

Analysis Workload And Communication Effects On Employee Performance

¹Erfa Okta Lussianda, ^{2*} Muhammad Adrian, ³Nia Anggraini, ⁴Muhammad Fahrozi

^{1,3,4}STIE Persada Bunda;

²Universitas Muhammadiyah Jakarta, Jakarta;

*Corresponding Author Email: adrian.muluk@yahoo.com

DOI: <https://doi.org/10.54099/hbr.v4i2.942>

Received: 20 August 2024 Revised: 15 September 2024 Accepted: 28 October 2024

Abstract

This study investigates the impact of analysis workload and communication on employee performance, focusing on Examination, Collection, Intelligence, and Investigation departments. Using a sample of 42 individuals, data was analyzed through descriptive and inferential statistics, including validity and reliability tests, classical assumption tests, multiple linear regression, t-tests, F-tests, and coefficient of determination. Findings indicate that while workload does not significantly affect performance, communication does. The combined effect of workload and communication significantly influences performance, explaining 69.1% of its variability.

Keywords: Workload, Communication, Performance.

INTRODUCTION

Managing human resources is crucial in today's era of globalization, as the effectiveness of organizations largely depends on the quality of human resources within them. Achieving the goals of an organization or institution is inseparable from the human resources it possesses, as they are responsible for organizing and managing other resources to realize the institution's objectives. Therefore, organizations are required to have competent human resources with high performance levels to carry out the tasks assigned by the institution. Supporting employee performance requires individuals who possess the competency to handle their workload effectively and communicate well (Hashemi & Dehghanian, 2017), (Kareem, 2019), (Kareem & Hussein, 2019)

The Directorate General of Taxation is one of the directorates under the Indonesian Ministry of Finance tasked with implementing tax policies and technical standards, playing a crucial role in the country's economic and providing public services. In the context of the Directorate General of Taxation Riau, employees are considered valuable assets that need to be trained, developed, and retained. Despite the frequent discussion of the importance of human resource management within organizations, structured and focused handling of this issue, both by organizations and individual employees, is often lacking. The success of the Directorate General of Taxation Riau can be observed through the performance of its employees, as the performance, whether good or bad, significantly impacts the overall success of the institution in achieving its goals and vision.

Performance appraisal within the Directorate General of Taxation (DGT) is based on Government Regulation No. 46 of 2011 regarding the assessment of Civil Servants' Work Performance. It involves a systematic evaluation process conducted by assessing officers, covering work targets with a weight of 60% and work behavior with a weight of 40%. Work targets include quantity, quality, timeliness, and cost, while work behavior encompasses service orientation, integrity, commitment, discipline, cooperation, and leadership. Government Regulation Number 46 of 2011 concerning Evaluation of Civil Servant Work Performance (PNS Performance ratings for DGT Riau employees are categorized as excellent (81-100%), good (71-80%), sufficient (61-70%), less sufficient (51-60%), and poor (below 50%) (Sugma, 2022).

Government Regulation Number 46 of 2011 concerning Evaluation of Civil Servant Work Performance, Based on the employee performance assessment at the Directorate General of Taxation Riau, particularly in the areas of Examination, Collection, Intelligence, and Investigation, it is evident that performance fluctuates from year to year. Although the decline in 2020 was not significant at 11.8%, it indicates a decrease in performance in these departments. This decline may be attributed to several factors, including:

1. Quantity: Employees show a lack of initiative in executing tasks. For instance, when a mistake occurs, employees tend to seek help from others rather than resolving it independently, leading to slow and inefficient problem-solving.
2. Quality: Employees exhibit a lack of attention to detail, resulting in persistent errors in tax collection targets.
3. Discipline: Some employees frequently arrive late to work, causing disruptions.
4. Attitude: Employees' assistance and customer service are perceived as unfriendly and rushed.

Furthermore, workload contributes to performance decline. Employees, especially in examination, collection, intelligence, and investigation departments, face challenges such as:

1. Time constraints: Employees must balance office work with field tasks, often exceeding standard working hours.
2. Job conditions: The disparity between job demands and abilities leads to significant consequences, particularly in intelligence and investigation tasks where quick adaptation and crucial results are required. Standard work procedures also influence workload, with uneven distribution affecting employees' performance negatively. Communication gaps exacerbate performance issues. Misunderstandings between office and field employees, particularly regarding data errors and billing procedures, hinder effective communication. Lack of openness in communication between subordinates and superiors, driven by fear, leads to ineffective information dissemination. To address these issues, the study titled "Analysis of Workload and Communication on Employee Performance " aims to explore solutions for enhancing employee performance.

LITERATURE REVIEW

Performance

Performance in a company is the measure of whether or not the company's predetermined goals have been achieved. Often, leaders or managers fail to pay attention until circumstances worsen or everything becomes chaotic. Too often, leaders are unaware of how poor performance has declined, leading the company to face serious crises. Deep-seated negative impressions of the company result from ignoring warning signs of declining performance (Lestari & Setya, 2019), (McKeon, 2016).

Performance in organizational contexts is a multifaceted construct that encompasses the outcomes of work-related activities, as well as the behaviors exhibited by individuals in fulfilling their roles. (Sutrisni & Sarwoko, 2021) emphasize that performance is fundamentally the result of the work done and contributions made by individuals, highlighting the importance of understanding how individuals are expected to function according to their assigned tasks. This perspective aligns with the notion that every expectation regarding behavior signifies a role within the organization, which is crucial for effective performance.

(Iddekinge et al., 2017) argue that performance is significantly influenced by both motivation and cognitive ability. They assert that individuals must possess a certain level of willingness and capability to perform effectively. However, mere motivation and ability are insufficient; a clear understanding of the tasks at hand and the methods to accomplish them is essential for optimal performance. This assertion is supported by their meta-analysis, which found that cognitive ability and motivation are approximately equally important predictors of job performance, suggesting that a balance between these factors is critical for achieving desired outcomes

Employee Performance

The role of civil servants is critical in the governance of Indonesia, as they are tasked with implementing government policies and providing public services. The State Civil Apparatus (ASN) is designed to ensure that civil servants operate within a framework that promotes professionalism and neutrality, as stipulated in Law Number 5 of 2014 concerning State Civil Apparatuses (Hadiyantina, 2020). This law establishes the principles of meritocracy and professionalism, aiming to enhance the effectiveness of civil servants in their duties (Kristiawan, 2023). According to Law Number 43 of 1999 concerning Amendments to Law Number 8 of 1974 regarding the Basic Principles of Civil Servants, a civil servant is defined as any Indonesian citizen who meets the specified requirements, appointed by an authorized official, entrusted with duties in a government position, or assigned other state duties, and remunerated according to applicable laws and regulations.

Performance definition as per (Mangkunegara, 2017) is the quality and quantity of work achieved by an employee in carrying out their responsibilities. Bernardin and Russel, as cited in Hasibuan (2017:379), argue that employee performance depends on abilities, effort, and work opportunities, which are evaluated based on output. Performance, according to them, refers to an individual's work results, a management process, or an organization as a whole, where work results should be tangible and measurable.

Performance Indicators According to Edwin Flippo, as cited in (Sunyoto, 2015), employee performance indicators include:

1. Work quality: Relates to timeliness, skill, and personality in job execution.
2. Work quantity: Involves additional tasks assigned by superiors, employee work achievements, and target achievement.
3. Reliability: Pertains to attendance, compliance, leave entitlement, and punctuality.
4. Attitude: Reflects the responsibility of employees towards colleagues and superiors, as well as their level of cooperation in completing tasks.

Performance Assessment Procedure Based on Government Regulation Number 46 of 2011 concerning the Performance Appraisal of Civil Servants, employee performance assessment involves evaluating two elements:

1. Employee Work Objectives (SKP): These are work plans prepared based on the institution's annual work plan and the targets to be achieved for each job performed by a civil servant. The assessment of performance using SKP covers several aspects, including quantity, quality, timeliness, and cost, according to the characteristics and nature of the activities in each institution.
2. Employee Work Behavior: Performance assessment also involves evaluating behavioral indicators such as service orientation, integrity, commitment, discipline, cooperation, and leadership. These indicators are defined in detail in the provisions of Government Regulation No. 46 of 2011.

Workload

Workload refers to a set or quantity of activities that must be completed by an organizational unit or job holder within a specific period. According to Regulation No. 12/2008, workload is the amount of work that a position or organizational unit must shoulder, calculated by multiplying the work volume by the time norm. Wang et al. introduce a model for evaluating workload that incorporates various dimensions, including cognitive and physical demands, thereby providing a more comprehensive understanding of how

workload impacts performance (Wang et al., 2017). This multidimensional approach is echoed by other researchers who argue that workload should be viewed as a function of both the demands placed on individuals and their capacity to meet these demands (Young et al., 2014), (Hidayat et al., 2022).

(Munandar, 2011) defines workload as the condition of work with a description of tasks that must be completed within a specific time limit. Workload can be further categorized into excessive or insufficient quantitative workload, resulting from either too many or too few tasks assigned to workers to be completed within a certain time frame, and excessive or insufficient qualitative workload, where individuals feel unable to perform a task, or the task does not utilize the skills and/or potential of the workforce.

According to Hart and Staveland, as cited in (Tarwaka, 2011), workload arises from the interaction between the demands of work tasks in the work environment, the skills, and the perceptions of the workers. Workload is sometimes operationally defined by factors such as task demands or efforts made to perform work.

From the explanations above, it can be concluded that workload is a process undertaken by an individual to complete a quantity of activities or tasks of a job or job group systematically, utilizing skills under normal conditions within a specific period.

Workload Indicators

According to Tarwaka (2011:131), work measurement can be conducted through subjective mental workload measurement, one of which is using the Subjective Workload Assessment Technique (SWAT). In SWAT method, human performance consists of three dimensions of workload measurement linked to performance:

1. Time pressure, individuals' perception of the amount of work targets given to complete their tasks, such as designing, printing, and finishing. This includes the perception of work outcomes that must be completed within a specific time frame.
2. Job conditions, encompassing individuals' views on their work conditions, such as making quick decisions during product work and machine breakdowns in production, as well as handling unexpected events like doing extra work beyond the specified time.
3. Work standards, the impression individuals have about their work, such as feelings about the workload that must be completed within a specific time frame.

According to Munandar (2011:381-384), workload is classified into intrinsic factors in the job as follows:

1. Physical demands: Certain working conditions can result in optimal work performance but may also impact employees' mental health. Physical conditions affect a person's physical and psychological condition. Therefore, employees' health should be maintained while working, ensuring adequate rest and support from comfortable and adequate workplace facilities.
2. Task demands: Shift work/night shifts often cause fatigue due to excessive workload. Both excessive and insufficient workloads can affect employee performance.

Communication

Communication is vital for human life, as stated by (Hermawan, 2012). Human daily activities involve communication, and in any situation, humans are always engaged in communication. Through communication, individuals can fulfill their needs and achieve their life goals, as it is a fundamental human necessity. Therefore, as social beings, humans seek to interact with others, understand their surroundings, and even discover what happens within themselves. Communication is the process of conveying information (messages, ideas, thoughts) from one party to another to influence each other.

Communication Indicators According to (Suranto, 2013), communication indicators include:

1. Understanding: It is the ability to accurately understand messages as intended by the communicator. In this regard, the recipient is considered effective if they can understand accurately, while the communicator is considered effective if they successfully convey the message accurately.
2. Openness: Openness to downward communication shows the flow of messages from superiors to their subordinates. Downward communication openness is one of the factors in the organizational communication climate, where organization members should relatively easily obtain information directly related to their current tasks, affecting their ability to coordinate their work with others or other parts, and broadly related to the organization, its leaders, and plans.
3. Enjoyment: This refers to whether the communication process, besides successfully conveying information, also occurs in a pleasant atmosphere for both parties. The purpose of communication is not just message transactions but also to interact pleasantly to foster humane relationships.
4. Influence on Attitude: If a recipient's attitude changes after receiving a message according to its meaning. Influencing others' attitudes is part of daily life in offices. In various situations, we try to influence others' attitudes and strive for them to have a positive attitude as desired.

METHOD

The study was conducted at the Directorate General of Taxation Riau, focusing on employees in Inspection, Collection, Intelligence, and Investigation. Data were collected through interviews, observations, and surveys (Sugiyono, 2012:137). Data analysis involved multiple linear regression using SPSS to determine the relationship between variables. Ghozali (2011:97) mentions that the coefficient of determination was used to measure how well the model explains the variation in the dependent variable. Classic assumption tests, including normality, heteroskedasticity, multicollinearity, linearity, and autocorrelation tests, were performed.

RESULT AND DISCUSSION

Result

The research results and discussion describe findings in the field which are presented in table form which are grouped into groups consisting of respondent characteristics. The table was compiled based on the frequency of answers from 42 respondents for the author to conduct research. The following is a presentation of the findings from the field research that the author carried out:

Validity Test

Validity Test of Variable Y

In Table 1 shows the correlation value for all performance variable statements (Y) which are declared valid. This shows that all questions used to measure all variables have been understood along with the correlation value compared with r_{table} or $r_{count} \geq r_{table}$, so it is known that all of the 50 items above are declared valid.

Table 1. The Validity Test Results of Employee Performance (Y).

Statement Item	Computed r Value	N-2	Table r Value	Description
y1	0,634	40	0,304	Valid
y2	0,751	40	0,304	Valid
y3	0,566	40	0,304	Valid
y4	0,634	40	0,304	Valid
y5	0,711	40	0,304	Valid

y6	0,751	40	0,304	Valid
y7	0,677	40	0,304	Valid
y8	0,634	40	0,304	Valid
y9	0,634	40	0,304	Valid
y10	0,677	40	0,304	Valid
y11	0,751	40	0,304	Valid
y12	0,677	40	0,304	Valid
y13	0,566	40	0,304	Valid
y14	0,751	40	0,304	Valid
y15	0,796	40	0,304	Valid
y16	0,677	40	0,304	Valid
y17	0,566	40	0,304	Valid
y18	0,634	40	0,304	Valid
y19	0,677	40	0,304	Valid
y20	0,751	40	0,304	Valid
y21	0,537	40	0,304	Valid
y22	0,534	40	0,304	Valid
y23	0,379	40	0,304	Valid
y24	0,393	40	0,304	Valid
y25	0,534	40	0,304	Valid
y26	0,559	40	0,304	Valid
y27	0,372	40	0,304	Valid
y28	0,534	40	0,304	Valid
y29	0,379	40	0,304	Valid
y30	0,677	40	0,304	Valid
y31	0,634	40	0,304	Valid
y32	0,711	40	0,304	Valid
y33	0,751	40	0,304	Valid
y34	0,677	40	0,304	Valid

Source:SPSS Data Processing

Validity Test of Variable X1 Workload

In table 2 shows the correlation value for all workload variable statements (X1) which is declared valid. This shows that all questions used to measure all variables have been understood along with the correlation value compared with r table or r count \geq r table, so it is known that all of the 15 items above are declared valid.

Table 2. The Validity Test Results of Workload (X1).

Statement Item	Computed r Value	N-2	Table r Value	Description
x1.1	0,683	40	0,304	Valid
x1.2	0,682	40	0,304	Valid
x1.3	0,755	40	0,304	Valid
x1.4	0,686	40	0,304	Valid
x1.5	0,439	40	0,304	Valid
x1.6	0,635	40	0,304	Valid

x1.7	0,628	40	0,304	Valid
------	-------	----	-------	-------

Source: SPSS Data Processing

Validity Test of Variable X2 Communication

In Table 3, shows the correlation value for all communication variable statements (X2) which is declared valid. This shows that all questions used to measure all variables have been understood along with the correlation value compared with r table or r count \geq r table, so it is known that all of the 20 items above are declared valid.

Table 3. The Validity Test Results of Communication (X2).

Statement Item	Computed r Value	N-2	Table r Value	Description
x2.1	0,764	40	0,304	Valid
x2.2	0,373	40	0,304	Valid
x2.3	0,342	40	0,304	Valid
x2.4	0,444	40	0,304	Valid
x2.5	0,373	40	0,304	Valid
x2.6	0,579	40	0,304	Valid
x2.7	0,528	40	0,304	Valid
x2.8	0,373	40	0,304	Valid
x2.9	0,731	40	0,304	Valid
x2.10	0,444	40	0,304	Valid
x2.11	0,732	40	0,304	Valid
x2.12	0,764	40	0,304	Valid
x2.13	0,594	40	0,304	Valid
x2.14	0,644	40	0,304	Valid
x2.15	0,723	40	0,304	Valid
x2.16	0,672	40	0,304	Valid
x2.17	0,693	40	0,304	Valid
x2.18	0,737	40	0,304	Valid
x2.19	0,725	40	0,304	Valid
x2.20	0,501	40	0,304	Valid

Source:SPSS Data Processing

Reliability Test

From the results of the reliability test of all the questions above, it is said to be reliable and successful, because the variables measured produce Cronbach's Alpha values of 0.919 (X1), 0.925 (X2), and 0.963 (Y), so all the items from the statements contained in each variable it is stated that the whole is reliable, because the reliability coefficient value is more than 0.7.

Table 4. Reliability Test Results.

No.	Variable	Cronbach's Alpha	Description
1	Workload (X ₁)	0,919	Reliabel
2	Communication (X ₂)	0,925	Reliabel
3	Employee Performance (Y)	0,963	Reliabel

Source:SPSS Data Processing

Classical Assumption Test

Normality Test

The results of the normality test show that the significant value (Sig) of workload (X1) and communication (X2) is greater.

Table 5. Normality Test Results.

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	10,86227586
	Absolute	0,135
Most Extreme Differences	Positive	0,135
	Negative	-0,080
Kolmogorov-Smirnov Z		0,876
Asymp. Sig. (2-tailed)		0,427

Source:SPSS Data Processing

Multicollinearity Test

Based on table 6, it is known that the Tolerance value for the compensation and work motivation variables is greater than 0.10 or $0.138 > 0.10$ and the VIF value for the work discipline and work motivation variables is smaller than 10.00 or $7.273 < 10.00$. This shows that there is no multicollinearity in the research data.

Table 6. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Workload	0,138	7,273
Comunication	0,138	7,273

Source:SPSS Data Processing

Multiple Linear Regression Test

Data processing in this study utilized SPSS, resulting in the output of the multiple linear regression equation:

Table 7. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	72,141	18,386
	Workload	-1,694	0,715
	Comunication	2,924	0,589

Source : SPSS Data Processing

$$Y = 72,141 + (-1,694)X_1 + 2,924X_2$$

1. The constant is determined to be 27.141; meaning that if the independent variables (workload and communication) have a value of 0, then the performance will be 27.141.
2. The regression coefficient of the workload variable is -1.694; indicating that if the workload decreases by one unit, the performance will decrease by -1.694 units, assuming the other independent variables remain constant.
3. The regression coefficient of the communication variable is 2.924; indicating that if communication increases by one unit, the performance will increase by 2.924 units, assuming the other independent variables remain constant.

t-test

The t-test assesses the impact of independent and dependent variables individually. The t-value for workload (X1) is smaller than the critical t-value at a significance level of 0.023, indicating no significant effect. However, communication (X2) has a significant impact as its t-value exceeds the critical t-value at a significance level of 0.000.

Table 8. t-Test Results

Variabel	t Test	Sig
(Constant)	3,924	0,000
Workload	-2,370	0,023
Comunication	4,966	0,000

Source: SPSS Data Processing

Comparison with critical values:

1. Workload: t-value (-2.370) > critical t-value (1.685) → no significant effect.
2. Communication: t-value (4.966) > critical t-value (1.685) → significant effect.

In summary, workload (X1) negatively affects performance (Y), while communication (X2) positively influences performance (Y).

Simultaneous F-test

The F-test compares the calculated F-value with the critical F-value. If the calculated F-value is greater than the critical F-value, the null hypothesis (H0) is rejected, and the alternative hypothesis (H1) is accepted, indicating a significant model.

Table 9. F-Test Result

Model	F	Sig.	Keterangan
Regression	30,609	0,000 ^b	Signifikan

Source: SPSS Data Processing

The critical F-value ($\alpha=5\%$; $df_2 = n-2$ (42-2 = 40) = ± 3.230 .

Based on Table 5.24, the calculated F-value exceeds the critical F-value at a significance level of 0.000. This indicates that the calculated F-value is greater than the critical F-value, or the significance probability is less than 0.05. Therefore, H0 is rejected, and H1 is accepted. Since the calculated F-value is greater than the critical F-value (30.609 > 3.230), H1 is accepted. This implies that both workload (X1) and communication (X2) significantly influence performance (Y) simultaneously.

Coefficient of Determination

The determination analysis is used to determine the percentage contribution of workload (X1) and communication (X2) together to the performance variable (Y).

Table 10. Coefficient of Determination Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,882 ^a	0,778	0,691	11,13731

Source: SPSS Data Processing

The results of the determination analysis can be seen in the model summary output of the multiple linear regression analysis. Based on the processed SPSS data above, the Adjusted R Square value is 0.691 or 69.1%. This indicates that the percentage contribution of the independent variables, namely workload (X1) and communication (X2), to the performance variable is 69.1%, with the remaining 30.9% attributed to other variables not included in this study.

DISCUSSION

Impact of Workload on Employee Performance at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation

The research findings indicate that workload negatively affects the performance of employees at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation. Although the workload's aspects of time, job conditions, and job standards are generally satisfactory, some respondents express the need for improved task completion abilities, especially when tasks are sudden and have short deadlines.

Regression analysis reveals that the regression coefficient value for workload is -1.694, indicating that a decrease in workload results in a corresponding decrease in performance. This coefficient signifies a direct relationship between workload and performance. The t-test results show that the calculated t-value for workload (-2.370) exceeds the critical t-value (1.685), indicating no significant influence of workload on performance. This suggests that workload negatively impacts the performance of employees at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation.

Referring to the theory developed by Hart and Staveland in Tarwaka (2011:106), workload arises from the interaction between job demands and the work environment, employee skills, and perceptions. Workload occurs when employees cannot complete tasks according to their capacity due to excessive job demands. This could result from a shortage of time or insufficient staff in the organization, both of which affect employee performance.

Impact of Communication on Employee Performance at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation

The research findings indicate that communication significantly influences the performance of employees at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation. While aspects such as understanding, openness, enjoyment, and influence on attitude are generally satisfactory, some respondents note that certain employees are still slow in mastering assigned tasks, leading to delays in execution and completion of work.

Regression analysis reveals that the regression coefficient value for communication is 2.924, signifying that an increase in communication results in a corresponding increase in performance. This coefficient indicates a positive relationship between communication and performance. The t-test results show that the

calculated t-value for communication (4.966) exceeds the critical t-value (1.685), indicating a significant influence of communication on performance among employees at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation. This finding aligns with previous research conducted by Yuliana Fransiska (2020), which also demonstrated the impact of communication on employee performance.

Referring to the theory developed by Suprpto (2011:6), communication is described as an interactive process that holds meaning among individuals. Effective communication by leaders is essential as they provide instructions, guidance, motivation, supervision, and other interactions with colleagues to ensure that every employee can perform well. Failure in effective communication can negatively affect employee performance.

The Influence of Workload and Communication on Employee Performance at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation

The research findings indicate that workload and communication significantly influence the performance of employees at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation. Results show that targets related to quantity, quality, time, and cost, as well as work behavior encompassing service orientation, integrity, commitment, discipline, cooperation, and leadership, are generally satisfactory. The constant value (α) of 72.141 signifies that if workload and communication have an impact, performance will be valued at 72.141, with a positive coefficient indicating a weak but positive relationship between workload, communication, and performance. This implies that as workload and communication increase, performance also improves.

Furthermore, the F-test results indicate that the calculated F-value exceeds the tabulated F-value ($30.609 > 3.230$), confirming that there is a significant influence of Variables X1 (workload) and X2 (communication) simultaneously or together on Variable Y (performance) among employees at the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation. Additionally, the coefficient of determination test reveals that workload and communication contribute to performance by 69.1%, while the remaining 30.9% is influenced by other factors not included in this study. Moreover, the data analysis also reveals a significant influence of workload and communication on employee performance. Therefore, the better the workload and communication practices implemented by the management of the Directorate General of Taxation Riau Field of Examination, Collection, Intelligence, and Investigation, the higher the performance of the employees in the said directorate.

CONCLUSION

Workload and communication play crucial roles in influencing employee performance. A heavy workload negatively impacts employee productivity, as employees often struggle with sudden tasks and tight deadlines, despite otherwise satisfactory job conditions. Regression analysis confirms a negative relationship between workload and performance, highlighting the detrimental effects of excessive demands. On the other hand, effective communication significantly enhances employee performance. While overall satisfaction with communication is high, some employees still face difficulties mastering certain tasks, which can result in delays. Nonetheless, regression analysis indicates a positive relationship between communication and performance. Both factors—workload and communication—are critical in shaping employee outcomes. Targets related to work quantity, quality, time, and behavior are generally met, but improvements in managing workload and communication can further optimize performance. Implementing effective management strategies in these areas within the Directorate General of Taxation Riau can substantially enhance overall employee performance.

References

- Amaludin. 2021. Meningkatkan Kinerja Pegawai Melalui Komunikasi Dan Beban Kerja Pada Dinas Perdagangan Lahat. *Jurnal Manajemen, Ekonomi Sains*, ISSN: 2685-8754
- Ester, Faya, Kemby. 2017. Pengaruh Kepemimpinan, Komunikasi Dan Motivasi Terhadap Kinerja Karyawan Pada Bp2rd Provinsi Sulawesi Utara. *Jurnal EMBA*. ISSN 2303-1174 Vol.5 No.3
- Gibson, James. L.Jhon M., Ivancevich dan James H.,Donnelly, Jr., 2011, Organisasi dan Manajemen: Perilaku, Struktur, dan proses, Terjemahan oleh Joerban Wahid, Erlangga, Jakarta
- Ghozali, Imam, 2012., Aplikasi Analisis Multivariate Dengan Program IBM SPSS 20., Universitas Diponegoro., Semarang.
- Hadiyantina, S. (2020). The Most Appropriate Strategy to Enhance Civil Servants' Neutrality in the Governance. *Jeas*, 37(1), 61–78. <https://doi.org/10.1108/jeas-03-2019-0031>
- Hashemi, S., & Dehghanian, F. (2017). A Survey and Analysis of the Relationship Between Human Resources Management and Organizational Performance. *Engineering Technology & Applied Science Research*, 7(6), 2200–2204. <https://doi.org/10.48084/etasr.1220>
- Hasibuan, Malayu S. P. 2017, Manajemen Sumber Daya Manusia, Bumi Aksara, Bandung.
- Hidayat, V., Sumin, S., Kartowagiran, B., & Ayriza, Y. (2022). A Multidimensional Concept of Mental Workload: A Systematic Review. *Journal of Educational Health and Community Psychology*, 11(4), 833. <https://doi.org/10.12928/jehcp.v11i4.24203>
- Hermawan, A. 2012. Komunikasi Pemasaran, Gelor Aksara Pratama. Malang
- Husaini, Usman, 2010., Manajemen: Teori, Praktik Dan Riset Pendidikan., Edisi 3., Cetakan 1., Bumi Aksara., Jakarta.
- Iddekinge, C. H. V, Aguinis, H., Mackey, J. D., & DeOrtentiis, P. S. (2017). A Meta-Analysis of the Interactive, Additive, and Relative Effects of Cognitive Ability and Motivation on Performance. *Journal of Management*, 44(1), 249–279. <https://doi.org/10.1177/0149206317702220>
- Januarizki dan Wihara. 2021. Pengaruh Stress Kerja, Beban Kerja, Dan Komunikasi Interpersonal Terhadap Kinerja Karyawan BPR Artha Samudra Indonesia. Vol. 6 No. 1, Jurnal Penelitian Manajemen Terapan. Published 27052021
- Jeky, K.R, Rolos. 2018. Pengaruh Beban Kerja Terhadap Kinerja Karyawan Pada PT. Asuransi Jiwasraya Cabang Manado Kota. *Jurnal Administrasi Bisnis* ISSN : 2338 - 9605 Vol. 6 No. 4 .
- Kareem, M. A. (2019). The Impact of Human Resource Development on Organizational Effectiveness: An Empirical Study. *Management Dynamics in the Knowledge Economy*, 7(1), 29–50. <https://doi.org/10.25019/mdke/7.1.02>
- Kareem, M. A., & Hussein, I. J. (2019). The Impact of Human Resource Development on Employee Performance and Organizational Effectiveness. *Management Dynamics in the Knowledge Economy*, 7(3), 307–322. <https://doi.org/10.25019/mdke/7.3.02>
- Kristiawan, S. E. (2023). The Principle of Legal Certainty in Dismissal of Civil Servants Who Have Reached the Retirement Age Limit and Are Undergoing the Corruption Criminal Court Process. *International Journal of Law and Politics Studies*, 5(4), 7–14. <https://doi.org/10.32996/ijlps.2023.5.4.2>
- Lestari, U. P., & Setya, Y. F. P. (2019). Performance Measures and Job Satisfaction: The Role of Fairness. <https://doi.org/10.4108/eai.21-11-2018.2282295>

- McKeon, K. (2016). Achieving Performance Targets and Reducing Staff Turnover in a Not-for-Profit Organisation. *Asian Journal of Social Sciences and Management Studies*, 3(3), 198–204. <https://doi.org/10.20448/journal.500/2016.3.3/500.3.198.204>
- Manullang, 2012., *Dasar-Dasar Manajemen.*, Gadjah Mada University Pers., Yogyakarta.
- Moeheriono, 2014., *Pengukuran Kinerja Berbasis Kompetensi.*, Edisi Revisi, Cetak Kedua., Raja Grafindo Persada., Jakarta.
- Mondry. 2012. *Pemahaman Teori dan Praktik Jurnalistik.* Ghalia. Indonesia. Bogor.
- Mulyana, D. 2014. *Ilmu Komunikasi Suatu Pengantar.* Remaja Rosdakarya. Bandung.
- Moh, Andni, Firdaus. 2011. *Metodologi Penelitian Kualitatif (Edisi Revisi).* Bandung: PT Remaja Rosdakarya
- Munandar, A.S. 2011. *Psikologi Industri dan Organisasi.* Universitas Indonesia (UI-Press). Jakarta
- Nurmansyah, 2011., *Manajemen Sumber Daya Manusia Suatu Pengantar.*, Unilak Pers., Pekanbaru.
- Permendagri. 2008. *Peraturan Menteri Dalam Negeri Nomor 12/2008 tentang Pedoman Analisis Beban Kerja Di Lingkungan Departemen Dalam Negeri Dan Pemerintah Daerah.* <http://ebookbrowse.com/permendagri-no-12-tahun-2008-tentang-pedoman-analisis-bebankerja-dilingkungan-depdagri-pemda-pdfd327286472>. Diakses tanggal 02 November 2019
- Peraturan Pemerintah Nomor 46 Tahun 2011 tentang Penilaian Prestasi Kerja Pegawai Negeri Sipil
- Siagian, Sondang P. 2010. *Manajemen Sumber Daya Manusia.* Bumi Aksara. Jakarta
- Sunyoto, Danang. 2015. *Manajemen dan Pengembangan.* CAPS Yogyakarta.
- Danang, Sunyoto. 2015. *Penelitian Sumber Daya Manusia.* CAPS Yogyakarta.
- Sugiyono, 2014, *Metode Penelitian Administratif.*, Alfabeta., Bandung.
- _____, 2017, *Metode Penelitian Kuantitatif, Kualitatif R&D.*, Edisi Revisi., Alfabeta., Bandung.
- Supomo, R. dan Eti Nurhayati. 2018. *Manajemen Sumber Daya Manusia.* Bandung: Yrama Widya.
- Suprpto, T. 2011. *Pengantar Ilmu Komunikasi dan Peran Manajemen dalam Komunikasi.* Buku Seru. Jakarta.
- Suranto, AW. 2013. *Komunikasi Interpersonal.* Graha Ilmu. Yogyakarta.
- Sutrisni, S. I., & Sarwoko, E. (2021). The Role of Leadership Styles and Motivation on Teacher Performance. <https://doi.org/10.2991/assehr.k.210413.067>
- Sutrisna. 2017. *Komunikasi Bisnis.* Andi. Yogyakarta.
- Sutrisno, Edy. 2015. *Manajemen Sumber Daya Manusia.* Kencana. Jakarta
- Syafaruddin. Nurmawati. 2011. *Pengelolaan Pendidikan: Mengembangkan Keterampilan Manajemen Pendidikan Menuju Sekolah Efektif.*, Perdana. Medan.
- Sugma, S. H. (2022). The Effect of Work Behavior and Work Environment on Employee Performance. *At-Tadbir Jurnal Ilmiah Manajemen*, 6(2), 169. <https://doi.org/10.31602/atd.v6i2.7150>
- Tarwaka. 2011 *Dasar-Dasar Pengetahuan Ergonomi dan Aplikasi di Tempat Kerja.* Harapan Press. Surakarta
- Undang-undang nomor 43 Tahun 1999 tentang Pokok-pokok Kepegawaian
- Wahyu, Rohmatulloh dan Budhi, Satrio. 2017. Pengaruh Lingkungan Kerja, Komunikasi Dan Beban Kerja Terhadap Kinerja Karyawan. *Jurnal Ilmu dan Riset Manajemen*, ISSN: 2461-0593
- Wang, P., Fang, W., & Guo, B. (2017). A Colored Petri Nets Based Workload Evaluation Model and Its Validation Through Multi-Attribute Task Battery-Ii. *Applied Ergonomics*, 60, 260–274. <https://doi.org/10.1016/j.apergo.2016.11.013>
- Wibowo. 2016. *Manajemen Kinerja.* Rajawali Pers, Jakarta.
- Widarna, Putra, Nugraha. 2020. Pengaruh Beban kerja, Pelatihan dan Komunikasi Terhadap Kinerja Karyawan di Kantor BPJS Kesehatan Pontianak. *Jurnal Manajemen Update*, Vol.9, No.2. B1021131004 Admin.

- Young, M. S., Brookhuis, K., Wickens, C. D., & Hancock, P. A. (2014). State of Science:Mental Workload in Ergonomics. *Ergonomics*, 58(1), 1–17. <https://doi.org/10.1080/00140139.2014.956151>
- Yuliana, Fransiska. 2020. Pengaruh Komunikasi, Beban Kerja dan Motivasi Kerja Terhadap Kinerja Pegawai Jurnal Ilmiah Magister Manajemen. Vol 3, No 2. E-ISSN: 2632-2634.
- Zainal, Veithzal Rivai., Ramly Mansyur., Mutis Thoby dan Arafah Willy. 2013. Kepemimpinan dan Prilaku Organisasi. Edisi Keempat Cetakan Keduabelas. Raja Grafindo Persada