TRANSPUBLIKA
Precise. Resilience. Felicitous.
Journal of Management, Accounting, General Finance and International Economic Issues
https://ojs.transpublika.com/index.php/MARGINAL
Online ISSN 2809-8013 | Print ISSN 2809-9222
https://doi.org/10.55047/marginal.v4i4.1839

Original Article

The Effect of Supervision, Employee Engagement, and Work Experience on Employee Performance in a Government Tax Office

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Received : 20 June - 2025
Accepted : 24 July - 2025
Published online : 02 August - 2025

Abstract

The effectiveness of public institution employees is vital in ensuring high-quality service delivery, but obstacles like supervision, engagement, and work environment can impede success. This research examines how Supervision, Employee Engagement, and Work Experience impact Employee Performance at the Pratama Surabaya Tegalsari Tax Office through both individual and combined analysis. Given the importance of employee performance in government agencies for effective public service delivery, this investigation is essential. The study adopts a quantitative methodology utilizing multiple linear regression to assess variable relationships. A census sampling approach was implemented, incorporating all 77 employees from the tax office as participants. Findings reveal that Employee Engagement and Work Experience individually demonstrate significant positive effects on performance, whereas Supervision shows a positive but non-significant impact. When examined collectively, all three variables significantly affect employee performance. The coefficient of determination demonstrates that the model accounts for a considerable proportion of performance variation. These findings shed light the importance of enhancing employee engagement and leveraging work experience as strategic efforts to improve organizational performance.

Keywords: Employee Engagement, Employee Performance, Supervision, Tax Administration, Work Experience.

1. Introduction

In government institutions like tax offices, the way employees perform has a direct impact on how well services are delivered to the public. To achieve the best performance, it is important to consider various human resource aspects such as supervision, employee involvement, and job history. However, obstacles like poor supervisory methods, lack of emotional commitment from certain staff members, and differences in experience levels can get in the way of achieving good results. These challenges are especially important in public sector organizations where following procedures and providing high-quality services are critical.

In this case, improving employee performance at Pratama Surabaya Tegalsari Tax Office is crucial to ensure that this institution can carry out its duties optimally, particularly in providing services to taxpayers. Strong employee performance is essential for reaching the goals of the organization and enhancing the level of public services. Several elements such as supervision, employee involvement, and work background can influence the performance of employees in this particular setting. Pratama Surabaya Tegalsari Tax Office, as one of the key responsibilities of tax agencies is to focus on addressing these factors in order to enhance their employees' job performance.

Supervision is one of the important elements in ensuring employee performance runs in accordance with organizational goals. Well-conducted supervision will help ensure that employees follow established procedures, complete work on time, and maintain the quality of their work results. However, at Pratama Surabaya Tegalsari Tax Office, the supervision conducted is sometimes perceived as ineffective, causing unclear implementation of employee tasks. Many employees feel they receive insufficient direct attention from supervisors regarding their work progress. For example, in several units, supervision focuses more on final results rather than the ongoing work process. This can reduce the effectiveness of supervision in improving employee performance. Research conducted by Noufal & Dewi (2021) and Siregar (2023) uncover that supervision focused more on work processes and results can improve employee performance, as employees will feel more directed and motivated to achieve desired goals.

Employee involvement is crucial for enhancing employee productivity as well. Employees' emotional attachment to the organization affects how committed they are to giving their best in their work. In reality, although some employees at Pratama Surabaya Tegalsari Tax Office show high levels of engagement, there are also those who feel undervalued and less motivated. Cahyono et al. (2022) and Nurdini & Firmansyah (2022) explain that the level of employee engagement significantly impacts the performance of employees, as individuals who feel valued and included are more likely to enhance their efforts and productivity. Additionally, work experience also becomes a determining factor in employee performance (Bayu Setyadi & Marlina Verawati, 2022). Employees with more and diverse experience tend to have better abilities in completing their tasks. However, at Pratama Surabaya Tegalsari Tax Office, although some employees are quite experienced, there is still a gap between work experience and the ability to face more complex challenges. Study by Irawati et al. (2022) reveals that work experience has a positive effect on performance, as experience helps employees overcome various problems that arise in the field and accelerates task completion.

This study seeks to analyze the impact of supervision, employee engagement, and work experience on employee performance at the Pratama Surabaya Tegalsari Tax Office. The findings of this study are anticipated to offer valuable perspectives for the management of the Pratama Surabaya Tegalsari Tax Office in developing plans to enhance staff productivity and optimize their outcomes in meeting the goals of the organization. This research investigates the individual and collective impacts of supervision, employee engagement, and work experience on employee performance at Pratama Surabaya Tegalsari Tax Office. The study examines four key research questions: the partial effects of supervision on performance, the partial effects of employee engagement on performance, the partial effects of work experience on performance, and the simultaneous effects of all three variables combined on employee performance outcomes.

Further, the primary goal of this research is to analyze the way in which supervision, employee engagement, and work experience individually and collectively affect the performance of employees at the Pratama Surabaya Tegalsari Tax Office. Academically, this study adds to the advancement of human resource management theory, specifically regarding the influences on employee performance within the public service industry. Additionally, this research enhances the existing body of knowledge on how supervision, employee engagement, and work experience impact employee performance. Practically, the findings of this study offer valuable perspectives on Pratama Surabaya Tegalsari Tax Office in designing effective policies to improve employee performance, through strengthening supervision systems, improving employee engagement, and managing work experience. These findings can also be used as a reference in developing training programs that focus not only on technical skills but also on developing employee motivation and involvement. For other institutions, the findings from this study can be used as a guideline for creating human resources policies that enhance performance and improve the quality of public services, as well as serve as an example of best practices in performance management in the government sector.

2. Literature Review

2.1. Supervision

Effective supervision is essential for the prosperity and sustainability of every company. It is essential for all entities to implement supervision as a means of guaranteeing the smooth and effective execution of planned processes (Wardio & Hanim, 2018; Wiyanti et al., 2024). Handoko in Siregar (2023) states that supervision is a process carried out by an organization that aims to ensure that all goals set by management in the organization can be achieved well according to the planned stages.

Siregar (2023) defines supervision as a deliberate process carried out to establish various standards in the implementation of objectives, including in planning, creating systems for receiving feedback, evaluating accomplishments against set benchmarks, detecting and averting deviations, and implementing corrective measures, as well as efforts to make continuous improvements for achieving organizational goals.

The main purpose of supervision is to maximize efforts so that what is planned by the organization can be implemented well, and to identify weaknesses, deficiencies, deviations, and competitive advantages. Ultimately, supervision aims to assess whether the established plan is successfully or unsuccessfully implemented (Nasution & Khair, 2022; Noufal & Dewi, 2021).

2.2. Employee Engagement

Wicaksono & Rahmawati (2020) define employee engagement as a condition where an individual who joins an organization is willing to carry out their duties and responsibilities, and willing to contribute physically (expending energy to carry out their duties), cognitively (having individual desires toward leadership, work environment conditions, and other desires toward the organization), and emotionally (feelings that a person has toward their organization).

Employee engagement can be seen as a situation where an employee makes a deliberate choice to dedicate themselves to helping an organization reach its objectives (Marhaenis, 2024). Work engagement can arise due to the sense of care possessed by employees, so that in carrying out their work responsibilities, they are not only motivated by the desire to receive compensation, but they perform their duties and responsibilities more because of high concern for organizational interests (Coffie et al., 2023).

2.3. Work Experience

Sedarmayanti (2007) in Ibrahim (2020) defines experience as expertise or abilities that have been acquired or owned by an individual due to consistent actions or practices performed over a specific period. Meanwhile, Foster in Ibrahim (2020) explains that work experience is a measure of how long someone has worked in carrying out and understanding given tasks and their ability to complete that work well. A person can be said to have experience in a job if that person has run or pursued that job, so they have grasped the intricacies and the most effective methods for getting a task done (Irawati et al., 2022; Sabirin & Ilham, 2020). The high or low level of work experience will be greatly influenced by how long that person has pursued a job.

According to Sedarmayanti in Ibrahim (2020), the level of experience at work can be evaluated using various criteria. First, work period, which is the length of time someone works in an organization or profession, which is usually directly proportional to the depth of experience and skills possessed. Second, level of knowledge, reflecting employees' understanding of what needs to be done, including work processes and procedures. Third, understanding of tasks, which is the extent to which employees understand their responsibilities and the contribution of these tasks to organizational goals. Fourth, work skills, which show employees' technical or practical abilities in completing work effectively. Fifth, proficiency in work refers to the skill level in completing assignments and the capability to tackle work difficulties without assistance. These five indicators are interrelated and form the basis for assessing the extent to which someone's work experience impacts performance.

2.4. Performance

The output of tasks completed by an individual or team in a company, based on their designated roles and obligations, to reach the objectives of the organization within the boundaries of the law and ethical standards, is known as performance (Prawirosentono in Sinambela, 2022). The performance of a business is largely dependent on the input of every individual employee. If employees do not have good performance, then organizational performance will also not be good. Conversely, an organization will be able to produce good performance if its employees also have good performance (Hasibuan, 2016).

To assess employee performance objectively, organizations need to formulate clear performance standards as a reference in the evaluation process. This standard is a combination of organizational and employee expectations, and is an important part of the performance management system. There are various performance indicators. According to Sudarmanto in Mahmudah (2019), there are various key indicators that can be used to evaluate the performance of employees. Work quality reflects the extent to which work results meet organizational standards, characterized by accuracy, precision, and minimal errors (Rubel & Kee, 2014). Work quantity refers to the amount of work completed within a certain time, which shows productivity while maintaining quality. Effective time use shows employees' ability to use time efficiently and complete tasks according to deadlines. Initiative reflects the ability to act without direct guidance, including solving problems and making decisions independently. Finally, the ability to work together refers to communication skills, collaboration, and problem-solving in teams with empathy and mutual respect. These five indicators become an important basis for assessing individual performance in organizations.

2.5. Previous Research

This research builds upon several prior studies with varying findings. Noufal (2021) demonstrated that supervision positively and significantly influences employee performance at PUPR Office Tanggamus. In contrast, Siregar (2023) discovered that supervision at Ganesha Medan Polytechnic negatively and insignificantly affects performance outcomes. Meanwhile, Cahyono et al. (2022) investigated employee engagement's impact on performance at PT Panarub Dwikarya, revealing a significant relationship with employee engagement contributing 74.3% to performance variation. Similar results were shown by Nurdini and Firmansyah (2022) at Kosipa MSK, with an effect of 43% and recommendations for further study. Meanwhile, Irawati et al. (2022) concluded that having hands-on experience directly impacts how well employees perform their job duties. at Satpol PP Barru Regency, with dominant indicators on knowledge, skills, and quality and quantity of work. These findings underlie the importance of supervision, work engagement, and work experience in improving employee performance in the public sector.

3. Methods

3.1. Research Type

This study involves quantitative research, focusing on gathering and analyzing numerical data to examine hypotheses and address research queries. This research is classified as causal research, with the goal of examining how independent variables impact dependent variables in a fair and impartial manner. In this context, the study examines how Supervision, Employee Engagement, and Work Experience impact Employee Performance at the Pratama Surabaya Tegalsari Tax Office. The goal is to gain insight into the factors influencing performance and use this information to inform better managerial decisions.

3.2. Population and Research Sample

This study's population comprises all 77 employees at Pratama Surabaya Tegalsari Tax Office. Given the relatively small population size, a census sampling technique was employed, utilizing the entire population as the sample. Consequently, the research sample includes all 77 employees, ensuring complete population representation.

3.3. Variable Measurement

In this study, variable assessment is done using a Likert scale with five levels of evaluation. The levels include "Strongly Agree" (SA) which is assigned a score of 5, "Agree" (A) with a score of 4, "Neutral" (N) with a score of 3, "Disagree" (D) with a score of 2, and "Strongly Disagree" (SD) with a score of 1. This method helps determine the degree of agreement among respondents towards the statements provided in the questionnaire.

3.4. Data Sources and Collection Techniques

In this research, the main source of information comes from the entire workforce at the Tegalsari Tax Office in Surabaya, with a total of 77 individuals. Meanwhile, data collection in this research uses questionnaires. Questionnaires consist of a set of inquiries or statements that are presented to respondents in order to gather their responses or replies.

3.5. Data Analysis

3.5.1. Data Quality Test

To assess whether the research instrument is feasible or not, measurements are made on the research instrument. Research instrument measurement includes:

a. Validity Testing: A questionnaire is considered reliable if the content accurately reflects the intended measurement. The validity of the questionnaire is determined by comparing the r-value with a predetermined reference value (Sujarweni, 2022). If the r-value is higher than the r- table, then it indicates the validity of the item or statement in the survey according to the criteria.

b. Reliability Testing: According to Sujarweni (2022), when respondents consistently give stable responses to statements in a survey, it is seen as a reliable questionnaire. When Cronbach's Alpha exceeds 0.60, it suggests that the responses given by participants are dependable.

3.5.2. Classical Assumption Test

Before performing multivariate tests such as multiple linear regression tests, it is essential to conduct the Classical Assumption Test. In this study, the Classical Assumption Test includes:

a. Data Normality Test: The data normality test aims to assess whether the deviations in the regression model conform to a normal distribution (Sujarweni, 2022). To check if the residuals are normally distributed, one can examine the shape of the histogram graph. A symmetrical distribution of data is shown in a histogram with a single peak at the center, suggesting that the research data follows a normal distribution.

b. Multicollinearity Test: Conducting a multicollinearity test is important in determining if there are any independent variables in a model that are closely related to each other. In order to detect multicollinearity, it is necessary to analyze the Variance Inflation Factor (VIF). Sujarweni (2022) suggests that if the VIF value is between 1 and 10, then multicollinearity is not an issue.

c. Heteroscedasticity Test: The purpose of the heteroscedasticity test is to assess if there are differences in residual variances during different time periods of observation. By analyzing the scatterplot, one can determine whether heteroscedasticity exists in a model. If the scatterplot points are disorganized and lack a consistent pattern, then there is no heteroscedasticity exist.

3.5.3. Multiple Linear Regression Analysis

Multiple linear regression is useful for assessing how various independent factors impact a sole dependent factor. In this particular study, the focus is on examining how Supervision, Employee Engagement, and Work Experience influence Employee Performance at the Pratama Surabaya Tegalsari Tax Office. The equation for multiple linear regression is stated as:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Where:
Y: Performance
α: Constant
X_1: Supervision
X_2: Employee Engagement
X_3: Work Experience
β_1: Supervision Regression Coefficient (X_1)
β_2: Employee Engagement Regression Coefficient (X_2)
β_3: Work Experience Regression Coefficient (X_3)

3.6. Hypothesis Testing

3.6.1. Partial Effect Test

The t-test, also called the partial test, evaluates how much impact each independent variable has on the dependent variable. In this study, the partial test evaluates how Supervision, Employee Engagement, and Work Experience each independently influence Employee Performance at Pratama Surabaya Tegalsari Tax Office.

a. A p-value greater than 0.05 leads to the acceptance of the null hypothesis (H_0), implying no statistically significant partial effect.

b. A p-value less than 0.05 leads to the rejection of the null hypothesis (H_0) in favor of the alternative hypothesis (H_a), implying a statistically significant partial effect.

3.6.2. Simultaneous Effect Test

The F statistical test, also known as the joint test, is used to evaluate the combined impact of a group of independent variables on the dependent variable. This research involves conducting the joint test to analyze the impact of Supervision, Employee Engagement, and Work Experience on Employee Performance at the Pratama Surabaya Tegalsari Tax Office.

a. If the p-value is above 0.05, it indicates that there is no significant impact of the independent variables on the dependent variable, leading to the acceptance of the null hypothesis (H_0).
b. A p-value lower than 0.05 signifies the rejection of the null hypothesis and the approval of the alternative hypothesis, suggesting that the independent variables have a significant collective impact on the dependent variable.

3.6.3. Coefficient of Determination Test

The Coefficient of Determination Test measures the extent to which the independent variables influence the dependent variable. A higher coefficient indicates a more pronounced influence of independent variables on the variations in the dependent variable. Conversely, a lower coefficient suggests a reduced impact of independent variables on the fluctuations in the dependent variable.

4. Results and Discussion

4.1. Research Results

4.1.1. Data Quality Test Results

1) Validity Test Results

Table 1. Validity Test Results

No	Variable	Item	r-value	r-table	Decision
1	Supervision (X1)	Item 1	0.803	0.224	Valid
		Item 2	0.893	0.224	Valid
		Item 3	0.820	0.224	Valid
		Item 4	0.828	0.224	Valid
		Item 5	0.781	0.224	Valid
2	Employee Engagement (X2)	Item 1	0.665	0.224	Valid
		Item 2	0.786	0.224	Valid
		Item 3	0.640	0.224	Valid
		Item 4	0.688	0.224	Valid
		Item 5	0.745	0.224	Valid
3	Work Experience (X3)	Item 1	0.856	0.224	Valid
		Item 2	0.890	0.224	Valid
		Item 3	0.831	0.224	Valid
		Item 4	0.881	0.224	Valid
		Item 5	0.874	0.224	Valid
4	Performance (Y)	Item 1	0.677	0.224	Valid
		Item 2	0.801	0.224	Valid
		Item 3	0.737	0.224	Valid
		Item 4	0.825	0.224	Valid
		Item 5	0.497	0.224	Valid

Source: Processed Research Data, 2025

All 20 items in the questionnaire have r-values exceeding 0.224, indicating the validity of each statement. Therefore, it can be inferred that the questionnaire effectively captures the intended constructs and is appropriate for subsequent analysis.

2) Reliability Test Results

Table 2. Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.939	20

Source: SPSS Data Processing Results, 2025

The examination of reliability in this research demonstrated a Cronbach's Alpha value of 0.939, exceeding the minimum threshold of 0.60. This implies that the questionnaire items are dependable and trustworthy, ensuring the consistency of responses from participants and validating its use for research data collection.

4.1.2. Classical Assumption Test Results

1) Data Normality Test Results

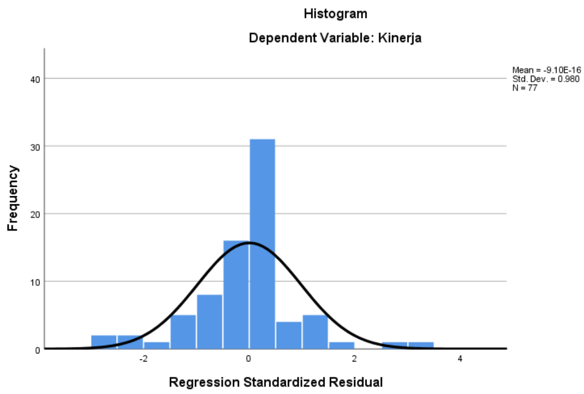

Figure 1. Data Normality Test Results

The histogram analysis of the normality test revealed a bell-shaped graph with a peak in the center and symmetrical sides. This suggests that the leftover values in the regression analysis adhere to a standard bell curve. Therefore, the leftover information in this research conforms to a standard distribution, suggesting that the regression model is suitable for future examination since it satisfies the normality assumption.

2) Multicollinearity Test Results

Table 3. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	**VIF**
1	(Constant)		
	Supervision	.469	2.133
	Employee Engagement	.258	3.879
	Work Experience	.346	2.892

Source: SPSS Data Processing Results (2025)

After analyzing the test results, it was found that the VIF values fall between 1 and 10, indicating the absence of multicollinearity among the independent variables in this regression model. Consequently, we can confirm that the regression model is appropriate for continued analysis as it satisfies the condition of no multicollinearity.

3) Heteroscedasticity Test Results

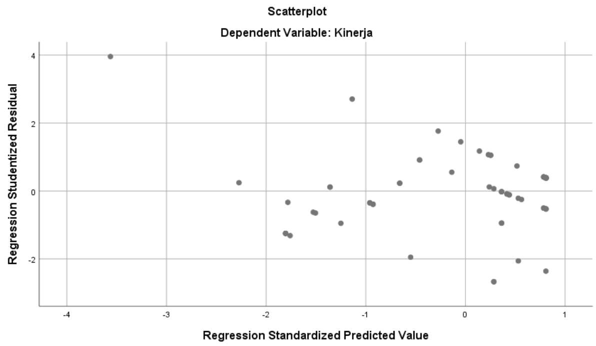

Figure 2. Heteroscedasticity Test Results
Source: SPSS Data Processing Results (2025)

The study findings indicate that the scatterplot data points are randomly dispersed without any discernible pattern, suggesting that the regression model is not exhibiting any signs of heteroscedasticity. As a result, the assumption of homoscedasticity is satisfied, validating the model for future regression analysis.

4.1.3. Multiple Linear Regression Analysis Results

Table 4. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8.317	1.759		4.729	.000		
	Supervision	.028	.090	.035	.316	.753	.469	2.133
	Employee Engagement	.345	.142	.367	2.428	.018	.258	3.879
	Work Experience	.277	.091	.399	3.056	.003	.346	2.892

Coefficients[a]

a. Dependent Variable: Performance

Source: SPSS Data Processing Results (2025)

According to the outcomes of the statistical data processing presented earlier, the equation for multiple linear regression can be expressed as:

Performance = 8.317 + 0.028 Supervision + 0.345 Employee Engagement + 0.277 Work Experience

The explanation for the above equation of multiple linear regression is as follows:

a. Constant (Intercept) Value = 8.317, meaning that if the variables Supervision (X_1), Employee Engagement (X_2), and Work Experience (X_3) are zero or have no effect at all, then the employee performance value (Y) is predicted to be 8.317 units. This is the basic value of employee performance without contribution from the three independent variables.

b. Regression Coefficient X_1 (Supervision) = 0.028. The presence of a favorable coefficient suggests that as Supervision increases by 1 unit, there will be a corresponding increase of 0.028 units in Employee Performance, assuming all other variables remain constant.

c. Regression Coefficient X2 (Employee Engagement) = 0.345. The positive coefficient value indicates that an increase of 1 unit in Employee Engagement leads to a 0.345 unit increase in Employee Performance, as long as all other factors stay the same.

d. Regression Coefficient X3 (Work Experience) = 0.277. The presence of a favorable coefficient suggests that an increase in Work Experience by 1 unit will result in a corresponding increase of 0.277 units in Employee Performance, with all other variables remaining unchanged.

4.1.4. Partial Hypothesis Test Results

Table 5. Partial Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.317	1.759		4.729	.000
	Supervision	.028	.090	.035	.316	.753
	Employee Engagement	.345	.142	.367	2.428	.018
	Work Experience	.277	.091	.399	3.056	.003

a. Dependent Variable: Performance

Source: SPSS Data Processing Results (2025)

The findings from the preliminary examination in this study are outlined below:

a. Effect of Supervision on Employee Performance

The initial test results suggest that the Supervision variable has a p-value of 0.753, which is higher than the typical significance level of 0.05. Consequently, the null hypothesis (H_0) is upheld, suggesting that the Supervision variable does not significantly influence Employee Performance at the Pratama Surabaya Tegalsari Tax Office. In essence, alterations in supervision levels do not statistically impact the enhancement or deterioration of employee performance.

b. Effect of Employee Engagement on Employee Performance

The Employee Engagement variable has a significance level of 0.018, which is lower than the standard 0.05. This result leads to the rejection of the null hypothesis, suggesting a strong influence of Employee Engagement on Employee Performance. The more the employees are engaged in their work and the company, the more they will positively impact performance enhancement. Employee emotional involvement and commitment to tasks and organizational goals are proven to have an important role in encouraging productivity and work effectiveness at Pratama Surabaya Tegalsari Tax Office.

c. Effect of Work Experience on Employee Performance

The variable for Work Experience showed a significance value of 0.003, which is below the critical level of 0.05. This suggests that the null hypothesis is rejected, revealing that Work Experience significantly influences Employee Performance. This suggests that employees with more work experience are more likely to enhance their performance. Work Experience is shown to be a significant factor in accounting for performance variations among employees at the Pratama Surabaya Tegalsari Tax Office.

4.1.5. Simultaneous Hypothesis Test Results

Table 6. Simultaneous Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	117.730	3	39.243	32.143	.000[b]
	Residual	89.127	73	1.221		
	Total	206.857	76			
a. Dependent Variable: Performance						
b. Predictors: (Constant), Work Experience, Supervision, Employee Engagement						

Source: SPSS Data Processing Results (2025)

The simultaneous test (F test) results show that the significance value is 0.000, which is below the 5% significance limit (0.05). Therefore, it can be concluded that H_0 is not supported, indicating that the combined influence of Supervision, Employee Engagement, and Work Experience is substantial in affecting Employee Performance at Pratama Surabaya Tegalsari Tax Office. Essentially, these three factors working together have the ability to account for changes in employee productivity. Although not all variables have significant effects partially, overall the regression model built has sufficient strength in explaining changes or differences in employee performance.

4.1.6. Coefficient of Determination Test Results

Table 7. Coefficient of Determination Test Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.754[a]	.569	.551	1.10495
a. Predictors: (Constant), Work Experience, Supervision, Employee Engagement				
b. Dependent Variable: Performance				

Source: SPSS Data Processing Results (2025)

The coefficient of determination test results show that the R Square value is 0.569, which is equivalent to 56.9%. This suggests that over half of the fluctuation in Employee Performance can be clarified by the trio of independent variables in the regression model: Supervision, Employee Engagement, and Work Experience. On the contrary, the remaining 43.1% is accounted for by external factors beyond the model.

4.2. Discussion

4.2.1. Effect of Supervision on Employee Performance

The Supervision variable's significance value of 0.753, as indicated by the t-test results, is above the 0.05 threshold for significance. Consequently, the hypothesis claiming that Supervision impacts Employee Performance significantly is refuted. In other words, there is no statistical evidence supporting the idea that supervision has a significant impact on employee performance at the Pratama Surabaya Tegalsari Tax Office.

The rejection of this hypothesis can be explained through the actual conditions in the field. Based on observations and information obtained during the research process, the supervision conducted at Pratama Surabaya Tegalsari Tax Office tends to be formal and administrative in nature, such as checking document completeness or employee attendance, but has not yet touched on aspects of coaching, performance-based evaluation, or feedback that directly encourages improvement in work quality. This causes employees not to feel the real impact of supervision on their motivation, discipline, or work productivity, so supervision does not have a significant impact on performance improvement.

The findings from the regression analysis indicate that the coefficient value for Supervision is 0.028, suggesting a positive relationship. Essentially, this implies that a one-unit increase in supervision could potentially lead to a 0.028 unit increase in employee performance, provided all other factors remain unchanged. Nonetheless, due to the insignificantly small value of this coefficient and its lack of statistical importance, it can be concluded that supervision has minimal effect on employee performance in reality.

A similar pattern was identified in research by Noufal & Dewi (2021) and Siregar (2023), who found that supervision has a significant influence on employee performance. This difference is suspected to be due to differences in the approach and quality of supervision applied. In other organizations, supervision may be carried out participatively, performance-oriented, and accompanied by objective periodic evaluations. Meanwhile, at Pratama Surabaya Tegalsari Tax Office, supervision that is purely administrative is not sufficient to provide real encouragement for employee performance.

4.2.2. The Effect of Employee Engagement on Employee Performance

The Employee Engagement variable showed a significant value of 0.018 in the partial test results, indicating its importance at a level lower than the standard significance level of 0.05. This suggests that the hypothesis claiming that Employee Engagement impacts Employee Performance significantly is supported. Therefore, there is statistical proof that employee participation in work and organization plays a significant role in enhancing employee performance at Pratama Surabaya Tegalsari Tax Office.

The acceptance of this hypothesis is in line with the actual conditions found in the field, where employees who have high levels of engagement (meaning they feel responsible for their tasks, have pride in the institution, and are active in organizational activities) appear more productive, faster in completing tasks, and more capable of adapting to work demands. This organization fosters strong employee involvement through a positive work environment, effective communication between leaders and team members, and chances for staff to be involved in work-related decision-making.

According to the findings of the regression analysis, the coefficient for Employee Engagement is determined to be 0.345. This implies that a one-unit rise in employee engagement is associated with a 0.345 unit increase in employee performance, under the condition that all other factors remain unchanged. This figure is quite high compared to other variables, indicating that employee engagement is a dominant factor that can significantly drive employee performance. At Pratama Surabaya Tegalsari Tax Office, employees who feel emotionally and professionally involved in their work tend to show higher initiative, loyalty, and dedication to task completion.

The outcomes of this research align with the conclusions of Cahyono et al. (2022) and Nurdini & Firmansyah (2022), affirming that employee commitment plays a vital role in enhancing employee productivity. This correlation underscores the significance of employee participation in achieving peak performance, not just within private companies, but also in governmental organizations like KPP Pratama. Therefore, enhancing employee engagement can serve as a key tactic in human resource enhancement and elevating the quality of public services.

4.2.3. The Effect of Work Experience on Employee Performance

The preliminary findings from the test (t-test) reveal that the Work Experience factor carries a significance level of 0.003, surpassing the 5% threshold of significance (0.05). As per these findings, the assumption proclaiming that Work Experience plays a substantial role in Employee Performance is validated. Consequently, it can be concluded that, statistically, work experience has been substantiated to positively impact employee performance at Pratama Surabaya Tegalsari Tax Office.

The acceptance of this hypothesis is also supported by real conditions in the field, where employees who have longer work experience generally show better understanding of work procedures, are more skilled in completing tasks efficiently, and are faster in adapting to changes in policy or new work systems. Work experience provides employees with the ability to face work challenges more calmly and professionally, and allows them to become mentors or references for newer employees. According to the findings from the multiple linear regression analysis, the Work Experience variable yielded a regression coefficient of 0.277. This suggests that for each additional unit of work experience, there is an expected improvement of 0.277 units in employee performance, assuming all other factors remain unchanged. The relatively high coefficient implies that work experience plays a significant role in enhancing employee performance. This observation was made at the Pratama Surabaya Tegalsari Tax Office, this is evident from how senior employees are often trusted to handle complex tasks and become guides for teams in completing work.

The findings of this research align with the conclusions drawn by Irawati et al. (2022), which suggested that the amount of time spent in a job can greatly impact an individual's work productivity. This consistency strengthens the understanding that work experience not only enriches employees' technical abilities, but also increases confidence, accuracy in decision-making, and the ability to work under pressure, all of which are important elements in supporting overall employee performance.

4.2.4. The Effect of Supervision, Employee Engagement, and Work Experience on Employee Performance

The significance level derived from conducting the F-test concurrently was 0.000, indicating significance below the 0.05 threshold. As a result, the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted, indicating that the variables Supervision, Employee Engagement, and Work Experience collectively impact Employee Performance at Pratama Surabaya Tegalsari Tax Office.

The findings demonstrate that the combination of the three separate factors in the regression analysis contributes to understanding the fluctuations in employee productivity. Although not all variables have significant individual effects, simultaneously the three provide meaningful contributions to improving employee performance. The performance seen is not just affected by one factor, but rather is the outcome of a blend of different factors within both the organization and individual. In addition, the results from the regression analysis reveal that the R Square value is 0.569, indicating that 56.9% of the changes in employee performance can be attributed to Supervision, Employee Engagement, and Work Experience. On the other hand, the remaining 43.1% is impacted by external factors not included in the study, such as intrinsic motivation, leadership, workload, incentives, or organizational culture.

The R^2 value of 56.9% indicates that the regression model built has fairly strong predictive ability and is suitable for explaining the phenomenon being studied. Thus, the results of this simultaneous test strengthen the conclusion that the combination of supervision, employee engagement, and work experience are important factors that cannot be ignored in efforts to improve employee performance in government institutions.

5. Conclusion

After analyzing the data and discussing the findings, it can be inferred that oversight has a favorable impact on employee productivity at the Pratama Surabaya Tegalsari Tax Office, although it is not deemed significant. This means that although increased supervision tends to be followed by improved performance, the influence is not yet statistically strong enough because the supervision conducted tends to be administrative in nature and has not optimally touched on coaching aspects. Meanwhile, research has shown that increased employee engagement leads to improved employee productivity. Employees who feel emotionally and functionally involved in the organization show higher performance because they are driven by strong motivation, loyalty, and work spirit. Having prior work experience has been proven to have a beneficial impact on performance. The more time an employee spends with a company, the more they become familiar with the tasks and procedures within the organization, leading to improved work efficiency and productivity. Simultaneously, supervision, employee engagement, and work experience are three key factors that greatly impact the performance of employees. These three form a model that can explain most of the performance variation and demonstrate the importance of a comprehensive approach in improving employee performance.

Referring to the research results, Pratama Surabaya Tegalsari Tax Office is recommended to improve the quality of supervision by expanding focus on coaching, evaluation, and providing constructive feedback. Communicative and supportive supervision can be more effective in encouraging performance. To strengthen employee engagement, the institution needs to involve employees in formulating targets and work development, create a supportive environment, and provide appreciation for their contributions. Additionally, work experience needs to be strategically utilized through mentoring programs and giving important roles to senior employees, to maintain motivation and improve team performance. Future researchers are advised to broaden the scope of their research by including additional elements like job satisfaction, intrinsic drive, managerial approach, and workload. Further research can also be conducted in other institutions or sectors with qualitative or mixed methods approaches to obtain broader and deeper understanding of factors affecting employee performance.

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