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Original Article

The Influence of Human Resource Development, Competence, and Teamwork on the Performance of Account Representative (AR) Employees at KPP Madya Surabaya

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Abstract

Improving employee performance is critical for the Directorate General of Taxes (DGT), especially as it undergoes bureaucratic reform and service digitization. The Account Representative (AR) at the Surabaya Medium Tax Office (KPP Madya Surabaya) plays a vital frontline role in serving taxpayers and influencing national revenue. This research seeks to examine the extent to which Human Resource Development, Competence, and Teamwork shape the performance of Account Representative personnel at KPP Madya Surabaya. Employing a quantitative correlational approach, data were collected through a questionnaire that had undergone validity and reliability testing. The study involved 40 employees selected via a saturated sampling technique. Data analysis was conducted using multiple linear regression. The findings reveal that Human Resource Development and Competence do not exert a statistically significant influence on employee performance when assessed individually, whereas Teamwork demonstrates a significant partial effect. When evaluated collectively, all three independent variables significantly influence performance outcomes. The coefficient of determination (R^2) of 0.588 indicates that Human Resource Development, Competence, and Teamwork collectively account for 58.8 percent of the variance in employee performance, with the remaining proportion attributable to factors beyond the scope of this research model. This study offers evidence-based recommendations for the DGT and Surabaya Medium Tax Office to design better-integrated HR policies, strengthen teamwork, and address competency gaps among Account Representatives, ultimately supporting reform, service quality, and revenue goals.

Keywords: Competence, Human Resource Development, Performance, Teamwork.

1. Introduction

Improving employee performance is an important element in achieving organisational effectiveness and efficiency, especially in government agencies such as the Directorate General of Taxes (DGT). As part of bureaucratic reform and the digitisation of public services, the DGT continues to encourage improvements in the quality of taxation services by optimising the role of human resources. Excellent employee performance not only has an impact on the achievement of state revenue targets, but also on taxpayer satisfaction and increased tax compliance nationwide.

In particular, the Madya Tax Office (KPP) has a strategic role because it handles medium to large taxpayers whose contributions are significant to national tax revenue. Within the structure of the Medium Tax Office, Account Representatives (ARs) play a vital role as the front line in serving, supervising, and guiding taxpayers. Therefore, the performance of AR employees must be a primary concern in order to optimally achieve organisational targets.

One determinant widely regarded as shaping employee performance is human resource development. Human resource development may be conceptualized as a structured and sustained endeavor aimed at enhancing employees' competencies, capacities, and professional conduct through mechanisms such as targeted training, formal education, job rotation, and ongoing developmental guidance (Rachmatika et al., 2024). Theoretically, HRD should be able to boost work productivity. However, in reality, at the Surabaya Medium Tax Office, some AR employees still face challenges in implementing new knowledge into their daily work practices due to limitations in follow-up training and a lack of personalised development. This gap shows that even though training programmes are available, their effectiveness has not been fully realised. Research by Weny and Nuri (2023), Rachmatika et al. (2024), and Loliyana and Loliyana (2024) substantiate that human resource development exerts a significant effect in enhancing employee performance across a wide range of sectors.

In addition to human resource development, individual competence is also a major determinant of performance. Competence encompasses the knowledge, skills, and attitudes required to perform tasks effectively (Suklu et al., 2024). In practice at the Surabaya Medium Tax Office, it was found that not all AR employees had competencies that matched the complexity of the tasks they handled, especially those related to the use of information technology and understanding of the latest tax regulations. In theory, high competence should correlate positively with work quality and productivity. This finding reinforces the gap between the ideal conditions and the reality in the field. The results of studies by Suryana et al. (2024), Sopiyah and Solehudin (2024), and Suklu et al. (2024) show that competency has a significant influence on employee performance, and improving competency can be a key strategy for improving the performance of public sector employees.

The next factor that affects employee performance is teamwork. Teamwork is an important element in creating synergy between individuals in an organisation to achieve set goals. According to Andasari et al. (2025), teamwork is a form of collaboration between individuals in a group that is supported by communication, leadership, and diverse abilities to achieve common goals. Teamwork creates a conducive work environment, increases efficiency, and facilitates the completion of complex tasks that require collective contributions.

However, there is a gap between theory and the actual conditions at the Surabaya Medium Tax Office. In theory, teamwork should be a key strength in improving the productivity and performance of Account Representatives (ARs), given that their work is highly dependent on coordination, information exchange, and synergy in dealing with taxpayers. In practice, however, there are still obstacles in cross-team communication, a lack of mutual trust, and a work culture that tends to be individualistic. This results in suboptimal teamwork, which in turn affects work effectiveness and the achievement of organisational targets.

Previous research also reinforces the importance of teamwork in driving employee performance. Yusuf (2023) state that team-based collaboration constitutes a significant determinant in the augmentation of performance. This study shows that active involvement in the team, open communication, and mutual support among members directly improve individual and group performance. Wulansari and Musslifah (2024) emphasise that teamwork not only creates a more comfortable working atmosphere but also has an impact on increasing productivity, job satisfaction, and the achievement of organisational targets. Furthermore, Andari et al. (2025) prove that effective teamwork can facilitate faster and more accurate task completion, thereby improving the performance of individual employees.

In contrast to prior studies, the novelty of this research resides in its integrative examination of three principal variables (human resource development, competence, and teamwork) specifically among Account Representative employees at KPP Madya Surabaya, a context that has not been previously investigated. Hence, this study seeks to empirically test the individual and combined effects of Human Resource Development, Competence, and Teamwork on AR employee performance at KPP Madya Surabaya, aiming to provide actionable insights for enhancing effectiveness and supporting organizational goals. This study is of particular importance as it provides an empirical foundation for the formulation of cohesive and evidence-based policies aimed at enhancing AR employee performance, especially within the KPP Madya institutional setting. Thus, the findings are expected to yield practical recommendations for human resource management within the Directorate General of Taxes, while simultaneously supporting bureaucratic reform initiatives and contributing to the attainment of national tax revenue objectives.

2. Literature Review

2.1. Human Resource Management

Human resources (HR) are a central element in every organisation, both in the public and private sectors. HR not only encompasses the quality of individuals in terms of knowledge, skills, and attitudes, but also concerns how organisations manage this potential strategically and in an integrated manner. In the context of modern organisations facing the challenges of globalisation, digital transformation, and increasingly fierce competition, the Human Resource Management (HRM) approach has become crucial (Widiana, 2020).

An effective HRM approach no longer focuses solely on administrative functions such as payroll and attendance records, but has evolved into a strategic function that plays a direct role in achieving organisational competitive advantage. Strategic human resource management encompasses a range of critical dimensions, including workforce planning, recruitment and selection processes, training and developmental initiatives, performance governance, talent stewardship, remuneration and benefits frameworks, as well as the cultivation of an adaptive and high-performing organizational culture.

2.2. Performance

Performance is the work achievement of an individual or group of individuals within an organisation, carried out in accordance with their respective authorities and responsibilities. These achievements must be carried out legally, in accordance with the law, and in compliance with applicable moral and ethical norms. This shows that performance is not only about the results of work, but must also be obtained through a legitimate and ethical process (Caniago & Syafina, 2024).

Improving employee performance is a process that requires detailed and continuous steps, starting from setting clear and specific goals for each individual to creating a supportive work environment and providing effective feedback. The first step is to set clear goals for each employee, ensuring that they understand their roles and responsibilities in achieving the organisation's goals. This allows employees to direct their energy and efforts efficiently (Widiana, 2020).

2.3. Human Resource Development

Human Resource Development (HRD) constitutes a deliberate and structured organizational endeavor aimed at elevating employee quality through the systematic augmentation of skills, knowledge bases, and occupational capabilities (Wibowo & Kusmiyanti, 2021). The main objective of HRD is to ensure that every individual in the organisation has the adequate competence to carry out their duties and responsibilities effectively, as well as being able to adapt to changes and challenges in a dynamic work environment.

Human resource development is an important process in improving the quality and capabilities of employees so that they can work more effectively and productively (Rachmatika et al., 2024). According to Rachmatika et al. (2024), development is a long-term educational process that is carried out in an organised and systematic manner. The aim is to equip individuals with conceptual and theoretical understanding in order to achieve organisational goals. According to Mangkunegara (2013), development is defined as an activity aimed at improving employee capabilities through the addition of knowledge, particularly in terms of mastering theory and decision-making skills in dealing with organisational problems.

2.4. Competence

Competence constitutes a foundational determinant of an individual's effectiveness in fulfilling assigned roles and responsibilities within the workplace. Competence is not only related to technical abilities, but also includes a set of deeper characteristics possessed by individuals that directly influence the quality of their performance. In an organisational context, competent individuals are able to adapt to the dynamics of the job, solve problems effectively, and make a significant contribution to the achievement of company goals (Suryana et al., 2024).

Competence consists of several core elements, including knowledge, skills, and attitude, often referred to as KSA (Knowledge, Skill, and Attitude). These three elements are interrelated and mutually supportive in creating optimal performance. For example, an employee must not only have technical knowledge in their field, but also be able to apply that knowledge in practice and have a positive work attitude, such as discipline, responsibility, and good work ethics. Thus, competency development must include cognitive, affective, and psychomotor dimensions in a balanced manner.

2.5. Teamwork

Teamwork is an important element in the success of an organisation, where collaboration between individuals is key to uniting different skills, backgrounds, and ways of thinking to achieve common goals (Andari et al., 2025). According to Andari et al., (2025), teamwork is a form of collaboration between individuals that is supported by effective communication, good leadership, and the diverse abilities of its members. When individuals with their respective roles and responsibilities are able to understand each other, coordinate, and work together synergistically, the results achieved will be far more optimal than when working individually.

By considering these factors, teamwork can significantly improve employee performance. When the type of team suits the organisation's needs, the team's relationship is closely linked to the organisational structure, the team composition is balanced, and each member has relevant skills, the team will find it easier to coordinate and complete work efficiently. This has a direct impact on increasing productivity, the quality of work, and employee job satisfaction. Conversely, if these factors are ignored, the potential for conflict, miscommunication, and inefficiency will be greater, thereby reducing both team and individual performance (Andari et al., 2025).

2.6. Conceptual Framework

Based on the problem formulation, research objectives, and existing theoretical foundations, the author has established the following conceptual framework for this research:

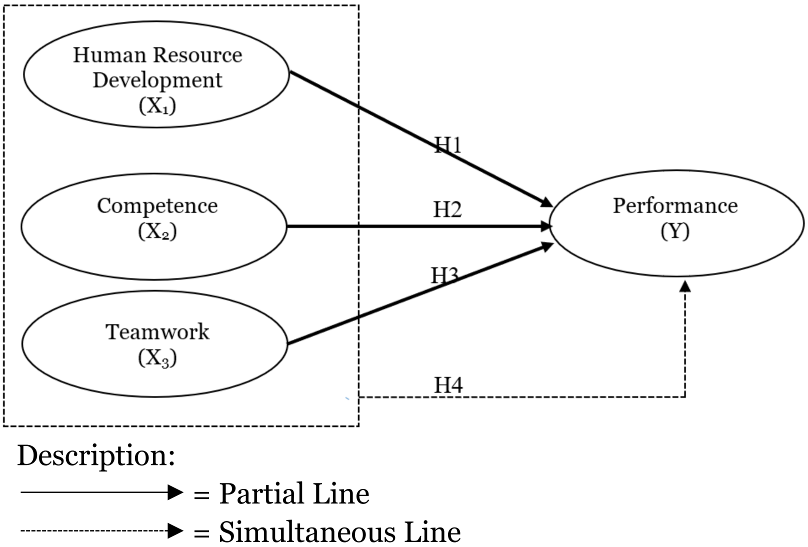

Figure 1. Conceptual Framework
Source: Author's work, 2025

To operationalize the relationship between the key variables identified in the literature, this study proposes the conceptual framework shown in Figure 1, positioning HR Development, Competence, and Teamwork as determinants of AR Employee Performance. This framework leads to the formulation of four testable hypotheses:

H1: Partial human resource development has a significant effect on the performance of Account Representative (AR) employees at the Surabaya Medium Tax Office.

H2: Competence partially has a significant effect on the performance of Account Representative (AR) employees at the Surabaya Medium Tax Office.

H3: Partial teamwork has a significant effect on the performance of Account Representative (AR) employees at the Surabaya Medium Tax Office.

H4: The simultaneous development of human resources, competencies, and teamwork has a significant effect on the performance of Account Representative (AR) employees at the Surabaya Medium Tax Office.

3. Methods

3.1. Type of Research

This study adopts a quantitative correlational research design, intended to ascertain the magnitude and direction of relationships among two or more variables. Quantitative inquiry is grounded in the positivist paradigm, which posits that reality and empirical phenomena are classifiable, relatively stable, tangible, observable, and measurable, and that they exhibit discernible causal relationships (Sugiyono, 2013). This approach is employed to examine a defined population or sample through data collection instruments that have undergone rigorous validity and reliability testing. Subsequently, the obtained data are subjected to quantitative or statistical analysis in order to empirically evaluate the hypotheses formulated in advance.

3.2. Research Population and Sample

In this study, the population consists of all Account Representatives (ARs) at the Surabaya Madya Tax Office (KPP), numbering 40 individuals. All individuals in this population have characteristics relevant to the focus of the study and are therefore considered representative of the conditions and phenomena to be studied comprehensively. The sample in this study consisted of 40 individuals, which is the entire number of Account Representative (AR) employees at the Surabaya Madya Tax Office. This approach is expected to provide an accurate and comprehensive picture of the phenomenon being studied.

3.3. Operational Definitions and Research Variables

This study uses two types of research variables, namely independent variables and dependent variables.

1. Independent variable (X), which is the variable that influences or causes changes or the emergence of dependent variables. The independent variables in this study are: Human Resource Development (X1), Competence (X2), and Teamwork (X3).
2. Dependent variable (Y), which is the variable that is influenced or affected by the independent variable. The dependent variable in this study is Performance.

3.4. Data Sources

The data utilized in this study originated from primary sources, namely information obtained directly by the researchers from the subjects or objects under investigation (Sujarweni, 2015). Primary data has advantages because it is obtained directly from respondents related to the research problem, so the information obtained tends to be more accurate, relevant, and appropriate to the study's needs. In this study, the primary data source was all Account Representative (AR) employees at the Surabaya Tax Office.

3.5. Data Collection Method

Data collection constitutes a critical stage in the research process, as the primary objective of research is to obtain accurate and relevant data (Sugiyono, 2013). In this study, data were gathered using a questionnaire as the primary data collection instrument. A questionnaire is defined as a technique for collecting data by distributing a set of written statements or questions to respondents for the aim of eliciting their responses (Sujarweni, 2015).

3.6. Data Measurement

Data measurement in this study employed a Likert scale. The Likert scale is a measurement instrument used to assess individuals' attitudes, opinions, and perceptions toward a particular object or phenomenon (Sujarweni, 2021). This study utilized a Likert scale consisting of positively worded statements, with the scoring scheme applied as follows:

1) Very Agree answers are given the symbol 'SS' = given a value of 5
2) Agree is given the symbol 'A' = given a value of 4
3) Neutral is given the symbol 'N' = given a value of 3
4) Disagree is given the symbol 'D' = given a value of 2
5) Strongly disagree is given the symbol 'SD' = given a value of 1

3.7. Data Analysis

Data analysis techniques are methods of analysing research data, including relevant statistical tools to be used in the research. Data analysis techniques can be defined as methods of analysing data with the aim of processing the data to answer the research questions. Data analysis in this study was conducted using multiple linear regression techniques. The collected data were processed and analyzed with the aid of the Statistical Package for the Social Sciences (SPSS) version 25.0.

4. Results and Discussion

4.1. Research Results

4.1.1. Respondent Profile

This study involved 40 respondents with diverse demographic characteristics. Based on gender, the majority of respondents were male, namely 33 people (82.5%), while female respondents numbered 7 people (17.5%). In terms of age, most respondents were in the 41–50 age group, namely 25 people (62.5%), followed by 13 respondents (32.5%) aged 31–40, and 2 respondents (5.0%) aged over 50.

Based on the length of time working as an Account Representative (AR), the majority of respondents had considerable work experience. Respondents with 21–30 years of service constituted the largest group, namely 19 people (47.5%), followed by respondents with 11–20 years of service, numbering 18 people (45.0%). Meanwhile, respondents with less than 10 years of service numbered 2 (5.0%), and respondents with 31 years or more of service numbered only 1 (2.5%).

In terms of highest level of education, most respondents had a bachelor's degree (23 people or 57.5%), followed by 15 people (37.5%) with a master's degree. Respondents with Diploma 3 (D3) and Diploma 4 (D4) education numbered 1 person each (2.5%). Overall, the respondent profile shows a dominance of experienced workers with relatively high levels of education.

4.1.2. Instrument Test

A. Validity Test

The validity assessment in this study was performed by comparing the calculated r value with the critical r table value of 0.312 at a significance level of 0.05 and a degree of freedom of n - 2. The test was conducted on 20 statements used to measure Human Resource Development, Competence, Teamwork, and Employee Performance of Account Representatives at the Surabaya Medium Tax Office. The results are as follows:

Table 1. Validity Test Results

No	Variable Name	Item:	rvalue	rtable	Decision
1	Human Resource Development	Item 1	0,778	0,312	Valid
2	Human Resource Development	Item 2	0,939	0,312	Valid
3	Human Resource Development	Item 3	0,840	0,312	Valid
4	Human Resource Development	Item 4	0,874	0,312	Valid
5	Human Resource Development	Item 5	0,895	0,312	Valid
6	Competence	Item 1	0,866	0,312	Valid
7	Competence	Item 2	0,873	0,312	Valid
8	Competence	Item 3	0,869	0,312	Valid
9	Competence	Item 4	0,800	0,312	Valid
10	Competence	Item 5	0,771	0,312	Valid
11	Teamwork	Item 1	0,855	0,312	Valid
12	Teamwork	Item 2	0,840	0,312	Valid
13	Teamwork	Item 3	0,807	0,312	Valid
14	Teamwork	Item 4	0,903	0,312	Valid
15	Teamwork	Item 5	0,669	0,312	Valid
16	Performance	Item 1	0,864	0,312	Valid
17	Performance	Item 2	0,888	0,312	Valid
18	Performance	Item 3	0,897	0,312	Valid
19	Performance	Item 4	0,843	0,312	Valid
20	Performance	Item 5	0,794	0,312	Valid

Source: Data processed using SPSS (2025)

The results of the validity testing indicated that all 20 questionnaire items yielded r values exceeding the r table value of 0.312, thereby confirming their validity. Accordingly, each instrument item was deemed capable of accurately measuring the intended constructs, namely Human Resource Development, Competence, Teamwork, and the performance of Account Representative employees at KPP Madya Surabaya.

B. Reliability Test

Reliability is necessary so that each statement item can provide consistent and reliable results, ensuring that the data produced is suitable for further analysis. The reliability test results in this study are as follows:

Table 2. Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
.954	20

Source: Data processed using SPSS (2025)

The reliability analysis yielded a Cronbach's Alpha coefficient of 0.954, exceeding the minimum acceptable threshold of 0.70; therefore, all instrument items were deemed reliable. This high Alpha value reflects excellent internal consistency, indicating that the questionnaire is suitable for measuring the research variables with a satisfactory level of reliability.

4.1.3. Classical Assumption Test

The classical assumption test consists of several requirements that must be met when using linear regression procedures, including multicollinearity, data normality, and heteroscedasticity. The results of the classical assumption test in this study are as follows:

A. Normality Test

A normality check is necessary so that the data processing results can provide an accurate picture of the relationship between variables and can be used as a basis for drawing research conclusions. The results of the normality test in this study are as follows:

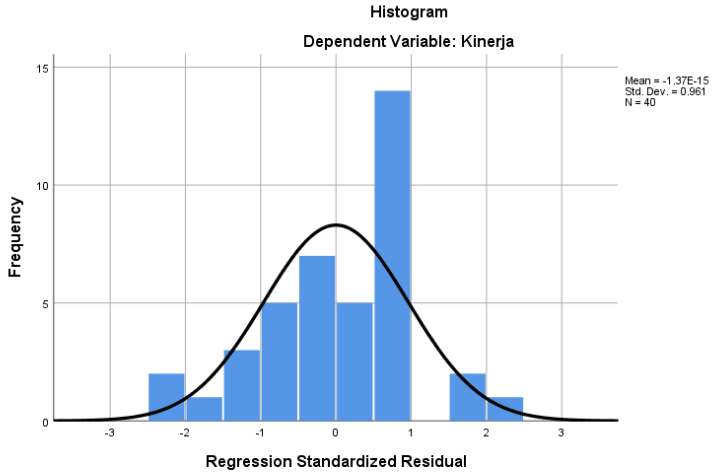

Figure 2. Normality Test Results
Source: Data processed with SPSS (2025)

The normality assessment, as illustrated by the histogram in figure 2, demonstrates a centrally positioned peak with symmetrical distributions on both sides, forming a bell-shaped curve. This distributional pattern indicates that the research data are normally distributed and therefore meet the assumptions required for subsequent parametric statistical analyses.

B. Multicollinearity Test

The results of the multicollinearity test in this study are as follows:

Table 3. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.574	2.838		.907	.370		
	Human Resource Development	-.192	.134	-.238	-1.430	.161	.414	2.418
	Competency	.391	.211	.366	1.852	.072	.293	3.415
	Teamwork	.667	.218	.609	3.065	.004	.289	3.457

a. Dependent Variable: Performance

Source: Data processed using SPSS (2025)

The multicollinearity test results show that the VIF value for Human Resource Development is 2.418, the VIF value for Competence is 3.415, and the VIF value for Teamwork is 3.457. All VIF values are below the limit of 5, so the regression model does not experience multicollinearity.

C. Heteroscedasticity Test

This test is necessary so that the regression model does not produce estimation errors that could affect the accuracy of the regression coefficients and research conclusions. The results of the heteroscedasticity test in this study are as follows:

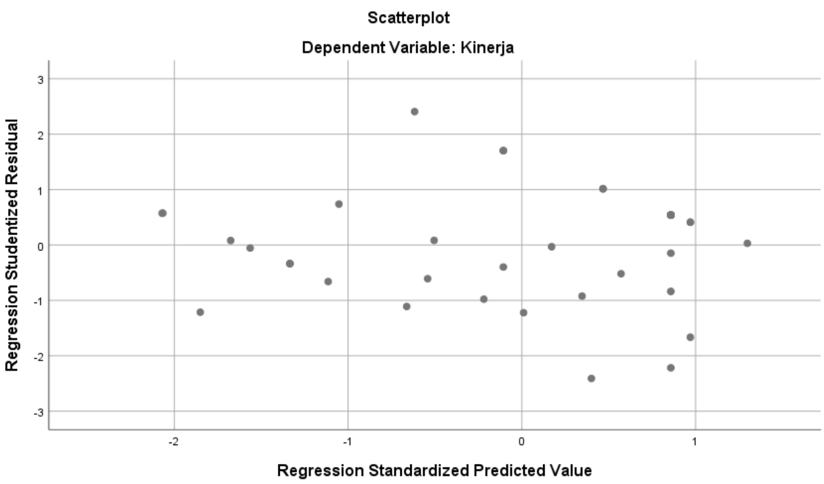

Figure 3. Heteroscedasticity Test Results
Source: Data processed using SPSS (2025)

The heteroscedasticity test, as depicted in the scatterplot in figure 3, reveals data points that are randomly dispersed above and below zero along the Y-axis without forming any discernible pattern. This random dispersion indicates the absence of heteroscedasticity, suggesting that the residuals exhibit constant variance and that the regression model is appropriate for further analysis.

4.1.4. Hypothesis Test

A. Partial Test (t-test)

Partial tests are necessary so that each independent variable can be assessed individually in terms of its ability to explain changes in employee performance without being influenced by other variables. The results of the partial tests in this study are as follows:

Table 4. Partial Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.574	2.838		.907	.370		
	Human Resource Development	-.192	.134	-.238	-1.430	.161	.414	2.418
	Competency	.391	.211	.366	1.852	.072	.293	3.415
	Teamwork	.667	.218	.609	3.065	.004	.289	3.457

a. Dependent Variable: Performance

Source: Data processed using SPSS (2025)

The interpretation of the partial test results as in table 4 above is as follows:

1. The Human Resource Development variable has a significance value of 0.161, which is greater than 0.05, so it does not meet the criteria for significant influence. Because the significance value is greater than the 5% significance level, the decision taken is to accept H0 and reject Ha. This indicates that Human Resource Development does not have a significant partial effect on the performance of Account Representative (AR) employees at KPP Madya Surabaya.
2. The Competence variable has a significance value of 0.072, which is greater than 0.05, so it does not meet the requirements for significant influence. Because the significance value is greater than the 5% significance level, the decision taken is to accept H0 and reject Ha. This indicates that Competence does not have a significant partial effect on the performance of Account Representative employees at the Surabaya Madya Tax Office.
3. The Teamwork variable has a significance value of 0.004, which is less than 0.05, thus meeting the requirements for a significant effect. Because the significance value is less than the 5 per cent significance level, the decision taken is to reject H0 and accept Ha. This indicates that Teamwork partially has a significant effect on the Performance of Account Representative Employees at KPP Madya Surabaya.

B. Simultaneous Test (F Test)

The results of simultaneous tests in this study are as follows:

Table 5. Simultaneous Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	113.841	3	37.947	17.149	.000[b]
	Residual	79.659	36	2.213		
	Total	193.500	39			

a. Dependent Variable: Performance

b. Predictors: (Constant), Teamwork, Human Resource Development, Competence

Source: Data processed using SPSS (2025)

The simultaneous test results as in table 5 indicate a significance value of 0.000, which is below the threshold of 0.05, thereby meeting the criteria for a statistically significant effect. Given that the significance value is lower than the predetermined alpha level, the null hypothesis (H_0) is rejected in favor of the alternative hypothesis (H_a). These results demonstrate that Human Resource Development, Competence, and Teamwork collectively exert a significant influence on the Performance of Account Representative employees at KPP Madya Surabaya. Consequently, the regression model employed in this study is deemed appropriate and reliable for explaining the relationship between the independent variables and employee performance.

C. Coefficient of Determination Test Results

This test is used to assess how effective the regression model is in describing the relationship between independent variables and dependent variables. The results of the coefficient of determination test in this study are as follows:

Table 6. Results of the Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.767[a]	.588	.554	1.48753

a. Predictors: (Constant), Teamwork, Human Resource Development, Competence
b. Dependent Variable: Performance

Source: Data processed using SPSS (2025)

The coefficient of determination test as in table 6 yielded an R^2 value of 0.588, indicating that Human Resource Development, Competence, and Teamwork collectively account for 58.8% of the variation in the performance of Account Representative employees at KPP Madya Surabaya. The remaining 41.2% of variation is attributable to other factors not included in this research model. This result suggests that the regression model possesses a fairly strong explanatory power in describing the relationship between the independent variables and employee performance.

4.2. Discussion

4.2.1. The Effect of Human Resource Development on the Performance of Account Representatives (AR)

The partial test results show that Human Resource Development has a significance value of 0.161, which is greater than 0.05, so that hypothesis 1 in this study, which states: 'Human Resource Development partially has a significant effect on the performance of Account Representatives (AR) at the Surabaya Medium Tax Office' is rejected.

Human resource development is defined as a systematic process to improve employee competence, capabilities, and professionalism through training, education, job rotation, and coaching, as stated by Rachmatika et al. (2024). In this study, the regression coefficient for HRD is minus 0.192, which means that a one-unit increase in HRD actually reduces performance by 0.192 units, although this reduction is not statistically significant. This negative and insignificant coefficient value indicates that the development programme provided is not directly linked to the needs of AR tasks in the field. The findings from the research subjects show that some AR employees still find it difficult to apply the training material to their daily work due to limited follow-up on the training, a lack of adjustment of the material to the technical requirements of tax supervision, and a lack of personalisation in the development programme. This situation means that the increase in knowledge gained through training does not lead to a significant change in AR productivity.

The results of this study are not in line with several previous findings. Rachmatika et al. (2024), Weni and Nuri (2023), and Loliyana and Loliyani (2024) show that HR development has a significant effect on employee performance in various sectors. The discrepancy between the results of this study and previous studies can be explained by the unique conditions at the Surabaya Medium Tax Office, where training is general in nature and does not specifically support the analytical and administrative tasks of AR, and there is still a lack of post-training monitoring mechanisms. Therefore, although in theory HRD should improve performance, the empirical results of this study show that the ongoing development programme has not had a real impact on the performance of Account Representative employees.

4.2.2. The Effect of Competence on AR Employee Performance

The partial test results indicate that Competence has a significance value of 0.072, which exceeds the 0.05 threshold. Therefore, the second hypothesis of this study, stating that "Competence partially has a significant effect on the performance of Account Representative (AR) employees at KPP Madya Surabaya" is rejected.

Competence is defined as a combination of knowledge, skills, and attitudes required by employees to perform their duties effectively, as explained by Suklu et al. (2024). The regression results show that the Competence coefficient has a positive value of 0.391, which means that a one-unit increase in Competence will increase performance by 0.391 units, but this increase is not statistically significant. This illustrates that although competence can theoretically improve work quality, this effect has not been seen in practice at the Surabaya Medium Tax Office.

Field evidence shows that most AR employees have relatively similar basic skills and work according to standard operating procedures, so that differences in individual competence levels do not result in significant variations in performance. In addition, some employees still experience difficulties in utilising the tax information system and adapting to new regulations, so that increased knowledge is not fully accompanied by increased productivity. The mismatch between the level of competency and the increasingly complex task requirements, especially in the supervision of taxpayers, creates a gap that prevents competency improvements from driving real performance.

The findings of this study do not corroborate the results reported by Suryana et al. (2024), Sopiyah and Solehudin (2024), and Suklu et al. (2024), who concluded that Competence has a significant impact on employee performance. This difference can be explained by the highly procedural working conditions of AR employees, so that competency improvement is not directly related to daily work output. Furthermore, the use of technology and high analytical demands require advanced competencies that are not always achieved through routine learning. Therefore, although theoretically competency is one of the main determinants of performance, this study shows that competency has not had a significant impact on the performance of Account Representative employees at the Surabaya Medium Tax Office.

4.2.3. The Effect of Teamwork on the Performance of Account Representatives (AR)

The partial test results show that Teamwork has a significance value of 0.004, which is below the 0.05 threshold. Therefore, the third hypothesis of this study, stating that "Teamwork partially has a significant effect on the performance of Account Representative (AR) employees at KPP Madya Surabaya", is accepted.

Teamwork is defined as collaboration between individuals in a group supported by leadership communication and diversity of abilities to achieve common goals, as explained by Andari et al. (2025). The regression coefficient for Teamwork is positive at 0.667, indicating that a one-unit increase in Teamwork is associated with a 0.667-unit increase in employee performance. This reflects the substantial contribution of Teamwork to enhancing the performance of Account Representative employees.

Field evidence reinforces these results. The duties of an Account Representative are highly dependent on cross-functional coordination, such as service, inspection, billing, and taxpayer supervision, so that performance quality is determined not only by individual abilities but also by the extent to which employees are able to work together in a team. When internal communication runs smoothly, information exchange is accurate, and support among members is high, work completion becomes faster and more accurate. Conversely, disruptions in cooperation, such as a lack of cross-team communication, an individualistic work culture, or a lack of mutual trust, often slow down the task completion process and reduce performance effectiveness. This condition explains why Teamwork has a significant influence compared to the other two variables.

The findings of this study align with those of Yusuf (2023), Wulansari and Musslifah (2024), and Andari et al. (2025), who reported that Teamwork significantly contributes to the improvement of employee performance. Previous studies have shown that open communication, positive collaboration, and collective support within a team increase productivity, job satisfaction, and the achievement of organisational targets. The similarity between this study and previous studies reinforces the conclusion that teamwork is an important factor in determining the quality of account representative performance due to the nature of the work, which requires comprehensive coordination. Thus, improving the quality of teamwork within the Surabaya Medium Tax Office can be an important strategy for promoting sustainable employee performance.

4.2.4. The Simultaneous Effect of Human Resource Development, Competence, and Teamwork on AR Employee Performance

The simultaneous test results show a significance value of 0.000, which is below the 0.05 threshold. Therefore, the fourth hypothesis of this study, which reads: 'Simultaneous human resource development, competency, and teamwork have a significant effect on the performance of Account Representative (AR) employees at KPP Madya Surabaya' is accepted. This result indicates that when the three variables are viewed collectively, the overall combination of these factors has the ability to explain changes in employee performance, even though not all variables show a significant effect when assessed individually.

Empirically, the duties of an Account Representative are not determined by a single factor but are the result of interactions between individual abilities, team support, and various forms of employee development. The implementation of AR tasks such as taxpayer supervision, billing data analysis, and services requires coordination with other departments and adequate technical capabilities so that when combined, these three variables can have a stronger influence than when assessed separately. This condition is in line with the complex and interrelated characteristics of AR work between technical and collaborative administrative processes.

The coefficient of determination (R^2) is 0.588, indicating that Human Resource Development, Competence, and Teamwork collectively explain 58.8% of the variation in the performance of Account Representative employees at KPP Madya Surabaya. The remaining

41.2% of variation is attributable to other factors not included in this research model, such as motivation, leadership, workload, information system quality, or other organizational variables. This R^2 value demonstrates that the regression model possesses a fairly strong explanatory power in illustrating the relationship between the independent and dependent variables within the Surabaya Medium Tax Office context.

5. Conclusion

This study concludes that, while individually Human Resource Development and Competence do not exert an influential effect on the performance of Account Representatives (ARs) at the Surabaya Medium Tax Office, Teamwork demonstrates a significant positive influence. This is attributed to the highly interdependent nature of AR duties, which rely on effective coordination across departments to complete supervisory and administrative tasks efficiently. Yet, when evaluated collectively, all three variables—HR Development, Competence, and Teamwork—significantly impact performance, underscoring the complementary and synergistic role these factors play within the procedural and compliance-driven environment of the tax office. This finding suggests that AR performance is shaped not by isolated initiatives but by the overall integration of development, skill, and collaborative conditions.

Based on these conclusions, several recommendations are proposed. For the Surabaya Medium Tax Office, it is advised to enhance the relevance and impact of HR Development programs by aligning them more closely with AR-specific job requirements. Competency-building efforts should be directed toward practical technical skills that directly support core service and supervisory functions. Given its proven significance, teamwork should be actively strengthened through clearer communication protocols, well-defined task divisions, and reinforced inter-departmental support. For future research, expanding the scope of inquiry to include variables such as work motivation, leadership style, technological adaptation, or workload is recommended to develop a more holistic understanding of performance determinants. Employing mixed methods or extending the study across multiple tax offices could also yield deeper insights and more generalizable findings.

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