the Malang Raya Regional Primary Tax Service Office.

The Influence of *Self-Efficacy* on Organizational Performance

Self-efficacy, or an individual's belief in their ability to succeed in a particular task or situation, has a strong correlation with organizational performance. Employees with high levels of *self-efficacy* tend to be more proactive, persistent in the face of challenges, and have a strong intrinsic motivation to achieve goals. In a work environment that emphasizes clarity of responsibility and consequences for actions, *self-efficacy* empowers individuals to take ownership of their tasks and feel confident that they can make a significant contribution to the success of the organization (Bandura, 1994).

When *self-efficacy* is deeply embedded, its impact extends to multiple aspects of performance. Employees who believe in their abilities tend to set more ambitious goals and work harder to achieve them. They are also more adaptive to change and better able to overcome obstacles that may arise. In context, this belief translates into a greater sense of responsibility for work results and a willingness to learn from mistakes. Thus, organizations filled with individuals who have high *self-efficacy* and uphold principles will demonstrate higher levels of innovation, efficiency, and quality (Stajkovic & Luthans, 1998).

In accordance with this explanation, hypothesis 2 can be drawn in this study, namely:

H2: Self-efficacy has a direct effect on organizational performance at the Malang Raya Regional Primary Tax Service Office.

The Influence of Work Motivation on Organizational Performance

Work motivation, as an internal driver that directs individual behavior towards goal achievement, has a close and significant relationship with organizational performance. In a clear organizational environment, where roles and expectations are well defined and consequences for actions are enforced, employee work motivation tends to increase. When individuals understand how their contributions are measured and rewarded, and are aware of clear responsibility for their work results, the drive to excel and give their best becomes stronger (Amabile & Kramer, 2011).

Implementing an effective performance management system can directly impact various aspects of work motivation. Clarity of goals and regular feedback enable employees to see the impact of their work and feel a greater sense of purpose. Recognition of good performance within the framework strengthens intrinsic and extrinsic motivation, encouraging employees to maintain and increase their efforts. Conversely, accountability for less than satisfactory performance, if managed constructively, can motivate individuals to identify areas of improvement and invest in self-development. In doing so,

organizations can create a framework that supports a positive cycle of motivation and performance (Ryan & Deci, 2000).

Furthermore, work motivation that grows in a healthy organizational environment contributes to increased employee engagement. When individuals feel responsible and have autonomy in their work, and see a clear connection between effort and results, their level of attachment to the organization tends to increase. Motivated and engaged employees are more proactive in seeking solutions, more innovative in their approaches, and more committed to the overall success of the organization. Principles that emphasize transparency and fairness also strengthen a sense of belonging and loyalty, which in turn increases long-term motivation (Meyer & Allen, 1991).

In accordance with this explanation, hypothesis 3 can be drawn in this study, namely:

H3: Work motivation has a direct effect on organizational performance at the Malang Raya Regional Primary Tax Service Office.

The Influence of Performance Appraisal System on Work Motivation

Regulation of the Minister of Finance Number PMK-79/PMK.01/2015 regulates *account representatives* as officers at the Tax Service Office who implement a modern administration system and have the task of supervising tax compliance and providing advice/guidance to taxpayers. *Account representatives* must serve taxpayers well and be proactive and proficient in taxation (Waghe *et al.*, 2018).

In the context of taxation, *account representatives* have an important role in providing services to taxpayers, conducting supervision, and ensuring organizational performance against tax regulations. High work motivation in *account representatives* has great significance because it can have a direct impact on the quality of services provided to taxpayers, the effectiveness of supervision carried out, and ultimately, the level of organizational performance. A good performance appraisal system will encourage *account representatives* to work effectively and efficiently in carrying out their duties. This will ultimately have an impact on increasing the work motivation of *account representatives*. The results of Subekti's (2021) study concluded that the performance appraisal system has an effect on work motivation. Then Dharliana *et al.* (2023) also concluded that there is a positive and significant influence between performance appraisal variables and work motivation.

In accordance with this explanation, hypothesis 4 can be drawn in this study, namely:

H4: The performance appraisal system has an effect on work motivation at the Malang Raya Regional Primary Tax Service Office.

The Influence of Self-Efficacy on Work Motivation

Self-efficacy is a major role in maximizing the quality of work of workers in a group. This incident is caused by *self-efficacy* experienced by individuals can create confidence in their expertise in completing the responsibilities entrusted by their leaders punctually. *Efficacy* is an individual's confidence in carrying out a clear responsibility (Noviawati, 2016).

People who have strong *self-efficacy* can change an event faced in their environment, because they assume that they are competent in doing and implementing existing things. On the other hand, people with weak *self-efficacy* cannot change what happens in their environment, because in essence they feel they do not have the expertise to do anything (Zakariya, 2021). So when in trouble, people with strong *self-efficacy* usually choose to never give up and keep fighting, in contrast to people with weak *self-efficacy* who usually give up easily in the difficulties they experience. Thus it can be concluded that *self-efficacy* can have an impact on the quality of workers.

As stated by researchers Rahmi *et al.* (2024) and Ambarita *et al.* (2022), *self-efficacy* has a significant influence on work motivation.

In accordance with this explanation, hypothesis 5 can be drawn in this study, namely:

H5: Self-efficacy has an effect on work motivation at the Malang Raya Regional Primary Tax Service Office.

Work Motivation Mediates the Effect of Performance Appraisal System on Organizational Performance

Performance appraisal systems are designed to evaluate individual contributions and team toward organizational goals. However, the direct influence of these systems on organizational performance is often not linear. Work motivation can act as an important mediating mechanism in this pathway. When a performance appraisal system is designed and implemented effectively, it can enhance work motivation by providing clear expectations, constructive feedback, and recognition for accomplishments. This increased motivation then encourages *account representatives* to work harder, smarter, and more effectively, which ultimately contributes to improved overall organizational performance (Hackman & Oldham, 1976).

A transparent and fair performance appraisal system provides employees with a clear understanding of how their performance is measured and what is expected of them. This clarity can reduce role ambiguity and increase feelings of control, both of which are important factors in triggering intrinsic motivation. When employees feel that their efforts are valued and recognized through the appraisal system, they are more likely to feel motivated to exceed expectations. In addition, specific and timely feedback from the appraisal system helps employees identify their areas of strength and weakness, motivating them to continue to develop themselves and improve their performance (Locke & Latham, 1990).

High work motivation at the employee level has a direct impact on various aspects of organizational performance. Employees Motivated *account representatives* tend to be more proactive in building and maintaining relationships with taxpayers, more persistent in achieving tax revenue targets, and more solution-oriented in facing challenges. Their efforts and dedication directly contribute to increased taxpayer compliance, tax revenue growth, and the achievement of the organization's strategic goals. Thus, *account representative work motivation* acts as a "connector" between the input of the performance appraisal system and *the output* of increased organizational performance (Vroom, 1964).

In accordance with this explanation, hypothesis 6 can be drawn in this study, namely:

H6: Work motivation mediates the relationship between the performance appraisal system and organizational performance at the Malang Raya Regional Primary Tax Service Office.

Work Motivation Mediates the Effect of *Self-Efficacy* on Organizational Performance

Self-efficacy is an employee's belief in their ability to succeed in their roles and tasks, has a significant influence on organizational performance. Employees with high levels of *self-efficacy* tend to be more confident in facing challenges, more persistent in achieving targets, and more proactive in seeking opportunities. However, the influence of *self-efficacy* often does not work directly on overall organizational performance. Work motivation acts as a crucial mediating mechanism in linking this self-belief to real actions and outcomes that contribute to organizational performance (Bandura, 1986).

When employees have high *self-efficacy*, they tend to have greater expectations of success. This belief drives them to set more ambitious goals and exert greater effort to achieve them. However, the potential of this *self-efficacy* needs to be transformed into real action through work motivation. Work motivation, which includes internal and external drives to act, becomes the "fuel" that drives employees to utilize their self-beliefs and apply them in daily tasks, such as building relationships with clients, making sales presentations, and overcoming rejection. Thus, work motivation becomes a bridge between what employees believe they can do (*self-efficacy*) and what they actually do that has an impact on organizational performance (Deci & Ryan, 2000).

High work motivation in employees, fueled by strong *self-efficacy*, is reflected in a variety of positive behaviors that directly contribute to organizational performance. Motivated employees are more likely to take initiative, find creative solutions to client problems, and build strong long-term relationships. Their dedication and enthusiasm in their work will improve the quality of interactions with clients, which in turn can increase customer satisfaction and loyalty. These improvements in individual employee performance, when accumulated across the team, will have a significant positive impact on the achievement of sales targets, revenue growth, and market share of the organization (Vroom, 1964).

In accordance with this explanation, hypothesis 7 can be drawn in this study, namely:

H7: Work motivation mediates the relationship between self-efficacy and organizational performance at the Malang Raya Regional Primary Tax Service Office.

3. Research Methods

1. Population

- a) MU Primary Tax Service Office: Serves taxpayers in the Lowokwaru and Blimbing Districts, Malang City. The number of *account representatives* at this Primary Tax Service Office is 24 people.
 - b) Pratama MS Tax Service Office: Serves taxpayers in the Klojen, Sukun, and Kedungkandang Districts, Malang City. The number of *account representatives* at this Pratama Tax Service Office is 28 people.
 - c) SG Pratama Tax Service Office: Serves taxpayers in the northern part of Malang Regency. The number of *account representatives* at this Pratama Tax Service Office is 24 people.
 - d) Pratama Tax Service Office KP: Serves taxpayers in the southern part of Malang Regency. The number of *account representatives* at this Pratama Tax Service Office is 26 people.
 - e) BT Pratama Tax Service Office: Serves taxpayers in Batu City. The number of *account representatives* at this Pratama Tax Service Office is 18 people.
- Thus, the total number of *account representatives* at the Malang Raya Regional Primary Tax Service Office is 120 people.

2. Sample

A sample is a part of a population selected for research because it is considered to represent the population as a whole. According to Neuman (2016) a sample is a collection of cases or units selected from a population to be analyzed by researchers. Determining the number of samples in this study uses the *Slovin* formula. According to Sugiyono (2017), the *Slovin* formula is as follows:

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

Information:

n : sample size

N : population size

e : *margin of error*, determined in this study at 0.05 or 5%.

Thus, the number of samples based on the *Slovin* formula above is:

$$n = \frac{120}{1 + 120(0.05^2)}$$

$n = 92.30$ atau dibulatkan menjadi **92**

3. Sampling

The determination of *sampling* based on *proportionate random sampling* is as follows:

Table 1 Proportionate Random Sampling

No.	Primary Tax Service Office Malang Raya Working Area	Amount Account Representative	%	Number of Samples
1.	YOUR	24	20.00%	18
2.	MS	28	23.33%	21
3.	SG	24	20.00%	18
4.	KP	26	21.67%	20
5.	BT	18	15.00%	14
Amount		120	100%	92

Operational Definition of Research Variables

1) Performance Appraisal System (X1)

According to the Director's Service Note, Director's Service Note, Director of Potential, Compliance, and Acceptance Number ND-1392/PJ.08/2024, the performance assessment indicators *for account representatives* are as follows:

- a) Acceptance Performance Assessment (X1.1)
- b) Activity Performance Assessment (X1.2)
- c) Behavioral Performance Assessment (X1.3)

2) Self-Efficacy (X2)

According to Bandura (1997) the indicators of *self-efficacy* are as follows:

- a) *Magnitude (Level)* (Task Difficulty Level) (X2.1)
- b) *Generality* (Breadth of Belief Field) (X2.2)
- c) *Strength* (Confidence Level) (X2.3)

3) Work Motivation (Z)

According to Ryan & Deci (2000) work motivation indicators are as follows:

- a) Intrinsic Motivation (Z1.1)
- b) Extrinsic Motivation (Z1.2)

4) Organizational Performance (Y)

According to KMK-300/KMK.01/2022, organizational performance indicators are as follows:

- a) Linkage to Strategic Objectives (Y1.1)
- b) Measurable and Specific (Y1.2)
- c) Relevant (Y1.3)
- d) Achievable (Y1.4)
- e) *Time-bound* (Y1.5)

4. Results And Discussion

Respondent Characteristics Description

Table 2 Gender Profile

No.	Gender	Frequency	Percentage
1	Man	50	54.35%
2	Woman	42	45.65%
Total		92	100%

Table 3 Age Profile

No.	Age	Frequency	Percentage
1	20 to 25 years	0	0.00%
2	26 to 30 years	13	14.13%
3	31 to 35 years old	22	23.91%
4	36 to 40 years	35	38.04%
5	41 to 45 years old	13	14.13%
6	46 to 50 years	5	5.43%
7	> 50 years	4	4.35%
Total		92	100%

Table 4 Education Profile

No.	Education	Frequency	Percentage
1	Diploma I	4	4.35%
2	Diploma III	11	11.96%
3	Diploma IV	3	3.26%

4	S1	63	68.48%
5	S2	11	11.96%
Total		92	100%

Table 5 Profile of Working Period

No.	Years of service	Frequency	Percentage
1	< 5 years	0	0.00%
2	5 - 10 years	22	23.91%
3	11 - 15 years	21	22.83%
4	16 - 20 years	29	31.52%
5	> 20 years	20	21.74%
Total		92	100%

Variable Description

1. The average score value for each indicator in the Performance Assessment System variable (X1) is explained as follows:
 - a) The average score for the Acceptance Performance Assessment indicator (X1.1) is 4.21, and based on the index value category, it is in the very high category.
 - b) The average score for the Activity Performance Assessment indicator (X1.2) is 3.99, and based on the index value category, it is in the high category.
 - c) The average score for the Behavioral Performance Assessment indicator (X1.3) is 4.19, and based on the index value category, it is in the high category.
2. The average score for each indicator in the *Self-Efficacy variable* (X2) is explained as follows:
 - a) The average score for the *Magnitude (Level)* indicator (Task Difficulty Level) (X2.1) is 4.02, and based on the index value category, it is in the high category.
 - b) The average score for the *Generality indicator* (Breadth of Belief Field) (X2.2) is 4.08, and based on the index value category, it is in the high category.
 - c) The average score for the *Strength (Confidence Level)* indicator (X2.3) is 4.06, and based on the index value category, it is in the high category.
3. The average score value of each indicator in the Work Motivation variable (Z) is explained as follows:
 - a) The average score for the Intrinsic Motivation indicator (Z1.1) is 4.03, and based on the index value category, it is in the high category.
 - b) The average score for the *Extrinsic* Motivation indicator (Z1.2) is 4.13, and based on the index value category, it is in the high category.
4. The average score value for each indicator in the Organizational Performance variable (Y) will be explained as follows:
 - a) The average score for the Linkage to Strategic Objectives indicator (Y1.1) is 4.10, and based on the index value category, it is in the high category.
 - b) The average score for the Measurable and Specific indicator (Y1.2) is 4.10, and based on the index value category, it is in the high category.
 - c) The average score for the Relevant indicator (Y1.3) is 4.14, and based on the index value category, it is in the high category.
 - d) The average score for the Achievable indicator (Y1.4) is 4.16, and based on the index value category, it is in the high category.
 - e) The average score for the Time - bound indicator (Y1.5) is 4.15, and based on the index value category, it is in the high category.

Figure 1 Outer Model

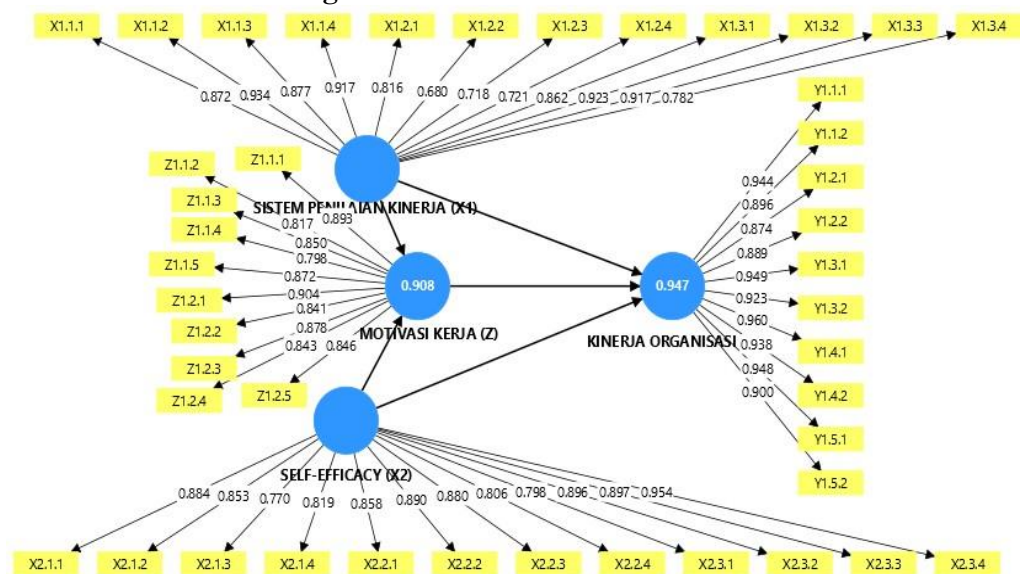


Figure 2 Inner Model

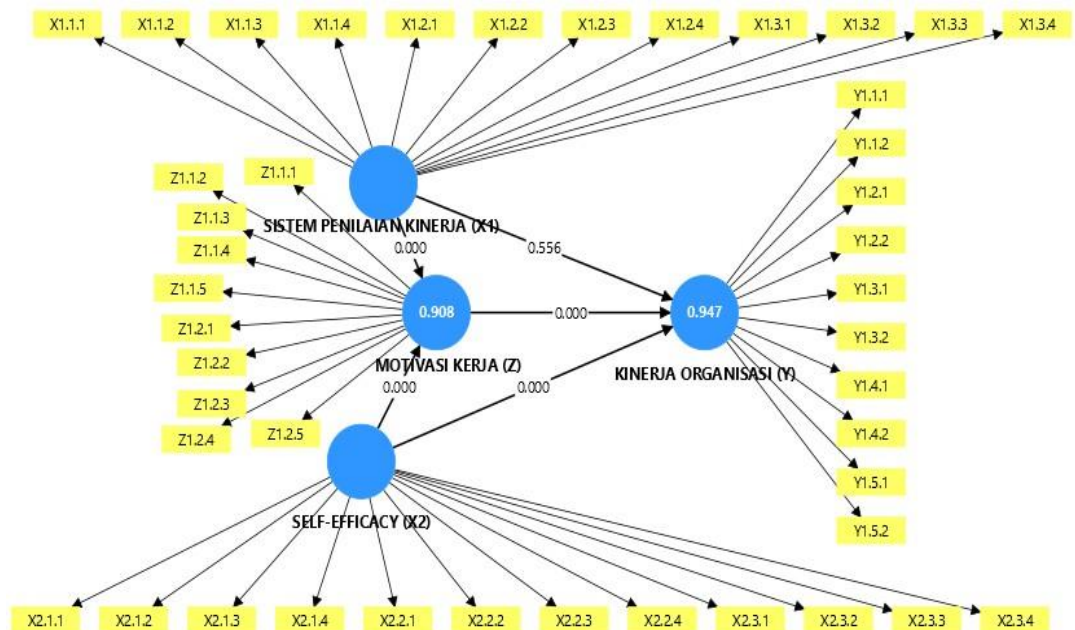


Table 6 Hypothesis Testing Results

Hypothesis	Path	T-Statistics	P-Values	Conclusion
H1	Performance Appraisal System (X1) → Organizational Performance (Y)	0.589	0.556	Not acceptable
H2	Self-Efficacy (X2) → Organizational Performance (Y)	3,632	0.000	Acceptable
H3	Work Motivation (Z) → Organizational Performance (Y)	9,076	0.000	Acceptable
H4	Performance Appraisal System (X1) → Work Motivation (Z)	3,878	0.000	Acceptable
H5	Self-Efficacy (X2) → Work Motivation (Z)	7.149	0.000	Acceptable
H6	Performance Appraisal System (X1) → Work Motivation (Z) → Organizational Performance (Y)	3.611	0.000	Acceptable

Hypothesis	Path	T-Statistics	P-Values	Conclusion
H7	<i>Self-Efficacy</i> (X2) → Work Motivation (Z) → Organizational Performance (Y)	5,507	0.000	Acceptable

Discussion

The Influence of Performance Appraisal System on Organizational Performance

Overall, the average score for the performance assessment system is 4.13, and based on the previous index value category, it is in the high category. These results indicate that the systematic process for evaluating performance in achieving the goals and targets that have been set is classified as high. Then, overall, the average score for organizational performance is 4.13, and based on the previous index value category, it is in the high category. These results indicate that the results in the implementation of tasks and functions of all elements of the organization in achieving the goals that have been set in a period of time are classified as high.

The results of the hypothesis test revealed that the performance appraisal system does not have a direct effect on organizational performance at the Malang Raya Pratama Tax Service Office. The results of the hypothesis test are not in accordance with the research results of Fin *et al.* (2023), Butali & Njoroge (2018), and Kerr (1975) which concluded that the performance appraisal system has an effect on organizational performance.

The findings of the study that revealed that the performance appraisal system does not directly affect organizational performance indicate the complexity in the mechanism of how individual or team evaluations contribute to overall organizational success. This opens up space to consider other factors that may be mediators or moderators in the relationship between the performance appraisal system and organizational performance. In other words, the effectiveness of the performance appraisal system in driving organizational performance may not be linear and direct, but rather influenced by broader contextual variables.

The Influence of *Self-Efficacy* on Organizational Performance

Overall mean score for *self-efficacy* is 4.05, and based on the previous index value category, it is in the high category. These results indicate that a person's belief that he or she is able to perform certain tasks well. *Self-efficacy* has effectiveness, namely individuals are able to assess themselves as having the power to produce the desired influence, is classified as high. Then, overall the average score for organizational performance is 4.13, and based on the previous index value category, it is in the high category. These results indicate that the results in the implementation of tasks and functions of all elements of the organization in achieving the goals that have been set in a period of time are classified as high.

The results of the hypothesis testing revealed that *self-efficacy* has a direct effect on organizational performance at the Malang Raya Pratama Tax Service Office. The results of the hypothesis test are in accordance with the research results of Widayat *et al.* (2024), Chakroborty & Guha (2023), Nyaga *et al.* (2023) which stated that *self-efficacy* has an effect on organizational performance.

The results of this study imply that the collective belief of organizational members in their ability to organize and carry out the actions necessary to achieve organizational goals has a significant impact on the overall success of the organization.

One mechanism by which *self-efficacy* affects organizational performance is through increased motivation and effort. When organizational members believe in their ability to succeed, they tend to set more challenging goals, exert more effort to achieve them, and persist longer in the face of adversity (Bandura, 1997). These high levels of motivation and effort can collectively increase overall organizational productivity, innovation, and efficiency. For example, a sales team with high *self-efficacy* is more likely to pursue ambitious sales goals and work harder to achieve them, which ultimately improves the organization's sales performance.

The Influence of Work Motivation on Organizational Performance

Overall, the average score for work motivation is 4.08 , and based on the previous index value category, it is in the high category . These results indicate that the extent to which a person's work behavior is carried out autonomously or controlled is classified as high . Then, overall, the average score for organizational performance is 4.13, and based on the previous index value category, it is in the high category. These results indicate that the results in the implementation of tasks and functions of all elements of the organization in achieving the goals that have been set in a period of time are classified as high.

The results of the hypothesis testing revealed that work motivation has a direct effect on organizational performance at the Malang Raya Regional Primary Tax Service Office. The results of the hypothesis test are in accordance with the research results of Evi & Tine (2022), Manzoor (2012), and Tweneboah-Koduah *et al.* (2014) which revealed that work motivation has an effect on organizational performance.

The results of this study indicate that the level of enthusiasm, drive, and desire of employees to contribute effectively in their work has a significant impact on the overall success of the organization. When employees are motivated, they tend to be more enthusiastic, focused, and persistent in carrying out their tasks, which ultimately contributes positively to productivity, work quality, and the achievement of organizational goals.

The Influence of Performance Appraisal System on Work Motivation

Overall, the average score for the performance appraisal system is 4.13 , and based on the previous index value category, it is in the high category . These results indicate that the systematic process for evaluating performance in achieving the goals and targets that have been set is classified as high. Then, overall, the average score for work motivation is 4.08, and based on the previous index value category, it is in the high category. These results indicate that the extent to which a person's work behavior is carried out autonomously or controlled is classified as high.

The results of the hypothesis test revealed that the performance appraisal system has an effect on work motivation at the Malang Raya Regional Primary Tax Service Office. The results of the hypothesis test are in accordance with the research results of Waghe *et al.* (2018), Subekti (2021), and Dharliana *et al.* (2023) which stated that the performance appraisal system has an effect on work motivation.

The results of this study imply that how organizations evaluate and provide feedback on employee performance has a significant impact on their level of enthusiasm, drive, and desire to contribute effectively to their work. A well-designed and implemented performance appraisal system can be a powerful tool for increasing work motivation, while a poor system can have the opposite effect, even decreasing employee motivation.

The Influence of *Self-Efficacy* on Work Motivation

Overall mean score for *self-efficacy* is 4.05 , and based on the previous index value category, it is in the high category . These results indicate that a person's belief that he or she is able to perform certain tasks well. *Self-efficacy* has effectiveness, namely individuals are able to assess themselves as having the power to produce the desired influence , is classified as high . Then, overall the average score for work motivation is 4.08, and based on the previous index value category, it is in the high category. These results indicate that the extent to which a person's work behavior is carried out autonomously or controlled is classified as high.

The results of the hypothesis test revealed that *self-efficacy* has an effect on work motivation at the Malang Raya Regional Primary Tax Service Office. The results of the hypothesis test are in accordance with the research results of Zakariya (2021), Rahmi *et al.* (2024), and Ambarita *et al.* (2022) which stated that *self-efficacy* has an effect on work motivation.

The results of this study imply that individuals' beliefs about their ability to succeed in a particular task or situation have a significant impact on their level of enthusiasm, drive, and willingness to invest in work. When individuals have high levels of *self-efficacy* , they tend to be more motivated to set challenging goals, work harder to achieve them, and persist longer in the face of adversity.

Work Motivation Mediates the Effect of Performance Appraisal System on Organizational Performance

Overall, the average score for the performance appraisal system is 4.13 , and based on the previous index value category, it is in the high category . These results indicate that the systematic process for evaluating performance in achieving the goals and targets that have been set is classified as high. Then, overall, the average score for work motivation is 4.08, and based on the previous index value category, it is in the high category. These results indicate that the extent to which a person's work behavior is carried out autonomously or controlled is classified as high. Furthermore, overall, the average score for Organizational Performance is 4.13, and based on the previous index value category, it is in the high category. These results indicate that the results in the implementation of tasks and functions of all elements of the organization in achieving the goals that have been set in a period of time are classified as high.

The results of the hypothesis testing revealed that work motivation mediates the relationship between the performance appraisal system and organizational performance at the Malang Raya Pratama Tax Service Office. The results of the hypothesis testing are in accordance with the research results of Kuvaas (2007), Meyer *et al.* (2004), Luthans (2012), and Ryan & Deci (2000) which stated that work motivation mediates the relationship between the performance appraisal system and organizational performance.

The results of this study imply that the influence of the performance appraisal system on organizational performance is not direct, but rather mediated or explained by the level of employee work motivation. In other words, the effectiveness of the performance appraisal system in improving organizational performance is highly dependent on its ability to trigger and maintain employee work motivation. A well-designed and implemented performance appraisal system can increase work motivation, which in turn will drive better organizational performance.

Work Motivation Mediates the Effect of Self-Efficacy on Organizational Performance

Overall mean score for *Self-Efficacy* is 4.05 , and based on the previous index value category, it is in the high category . These results indicate that a person's belief that he or she is able to perform certain tasks well. *Self-efficacy* has effectiveness, namely individuals are able to assess themselves as having the power to produce the desired influence , is classified as high. Then, overall the average score for Work Motivation is 4.08, and based on the previous index value category, it is in the high category. These results indicate that the extent to which a person's work behavior is carried out autonomously or controlled is classified as high. Furthermore, overall the average score for Organizational Performance is 4.13, and based on the previous index value category, it is in the high category. These results indicate that the results in the implementation of tasks and functions of all elements of the organization in achieving the goals that have been set in a period of time are classified as high.

The results of the hypothesis testing revealed that work motivation mediates the relationship between *self-efficacy* and organizational performance at the Malang Raya Pratama Tax Service Office. The results of the hypothesis testing are in accordance with the research results of Bandura (1986), Stajkovic & Luthans (1998), Luthans (2012), and Ryan & Deci (2000) which state that work motivation mediates the relationship between *self-efficacy* and organizational performance.

The results of this study imply that the influence of individual beliefs in their abilities (*self-efficacy*) in improving organizational performance does not occur directly, but is mediated or explained by the level of employee work motivation. In other words, employees who have high *self-efficacy* tend to be more motivated in their work, and this increase in motivation is what ultimately contributes to better organizational performance.

Theoretical Implications

First, the finding that performance appraisal systems do not directly affect organizational performance indicates that theoretical models that only linearly link these two variables may need to be revisited. This supports the idea that the effectiveness of performance appraisal systems in driving organizational performance depends on mediating factors, such as work motivation.

Second, the results showing the direct influence of *self-efficacy* and work motivation on organizational performance strengthen theories that emphasize the important role of individual psychological aspects in achieving organizational success. *Social Cognitive Theory* (Bandura, 1986) which highlights *self-efficacy* as an individual's belief in his/her abilities, as well as various theories of work motivation (e.g., *Self-Determination Theory* by Deci & Ryan, 2000) get empirical support from this study in the context of organizational performance.

Third, the findings on the mediation of work motivation in the relationship between performance appraisal system and *self-efficacy* on organizational performance enrich the understanding of the mechanism of influence of these variables. This confirms that an effective performance appraisal system and high levels of *self-efficacy* in employees do not automatically improve organizational performance, but rather through increased work motivation as a mediator. This supports mediation models in organizational behavior and human resource management research.

Practical Implications

The practical implications of this research are highly relevant for human resource leaders and practitioners in their efforts to improve organizational performance.

First, the finding that performance appraisal systems have no immediate effect underscores the importance of focusing on how they are designed and implemented to enhance employee motivation. Organizations need to ensure that performance appraisal systems are fair, transparent, provide constructive feedback, and are linked to relevant rewards to fuel motivation.

Second, the results showing the direct influence of *self-efficacy* and work motivation imply that organizations need to invest in efforts to improve both of these aspects in their employees. Training and development programs designed to improve employees' skills and self *-efficacy* , as well as initiatives to create a work environment that supports motivation (e.g., through recognition, career development opportunities, and work-life balance) are essential.

Third, the understanding that work motivation mediates the influence of performance appraisal systems and *self-efficacy* on organizational performance provides clear guidance for practitioners. Efforts to improve organizational performance through performance appraisal systems or increasing *self-efficacy* will be more effective if they simultaneously focus on improving employee work motivation. For example, a performance appraisal system that provides positive feedback and recognizes achievement can simultaneously increase *self-efficacy* and work motivation, which will ultimately have a positive impact on organizational performance.

Research Limitations

While providing valuable insights, this study may have some limitations that need to be considered.

First, the research design used (e.g., a survey with *cross-sectional data*) may not be able to fully establish causal relationships between variables. Longitudinal or experimental studies would be more powerful in testing causality.

Second, the research context (e.g., industry, organizational size, organizational culture) may influence the results obtained. Generalizing the findings to other contexts should be done with caution.

Third, the measurement of the variables used (e.g., through questionnaires) may have limitations in capturing the full complexity of concepts such as *self-efficacy* and work motivation. The use of diverse data collection methods (e.g., interviews, observations) can provide a deeper understanding.

Fourth, this study may not have considered other variables that could potentially influence the relationships between variables, such as leadership, organizational culture, or task characteristics. The presence of unmeasured confounding or moderating variables may affect the interpretation of the results.

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