

DETERMINANTS OF TAX EMPLOYEE PERFORMANCE AT KPP PRATAMA BADUNG UTARA: THE STRATEGIC ROLE OF WORKLOAD, JOB SATISFACTION, AND WORK MOTIVATION

Dini Novianti¹

Universitas Pendidikan Ganesha, Bali, Indonesia
dini.novianti14@gmail.com



Kadek Rai Suwena²

Universitas Pendidikan Ganesha, Bali, Indonesia
rai.suwena@undiksha.ac.id

Trianasari³

Universitas Pendidikan Ganesha, Bali, Indonesia
nanatrianasari01@undiksha.ac.id

Abstract

Public sector organizations face increasingly strong accountability demands, making employee performance an important aspect that must be maintained consistently. KPP Pratama Badung Utara, as a vertical unit of the Directorate General of Taxes, is required to demonstrate stable performance, especially on indicators related to stakeholder and customer perspectives. However, the Organizational Performance Value (NKO) data for the 2022–2024 period shows a decline in several key indicators, indicating the need for an evaluation of internal employee factors. This study examines the role of workload, job satisfaction, and work motivation in explaining variations in the performance of KPP Pratama Badung Utara employees. The study uses a quantitative approach through a survey with a Likert scale questionnaire instrument. The data were analyzed using validity and reliability tests, classical assumption tests, and multiple linear regression to test the simultaneous and partial effects between variables. The results of the study indicate that workload, job satisfaction, and work motivation collectively influence employee performance. Partially, job satisfaction and work motivation are proven to be factors that drive performance improvement, while workload shows a relationship that needs to be managed proportionally so as not to reduce productivity. These findings highlight the importance of human resource management strategies in the public sector through proper workload distribution, enhancement of job satisfaction, and development of employee motivation to support sustainable organizational performance.

Keywords: Workload, Job Satisfaction, Work Motivation, Employee Performance, Public Sector

INTRODUCTION

Employee performance is an important foundation for the success of public organizations, because organizational achievements are not only measured by administrative output, but also by the quality of services and their contribution to the interests of the community. Telagawathi et al. (2020) state in their study that employee performance is the work result achieved by individuals or groups in order to fulfill company objectives within a certain period in accordance with established standards. In the context of government agencies, performance measurement serves as both a control tool and a means of evaluation to ensure that work programs are effective, efficient, and on target. Thus, performance cannot be understood solely as work results, but also as an indicator of the successful implementation of organizational responsibilities.

The Badung Utara Tax Office, as an implementing unit of the Badung Utara Tax Office, plays a strategic role in managing state revenue and providing tax services to taxpayers. These demands underscore the need for consistent employee performance, particularly in meeting work targets and navigating the dynamics of tax regulations. However, organizational data reveals a decline in the Organizational Performance Value during the 2022–2024 period, especially on indicators related to the Stakeholder Perspective and Customer Perspective. This situation may be interpreted as a signal of internal challenges in maintaining performance stability, given that these two perspectives are heavily affected by employees' direct contributions through service quality, supervision, and the effectiveness of task execution.

This phenomenon reinforces the urgency of identifying factors that affect employee performance. Theoretically, workload is one of the important determinants because it is related to the physical and mental demands that employees must fulfill within a certain period. An unbalanced workload has the potential to cause work stress and reduce task effectiveness. On the other hand, job satisfaction is also a key element because it reflects employees' assessment of their work, including task suitability, opportunities for development, work relationships, and organizational support. Good job satisfaction tends to encourage employee engagement and strengthen work contributions.

In addition, work motivation is a psychological factor that encourages employees to strive harder to achieve organizational targets. Motivation not only reflects work enthusiasm, but also describes employees' orientation towards achievement, recognition, responsibility, and career advancement. If motivation is maintained, employees will be better prepared to face high workloads and continue to strive for top performance.

Studies on the relationship between workload, job satisfaction, motivation, and performance have been carried out in various prior research, yet the results remain diverse. Some studies show that workload has a negative impact on performance, while others have found a positive influence depending on the organizational context. This indicates that these factors need to be examined more specifically within the public sector, particularly in the work environment of Tax Service Offices, which feature distinct characteristics such as demanding targets and intense performance pressure.

Based on these conditions, this study focuses on examining the effect of workload, job satisfaction, and work motivation on employee performance at the Badung Utara Tax Office. The research findings are expected to provide empirical contributions and serve as

input for the organization in designing strategies to sustainably improve employee performance.

REVIEW OF LITERATURE

Employee performance is the work outcome achieved by an employee in carrying out their duties and responsibilities in accordance with the standards set by the organization. Afandi (2018) defines performance as the work results that can be achieved by an individual or a group of individuals in accordance with their authority and responsibilities in order to achieve organizational goals in a legal and ethical manner. Yudiaatmaja et al. (2021) define performance as “a record of the results obtained from a particular job function or activity within a specific period of time.” In this study, employee performance is defined as the level of achievement of employees of Badung Utara Tax Office in carrying out administrative tasks and public services effectively and efficiently. Trianasari et al. (2021) state that employee performance is the company’s main focus because it is directly related to organizational performance.

Referring to Afandi’s (2018) definition and adjusted to the needs of this study, employee performance is measured through several indicators, namely work quality, work quantity, cooperation, and initiative. Work quality indicates the level of accuracy and neatness of employees in completing tasks, work quantity reflects employees’ ability to achieve work targets, cooperation describes employees’ ability to work in teams, while initiative shows employees’ ability to act proactively without waiting for instructions from superiors.

Workload refers to the number of tasks that must be completed by employees within a certain period of time. According to Handoko (2012), workload is a set of activities that must be completed by employees within a specific time period by utilizing their physical and mental capabilities. Yudiaatmaja et al. (2024) define workload as a set or number of tasks that must be completed by an organizational unit or position holder within a certain period of time. Rahmawati et al. (2025) explain that workload is a number of responsibilities that must be completed by employees within an institution or position within a certain period of time. In this study, workload is defined as the level of job demands received by employees of Badung Utara Tax Office, both in terms of the amount of work and the level of task difficulty that must be completed.

Workload in this study is measured through indicators of the number of tasks, the level of task difficulty, and time pressure. The number of tasks indicates how many duties employees must complete, the level of task difficulty describes the complexity of the tasks faced, while time pressure reflects the limited time available to complete the work. These three indicators are used to assess whether the workload received by employees is classified as light, moderate, or heavy. Yudiaatmaja et al. (2025) state that workload is another important aspect in supporting performance. Disproportionate workload can cause physical and mental strain, which ultimately reduces work effectiveness.

Job satisfaction is an employee’s emotional attitude toward their job, reflecting feelings of pleasure or displeasure. Robbins and Judge (2017) state that job satisfaction is a positive feeling about one’s job resulting from an evaluation of its characteristics. Heryanda et al. (2021) define job satisfaction as a set of employees’ feelings, whether pleasant or

unpleasant, toward the work they face. Furthermore, Ni Luh Wayan Sayang Telagawathi et al. (2025) state that job satisfaction needs to be considered by organizations because, theoretically, job satisfaction influences employee performance. In this study, job satisfaction is defined as the level of positive feelings of employees of Badung Utara Tax Office toward their work, work environment, and the reward system they receive.

The indicators of job satisfaction used in this study include satisfaction with the job itself, satisfaction with supervisors, satisfaction with coworkers, and satisfaction with rewards. Satisfaction with the job reflects the suitability of tasks with employees' expectations, satisfaction with supervisors describes the quality of working relationships, satisfaction with coworkers indicates comfort in teamwork, while satisfaction with rewards relates to the fairness of the compensation received.

Work motivation is the drive that moves employees to work optimally in achieving organizational goals. Wibowo (2016) defines work motivation as a process that encourages the intensity, direction, and persistence of an individual in achieving goals. Suwena et al. (2022) define motivation as the provision of a driving force that creates an individual's enthusiasm to work, so that they are willing to cooperate, work effectively, and integrate all their efforts to achieve satisfaction. Suwena et al. (2024) state that work motivation, both intrinsic and extrinsic, plays a role in determining employees' enthusiasm and commitment to their jobs. High motivation has been proven to be directly proportional to increased productivity and loyalty toward the organization. In this study, work motivation is defined as the internal and external drive possessed by employees of Badung Utara Tax Office to carry out their work with enthusiasm, responsibility, and a desire to achieve. The indicators of work motivation include responsibility, career advancement, and individual potential development.

RESEARCH METHOD

This study employs a quantitative design with a survey approach to obtain a factual overview of employees' perceptions regarding workload, job satisfaction, work motivation, and performance. The independent variables in this research consist of workload (X1), job satisfaction (X2), and work motivation (X3), while the dependent variable is employee performance (Y). The analysis was conducted to examine the influence of each independent variable on employee performance, both partially and simultaneously.

The study was conducted at the Badung Utara Tax Office. Data collections were carried out by distributing questionnaires to employees as respondents. The study instrument was developed using a 1 to 5 Likert scale, ranging from strongly disagree to strongly agree, to measure each variable indicator.

Before hypothesis testing, the research instrument was first tested for validity using corrected item correlation with a criterion of correlation value > 0.30 . Subsequently, a reliability test was conducted using Cronbach's Alpha, where a construct is considered reliable if the alpha value > 0.60 .

Data analysis was carried out in two stages. The first stage was descriptive analysis to illustrate respondent characteristics and response tendencies for each variable. The second stage was inferential analysis using multiple linear regression. The regression model used was:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

To ensure the regression model is appropriate for use, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests. Subsequently, hypothesis testing was performed using the t-test (partial) and F-test (simultaneous) at a 5% significance level.

1. Classical Assumption Tests

Before conducting regression analysis such as t-tests and F-tests to examine hypotheses, the study must first perform classical assumption tests to ensure the regression model is appropriate for use and does not yield biased conclusions. The classical assumption tests were carried out with the aid of SPSS to verify that the data meets the requirements for regression analysis, thereby allowing causal and correlational relationships among variables to be represented validly. These tests include normality, multicollinearity, and heteroscedasticity tests.

a) Normality Test

The normality test aims to determine whether the research data follows a normal distribution. In this study, the normality test was conducted using the Kolmogorov-Smirnov method by examining the significance value (Asymp. Sig). If the significance value is greater than 0.05, the data is considered normally distributed and meets the requirements for regression analysis.

b) Multicollinearity Test

The multicollinearity test is used to ensure that the independent variables do not exhibit high correlation with one another, as a good regression model should not contain strong relationships among independent variables. The test was conducted by examining the tolerance value and VIF (Variance Inflation Factor). If the tolerance value is greater than 0.10 and the VIF value is less than 10, it can be concluded that multicollinearity does not occur in the regression model.

c) Heteroscedasticity Test

The heteroscedasticity test aims to examine whether unequal residual variance occurs across observations in the regression model. If the residual variance remains constant, it is called homoscedasticity, whereas if it varies, it is termed heteroscedasticity. In this study, testing was carried out using the Glejser test, with the provision that a significance value of the independent variables greater than 0.05 indicates no heteroscedasticity, while a significance value less than 0.05 indicates the presence of heteroscedasticity.

2. Regression Tests (t, F and R²)

After the classical assumption tests are satisfied, the next stage involves conducting t-tests, F-tests, and the coefficient of determination test to determine the influence of independent variables on the dependent variable. These tests are used to assess both partial and simultaneous effects, as well as to measure how much the independent variables contribute in explaining variations in employee performance.

a) t-test

The t-test is used to determine the partial effect of each independent variable, namely workload, job satisfaction, and work motivation, on employee performance at the Badung Utara Tax Office. Decision-making is carried out by comparing the calculated

t-value with the table t-value and examining the significance value. If the calculated t-value is greater than the table t-value and the significance value is less than 0.05, the hypothesis is accepted. In this study, the table t-value of 1.671 was obtained from degrees of freedom ($df = n - k$), specifically $71 - 3 = 68$.

b) F-test

The F-test aims to determine the simultaneous effect of workload, job satisfaction, and work motivation on employee performance. The test is conducted by comparing the calculated F-value with the table F-value and considering the significance value. If the calculated F-value is greater than the table F-value and the significance value is less than 0.05, the hypothesis is accepted. In this study, the table F-value of 2.76 was obtained from degrees of freedom $df (3;68)$.

c) Coefficient of Determination Test (R^2)

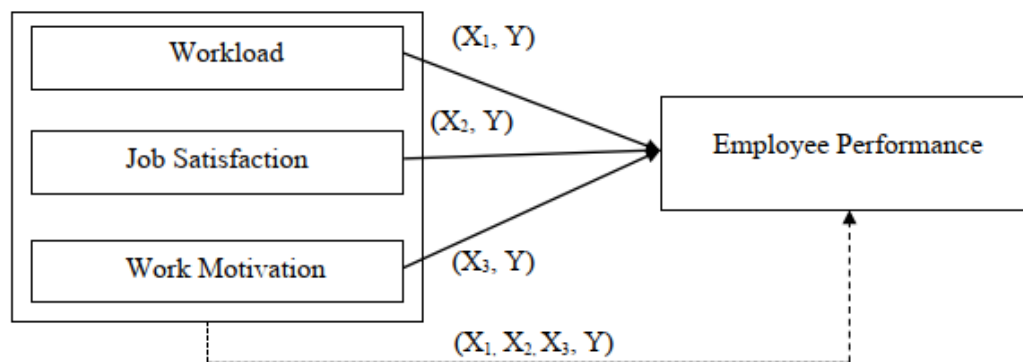
The coefficient of determination test (R^2) is used to determine the extent to which the variables workload, job satisfaction, and work motivation are able to explain variations in employee performance. The R^2 value indicates the degree of fit in the relationship between the independent and dependent variables, while also reflecting the strength of the relationship within the regression model used in the study.

Research Hypotheses

This study aims to analyze the influence of workload, work stress, job satisfaction, and work motivation on employee performance at Badung Utara Tax Office. Based on the literature review and previous research, the hypotheses proposed in this study are as follows:

- Hypothesis 1 (H_1): Workload has a negative effect on the performance of employees at Badung Utara Tax Office.
- Hypothesis 2 (H_2): Job satisfaction has a positive effect on the performance of employees at Badung Utara Tax Office.
- Hypothesis 3 (H_3): Work motivation has a positive effect on the performance of employees at Badung Utara Tax Office.
- Hypothesis 4 (H_4): Workload, job satisfaction, and work motivation simultaneously affect the performance of employees at Badung Utara Tax Office.

Research Model



A conceptual model, also known as a theoretical framework, is a philosophical model that describes the logical relationships among elements or parameters that are considered

important for understanding the research topic. Sugiyono (2017) states that theory explains the pattern of relationships among all related factors or variables; the theoretical framework also explains the dynamic relationships among all associated variables or factors.

Badung Utara Tax Office, as a strategic organization responsible for state revenue from the tax sector, faces high task complexity, a large volume of work, and demanding revenue targets. These conditions can create pressure on employees of Badung Utara Tax Office and affect their performance.

Issues such as the decline in the Organizational Performance Score during the 2022–2024 period in Key Performance Indicators (KPIs) related to the Stakeholder Perspective and Customer Perspective indicate a decrease in employee performance at Badung Utara Tax Office. The volume of work and the complexity of tasks, both quantitatively and qualitatively, can also reduce employees' focus in determining task priorities. In addition, supporting factors such as rewards, relationships with coworkers, and the comfort of the work environment may contribute to a decline in work enthusiasm and employees' sense of responsibility in carrying out their daily tasks. Other factors, such as varying levels of employee motivation and the lack of encouragement from both internal and external sources, also affect employee productivity and service quality at Badung Utara Tax Office.

Workload, job satisfaction, and work motivation play important roles in determining the performance of employees at Badung Utara Tax Office. A proportional workload can increase effectiveness and productivity; however, an excessive workload can reduce performance. Job satisfaction encourages employee loyalty and responsibility, motivating them to deliver their best results. Meanwhile, work motivation serves as the main driving force that fosters enthusiasm, initiative, and a focus on achieving targets. Employee performance will be optimal when these three factors are managed in a balanced manner and support one another.

RESULTS AND DISCUSSION

The research results are presented through descriptive and regression analysis. In the initial stage, the researcher examined instrument feasibility through validity and reliability tests. Based on the test results, all indicators for the variables of workload, job satisfaction, work motivation, and employee performance were declared valid. Reliability values also showed excellent results, as indicated by Cronbach's Alpha values for each variable exceeding the required minimum threshold.

1. Validity Test

The validity test was conducted by examining the corrected item–total correlation. If the correlation coefficient is ≥ 0.30 , the research instrument is considered valid.

Table 1.
Validity Test

Indicator	<i>Corrected item – total correlation</i>	Description
Workload	X1.1	0.872
	X1.2	0.876
	X1.3	0.880

Indicator	<i>Corrected item – total correlation</i>	Description	
	X1.4	0.862	Valid
	X1.5	0.877	Valid
	X1.6	0.877	Valid
	X1.7	0.870	Valid
	X1.8	0.938	Valid
	X1.9	0.809	Valid
	X1.10	0.772	Valid
	X1.11	0.852	Valid
	X1.12	0.886	Valid
Job Satisfaction	X2.1	0.746	Valid
	X2.2	0.778	Valid
	X2.3	0.613	Valid
	X2.4	0.729	Valid
	X2.5	0.820	Valid
	X2.6	0.742	Valid
	X2.7	0.826	Valid
	X2.8	0.865	Valid
	X2.9	0.796	Valid
	X2.10	0.757	Valid
	X2.11	0.767	Valid
	X2.12	0.773	Valid
	X2.13	0.771	Valid
	X2.14	0.750	Valid
Employee Performance	Y.1	0.805	Valid
	Y.2	0.740	Valid
	Y.3	0.679	Valid
	Y.4	0.770	Valid
	Y.5	0.759	Valid
	Y.6	0.655	Valid
	Y.7	0.752	Valid
	Y.8	0.747	Valid
	Y.9	0.680	Valid
	Y.10	0.583	Valid
	Y.11	0.477	Valid
	Y.12	0.653	Valid
Work Motivation	X3.1	0.595	Valid
	X3.2	0.671	Valid
	X3.3	0.653	Valid
	X3.4	0.713	Valid
	X3.5	0.776	Valid
	X3.6	0.629	Valid

Indicator	<i>Corrected item – total correlation</i>	Description
X3.7	0.768	Valid
X3.8	0.660	Valid
X3.9	0.771	Valid
X3.10	0.789	Valid
X3.11	0.780	Valid
X3.12	0.756	Valid
X3.13	0.772	Valid
X3.14	0.670	Valid
X3.15	0.620	Valid
X3.16	0.568	Valid
X3.17	0.571	Valid
X3.18	0.412	Valid

Source: Data processed (2025)

2. Classical Assumption Tests

Before conducting regression analysis, the data was examined using classical assumption tests. The normality test yielded a Kolmogorov-Smirnov significance value > 0.05 , indicating that the data is normally distributed. The multicollinearity test also showed tolerance values > 0.10 and VIF < 10 for all variables, confirming the absence of high correlation among independent variables. Additionally, the heteroscedasticity test demonstrated that the model is free from heteroscedasticity issues, confirming that the regression model is suitable for use.

a) Normality Test

Based on the Kolmogorov-Smirnov analysis, a value of 0.088 was obtained with a significance/ asymptotic significance level > 0.05 , indicating that the variable data is normally distributed.

Table 2.
Data Normality Test

Statistical Analysis	Value	Description
Kolmogorov-Smirnov Z	0,088	Valid for Use
Shapiro–Wilk	0,479	Valid for Use

Source: Data processed (2025)

b) Multicollinearity Test

The test was conducted by examining the tolerance value and VIF (Variance Inflation Factor). If the tolerance value is greater than 0.10 and the VIF value is less than 10, it can be concluded that multicollinearity does not occur in the regression model. In this study, the calculation results are presented as follows.

Table 3.
Multicollinearity Test

Variable	Tolerance	VIF	Description
X1 (Workload)	0,942	1,062	Valid for Use
X2 (Job Satisfaction)	0,698	1,433	Valid for Use
X3 (Work Motivation)	0,716	1,397	Valid for Use

Source: Data processed (2025)

Based on the multicollinearity test results using Tolerance and VIF, no multicollinearity symptoms were detected, as all Tolerance values exceeded 0.10 and all VIF values were below 10.

c) Heteroscedasticity Test

The test was conducted using the Glejser test, with the criterion that a significance value of the independent variables greater than 0.05 indicates the absence of heteroscedasticity, while a significance value less than 0.05 indicates the presence of heteroscedasticity. In this study, the calculation results are presented as follows.

Table 4.
Heteroscedasticity Test

Variable	Sig.	Requirements	Description
X1 (Workload)	0,704	> 0,05	No Heteroskedasticity
X2 (Job Satisfaction)	0,035	< 0,05	Heteroskedasticity
X3 (Work Motivation)	0,001	< 0,05	Heteroskedasticity

Source: Data processed (2025)

Based on the heteroscedasticity test results using the Glejser test, where the Glejser test output shows that if the significance value between independent variables is Sig > 0.05, then heteroscedasticity does not occur; whereas if the significance value between independent variables is Sig < 0.05, heteroscedasticity is present.

3. Multiple Linear Regression

The regression equation analysis examining the effect of Workload, Job Satisfaction, and Work Motivation on Employee Performance can be seen in the following equation.

$$Y = 1,741 - 0,011X1 + 0,153X2 + 0,509X3.$$

The multiple linear regression results indicate that workload, job satisfaction, and work motivation collectively affect employee performance. This means that changes in these three variables are accompanied by changes in employee performance, underscoring that internal employee factors cannot be separated from efforts to improve organizational performance.

Partially, job satisfaction and work motivation were proven to have a significant contribution to improving performance. Employees who feel satisfied and motivated tend to work more focusly, demonstrate commitment to results, and are better prepared to face work demands. Meanwhile, workload shows a tendency to influence performance, yet it needs to

be managed in a balanced manner to avoid triggering excessive pressure that may reduce productivity.

a) t-test

Based on data processing results using SPSS Version 31 for Windows, the findings are presented in the following table.

Table 5.
Partial Test/t-test

Variable	t	Sig.
X1 (Workload)	-0,382	0,704
X2 (Job Satisfaction)	2,174	0,035
X3 (Work Motivation)	5,505	0,001

Source: Data processed (2025)

The Workload variable yielded a t-value of -0.382 with a significance value of 0.704, which is greater than 0.05; therefore, the first hypothesis is rejected. This indicates that workload has a negative but insignificant effect on employee performance at the Badung Utara Tax Office. Next, the Job Satisfaction variable produced a t-value of 2.174 with a significance value of 0.035, which is less than 0.05; thus, the second hypothesis is accepted, meaning job satisfaction has a positive and significant effect on employee performance. Meanwhile, the Work Motivation variable obtained a t-value of 5.505 with a significance value of 0.001, which is less than 0.05; therefore, the third hypothesis is accepted, indicating that work motivation has a positive and significant effect on employee performance at the Badung Utara Tax Office.

b) F-test

Based on the data analysis, the calculated F-value is 22.217 with a significance value smaller than 0.05 ($0.001 < 0.05$). Therefore, the fourth hypothesis is accepted, meaning that Workload, Job Satisfaction, and Work Motivation simultaneously have a significant effect on the performance of employees at KPP Pratama Badung Utara.

c) Coefficient of Determination Test (R^2)

The coefficient of determination (R^2), which aims to measure the extent of the influence of Workload, Job Satisfaction, and Work Motivation on the performance of employees at KPP Pratama Badung Utara, shows an R-square value of 0.581 (58.1%). This means that 58.1% of employee performance at KPP Pratama Badung Utara is influenced by Workload, Job Satisfaction, and Work Motivation, while the remaining 41.9% is influenced by other variables not included in this study.

The results of the study indicate that workload tends to have a negative relationship with employee performance, although statistically its effect is not yet very strong. In other words, an increase in workload does not necessarily lead to a clear decline in performance. This can be understood because workload is not experienced equally across all departments, supported by a well-structured work system, clear task distribution, and strong cooperation among employees. These conditions help employees manage work pressure effectively. This finding is consistent with the study by Prasetyowati and Lestariningsih (2023), which states

that workload tends to reduce performance, although it is not always the main determining factor, especially in organizations with structured work systems.

This study also shows that job satisfaction has a positive effect on employee performance. Employees who feel comfortable in their work environment, maintain good relationships with supervisors and colleagues, and understand their career development paths tend to demonstrate better performance. These results support the view of Robbins and Judge (2017), who emphasize that job satisfaction is closely related to work attitudes and behaviors that influence performance. This finding is also in line with Prasetyowati and Lestariningsih (2023), who highlight the important role of job satisfaction in improving employee performance.

In addition, this study finds that work motivation positively contributes to performance. Employees with strong work motivation tend to be more focused, responsible, and capable of completing tasks more effectively. These results align with motivation theory proposed by Robbins (2016) and are supported by the study of Suwena et al. (2022), which states that work motivation has a strong relationship with improved employee performance.

Simultaneously, these three variables significantly influence employee performance. This finding indicates that employee performance is not determined by a single factor but rather by the interaction of various internal factors. It also reinforces the findings of Prasetyowati and Lestariningsih (2023), which show that job satisfaction and motivation can sustain performance even when workload increases.

CONCLUSION

This study concludes that the performance of employees at KPP Pratama Badung Utara is influenced by internal factors, particularly workload, job satisfaction, and work motivation. Simultaneously, these three variables have been proven to affect employee performance. This indicates that improving performance cannot rely solely on administrative aspects but also requires attention to employees' working conditions and psychological well-being.

Partially, job satisfaction and work motivation are the most consistent factors in driving performance improvement. Employees who are satisfied with their jobs and possess high motivation tend to demonstrate more optimal performance. Meanwhile, workload needs to be managed proportionally to avoid excessive work pressure that could lead to decreased productivity.

The findings of this study emphasize the importance of human resource management strategies in the public sector through equitable workload distribution, enhancement of job satisfaction, and strengthening of employee motivation as steps to maintain the quality of organizational performance in a sustainable manner.

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