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STRENGTHENING THE ROLE OF ACCOUNT REPRESENTATIVES IN OPTIMIZING STATE REVENUE: THE ROLE OF MODERATING INTERPERSONAL COMMUNICATION

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Abstract

Government institutions are expected to deliver optimal performance as a manifestation of public accountability, particularly in providing services that are effective, efficient, and focused on achieving organizational targets. Employee performance, particularly that of Account Representative (AR), serves as a key factor in supporting the success of Badung Utara Tax Office in securing tax revenue through collections. This study aims to analyze the effect of work ability and workload on Account Representative performance and to examine the role of interpersonal communication as a moderating variable. The research employs a quantitative approach using a census method that covers the entire population of Account Representatives at Badung Utara Tax Office, consisting of 33 individuals. Data were collected through questionnaires and analyzed using statistical analysis techniques and SEM-PLS to examine both direct and moderating relationships among variables. The results indicate that work ability has a positive and significant effect on Account Representative performance, suggesting that adequate knowledge, skills, and job competence contribute to improved AR performance. On the other hand, workload has a negative and significant effect on Account Representative performance, as high task volume and job complexity may reduce work focus and accuracy. Furthermore, interpersonal communication was found to moderate the effect of work ability on AR performance but did not moderate the effect of workload on performance. These results show that interpersonal communication plays an important role in optimizing work ability but has not been able to overcome workload challenges. This research is expected to provide practical contributions for management in human resource management and serve as a foundation for formulating policies to improve employee performance on a sustainable basis.

Keywords: Employee Performance; Work Ability; Workload; Interpersonal Communication; Account Representative

INTRODUCTION

Public organizations have a great responsibility to ensure that services to the public run effectively, efficiently, and accountably. The quality of services provided by government institutions basically reflects the performance quality of those organizations. In the context of bureaucratic reform, improving employee performance becomes the main focus because employees are direct implementers of policy and the front line in public service. The success of public organizations is highly affected by the extent to which employees can carry out their duties in accordance with the responsibilities assigned to them. Employee performance is not only assessed based on the achievement of organizational targets, but also on individual contributions within the organization. Mangkunegara (2016) states that performance is the work result achieved by a person in terms of both quality and quantity according to the responsibilities given. This perspective emphasizes that performance is not only measured by the final work outcome, but also by how well task execution aligns with established standards. In line with this, Robbins et al. (2017) explain that performance is the result of evaluating an individual's work behavior in relation to organizational goals. Thus, employee performance reflects an individual's ability to deliver work outcomes that align with the organization's objectives.

One factor believed to affect performance is work ability. Kasmir (2016) states that work ability is an important element determining the effectiveness and efficiency of an individual's task execution. Robbins et al. (2017) also add that work ability refers to an individual's capacity to carry out various tasks in a particular job, encompassing knowledge, skills, and work attitude. Employees with strong work ability tend to adapt more easily to change, complete tasks more quickly, and work effectively both independently and in teams. Work ability can be improved through education, training, experience, and continuous guidance within the work environment. In addition to work ability, workload is also a factor that affects employee performance. Munandar (2012) defines workload as a work condition involving a set of tasks that must be completed within a specific time limit. An ideal workload should be balanced with the employee's abilities and available resources. However, when the workload is too heavy or unevenly distributed, it can lead to fatigue, psychological stress, and reduced concentration, ultimately affecting the quality of performance. Irwansyah et al. (2025) explain that workload is also a significant challenge, particularly in situations involving high task volumes, tight deadlines, and administrative complexity.

In addition, interpersonal communication also plays a role in supporting work implementation in public organizations. Devito (2018) explains that interpersonal communication is the process of sending and receiving messages between two people or a small group of individuals that allows for direct feedback. Effective communication helps employees build coordination, clarify information, and create harmonious working relationships with colleagues and the public. The North Badung Primary Tax Service Office, as a vertical unit of Badung Utara Tax Office, holds strategic responsibility for collecting state revenue through the taxation sector. Its operational area, situated in a region with high economic activity, makes the role of Account Representative particularly important. ARs are tasked with providing services, guidance, and supervision to taxpayers to maintain tax compliance. This role aligns with the provisions of Ministry of Finance Regulation Number 79/PMK.01/2015, which stipulates that ARs are responsible for tax guidance, supervision, and consultation.

Tax revenue achievement data shows that the targets for Periodic Tax Revenue and Material Compliance Revenue have not been fully achieved. The varying target achievements among Account Representatives indicate differences in work outcomes that may be affected by differing work abilities and uneven workload distribution. The failure to meet AR targets reveals indications of declining work effectiveness among Account Representatives. Robbins et al. (2017) state that effectiveness is one of the performance indicators that shows the extent to which goals can be achieved through the proper use of resources. Previous research has shown varied results regarding the effect of work ability and workload on employee performance. On the other hand, interpersonal communication is often linked to performance improvement. Employees with good interpersonal communication are considered more likely to achieve performance targets. However, its role as a moderating variable for the effect of other factors has rarely been studied. As a result, this research aims to examine the effect of work ability and workload on Account Representative performance with interpersonal communication as a moderating variable.

Based on the explanation above, this research is important to conduct to gain a deeper understanding of the factors influencing Account Representative performance at Badung Utara Tax Office. The research results are expected to serve as a basis for human resource management and the formulation of policies that support sustainable improvement in employee performance.

REVIEW OF LITERATURE

Employee performance refers to the work outcomes achieved by an employee in accordance with the authority and responsibilities assigned to them. Afandi (2018) defines performance as the work results that can be attained by an individual or a group of individuals within an organization in a lawful manner, without violating legal provisions, and in accordance with prevailing norms and ethics. Yudiaatmaja et al. (2021) define "Performance is a record of the results obtained from a particular job function or activity within a certain period of time." Irwansyah et al. (2025) explain that "Employee performance refers to the level of effectiveness and efficiency of an individual in carrying out the tasks and responsibilities assigned within an organization." In this study, employee performance is understood as the level of success of Account Representatives (ARs) in carrying out supervisory duties, providing services, and achieving tax revenue targets in line with organizational objectives. The indicators of employee performance used in this study refer to Robbins et al. (2017), namely work quality, work quantity, timeliness, effectiveness, and independence in task completion.

Work ability describes an individual's capacity to perform various job tasks effectively and efficiently. Robbins et al. (2017) state that work ability is an individual's capacity to carry out various tasks in a specific job. Suwena et al. (2022) explain that knowledge and skills are components of ability that must be developed psychologically. Work performance can be achieved when employees possess the education and competencies expected within an organization. Furthermore, Suarmanayasa et al. (2021) argue that a lack of work ability among employees will significantly affect their performance. In the context of this study, work ability is defined as the overall potential possessed by ARs at KPP Pratama Badung Utara, which includes knowledge, skills, and work experience in performing

taxation-related duties. Work ability is a crucial factor because it determines the extent to which employees are able to understand regulations, manage taxpayers, and complete tasks in accordance with established standards.

The indicators of work ability in this study are based on Kusumaningrum et al. (2021), which include knowledge, training, experience, and skills. Knowledge relates to employees' understanding of their duties and tax regulations. Training reflects the process of enhancing competencies through structured short-term education programs. Experience indicates the level of job mastery acquired through tenure and direct involvement in task execution. Meanwhile, skills represent employees' technical ability to perform tasks and complete work without significant difficulty.

Workload refers to the number of tasks or responsibilities that must be completed by an employee within a certain period of time. Tarwaka (2011) defines workload as the discrepancy between an individual's work capacity and the job demands they face, both physically and mentally. Suarmanayasa et al. (2025) define workload as the tasks that must be completed by employees within a certain time limit by utilizing their abilities and skills. Meanwhile, Suwena et al. (2024) describe workload as the amount of work that must be completed within a particular position or organizational unit. On the other hand, Irwansyah et al. (2025) explain that workload can also become a significant challenge, especially in situations involving high task volumes, tight deadlines, and administrative complexity. In this study, workload is defined as the level of job demands experienced by ARs at KPP Pratama Badung Utara in carrying out supervisory, service, and tax administration functions. An unbalanced workload has the potential to cause fatigue and work-related stress, which may ultimately reduce employee performance.

The workload indicators used in this study adopt the concept proposed by Koesomowidjojo (2017), namely working time utilization, targets to be achieved, and working conditions. Working time utilization relates to the suitability of employees' working hours with applicable operational standards. Targets to be achieved reflect work pressure arising from demands to complete tasks within a specified time frame. Working conditions describe the extent to which employees understand their duties and the availability of procedural support that facilitates task completion effectively and efficiently.

Interpersonal communication is the process of exchanging messages between two or more individuals that allows for direct feedback. Devito (1997) states that interpersonal communication is the process of sending and receiving messages between individuals or small groups, accompanied by immediate effects and feedback. Suarmanayasa et al. (2025) define organizational communication as the process of exchanging information between individuals or groups aimed at building understanding and cooperation. Rahmawati et al. (2022) explain that communication functions as an important medium in improving employee performance; effective communication encourages employees to carry out their tasks properly. In this study, interpersonal communication is understood as the ability of ARs to convey information, build working relationships, and interact effectively with colleagues, supervisors, and taxpayers. Effective interpersonal communication is expected to foster harmonious cooperation and support the achievement of employee performance.In this study, interpersonal communication functions as a moderating variable that influences the relationship between work ability and workload on employee performance. Effective communication can strengthen the effect of work ability on performance by enabling

employees to optimally channel their competencies. Conversely, interpersonal communication can also mitigate the negative impact of high workload through coordination, social support, and better work-related understanding. Therefore, interpersonal communication is an important factor in determining the extent to which work ability and workload contribute to improving the performance of ARs at KPP Pratama Badung Utara.

RESEARCH METHOD

This study will examine exogenous variables, namely work ability (X1) and workload (X2), and an endogenous variable, namely AR performance (Y). Interpersonal ability (Z) serves as the moderating variable, which will be tested to determine whether it can moderate the relationship between the exogenous and endogenous variables. According to Ghozali (2018), this research is conducted to obtain empirical evidence regarding the effect of one variable on another. The study employs a quantitative approach with the survey method as the primary technique for data collection. The research was carried out at Badung Utara Tax Office with all Account Representatives, totaling 33 individuals, as respondents. Due to the relatively small population size, this study applies a saturated sampling technique, making all population members respondents.

Data collections were carried out by distributing questionnaires online using Google Form. The research instrument was developed based on indicators for each variable, namely work ability, workload, interpersonal communication, and AR performance. The questionnaire was designed to measure respondents' perceptions of the conditions they experience in carrying out their daily tasks. Data processing and analysis were performed using the Partial Least Squares method with the aid of SmartPLS software. This method is one of the approaches within Structural Equation Modeling that is suitable for analyzing complex relationships among variables, particularly in research with a limited number of samples. Additionally, PLS can be applied to data that does not necessarily meet the assumption of normal distribution. Fernanda et al. (2022) state that PLS-SEM is effective for analyzing reflective constructs and is considered more efficient in research with a relatively small number of respondents. Accordingly, this method was selected because it aligns with the data characteristics and analytical requirements of this study.

The model evaluation criteria in this study follow the guidelines proposed by Hair et al. (2019), which include testing the outer model and inner model. The outer model test is conducted to assess the quality of indicators in measuring research constructs. Convergent validity is considered satisfied when indicators have a factor loading value of 0.70 or higher, although in exploratory research, loading values in the range of 0.50 to 0.60 are still acceptable. Additionally, the Average Variance Extracted (AVE) value must exceed 0.50 as an indicator that the construct adequately explains the variance of its indicators. Discriminant validity is evaluated by comparing cross-loading values, where an indicator must show the highest correlation with its own construct compared to other constructs. Besides, construct reliability is considered good when Cronbach's Alpha and Composite Reliability values are above 0.70, while advanced research is recommended to achieve values above 0.80.
Meanwhile, the inner model test aims to evaluate the relationships among latent variables in the structural model. One of the main indicators used is the coefficient of determination (R^2) for the endogenous variable, which indicates the extent to which independent variables can

explain the dependent variable. An R^2 value of 0.67 indicates strong explanatory power, a value of 0.33 is categorized as moderate, and a value of 0.19 indicates relatively weak explanatory power.

Predictive Relevance testing is also conducted to evaluate the model's predictive ability. The Q-square value for predictive relevance in the structural model is used to measure how well the observations generated by the model and its parameter estimates correspond to actual data. A Q-square value greater than 0 indicates that the model possesses predictive relevance, whereas a Q-square value less than or equal to 0 suggests the model lacks sufficient predictive relevance. According to Hair et al. (2014), a Q-square value of 0.35 indicates a strong model, 0.15 indicates a moderate model, and 0.02 indicates a weak model. The final step is hypothesis testing. To analyze the effect of exogenous variables on the endogenous variable through a moderating variable, bootstrapping is performed. Hypothesis testing is conducted by examining the T-statistic and P-values in the Path Coefficient test. A hypothesis is accepted when P-values < 0.05 and T-statistic > 1.96 for a two-tailed test.

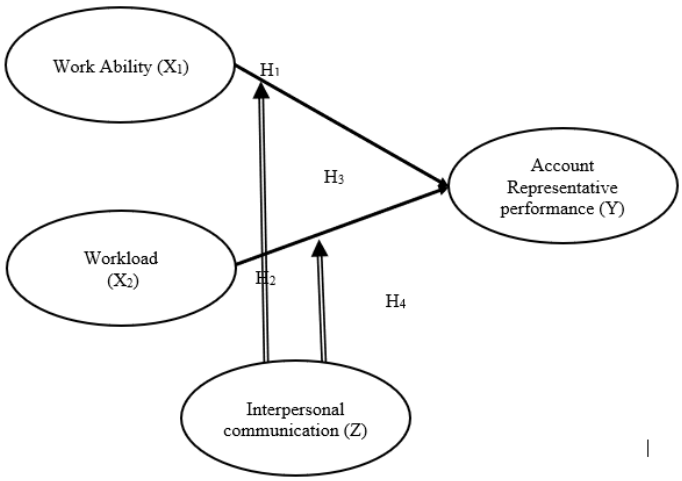
Research Hypothesis

This study aims to analyze the influence of work ability and workload on Account Representative performance with interpersonal communication as a moderating variable. Based on the review of the literature and previous research, the hypothesis proposed in this study is as follows:

- H1: Work ability has a positive and significant effect on Account Representative performance
- H2: Workload has a negative and significant effect on Account Representative performance
- H3: Interpersonal communication moderates the effect of work ability on employee performance
- H4: Workload moderates the effect of work ability on employee performance

Research Model

This research model describes the relationship between independent variables (work ability, workload) to dependent variables (Account Representative performance). This model can be illustrated as follows:



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RESULTS AND DISCUSSION

Structural Equation Modeling (SEM) analysis in this study is used to address the research objectives and test the formulated hypotheses. The analysis technique employed is Partial Least Squares (PLS), assisted by SmartPLS 4.1.1.6 software. PLS is an approach within SEM that is suitable for multivariate data with a relatively small sample size (<100 respondents) and does not require parametric distribution assumptions. The model was developed based on the research title, namely "Strengthening The Role Of Account Representatives In Optimizing State Revenue: The Role Of Moderating Interpersonal Communication".

Outer Model Analysis

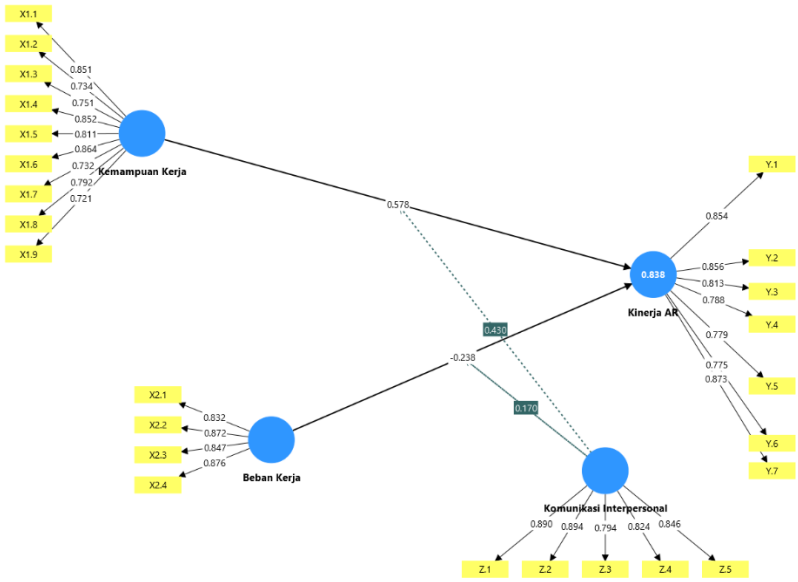


Figure 1.
Research Model

Outer model analysis is a stage in SEM-PLS that aims to assess the quality of the measurement model, specifically how well the indicators used can measure latent variables accurately and consistently.

Table 1.
Factor Loading Assessment

Indicator	Work Ability	Workload	AR Performance	Interpersonal Communication	Description
X1.1	0,851				Valid
X1.2	0,734				Valid
X1.3	0,751				Valid
X1.4	0,852				Valid
X1.5	0,811				Valid
X1.6	0,864				Valid
X1.7	0,732				Valid
X1.8	0,792				Valid
X1.9	0,721				Valid
X2.1		0,832			Valid
X2.2		0,872			Valid
X2.3		0,847			Valid
X2.4		0,876			Valid
Y.1			0,854		Valid
Y.2			0,856		Valid
Y.3			0,813		Valid
Y.4			0,788		Valid
Y.5			0,779		Valid
Y.6			0,775		Valid
Y.7			0,873		Valid
Z.1				0,890	Valid
Z.2				0,894	Valid
Z.3				0,794	Valid
Z.4				0,824	Valid
Z.5				0,846	Valid

Source: Data processed (2025)

Table 1 shows that overall, the factor loading values score above or greater than 0.7. Therefore, it can be concluded that all indicators are valid for use in the research and have met the first requirement of convergent validity as assessed by factor loading values. Next, testing the Average Variance Extracted (AVE) value is conducted to strengthen the evidence of convergent validity in the constructed model or to serve as an alternative method for testing convergent validity.

Table 2.
AVE Value

Variabel	AVE
Work Ability	0,627

Workload	0,734
AR Performance	0,673
Interpersonal Communication	0,723

Source: Data processed (2025)

Based on Table 2, the AVE values are greater than 0.5, indicating that each indicator has satisfied the requirements for convergent validity testing.

The second step in outer model analysis is to measure discriminant validity using cross-loading values.

Table 3.
Cross Loading Values

Indicator	Workload	Work Ability	AR Performance	Interpersonal Communication
X1.1	-0,073	0,851	0,602	-0,065
X1.2	-0,116	0,734	0,524	0,107
X1.3	-0,175	0,751	0,459	-0,145
X1.4	0,014	0,852	0,597	0,249
X1.5	0,009	0,811	0,571	0,206
X1.6	-0,140	0,864	0,472	-0,037
X1.7	-0,179	0,732	0,535	0,024
X1.8	-0,153	0,792	0,487	-0,070
X1.9	-0,259	0,721	0,536	-0,072
X2.1	0,832	-0,177	-0,201	0,017
X2.2	0,872	-0,118	-0,405	0,042
X2.3	0,847	-0,033	-0,275	0,019
X2.4	0,876	-0,171	-0,369	0,043
Y.1	-0,349	0,553	0,854	0,399
Y.2	-0,312	0,587	0,856	0,398
Y.3	-0,198	0,697	0,813	0,126
Y.4	-0,403	0,424	0,788	0,245
Y.5	-0,246	0,488	0,779	0,290
Y.6	-0,277	0,554	0,775	0,425
Y.7	-0,430	0,572	0,873	0,320
Z.1	0,054	0,065	0,304	0,890
Z.2	-0,005	0,089	0,434	0,894
Z.3	0,064	-0,127	0,158	0,794
Z.4	0,183	-0,031	0,273	0,824
Z.5	-0,063	0,051	0,366	0,846

Source: Data processed (2025)

Based on Table 3, the correlation values between each indicator and its own construct are higher compared to other constructs. The cross loading scores for all indicators also meet the required threshold of above 0.7. Therefore, it can be concluded that the data demonstrate

good discriminant validity. The final stage in outer model testing is reliability testing. Reliability testing is generally conducted by examining Cronbach's Alpha and Composite Reliability values. In this research, the results of the reliability test calculations are presented as follows.

Table 4.
Reliability Test

Variable	Cronbach's Alpha	Composite Reability
Work Ability (X1)	0,925	0,938
Workload (X2)	0,882	0,917
AR Performance (Y)	0,919	0,935
Interpersonal Communication (Z)	0,907	0,929

Source: Data processed (2025)

Table 4 shows that all four variables have Composite Reliability > 0.6 and Cronbach's alpha > 0.7. Therefore, it can be concluded that the questionnaire data are suitable for further analysis.

Inner Model Analysis

Inner model analysis (structural model) in PLS-SEM is conducted by measuring the coefficient of determination R-Square and examining the magnitude of the effect size.

Table 5.
R-Square Value

Variable	R Square	R Square Adjusted
AR Performance (Y)	0,838	0,808

Source: Data processed (2025)

Based on Table 5, the Adjusted R-Square value in this study is 0.808, which meets the criteria for a good R-Square value as it exceeds 0.50. Therefore, it can be stated that the endogenous variable (AR performance) explained by work ability, workload, and interpersonal communication variables demonstrates strong explanatory power.

Table 6.
Effect Size Value (f-square)

Indicator	AR Performance
Work Ability	1.698
Workload	0.327
Interpersonal Communication x Work Ability	0.321
Interpersonal Communication x Workload	0.125

Source: Data processed (2025)

Work ability's effect on AR performance shows an f^2 value of 1.698, which falls into the large effect category. Workload's effect on AR performance has an f^2 value of 0.327. This value belongs to the medium effect category, indicating that workload provides a meaningful contribution to AR performance.

In the moderating variable test, the interaction between interpersonal communication and work ability on AR performance has an f^2 value of 0.321, which falls into the medium effect category. Meanwhile, the interaction between interpersonal communication and

workload on AR performance has an f^2 value of 0.125, which falls into the small effect category.

Predictive Relevance Test

Table 7.
Q-Square Predictive Value

Variable	Q-Square
AR Performance (Y)	0,626

Source: Data processed (2025)

Based on the data, a Q-square value > 0 indicates that the model possesses predictive relevance. According to Hair (2019), the obtained value demonstrates that this research has strong predictive relevance.

Hypothesis Testing

Table 8.
Hypothesis Testing

Relationships among Variables	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Work Ability → Account Representative Performance	0,578	0,585	0,157	3,675	0,000
Workload → AR Performance	-0,238	-0,242	0,102	2,328	0,020
Interpersonal Communication × Work Ability → AR Performance	0,430	0,348	0,212	2,031	0,042
Interpersonal Communication × Workload → AR Performance	0,170	0,163	0,155	1,095	0,273

Source: Data processed (2025)

Based on data processing using the Partial Least Squares (PLS) method, path coefficients, t-statistics, and p-values were obtained to test the relationships among variables in this study. Hypothesis testing criteria were applied by examining t-statistics > 1.96 and p-values < 0.05, indicating a significant effect at the 5% significance level.

Work ability has a positive effect on Account Representative performance

The test results show that work ability has a positive and significant effect on Account Representative performance. This is indicated by an original sample value of 0.578, a t-statistic value of 3.675, and a p-value of 0.000. The positive coefficient indicates that the higher the work ability possessed by the AR, the more their performance tends to improve. Therefore, the hypothesis stating that work ability has a positive effect on AR performance is accepted.

The test results indicate that work ability has a positive and significant effect on Account Representative performance at Badung Utara Tax Office. The AR role demands understanding of tax regulations, the ability to analyze taxpayer data, and precision in administrative services, all of which require adequate competence. Descriptive data also

shows that ARs' work ability falls within the good category, enabling them to complete tasks more quickly, accurately, and with higher quality. Work ability also fosters self-confidence, facilitates adaptation to policy changes, and encourages initiative in resolving various issues. These findings align with research by Buana and colleagues (2025), which explains that work ability makes a direct contribution to improving employee performance. Consequently, efforts to enhance competence through training represent an important step in supporting performance.

Workload has a negative effect on Account Representative

The workload variable has an original sample value of -0.238, with a t-statistic of 2.328 and a p-value of 0.020. The negative coefficient value and significant p-value indicate that workload has a negative and significant effect on Account Representative performance. This means that an unbalanced increase in workload has the potential to reduce Account Representative performance. Therefore, the hypothesis stating that workload has a negative effect on AR performance is accepted.

The analysis conducted shows that workload has a negative and significant effect on AR performance. The large number of taxpayers that must be handled, high targets, and complex administrative demands create work pressure that affects concentration and work effectiveness. Descriptive statistical results show that the perceived workload is at a relatively high level, thus potentially causing fatigue and reducing service quality. Workload that is not distributed evenly makes it difficult for ARs to work optimally even though they possess good work ability. This condition is in line with research by Sulastri and colleagues in 2025 which states that workload imbalance can decrease performance achievement, so the arrangement of proportional task distribution becomes highly necessary.

Interpersonal communication moderates the effect of work ability on AR performance

The hypothesis test results show that this interaction has an original sample value of 0.430, a t-statistic of 2.031, and a p-value of 0.042. Based on these values, it can be concluded that interpersonal communication is able to moderate the effect of work ability on AR performance. In other words, high work ability will produce more optimal performance when supported by effective interpersonal communication.

The research results show that interpersonal communication can significantly strengthen the effect of work ability on AR performance. The technical abilities possessed by ARs become more effective when supported by good communication with colleagues, superiors, and taxpayers. Well-established communication facilitates smooth coordination, clarifies information delivery, and eases problem-solving in the field. To date, there has been no research specifically discussing interpersonal communication as a variable that strengthens the relationship between work ability and employee performance. Therefore, these results provide a new perspective that interpersonal communication not only plays a direct role in performance but also helps maximize the impact of work ability on performance.

Interpersonal communication does not moderate the effect of workload on AR performance

In contrast to the previous result, the interaction between interpersonal communication and workload shows an original sample value of 0.170, a t-statistic of 1.095, and a p-value of 0.273. These values do not meet the significance criteria; therefore, it can be concluded that interpersonal communication is unable to moderate the effect of workload

on AR performance. This indicates that even when interpersonal communication functions well, a high structural workload still has the potential to reduce performance.

The research results show that interpersonal communication is unable to strengthen or reduce the effect of workload on AR performance. Although the interpersonal communication of AR is generally good, it is still insufficient to overcome work pressure arising from the large number of tasks and responsibilities. Under conditions of high workload, communication mainly functions to maintain working relationships and coordination but is not strong enough to mitigate the impact of structural workload. To date, no research has been found that specifically discusses interpersonal communication as a variable influencing the relationship between workload and employee performance. These results illustrate that in public organizations, workload has a greater effect on performance compared to workplace relationship factors such as interpersonal communication.

CONCLUSION

Work ability has a positive effect on Account Representative performance at Badung Utara Tax Office. ARs who possess good knowledge, skills, and work competencies can carry out supervision, service, and taxpayer development tasks more effectively and accurately, resulting in more optimal performance quality. Workload has a negative effect on Account Representative performance at Badung Utara Tax Office. The large number of tasks, targets that must be achieved, and the number of taxpayers handled within a limited time create work pressure that can reduce concentration and accuracy, causing the resulting performance to be less than optimal.

Interpersonal communication moderates the effect of work ability on Account Representative performance at Badung Utara Tax Office. The technical abilities possessed by ARs yield better results when supported by effective communication with colleagues, superiors, and taxpayers, enabling smoother and better-coordinated task execution. Interpersonal communication does not moderate the relationship between workload and AR performance at Badung Utara Tax Office. Although interpersonal communication is in good condition, it is still insufficient to reduce the impact of high workload, as workload issues are more closely related to task distribution and structural aspects within the organization. To date, no research has been found that specifically examines the role of interpersonal communication as a moderating variable in the relationship between work ability and workload on AR performance. Therefore, this study is expected to contribute to enriching discussions on public sector employee performance, particularly in the field of tax administration.

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