

STRATEGIES FOR IMPROVING EMPLOYEE PERFORMANCE THROUGH PROGRAMS TO STRENGTHEN SELF-EFFICACY, SUPERVISION, AND WORK MOTIVATION



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Abstract

The performance of Taxpayers (AR) at the Primary Tax Office (KPP Pratama) in the Bogor area still shows achievements that are not yet optimal. This condition necessitates a study to identify the factors influencing employee performance. This study aims to analyze the influence of self-efficacy and supervision on the performance of Account Representatives, both directly and thru work motivation as a mediating variable. This research uses a quantitative approach with a population consisting of all Account Representatives from the KPP Pratama in the Bogor Region, totaling 133 employees. The sample was determined using a census technique and involved 100 respondents. Data was collected thru questionnaires that had been tested for validity and reliability, and then analyzed using path analysis with SmartPLS version 4. The research results indicate that self-efficacy, supervision, and work motivation have a positive and significant effect on employee performance. Self-efficacy and supervision were also found to have a positive and significant impact on work motivation, which subsequently mediates the influence of these two variables on the performance of Account Representatives. These findings confirm that strengthening self-efficacy, supervision, and work motivation are important strategies for improving the performance of Account Representatives.

Keywords: Employee Performance, Self-Efficacy, Supervision, Work Motivation

INTRODUCTION

Human resources are a key factor in organizational performance, including in the public sector, which has high accountability and performance requirements. Robbins and Judge (2017) emphasize that organizational success is largely determined by the ability of employees to perform their duties effectively and in a results-oriented manner. Dessler (2015) also states that proper human resource management will increase productivity and organizational performance in a sustainable manner.

The taxation sector plays a strategic role as the main source of state revenue. The Ministry of Finance of the Republic of Indonesia (2023) notes that tax revenue contributes more than 70 percent to the State Revenue and Expenditure Budget. The continuous increase in tax revenue targets requires the Directorate General of Taxes (DGT) to continue to strengthen the performance of its organization and employees. However, external challenges such as the global economic slowdown, changes in economic structure, and the digitization of economic activities have increased the complexity of tax officials' tasks (Ministry of Finance of the Republic of Indonesia, 2024).

Account Representative (AR) is a strategic functional position within the DJP that plays a direct role in tax supervision and intensification through analysis, guidance, and supervision of taxpayers. The Ministry of Finance of the Republic of Indonesia (2015) explains that ARs are at the forefront of exploring potential tax revenue. However, Material Compliance Test (PKM) data at the Bogor Regional Tax Office shows that most ARs have not been able to achieve their performance targets. This condition indicates that there are performance issues that have not been optimally addressed.

Various studies have identified factors that influence employee performance. Bandura (1997) states that self-efficacy plays an important role in shaping an individual's confidence to complete challenging tasks. Empirical findings show that self-efficacy has a positive and significant effect on employee performance (Sembiring, 2022). Meria and Tamzil (2021) also prove that employees with high self-efficacy tend to perform better. Marliani et al. (2025) reinforce these findings in the context of public organizations.

In addition to internal factors, supervision from superiors is an external factor that affects employee performance. Lee and Kusumah (2020) state that effective supervision can improve role clarity and task performance quality. Siwabessy et al. (2024) discovered that monitoring has a favorable and substantial influence on public sector employee performance. However, the majority of these research continue to consider supervision as an independent variable.

Work motivation has also been proven to affect employee performance. Wahjoedi (2021) states that work motivation encourages employees to increase their effort and commitment at work. Tarjono (2024) found that work motivation has a significant effect on employee performance. However, research examining the role of work motivation as a mediating variable in the relationship between self-efficacy, supervision, and employee performance is still relatively limited, especially in the context of tax agencies.

According to this description, there is a research gap in the form of few empirical studies that combine self-efficacy and supervision as determinants of employee performance with work motivation as an intervening variable, particularly for Account Representatives in the Primary Tax Office environment. Therefore, this study aims to analyze the effect of self-

efficacy and supervision on the performance of Account Representatives, both directly and through work motivation, in order to provide an empirical basis for formulating strategies to improve the performance of tax officials.

REVIEW OF LITERATURE

Employee Performance

Employee performance is the outcome of individual effort in fulfilling duties and responsibilities in accordance with the organization's standards. Robbins and Judge (2017) define performance as the level of task achievement related to organizational goals. According to Mangkunegara (2017), performance reflects the quality and amount of work that individuals complete while performing their tasks in accordance with their allocated responsibilities. In the public sector, worker performance has a strong degree of accountability because it is intrinsically linked to public service and the fulfillment of national goals (Dwiyanto, 2020).

Self-Efficacy

Self-efficacy is an individual's faith in their ability to plan and perform the steps required to achieve a specific outcome. Bandura (1997) asserts that self-efficacy influences how individuals think, motivate themselves, and act in the face of challenges. Individuals with high self-efficacy tend to set more challenging goals, have greater perseverance, and are able to persevere under pressure.

Self-efficacy consists of three main dimensions, namely magnitude, strength, and generality. Magnitude relates to the level of difficulty of the task that an individual is capable of handling, strength relates to the strength of an individual's belief in their abilities, while generality indicates the extent to which these beliefs can be applied in various work situations (Bandura, 1997). Empirical research shows that self-efficacy has a positive and significant effect on employee performance (Sembiring, 2022). Meria and Tamzil (2021) also found that self-efficacy increases employees' confidence in completing complex tasks, thereby improving performance.

Supervision

Supervision is a role in management that helps make sure tasks are done as planned, following the company's goals and quality standards. Handoko (2016) explains that supervision includes monitoring, directing, guiding, and providing feedback to employees. Effective supervision is not only about control, but also serves as a means of developing employee competencies and improving performance.

Supervision plays a vital role in public institutions in maintaining policy uniformity and enhancing the quality of public services. Siwabessy et al. (2024) argue that ongoing supervision can boost discipline, role clarity, and worker performance. Lee and Kusumah (2020) found that supervision has a positive and significant effect on employee performance through increased target clarity and work support. However, suboptimal supervision can lead to unclear tasks and decreased work motivation.

Work Motivation

Work motivation is an internal and external force that drives people to act, persist, and focus their work behavior toward the achievement of organizational objectives. Robbins and Judge (2017) state that motivation determines the intensity, direction, and persistence of

an individual's work behavior. Herzberg (1968) distinguishes motivation into intrinsic factors related to job satisfaction and extrinsic factors related to working conditions.

Work motivation has a significant influence on employee performance because it influences the amount of effort and dedication of people. Wahjoedi (2021) states that employees with high work motivation tend to show more optimal performance. Tarjono (2024) found that work motivation has a positive and significant effect on the performance of public sector employees. In addition, work motivation also functions as a mediating variable that bridges the influence of individual and organizational factors on performance.

RESEARCH METHOD

This study takes a quantitative approach, using a survey technique to investigate the causal links between self-efficacy, supervision, work motivation, and the performance of Account Representatives. A quantitative approach was chosen because it allows for objective measurement of variables and testing of hypotheses based on numerical data (Creswell & Creswell, 2018). The survey method was used to obtain data directly from respondents regarding their perceptions and work experiences (Sekaran & Bougie, 2017).

The population in this study consisted of all employees with the position of Account Representative at the Primary Tax Office in the Bogor Region, totaling 133 people. The sampling technique used the census method, the study was conducted using all members of the population as responders. The use of a census aims to obtain a comprehensive picture and reduce the potential for sampling bias (Sugiyono, 2019). From the total population, 100 respondents returned questionnaires that could be processed in full.

The research data was collected using a structured questionnaire compiled based on the indicators of each research variable. Self-efficacy was measured through the indicators of magnitude, strength, and generality. Supervision was measured through the indicators of monitoring, direction, performance guidance, feedback, communication, and leadership support. Work motivation was measured through the indicators of interest, desire for progress, drive to achieve, challenges and self-development, compensation and rewards, recognition, work environment, and opportunities for promotion. Employee performance was measured using indicators of work quality, work quantity, timeliness, effectiveness, and efficiency. All statement items were measured using a five-point Likert scale, which is commonly used in organizational behavior research (Sekaran & Bougie, 2017).

Before data analysis, the research instruments were tested for validity and reliability to ensure the accuracy and consistency of the measuring tools. Initial validity and reliability tests were conducted using Microsoft Excel and SPSS. The validity of the instruments aimed to ensure that the statement items were able to measure the intended constructs, while reliability indicated the consistency of the measurement results (Hair et al., 2019).

Data analysis was conducted using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) technique and SmartPLS version 4 software. PLS-SEM was chosen because it can analyze relationships between variables at the same time, handle models with mediating factors, and is appropriate for use with relatively small sample sizes (Hair et al., 2021). In addition, this method is predictive and does not require normally distributed data (Ghozali & Latan, 2015).

The testing was divided into two stages: assessment of the measurement model (outer model) and evaluation of the structural model (inner model). The external model evaluation included checks for convergent, discriminant, and construct reliability. The inner model evaluation is carried out by analyzing path coefficients, t-statistics, and p-values to test the research hypothesis, as well as assessing the predictive power of the model through the coefficient of determination (R^2) value (Hair et al., 2021). The testing of the mediating role of work motivation was conducted by analyzing the significance of indirect effects using the bootstrapping procedure (Preacher & Hayes, 2008).

RESULTS AND DISCUSSION

1. Direct Effect of Self-Efficacy on Employee Performance

The first hypothesis test found a substantial positive direct effect of self-efficacy on employee performance ($\beta = 0.342$, $p < 0.05$). This suggests that Self-Efficacy has a favorable impact on Employee Performance, and improving Self-Efficacy leads to a large rise in Employee Performance.

Previous research by Munir and Arifin (2021) and Rahmi (2020) shown a positive and significant influence of self-efficacy on employee performance. These research yielded identical results to this study. This is thought to be because in this study there was no large gap between the average Self-Efficacy score (154.42 - classified as high) and the average Employee Performance score (167.36 - classified as high).

The research of the link between Self-Efficacy and Employee Performance indicators reveals that the majority of Self-Efficacy indicators have a substantial correlation. The Magnitude and Strength indicators of Self-Efficacy show a strong correlation with all Employee Performance indicators. Meanwhile, the Generality indicator of Self-Efficacy has a strong correlation with three Employee Performance indicators, namely Quality, Timeliness, and Effectiveness, and a moderate correlation with two indicators, namely Quantity and Efficiency.

Based on this description, it is possible to conclude that the significant direct influence of self-efficacy on employee performance is due to Account Representatives' strong belief in their ability to complete tasks (magnitude and strength), which has a direct impact on improving work performance. In addition, the scope of self-confidence possessed by employees in facing various work situations (generality) also contributes, although in some aspects such as quantity and efficiency, the influence is in the moderate category. The dominance of strong correlations in most indicators shows that employees with high Self-Efficacy tend to be more confident, more persistent in completing tasks, more capable of overcoming obstacles, and more optimal in utilizing previous positive experiences to improve their performance. This is also supported by the correlation between high average Self-Efficacy scores and high average Employee Performance scores, reinforcing the finding that belief in one's own abilities is an important determinant in producing better performance.

2. Direct Effect of Supervision on Employee Performance

The second hypothesis test found a substantial positive direct effect of supervision on employee performance ($\beta = 0.251$, $p < 0.05$). This means that Supervision has a positive

effect on Employee Performance, and strengthening Supervision results in a significant increase in Employee Performance.

Previous studies by Andoko and Putri (2020) and Manrang M. A., et al. (2022) found that supervision has a positive and significant effect on employee performance. The results of these studies are in line with the results of this study. This is likely because in this study, there was no significant gap between the average Supervision score (143.01 - classified as high) and the average Employee Performance score (167.36 - classified as high).

The investigation of the link between the Supervision and Employee Performance indicators reveals that the association is mostly modest. Strong correlations were found between the Direction indicator and all Employee Performance indicators, the Supervision indicator and the Punctuality indicator, and the Communication indicator and the Effectiveness indicator. There was only one relationship that was low, approaching moderate, between the Performance Guidance indicator and Quality.

Based on this description, it can be concluded that the significant direct influence of Supervision on Employee Performance is due to the effective implementation of supervisory functions by superiors, particularly in the aspect of direction, which is able to provide clarity on tasks and work standards that are precise and easy to understand for Account Representatives. Although most of the relationships between indicators are in the moderate category, the strong correlation in the Direction indicator shows that superiors play an important role in directing employee work behavior, which has a direct impact on quality, quantity, timeliness, effectiveness, and efficiency. In addition, the correlation between high average Supervision scores and high average Employee Performance scores indicates that good supervisory practices, including direction, supervision, performance coaching, feedback, and leadership support, have been aligned with employee needs in achieving optimal work results. Thus, strong supervision quality is a major component that explains the positive and significant effect of supervision on employee performance in this study.

3. Direct Effect of Work Motivation on Employee Performance

The third hypothesis test found a substantial positive direct effect of work motivation on employee performance ($\beta = 0.361$, $p < 0.05$). This suggests that Work Motivation has a favorable impact on Employee Performance, and increasing Work Motivation leads to a significant improvement in Employee Performance.

Previous studies by Marliani et al. (2025) and Tarjono (2024) shown that work motivation has a favorable and significant effect on employee performance. The findings of these research are consistent with those of this study. This is thought to be because in this study, the average Work Motivation score (165.43 - classified as high) had a relatively small difference compared to the average Employee Performance score (167.36 - classified as high).

The findings of the examination of the relationship between the indicators of Work Motivation and Employee Performance demonstrate that the correlation between the indicators is dominated by the moderate category, with some falling into the high group. A moderate correlation exists between the indicators of Interest, Desire for Progress, and Recognition with all Employee Performance indicators. A strong correlation exists between the Drive to Achieve and all Employee Performance indicators. Meanwhile, the indicators of

Challenge and Self-Development, Compensation and Rewards, and Opportunities for Promotion have strong and moderate relationships with Employee Performance indicators.

Based on this description, it is possible to conclude that job Motivation has a major direct influence on Employee Performance due to employees' strong internal and external drive to achieve job performance. The Drive to Achieve indicator, which shows a strong correlation with all Employee Performance indicators, is the main factor that encourages employees to work optimally, improving the quality, quantity, timeliness, effectiveness, and efficiency of their performance.

In addition, motivation derived from interest, desire for advancement, recognition, promotion opportunities, compensation, and opportunities for self-development also made a consistent contribution, although they were in the moderate to strong category. The combination of these motivational elements created psychological conditions that encouraged employees to work harder, show commitment to their tasks, and maximize their potential at work.

Furthermore, the high average score for Work Motivation, which is almost equal to the average score for Employee Performance, shows that employees with high motivation tend to produce high work performance as well. This reinforces that motivation is a determining factor that directly influences the improvement of employee performance in this study.

4. Direct Effect of Self-Efficacy on Work Motivation

The results of the fourth hypothesis testing prove that there is a significant positive direct effect of Self-Efficacy on Work Motivation ($\beta = 0.693$ where $p < 0.05$). This means that Self-Efficacy has a positive effect on Work Motivation, and strengthening Self-Efficacy results in a significant increase in Work Motivation.

Previous research by Ikhrum et al. (2023) and Ramadhani et al. (2023) shown a favorable and significant influence of self-efficacy on work motivation. The results of these studies are in line with the results of this study. It is suspected that this is because in this study, the difference between the average Self-Efficacy score (154.42 - classified as high) and the average Work Motivation score (165.43 - classified as high) is relatively small.

The analysis of the relationship between Self-Efficacy and Work Motivation indicators reveals that the Magnitude, Strength, and Generality indicators have a strong relationship with the Intrinsic Motivation dimension, particularly with the indicators of Drive for Achievement and Challenge and Self-Development in the Work Motivation variable. Meanwhile, the relationship between Self-Efficacy indicators and the Extrinsic Motivation dimension is dominated by moderate relationships between indicators, except for the Opportunity for Promotion indicator, which tends to be strong.

Based on this description, it can be concluded that the significant direct influence of Self-Efficacy on Work Motivation is caused by employees' strong belief in their ability to face various work demands, which ultimately increases their internal drive to achieve and develop themselves. The Magnitude, Strength, and Generality indicators show a strong relationship, especially with the intrinsic motivation dimension, such as the drive to achieve, challenge, and develop oneself, so that employees who feel capable tend to have higher motivation to strive, learn, and achieve the best results.

In addition, a fairly consistent relationship in the extrinsic motivation dimension, although dominated by the moderate category, still shows that self-confidence can influence employee responses to external factors such as rewards and promotion opportunities. This condition is reinforced by the relatively small difference in the average scores for Self-Efficacy and Work Motivation, which indicates that employees' level of self-confidence goes hand in hand with their high level of motivation. Thus, Self-Efficacy acts as a fundamental psychological factor that drives the formation of strong work motivation, whether it comes from internal or external factors.

5. The Direct Effect of Supervision on Work Motivation

The fifth hypothesis test found a substantial positive direct effect of supervision on work motivation ($\beta = 0.299$, $p < 0.05$). This means that Supervision has a positive effect on Work Motivation, and strengthening Supervision results in a significant increase in Work Motivation.

Previous studies by Rahmawati et al. (2025) and Siwabessy et al. (2024) found that supervision has a strong favorable influence on work motivation. The results of these studies are in line with the results of this study. This is thought to be because in this study, the difference between the average Supervision score (143.01 - classified as high) and the average Work Motivation score (165.43 - classified as high) was not significant.

The results of the analysis of the relationship between the indicators of Supervision and Work Motivation show that the relationship between the indicators of the Supervision variable and the Work Motivation variable is dominated by a moderate relationship. The relationship between the Supervision variable indicators is stronger with the intrinsic motivation dimension, with several relationships between the Direction indicator and indicators in the Intrinsic Motivation dimension that are categorized as strong, namely the Interest, Drive to Achieve, and Challenge and Self-Development indicators. Meanwhile, in the association between the Supervision variable indicators and the extrinsic motivation dimension, numerous indicators have a low category, including Supervision, Performance Guidance, and Feedback.

Based on this description, it can be concluded that the significant positive direct effect of Supervision on Work Motivation is caused by the effectiveness of the supervisory function, especially the guidance aspect, which is able to increase the internal drive of employees to work optimally. The strong correlation between the Direction indicator and intrinsic motivation indicators such as Interest, Drive to Achieve, and Challenge and Self-Development shows that supervisors who provide clear and easy-to-understand directions are able to increase the interest, willingness, and commitment of Account Representatives in carrying out their duties.

Although most of the relationships between supervision and extrinsic motivation dimensions are in the low to moderate category, this condition still illustrates that supervisory functions such as monitoring, performance guidance, and providing feedback still contribute to shaping employee work motivation, although not as strong as their influence on intrinsic motivation. This confirms that good supervision quality encourages motivation that comes from within employees, which ultimately strengthens overall work motivation.

Thus, effective supervision, especially in the form of clear and supportive guidance, is a major factor explaining the positive and significant influence of Supervision on Work Motivation in this study.

6. The Indirect Effect of Self-Efficacy on Employee Performance through Work Motivation

The sixth hypothesis test found a substantial positive indirect effect of self-efficacy on employee performance via work motivation ($\beta = 0.250$, $p < 0.05$). This suggests that Work Motivation serves as a mediating variable, amplifying the effect of Self-Efficacy on Employee Performance.

This result is consistent with previous research. Leonard et al. (2025) discovered that work motivation mediates the effect of self-efficacy on employee performance. The test results show that the t-value is 2.230, which is greater than the t-table's 1.683, and the p-value is 0.026, which is less than 0.05.

The results of the study indicate that Self-Efficacy has a positive and significant effect on Employee Performance, both directly and indirectly through the Work Motivation variable. When compared, the magnitude of the indirect effect of Self-Efficacy on Employee Performance through Work Motivation ($\beta = 0.250$ t-statistic 2.966 p-value 0.002) is smaller than the direct effect ($\beta = 0.342$ t-statistic 3.662 p-value 0.000). This means that Work Motivation does not function effectively as an intervening variable that mediates the influence of Self-Efficacy on Employee Performance.

Based on the above description, it can be concluded that improving the performance of Account Representatives at the Bogor Regional Tax Office is more effective when done directly by strengthening the indicators of Self-Efficacy, namely Magnitude, Strength, and Generality.

7. The Indirect Effect of Supervision on Employee Performance through Work Motivation

The seventh hypothesis test found a substantial positive indirect effect of supervision on employee performance via work motivation ($\beta = 0.108$, $p < 0.05$). This suggests that Work Motivation serves as a mediating variable, amplifying the influence of Supervision on Employee Performance.

This finding is supported by previous studies. A study conducted by Norawati, et al. (2025) shows a positive and significant effect of supervision on employee performance through work motivation. The test results show that the t-value is $= 2.118 > t\text{-table is} = 1.984$ and p-values $0.035 < 0.05$. Another study conducted by Kurniawati et al. (2020) also concluded the same thing, namely that there is a positive and significant influence of supervision on employee performance through work motivation with a value of $\beta = 0.197$.

The study's findings indicate that supervision has a favorable and significant effect on employee performance, both directly and indirectly via the variable of work motivation. Supervision has a smaller indirect influence on employee performance through work motivation ($\beta = 0.108$ t-statistic 2.629 p-value 0.004) compared to its direct effect ($\beta = 0.251$ t-statistic 2.993 p-value 0.001). This suggests that Work Motivation does not successfully act as an intervening variable in mediating the impact of Supervision on Employee Performance.

Based on the above description, it can be concluded that improving the performance of Account Representatives at the Bogor Regional Tax Office is more effective when done directly through strengthening the indicators of Supervision, namely Direction, Supervision, and Communication.

CONCLUSION

This study concludes that improving the performance of Account Representatives at the Bogor Regional Tax Office can be achieved by strengthening self-efficacy, supervision, and work motivation. The test results show that self-efficacy, supervision, and work motivation have a positive and significant effect on employee performance. These findings confirm that individual belief in one's abilities, effective supervisory support, and strong work encouragement are the main determinants of Account Representative performance. Furthermore, self-efficacy and supervision have been found to have a beneficial and substantial impact on job motivation. Self-efficacy has a stronger impact on job motivation than supervision, implying that internal employee characteristics play an important role in promoting job enthusiasm and commitment. Indirect influence testing shows that work motivation is able to mediate the influence of self-efficacy and supervision on employee performance, although its role is partial because the indirect influence is smaller than the direct influence.

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