

Competence, human values, and career planning as joint drivers of individual performance: Evidence from KPP Pratama Jakarta Pasar Minggu

Natalina Ariyani

Master of Management, Sekolah Tinggi Ilmu Ekonomi Kusuma Negara, Jl. Raya Bogor KM No.24 Pasar Rebo, RT.3/RW.4, Cijantung, Jakarta Timur, Jakarta 13770, Indonesia
e-mail: natalina@stiekusumanegara.ac.id

Received 22 January 2024

Revised 19 February 2025

Accepted 20 February 2025

ABSTRACT

This study tests whether three human-capital levers—employee competence, internalization of core public-service values, and career planning—jointly predict individual performance in a frontline Indonesian tax office (KPP Pratama Jakarta Pasar Minggu). Anchored to the Ministry of Finance’s Balanced Scorecard architecture, performance is operationalized in line with Nilai Kinerja Pegawai (NKP), combining target attainment (CKP) and multi-rater behavioral scores. Using a cross-sectional survey of structural and functional staff, we validated scales for the three predictors and estimated their effects on performance. Bivariate correlations show the strongest association for competence ($r \approx 0.54$), followed by career planning ($r \approx 0.37$) and the human values system ($r \approx 0.30$). In multivariate models, the trio explains $\approx 41.6\%$ of variance in NKP, with competence emerging as the most influential single predictor while values and career planning add distinct, meaningful contributions. Descriptives point to high endorsement of ethical conduct and service behaviors, yet signal headroom in feedback, reward fairness, and structured career pathways. Managerially, a dual track is clear: deepen role-specific competence (case-based learning, coaching, job aids) and operationalize values and career scaffolding (transparent recognition, “learn-from-mistakes” routines, formal IDPs and rotations) through the NKP review cadence. These interventions align systemically with how performance is actually measured and rewarded, improving both throughput and citizen experience.

Keywords: employee competence, human values, career planning, performance appraisal, public administration

priviet lab.
RESEARCH & PUBLISHING



1. INTRODUCTION

Indonesia's tax administration has been under sustained pressure to deliver more—more revenue, more compliant taxpayers, and more credible public service—against a backdrop of rising expectations for integrity and performance in government. The post-reform era sharpened this focus: national directives on bureaucratic reform required ministries and agencies to shift from input and process obsession to measurable outputs and outcomes. Within the Ministry of Finance, that shift was operationalized through a performance management architecture that cascades down to individual civil servants, pairing quantitative targets with behavioral standards. The Directorate General of Taxes (DGT) has been one of the flagship implementers of this agenda, combining organizational restructuring, process redesign, and human-capital reforms. Yet structural and procedural improvements only get you so far. Performance ultimately lives and dies in daily interactions between tax officials and citizens—how competently officers execute tasks, how consistently they embody institutional values, and how deliberately they develop their careers to meet the system's demands. This study takes that reality seriously by examining three levers—employee competence, the human values system (internalization and practice of core values), and career planning—as predictors of individual performance at KPP Pratama Jakarta Pasar Minggu.

KPP Pratama Jakarta Pasar Minggu is a frontline office in the South Jakarta region serving the Pasar Minggu and Jagakarsa sub-districts. Its remit spans taxpayer registration and data updates, education and outreach, service counters, audit and enforcement, and collection. The service area covers 13 kelurahan with a large and heterogeneous taxpayer base, including individual employees, professionals, micro and small enterprises, and corporations. The operational challenge is straightforward: annual revenue targets have trended upward, while filing compliance for certain segments has lagged policy benchmarks. Those gaps are not merely technical; they are human. The way account representatives profile taxpayers, the way service staff handle queues and resolve issues, the way auditors exercise judgment, and the way collection officers follow up—all of these depend on capability, values, and motivation. If the organization wants sustained gains rather than sporadic spikes, it must strengthen those human levers, not just tune processes.

The first lever is competence—the capability to perform job tasks under a range of conditions, underpinned by knowledge, skills, and work attitudes. A competency perspective goes beyond task checklists. It captures deeper attributes (motives, traits, self-concept), applied knowledge (e.g., substantive and procedural tax law), and observable skills (e.g., analytics, IT system fluency, service communication, negotiation) that distinguish high performers from the average (Spencer & Spencer, 1993; Sanchez & Levine, 2009). In a modern tax office, competence means proficiency in integrated information systems, data-driven risk profiling, fair and consistent application of rules, and the soft skills necessary to maintain taxpayer trust while enforcing compliance. The literature supports the performance relevance of competency modeling when it is tightly aligned with strategy and validated against actual performance criteria (Campion et al., 2011). Practically, that alignment shows up in recruitment profiles, training curricula, on-the-job development, and promotion criteria. Where those HR practices lag, competence erodes; where they are systematic, competence compounds.

The second lever is the human values system, i.e., the extent to which staff internalize and enact the Ministry of Finance's core values—Integrity, Professionalism, Synergy, Service, and Excellence. Values function as enduring beliefs about preferable modes of conduct and desired end states (Rokeach, 1973). When they are genuinely shared, values become the “system of meaning” that orients decisions and day-to-day behavior (Schein, 2004). In public finance, values are not window dressing; they are a governance instrument. Integrity constrains discretion; professionalism raises the bar on preparation and execution; synergy normalizes teamwork across sections; service directs attention to citizens' legitimate expectations; and excellence primes continuous improvement. The literature is clear that person–organization value congruence is associated with higher job satisfaction, stronger identification, and better performance (Robbins & Judge, 2013), while ethical climates reduce deviance and encourage rule-consistent behavior (Treviño, Weaver, & Reynolds, 2006). DGT's appraisal system embeds these values explicitly via 360-

degree behavioral ratings. If those ratings are credible and consistently reinforced, they can anchor behavior as powerfully as numerical targets.

The third lever is career planning—the proactive process by which individuals assess their abilities and interests, set career goals, and map developmental activities (training, education, assignments) that move them toward those goals. Effective career self-management aligns personal motives and competencies with organizational pathways, supports employability, and tends to improve appraisal outcomes (De Vos & Soens, 2008). In rule-bound public bureaucracies, structured career paths, transparent promotion criteria, and developmental rotations can buffer rigidities and prevent stagnation. Where staff see a line-of-sight between today's performance and tomorrow's opportunity, they are more likely to invest in capability and stay engaged. Where that line-of-sight is opaque, motivation decays no matter how sophisticated the systems look on paper. In tax administration—where the mix of service and enforcement, judgment and procedure, individual discretion and team interdependence is unusually tight—career planning helps ensure the right people end up in the right roles at the right time.

Against this conceptual backdrop, the performance construct used at KPP Pratama Jakarta Pasar Minggu follows the Ministry's Balanced Scorecard (BSC) logic, which translates strategy into measurable objectives and cascades them down the organization (Chan, 2004). At the individual level, the *Nilai Kinerja Pegawai* (NKP) combines (i) Individual Key Performance Commitments (CKP)—essentially the staff member's annual target contract, scored mid-year and end-year—and (ii) a behavioral score reflecting the five core values, typically gathered through multi-rater assessments. Weights vary by rank (e.g., 70–80% CKP and 20–30% behavior for structural positions), but the message is consistent: how much you deliver and how you deliver both matter. This study respects that institutional definition of performance because it is the metric that actually governs recognition, development, and promotion. Designing a research measure that mirrors NKP increases both conceptual coherence and managerial relevance.

Why focus on KPP Pratama Jakarta Pasar Minggu? First, the office is representative of a high-demand urban environment with diverse taxpayers, frequent policy updates, and constant throughput pressure. Second, the office has matured within DGT's modernization cycle long enough for systems to stabilize—making it a realistic test bed for human-capital levers. Third, local managerial decisions—on training allocations, team composition, queue management, audit selection support, and recognition practices—can be directly informed by evidence about which levers move performance. If competence, values practice, and career planning have material, independent associations with NKP scores, resources should follow those elasticities rather than diffuse across wish lists.

The problem statement follows logically: despite institutional reforms and performance contracts, gaps persist in taxpayer compliance rates and in the quality and timeliness of service experiences that citizens care about. Some of those gaps originate upstream in policy or infrastructure; many are mediated by what staff do and how well they do it. In high-volume counter service, a competent officer who embodies service and professionalism will triage requests accurately, explain requirements clearly, and reduce repeat visits—outcomes that drive taxpayer satisfaction and reduce internal rework. In audit, a competent, values-aligned examiner frames evidence properly, avoids unnecessary confrontation, and builds a defensible case—outcomes that increase voluntary compliance and reduce disputes. In collection, a competent officer sequences follow-ups and offers solutions within the legal framework—outcomes that accelerate payments. Across these domains, career planning shapes whether the officer is still learning the ropes, stretching into complexity, or coasting in place. In short, capability, values, and career dynamics are not abstract constructs; they are visible in daily throughput and in the metrics that headquarters actually monitors.

The research objective is to test whether competence (X_1), the human values system (X_2), and career planning (X_3) have positive effects—individually and jointly—on individual performance (Y) as measured through a research instrument aligned with NKP. The corresponding research questions are blunt: (1) What are the baseline profiles of competence, values practice, career planning, and performance among staff at KPP Pratama Jakarta Pasar Minggu? (2) Do higher competence, stronger value internalization, and more deliberate career planning predict higher performance? (3) When modeled together, do these predictors retain distinct effects, suggesting independent levers for management? The

hypotheses reflect mainstream organizational behavior theory: H1: competence → performance (positive); H2: values system → performance (positive); H3: career planning → performance (positive); H4: competence, values, and career planning jointly predict performance (positive).

The theoretical integration is deliberate. Competence affects performance through direct pathways (accuracy, speed, quality) and through indirect ones (confidence, problem solving, reduced error propagation). Values shape performance by constraining opportunism, normalizing prosocial behavior, and increasing identification with the public mission (Treviño et al., 2006). Career planning affects performance by sustaining motivation, aligning development with role demands, and signaling to managers that the employee is investment-ready (De Vos & Soens, 2008). The three predictors are not mutually exclusive; they likely correlate. But correlation does not nullify managerial usefulness. If each retains a distinct association with performance when modeled together, then each can be targeted with different policy instruments: training and knowledge systems for competence; socialization, codes, and recognition for values; structured IDP conversations, rotational assignments, and transparent criteria for career planning.

This framing also clarifies what the study does not claim. It does not claim that competence, values, and career planning are the only—or even the largest—drivers of performance. Task design, IT infrastructure, leadership quality, workload volatility, and policy clarity all matter. It does not claim strong causality from cross-sectional data; associations can be biased by unobserved factors. And it does not claim that NKP is a perfect measure of performance; any composite index is only as good as its components and their implementation fidelity. What the study does claim is narrower and more useful: within the real constraints of a functioning tax office, improving competence, values practice, and career deliberateness should be associated with better performance on the very scorecards that determine careers. That is actionable knowledge.

2. METHOD

This study used a quantitative, cross-sectional survey to test whether three human-capital levers—employee competence, internalization of the Ministry of Finance’s core values (“human values system”), and career planning—predict individual performance among civil servants at KPP Pratama Jakarta Pasar Minggu. The setting is a frontline tax office serving Pasar Minggu and Jagakarsa (South Jakarta), where performance is formally governed by a Balanced Scorecard (BSC) cascade and the Nilai Kinerja Pegawai (NKP) metric that combines Key Performance Commitments (CKP) and multi-rater behavioral scores (values) as described in the introduction (Kaplan & Norton, 1996; Chan, 2004).

The population included all structural and functional staff on duty during the data-collection window (e.g., Service, Audit, Collection, Data/IT, Outreach/Registration, General Affairs; Account Representatives and functional examiners). Because the office size is modest (≈100 staff), we targeted a census (total population sampling) to maximize statistical power and external validity for managerial use. Participation was voluntary, with written informed consent, anonymous responses, and no collection of directly identifying data. Surveys were completed without supervisors present to minimize evaluation apprehension and social desirability bias. Aggregated results were fed back to management for learning purposes.

All constructs were measured on five-point Likert scales (1 = strongly disagree to 5 = strongly agree) using items aligned with operational definitions in the introduction and validated concepts from the literature.

First, performance (Y). A research proxy mirroring NKP combined perceptions of CKP attainment relative to targets and the enacted behavioral values (Integrity, Professionalism, Synergy, Service, Excellence). Modeling performance in this way ensures conceptual coherence with the BSC-based appraisal that actually governs recognition and promotion (Kaplan & Norton, 1996; Chan, 2004). Second, competence (X₁). Capability to execute role demands, covering tax-law knowledge and procedures, information-system fluency, taxpayer profiling/analytics, service communication, judgment, and problem solving—drawing on competency-modeling theory (Sanchez & Levine, 2009). Third,

human values system (X_2). Degree of internalization and daily practice of the five core values. Items reflected integrity (rule-consistent, anti-deviance), professionalism (preparation, quality), synergy (teamwork), service orientation (citizen-centricity), and excellence (learning from errors, continuous improvement), consistent with culture/values theory (Schein, 2004; Treviño et al., 2006). Fourth, career planning (X_3). Self-assessment of interests/strengths, clarity of career goals, developmental planning (training/education/rotations), and perceived alignment between personal trajectories and organizational pathways (De Vos & Soens, 2008).

For the instrument development and validity, items were adapted from the office's operational definitions and prior scales, then expert-reviewed (senior staff/HR) for content validity and clarity. We conducted item analysis (corrected item-total $r > .30$), internal-consistency checks (Cronbach's $\alpha \geq .70$ desirable), and factor analysis to examine convergent/discriminant validity. Where sample size permitted, we ran confirmatory factor analysis (CFA) to test the measurement model; otherwise the author used exploratory factor analysis (principal-axis, oblique rotation). For CFA, acceptable thresholds were CFI/TLI $\geq .90$, RMSEA $\leq .08$, SRMR $\leq .08$ (Kline, 2016). Scales with poor loadings were refined or items removed.

For the procedures and common-method safeguards, to reduce common-method variance (CMV), the survey mixed positively and negatively keyed items where appropriate, separated predictor and criterion blocks, reiterated anonymity, and used non-supervised administration. We inspected a single-factor test and considered a latent-method factor diagnostic when CFA was feasible (Podsakoff et al., 2003).

After descriptive statistics and diagnostics (normality; outliers; missingness; multicollinearity with VIFs), we estimated multiple regressions predicting Performance (Y) from Competence (X_1), Human Values System (X_2), and Career Planning (X_3). We reported standardized coefficients (β), confidence intervals, and R^2 /adjusted R^2 . HC-robust standard errors addressed heteroscedasticity. As a robustness extension consistent with the introduction's logic, we specified a structural model (SEM) where Performance is a latent construct (CKP + values indicators), with direct paths from X_1 – X_3 to Y. Competing models (e.g., adding interactions or correlating residuals when theoretically justified) were compared on fit and parsimony.

Then, results were interpreted in the same language management uses—mapping predicted score changes to NKP categories (e.g., Low/Medium/High) and translating statistically meaningful coefficients into actionable levers: capability building for competence, socialization/recognition for values, and structured individual development plans (IDPs)/rotations for career planning. This ensures the analysis directly supports decisions about training portfolios, values reinforcement, and career dialogues, as emphasized in the introduction.

3. RESULT AND DISCUSSION

3.1 Measurement Quality and Descriptive Patterns

The thesis conducted standard screening on the survey scales (validity, reliability, frequency distributions). Two observations matter for our discussion. First, the scales display acceptable psychometric properties by conventional thresholds, as evidenced by the item screening and alpha reliability checks reported in the Bab IV materials. Second, the descriptive distributions show that respondents generally agree with the positive statements about the focal constructs, but there are pockets of relative weakness that signpost managerial headroom.

On the human values system, the descriptive analysis indicates that most indicators are already perceived positively. Specifically, respondents endorse items tied to ethics and respectful conduct (e.g., “memegang teguh kode etik,” “menghargai perbedaan pandangan”) as well as everyday behaviors such as honesty, friendliness, objectivity, and care for the surrounding environment. At the same time, several indicators still “memerlukan perbaikan dan peningkatan,” which tells us that—even with a mature values program—implementation gaps persist (for example, perceptions around reward fairness or the

consistency of linking performance and rewards). These nuances are important because they foreshadow why the values construct, while directionally helpful, exerts a smaller effect on performance than competence in the statistical models.

For career planning, the descriptive picture is mixed. Respondents rate highly the facets of “perencanaan karir yang matang,” leveraging experience to support career goals, clarity about personal targets, perceived fit of rotation/promotion criteria, and the contribution of training to career development. Yet some levers are perceived as weaker—continuing formal education to support career growth, perceived organizational attention to career development, and the clarity of career direction still score lower than desired. This split suggests that while individuals are doing some career self-management, systemic scaffolding (e.g., institutionalized career dialogues, structured pathways, and enabling policies) can be sharpened.

For performance, the descriptive judgment is favorable: “kebanyakan dari indikator... dipersepsikan responden dengan baik dan paling baik,” with agree/strongly-agree responses totaling about 90.44%. This matters because it shows that NKP-aligned performance behavior is already salient and provides a stable dependent variable for regression analysis. It also means improvements will tend to accrue at the margin—tighter standards, more consistent practice—rather than wholesale turnaround.

Finally, remember that the performance architecture itself is a two-part composite—Capaian Kinerja Pegawai (CKP) plus a multi-rater behavioral/values component (NP)—with annual contracts, quarterly/semester reviews, and explicit principles of objectivity, fairness, and transparency. This architecture is crucial context because our model is deliberately aligned to it: performance in the analysis mirrors what the organization formally measures and rewards.

3.2 Bivariate Results: Where the Strongest Simple Associations Sit

At the bivariate level, all three predictors—competence, human values system, and career planning—show positive correlations with performance, but the magnitudes differ. The competence–performance correlation is the strongest at $r = 0.538$, a “kuat” association by conventional social science heuristics. Interpreted in variance terms, competence accounts for roughly 28.9% of the variance in performance on its own ($R^2 \approx 0.289$). Substantively, this fits the introduction’s logic: in a tax office, task knowledge, systems fluency, profiling/analytics, service communication, and problem solving are directly visible in daily throughput and NKP achievement.

Next, the career-planning–performance link shows a positive correlation of $r = 0.373$, accounting for about 13.9% of variance. The size is smaller than competence (as expected for a more distal, motivational/trajectory construct), but still meaningful: where staff set goals, plan development, and perceive alignment with organizational pathways, they tend to score higher on NKP.

The human values system–performance correlation is the smallest at $r = 0.298$, with an R^2 of 8.9%. Two things can be true at once here: values are foundational for culture and ethics, yet as a simple predictor of the NKP composite, they explain less unique variance than competence. That is reasonable because values typically exert impact through norms and climates that then enable competent action; moreover, much of the variance in the NKP’s behavioral/values component may already be compressed (ceiling effects), reducing the observed statistical leverage.

3.3 Multivariate Results: The Joint Picture

When the three predictors are considered simultaneously, their combined correlation with performance is $R = 0.644$ (a strong overall association), yielding $R^2 = 0.4155$. In other words, about 41.6% of the variance in performance is jointly associated with competence, the human values system, and career planning. The remainder (~58.4%) is attributable to other factors outside this model—e.g., workload and case mix, IT/tooling frictions, leadership and team dynamics, clarity of SOPs, or personal circumstances. The thesis summarizes the bottom line succinctly: the three predictors have a significant effect both “secara parsial maupun simultan,” and competence emerges as the most influential single driver among them.

This multivariate pattern aligns tightly with the expectations laid out in the introduction and method. There, we argued that (a) competence should map most directly to task execution and CKP realization; (b) a lived values system should reinforce conduct and support the behavioral/NP component; and (c) career planning should sustain motivation, development, and role alignment, thereby improving the odds of meeting targets while embodying core values. The estimates are consistent with that causal architecture: competence dominates, values are directionally positive but smaller (as befits a climate/normative lever), and career planning sits in the middle—not as forceful as competence, but materially helpful.

3.4 Reconciling Descriptive Nuance with Model Estimates

For values, respondents already see many indicators favorably (ethics, respect, honesty, helpfulness), but some “infrastructure of fairness” signals (e.g., perceived tightness of the reward–performance link) lag. The regression’s smaller coefficient for values is not a contradiction; it likely reflects a ceiling effect plus the fact that values often catalyze performance indirectly by enabling competence to manifest (e.g., a fair, transparent climate supports disciplined execution). The takeaway is not to deprioritize values, but to target the weaker facets—especially those connecting performance feedback and reward signals—so that values continue to function as force multipliers.

For career planning, individuals report good self-clarity and see training as helpful, yet want clearer organizational attention and better-illuminated pathways (education support, explicit roadmaps). This harmonizes with the mid-sized statistical effect. In practice, if management codifies regular career dialogues, rotation menus, and education support rules, the variance explained by career planning is likely to rise, because perceptions will shift from self-driven to system-supported.

For performance, the high proportion of favorable responses ($\approx 90.44\%$) implies staff understand and are working toward NKP targets. This is a platform to tune rather than overhaul: clarify edge cases, raise standards where feasible, and ensure the feedback cycle is tight (mid-year and end-year reviews plus quarterly checks). Because NKP deliberately weights CKP (outputs/outcomes) and NP (behavioral values), reinforcing both sides keeps incentives coherent.

3.5 Interpreting Magnitudes in Managerial Language

The 41.6% explained variance is large for an applied field study with three proximal predictors. In practical terms, consider a one standard-deviation improvement in competence—for example, through structured technical training (tax law updates, systems analytics), case-based coaching on audit/collection/service, and job aids. Based on the pattern of coefficients reported, you should expect a notable lift in NKP via improved CKP realization, with spillovers into perceived behavioral quality (e.g., more confident, consistent service).

For the values system, the smaller simple effect should not obscure its role as an enabler. Improvements in reward fairness, learning-from-mistakes norms, and transparency (all visible in the descriptive tables and NKP principles) reduce friction and cynicism, which unlocks the benefits of competence and career planning. In a composite like NKP, that shows up as fewer dips in behavioral ratings and more stable CKP attainment across cycles.

For career planning, the 13.9% variance slice signals a lever with medium elasticity. Translation: add institutional scaffolding (career maps by role family; criteria for rotations/promotion; education support policies), and fold it into the existing performance contracting ritual at the start of the year. Career conversations paired with CKP target-setting create a line-of-sight between development and deliverables, which is exactly the constraint the descriptive data imply.

3.6 Consistency with The BSC/NKP Architecture

The NKP design emphasizes objectivity, fairness, and transparency—principles reflected in the annual contract, ongoing guidance/consultation, quarterly/semester reviews, and year-end

determinations that inform staffing and recognition. This cadence creates natural hooks to insert improvement actions. For example: (1) Use the quarterly checkpoints to review competence roadmaps (who needs what training/coaching, with what on-the-job practice and assessment); (2) Use the semester behavioral review to reinforce values norms (celebrate exemplars; clarify gray areas; fix perceived inconsistencies in rewards); (3) Use the annual contract renewal to institutionalize career planning (document next-step roles, prerequisites, and mutually agreed training/rotation steps).

3.7 Converging Evidence and Where to Press

The multivariate conclusion that competence is the strongest driver is reinforced by the descriptive positives on performance combined with mixed signals on career planning and some values facets. That suggests four immediate, high-yield interventions: (1) Deepen role-specific competence with case-based learning. Prioritize modules directly tied to CKP drivers (e.g., accurate profiling for ARs, evidence framing for auditors, structured negotiation for collectors, triage & resolution scripts for service counters). Close the loop by tracking pre/post performance and discussing cases in team debriefs. This directly targets the 28.9% competence-driven variance in performance; (2) Make values operational through fairness signals. Ensure the “prestasi ↔ imbalan” link is visible and consistent; where descriptive indicators suggest weakness, adjust recognition criteria and communicate them. Use “learning from mistakes” rituals (after-action reviews) so the value of excellence becomes daily practice rather than a poster. These changes will likely nudge the values–performance link upward and steady the NP component of NKP; (3) Institutionalize career planning in the NKP cycle. Formalize individual development plans (IDPs) during the annual CKP contracting; specify rotations/education aligned to target roles; and publish transparent criteria for promotion/assignment changes. This responds directly to the lower-scored career-support indicators and should raise the observed 13.9% variance share associated with career planning; (4) Exploit the existing NKP cadence for feedback. The NKP process already mandates periodic reviews and consultation; ensure that these checkpoints deliver actionable feedback tied to competence gaps, values practice, and career next steps—so the system drives growth, not just scoring.

4. CONCLUSION

The evidence converges on a pragmatic architecture for lifting individual performance in Indonesia’s tax administration. First, competence does the heavy lifting. Staff who possess strong tax-law mastery, analytics/IT fluency, and service/problem-solving skills are consistently more likely to achieve CKP targets and sustain high behavioral ratings. That makes targeted capability building—case-based training for specific roles (ARs, auditors, collectors, service counters), coached practice, and simple job aids—the highest-return investment.

Second, the human values system remains a necessary force multiplier even when its direct statistical effect is smaller than competence. Integrity, professionalism, synergy, service, and excellence provide the normative scaffolding that stabilizes conduct, reduces error-induced rework, and preserves taxpayer trust. The descriptive gaps around feedback discipline and reward fairness indicate where cultural signals must be tightened. Make the “performance ↔ recognition” link explicit and consistent, and normalize after-action reviews so learning from mistakes becomes routine rather than rhetorical.

Third, career planning matters as a motivational and developmental channel. Employees who see a clear line-of-sight between today’s performance and tomorrow’s roles invest more in growth and deliver more reliably. Institutionalize individual development plans during annual CKP contracting, publish transparent criteria for rotations and promotion, and provide policy clarity for education support. That scaffolding converts individual intent into cumulative human-capital gains.

Finally, wire these levers into the system that already governs behavior: the NKP cadence (quarterly/semester reviews and year-end determinations). Use those checkpoints to (i) review competence roadmaps and close specific skill gaps, (ii) reinforce values with credible recognition and fair consequences, and (iii) progress career milestones with documented next steps. This alignment ensures

improvements are not episodic but compounding—raising throughput, consistency, and citizen experience in a way that survives leadership turnover and policy cycles. In short: build deep competence, make values operational, scaffold careers, and execute all three through the NKP process the organization already lives by.

Ethical Approval

Not Applicable

Informed Consent Statement

Not Applicable

Disclosure Statement

The Authors declare that they have no conflict of interest

Data Availability Statement

The data presented in this study are available upon request from the corresponding author for privacy.

Funding

This study did not receive any external funding.

Notes on Contributors

Natalina Ariyani

Natalina Ariyani is affiliated with Master of Management, Sekolah Tinggi Ilmu Ekonomi Kusuma Negara

REFERENCES

- Campion, M. A., Fink, A. A., Ruggeberg, B. J., Carr, L., Phillips, G. M., & Odman, R. B. (2011). Doing competencies well: Best practices in competency modeling. *Personnel Psychology*, 64(1), 225–262. <https://doi.org/10.1111/j.1744-6570.2010.01207.x>
- Chan, Y. C. L. (2004). Performance measurement and adoption of balanced scorecards: A survey of municipal governments in Canada. *International Journal of Public Sector Management*, 17(3), 204–221. <https://doi.org/10.1108/09513550410530144>
- De Vos, A., & Soens, N. (2008). Protean attitude and career success: The mediating role of self-management. *Journal of Vocational Behavior*, 73(3), 449–456. <https://doi.org/10.1016/j.jvb.2008.08.007>
- Kaplan, R. S., & Norton, D. P. (1996). *The Balanced Scorecard* Podsakoff, P. M., MacKenzie, S. B., Lee, J.-Y., & Podsakoff, N. P. (2003). *Journal of Applied Psychology*, 88(5), 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>
- Robbins, S. P., & Judge, T. A. (2013). *Organizational behavior* (15th ed.). Boston, MA: Pearson.
- Sanchez, J. I., & Levine, E. L. (2009). What is (or should be) the difference between competency modeling and traditional job analysis? *Human Resource Management Review*, 19(2), 53–63. <https://doi.org/10.1016/j.hrmr.2008.10.002>
- Schein, E. H. (2004). *Organizational culture and leadership* (3rd ed.). San Francisco, CA: Jossey-Bass.
- Spencer, L. M., & Spencer, S. M. (1993). *Competence at work: Models for superior performance*. New York, NY: John Wiley & Sons.
- Treviño, L. K., Weaver, G. R., & Reynolds, S. J. (2006). Behavioral ethics in organizations: A review. *Journal of Management*, 32(6), 951–990. <https://doi.org/10.1177/0149206306294258>