

The Effects of Training, Organizational Support, and Digital Competence on Employee Performance in Implementing Coretax at The East Java I Regional Office of The Directorate General of Taxes

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ABSTRACT

This study examined the effects of training, organizational support, and digital competence on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I. A quantitative approach with a causal associative design was employed. The population consisted of 177 employees, all of whom were selected as respondents using saturated sampling. Data were collected through a structured questionnaire measured using a five-point Likert scale and analyzed with SPSS through validity and reliability tests, classical assumption tests, multiple linear regression, coefficient of determination, t-tests, and an F-test. The results showed that training had a positive and significant effect on employee performance with a regression coefficient of 0.504, a standardized coefficient of 0.506, a t-value of 12.073, and $p < 0.001$. Organizational support also had a positive and significant effect, with a regression coefficient of 0.219, a standardized coefficient of 0.201, a t-value of 4.931, and $p < 0.001$. Digital competence had a positive and significant effect, with a regression coefficient of 0.617, a standardized coefficient of 0.444, a t-value of 10.693, and $p < 0.001$. Simultaneously, the three independent variables significantly affected employee performance, with an F-value of 165.551 and $p < 0.001$. The coefficient of determination of 0.742 indicated that 74.2% of employee performance variation was explained by the research model. Training was identified as the most dominant predictor. These findings confirm that successful Coretax implementation requires integrated employee training, organizational support, and digital competence development.

Keywords: training; organizational support, digital competence, employee performance, Coretax.

1. INTRODUCTION

Digital transformation has become an important agenda for public sector organizations in improving administrative efficiency, service quality, transparency, and accountability. In the taxation sector, the use of integrated information systems is increasingly needed because tax administration involves complex business processes, large volumes of taxpayer data, and high demands for accurate and timely services. The Directorate General of Taxes in Indonesia has implemented the Coretax Administration System as part of tax administration reform to integrate tax business processes into a more comprehensive and technology-based system. However, the success of digital transformation is not only determined by the availability of technology, but

also by the readiness and capability of employees who operate the system (OECD, 2019; World Bank, 2020).

The implementation of Coretax requires employees to adapt to new work procedures, digital workflows, and integrated data processing mechanisms. In the early stage of system implementation, employees may face technical and operational challenges, such as difficulties in accessing the system, understanding system features, processing data, and completing tasks through new digital procedures. These challenges indicate that user readiness is a crucial factor in determining whether a new information system can be implemented effectively. Previous studies explain that the adoption of technology in organizations is strongly influenced by perceived usefulness, ease of use, user competence, and organizational support (Venkatesh et al., 2012). Therefore, employee performance in implementing Coretax needs to be examined from the perspective of human resource readiness.

Employee performance is a central indicator of organizational success because it reflects the ability of employees to complete work based on quality, quantity, timeliness, responsibility, and effectiveness. In the public sector, employee performance is closely related to the quality of services provided to the community. In the context of Coretax implementation, employee performance can be seen from the ability of employees to understand the system, complete tax administration tasks accurately, respond to taxpayer needs, and use digital systems efficiently. Thus, improving employee performance is essential to ensure that the implementation of Coretax can support the modernization of tax administration (Mangkunegara, 2017).

One of the factors that can improve employee performance is training. Training is a systematic process designed to improve employees' knowledge, skills, and abilities in performing their jobs (Dessler, 2020). In the context of digital system implementation, training helps employees understand new procedures, operate system features, and reduce errors in work processes. Effective training can also improve employee confidence and readiness in adapting to technological change. Salas et al. (2012) emphasized that training and development play an important role in improving individual and organizational effectiveness, especially when training is designed based on job needs and supported by the organization.

In addition to training, organizational support is also considered an important factor in improving employee performance. Perceived organizational support refers to employees' perceptions of the extent to which the organization values their contributions and cares about their well-being (Eisenberger et al., 1986). Organizational support can be reflected in the availability of facilities, technical assistance, managerial support, fair policies, and a conducive work environment. In the implementation of Coretax, organizational support becomes essential because employees need guidance, infrastructure, and assistance to deal with system changes. When employees feel supported by the organization, they tend to show higher motivation, commitment, and work performance (Rhoades & Eisenberger, 2002).

Furthermore, digital competence is a key factor in supporting employee performance in the era of digital transformation. Digital competence refers to the ability to use digital technology confidently, critically, and effectively in completing work-related tasks (van Laar et al., 2017). Employees with strong digital competence are more capable of operating digital systems, managing information, solving technology-based problems, and adapting to changes in digital work processes. In the implementation of Coretax, digital competence is highly relevant because the system requires employees to work with digital data, integrated applications, and technology-based procedures. Low digital competence may create obstacles in system use and reduce the effectiveness of work completion.

Several previous studies have examined the influence of training, organizational support, and digital competence on employee performance. However, studies that specifically examine these three variables in the context of Coretax implementation in the Directorate General of

Taxes remain limited. This condition shows a research gap, especially in understanding how human resource factors contribute to employee performance during the implementation of a new digital taxation system. Most previous studies discuss digital transformation in general organizational contexts, while this study focuses specifically on employees of the Regional Office of the Directorate General of Taxes East Java I who are directly involved in the implementation of Coretax.

Based on this background, this study aims to analyze the effect of training, organizational support, and digital competence on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I. This study is expected to provide theoretical contribution to the development of human resource management literature, especially in the context of digital transformation in public sector organizations. Practically, the findings of this study are expected to provide input for tax institutions in strengthening employee readiness, improving training effectiveness, enhancing organizational support, and developing digital competence to support the successful implementation of Coretax..

2. LITERATURE REVIEW

Resource-Based View and Human Resource Management

This study is based on the Resource-Based View (RBV), which explains that organizational performance is strongly influenced by the ability of an organization to manage its internal resources. Barney (1991) stated that resources can become a source of sustainable competitive advantage when they are valuable, rare, inimitable, and non-substitutable. In this perspective, human resources are considered strategic assets because they contain knowledge, skills, experience, and competencies that are difficult for competitors or other organizations to imitate. Barney et al. (2001) also emphasized that human capital can contribute to organizational performance when it is supported by effective human resource practices.

In the context of digital transformation in public sector organizations, RBV is relevant because the success of technology implementation does not only depend on the system itself, but also on the ability of employees to use, adapt to, and optimize the system. Training, organizational support, and digital competence can be viewed as organizational resources that strengthen employee capability in implementing digital systems. Therefore, employee performance in implementing Coretax can be understood as the result of how the organization develops and manages its internal human resources.

Human Resource Management (HRM) also provides a supporting theoretical basis in this study. Dessler (2020) defines HRM as a process of acquiring, training, appraising, compensating, and managing employees to achieve organizational goals. In the era of digital transformation, HRM has an important role in preparing employees to face changes in work systems, especially through training, organizational support, and competence development. Thus, HRM practices are expected to improve employee readiness and performance in implementing Coretax.

Training and Employee Performance

Training is a planned organizational activity aimed at improving employees' knowledge, skills, and work abilities. Dessler (2020) explains that training is a process of teaching employees the skills needed to perform their jobs. Noe et al. (2020) also define training as a planned effort by an organization to facilitate employee learning related to job competencies, including knowledge, skills, and work behavior. In the context of Coretax implementation, training is important because employees need to understand new procedures, system features, and digital work mechanisms.

Effective training can improve employee performance because it helps employees reduce work errors, complete tasks more accurately, and adapt more quickly to new systems. Salas et al. (2012) found that training and development have an important role in improving individual and organizational effectiveness, particularly when training is designed according to work needs and

supported by the organization. Therefore, in the implementation of Coretax, training is expected to help employees improve their technical skills, confidence, and ability to complete tax administration tasks more effectively.

Based on this explanation, the first hypothesis is formulated as follows:

H1: Training has a positive and significant effect on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I.

Organizational Support and Employee Performance

Organizational support refers to employees' perceptions of the extent to which the organization values their contributions and cares about their well-being. Eisenberger et al. (1986) introduced the concept of perceived organizational support as employees' general belief that the organization appreciates their contribution and pays attention to their welfare. Rhoades and Eisenberger (2002) further explain that organizational support can be reflected in fair treatment, supervisor support, recognition, facilities, and working conditions that help employees perform their duties.

In digital transformation, organizational support becomes increasingly important because employees often face uncertainty, technical obstacles, and adaptation pressure when using a new system. Support from the organization can take the form of technical assistance, adequate infrastructure, clear policies, supervisor guidance, and a work environment that encourages learning. When employees feel supported, they tend to show stronger commitment, motivation, and performance.

Empirical research by Fetriah and Hermingsih (2023) showed that perceived organizational support is related to employee engagement and employee performance, although its direct effect on performance may vary depending on the organizational context. This indicates that organizational support remains an important factor in explaining employee behavior and work outcomes. In the context of Coretax implementation, organizational support is expected to help employees adapt to the system and improve their performance.

Based on this explanation, the second hypothesis is formulated as follows:

H2: Organizational support has a positive and significant effect on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I.

Digital Competence and Employee Performance

Digital competence refers to the ability of individuals to use digital technology effectively, critically, and responsibly in completing tasks. van Laar et al. (2017) explain that digital competence includes technical, cognitive, and social skills needed to use digital technology in work and communication. The European Commission also describes digital competence as the ability to use digital technology confidently and responsibly for work, learning, and participation in society. In organizational settings, digital competence is essential because many work processes are increasingly dependent on digital systems.

In the implementation of Coretax, digital competence is closely related to employees' ability to operate the system, understand digital workflows, manage data, solve technology-based problems, and adapt to changes in tax administration procedures. Employees with higher digital competence are expected to complete tasks more efficiently and accurately because they are more familiar with digital tools and system-based work processes.

Previous research supports the importance of digital competence in improving performance. Ingsih et al. (2024) found that digital competence contributes to smart digital services, service quality, and employee performance in public sector organizations. Maulana et al. (2026) also found that digital competence has a positive relationship with employee performance through adaptation to artificial intelligence. These findings indicate that digital

competence is an important factor in supporting employee performance in technology-based work environments.

Based on this explanation, the third hypothesis is formulated as follows:

H3: Digital competence has a positive and significant effect on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I.

Training, Organizational Support, Digital Competence, and Employee Performance

Employee performance reflects the results achieved by employees in carrying out their duties according to organizational standards. Mangkunegara (2017) defines employee performance as the quality and quantity of work achieved by an employee in carrying out responsibilities assigned to them. In this study, employee performance is related to the ability of employees to complete tasks accurately, on time, responsibly, and effectively in implementing Coretax.

Training, organizational support, and digital competence are interrelated factors in supporting employee performance. Training provides employees with the knowledge and skills needed to use the system. Organizational support creates a work environment that enables employees to adapt to technological changes. Digital competence strengthens employees' ability to operate, understand, and solve problems related to digital systems. When these three factors are managed properly, employees are expected to show better performance in implementing Coretax.

Based on this explanation, the fourth hypothesis is formulated as follows:

H4: Training, organizational support, and digital competence simultaneously have a positive and significant effect on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I.

3. RESEARCH METHOD

Research Design

This study used a quantitative approach with a causal associative research design. Causal associative research aims to examine the cause-and-effect relationship between independent variables and a dependent variable (Sugiyono, 2013). This approach was considered appropriate because the study aimed to analyze the effect of training, organizational support, and digital competence on employee performance in implementing Coretax at the Regional Office of the Directorate General of Taxes East Java I.

In this study, training (X1), organizational support (X2), and digital competence (X3) were used as independent variables, while employee performance (Y) was used as the dependent variable. The relationship between variables was tested both partially and simultaneously to determine whether each independent variable and all independent variables together influenced employee performance.

Population and Sample

The population in this study consisted of all employees at the Regional Office of the Directorate General of Taxes East Java I. This population was selected because employees in this office are directly related to tax administration activities and are affected by the implementation of Coretax as part of the digital transformation of the Directorate General of Taxes.

The total population in this study was 177 employees. The sampling technique used was saturated sampling, in which all members of the population were used as research respondents. This technique was applied because the population size was still manageable and allowed the researcher to collect data from all employees. Therefore, the sample of this study consisted of 177 respondents.

Data Collection Technique

The data collection technique used in this study was a questionnaire. The questionnaire was distributed to employees of the Regional Office of the Directorate General of Taxes East Java I to obtain responses related to training, organizational support, digital competence, and employee performance in implementing Coretax. The questionnaire was developed based on the indicators of each variable used in the study.

The measurement scale used was a Likert scale. Respondents were asked to provide answers based on five response categories, namely strongly agree, agree, neutral, disagree, and strongly disagree. Each response was scored from 5 to 1, where strongly agree was given a score of 5 and strongly disagree was given a score of 1. This scale was used to measure respondents' perceptions, attitudes, and opinions toward the variables studied.

Operational Definition of Variables

Training refers to the process of improving employees' knowledge, skills, and abilities to support the implementation of Coretax. The indicators of training include the suitability of training materials, training methods, instructor quality, participant involvement, training evaluation, and improvement of employee knowledge and skills.

Organizational support refers to employees' perceptions of the extent to which the organization provides attention, appreciation, facilities, and assistance in carrying out work. The indicators of organizational support include appreciation of employee contributions, concern for employee welfare, fairness, support in completing work, employee development, and availability of work facilities.

Digital competence refers to employees' ability to use digital technology effectively and responsibly in completing work related to Coretax. The indicators of digital competence include the ability to operate digital technology, understand digital systems, manage digital information, solve technology-based problems, adapt to new technology, and maintain security in using digital systems.

Employee performance refers to the work results achieved by employees in carrying out their duties related to the implementation of Coretax. The indicators of employee performance include work quality, work quantity, timeliness, responsibility, work effectiveness, and work independence.

Types and Sources of Data

This study used primary and secondary data. Primary data were obtained directly from respondents through questionnaires distributed to employees of the Regional Office of the Directorate General of Taxes East Java I. Meanwhile, secondary data were obtained from literature, documents, reports, and other relevant sources related to training, organizational support, digital competence, employee performance, and Coretax implementation.

Data Analysis Technique

The data in this study were analyzed using the Statistical Package for Social Sciences (SPSS). The data analysis process included validity test, reliability test, classical assumption test, multiple linear regression analysis, coefficient of determination test, and hypothesis testing.

The validity test was used to determine whether each questionnaire item was able to measure the intended variable. The reliability test was used to examine the consistency of the research instrument. The classical assumption test was conducted to ensure that the regression model met the requirements for linear regression analysis, including normality, multicollinearity, and heteroscedasticity tests.

Multiple linear regression analysis was used to examine the effect of training, organizational support, and digital competence on employee performance. The regression model used in this study is formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where Y represents employee performance, a represents the constant value, X1 represents training, X2 represents organizational support, X3 represents digital competence, b1, b2, and b3 represent regression coefficients, and e represents the error term.

The coefficient of determination was used to measure the ability of the independent variables to explain the variation in the dependent variable. Hypothesis testing was conducted using the t-test and F-test. The t-test was used to examine the partial effect of each independent variable on employee performance, while the F-test was used to examine the simultaneous effect of training, organizational support, and digital competence on employee performance.

4. RESULTS AND ANALYSIS

Validity Test

The validity test was conducted using Pearson Product-Moment Correlation by correlating each questionnaire item with the total score of its respective variable. An item was considered valid when its calculated correlation coefficient exceeded the critical value of 0.1240 at a significance level of 5% with 175 degrees of freedom. The validity test results are presented in Table 1.

Table 1. Validity Test Results

Variable	Indicator	r-count	r-table	Result
Training (X ₁)	P1	0.730	0.1240	Valid
	P2	0.798	0.1240	Valid
	P3	0.800	0.1240	Valid
	P4	0.784	0.1240	Valid
	P5	0.841	0.1240	Valid
	P6	0.557	0.1240	Valid
	P7	0.580	0.1240	Valid
Organizational Support (X ₂)	DO1	0.819	0.1240	Valid
	DO2	0.893	0.1240	Valid
	DO3	0.863	0.1240	Valid
	DO4	0.838	0.1240	Valid
	DO5	0.840	0.1240	Valid
	DO6	0.702	0.1240	Valid
Digital Competence (X ₃)	KD1	0.715	0.1240	Valid
	KD2	0.766	0.1240	Valid
	KD3	0.748	0.1240	Valid
	KD4	0.647	0.1240	Valid
	KD5	0.618	0.1240	Valid
	KD6	0.803	0.1240	Valid
Employee Performance (Y)	KP1	0.855	0.1240	Valid
	KP2	0.908	0.1240	Valid
	KP3	0.874	0.1240	Valid
	KP4	0.847	0.1240	Valid
	KP5	0.870	0.1240	Valid
	KP6	0.657	0.1240	Valid

Table 1 shows that the correlation coefficients of all indicators exceeded the critical value of 0.1240. The training indicators had correlation coefficients ranging from 0.557 to 0.841,

organizational support from 0.702 to 0.893, digital competence from 0.618 to 0.803, and employee performance from 0.657 to 0.908. All significance values were below 0.05. Therefore, all questionnaire items were declared valid and appropriate for further statistical analysis.

Reliability Test

The reliability test was conducted using Cronbach's Alpha to evaluate the internal consistency of the research instruments. A variable was considered reliable when its Cronbach's Alpha coefficient exceeded 0.70. The reliability test results are presented in Table 2.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Number of Items	Result
Training (X_1)	0.854	7	Reliable
Organizational Support (X_2)	0.905	6	Reliable
Digital Competence (X_3)	0.800	6	Reliable
Employee Performance (Y)	0.915	6	Reliable

All variables had Cronbach's Alpha values greater than 0.70. Employee performance had the highest reliability coefficient of 0.915, followed by organizational support at 0.905, training at 0.854, and digital competence at 0.800. These findings indicate that the indicators of each variable have satisfactory internal consistency and can reliably measure their respective constructs.

Normality Test

The normality test was conducted to determine whether the residuals of the regression model were normally distributed. Normality was evaluated using the Normal Probability Plot of Regression Standardized Residual. A regression model satisfies the normality assumption when the plotted points are distributed around and follow the direction of the diagonal line.

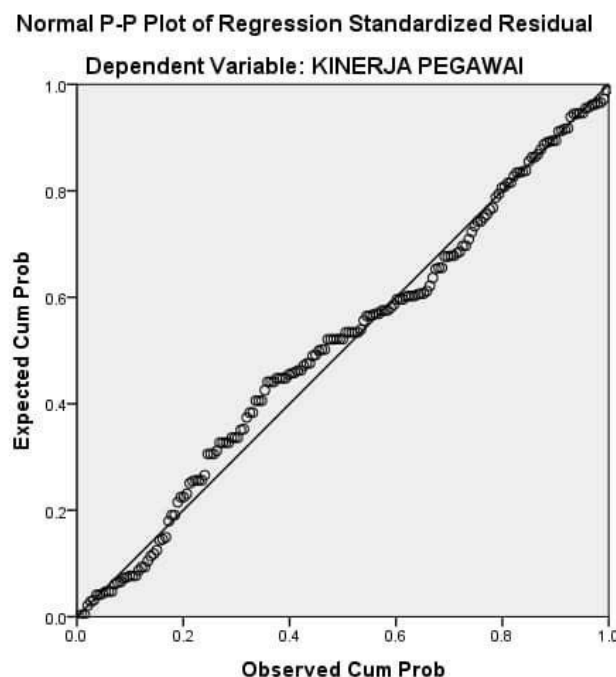


Figure 2. Normal P–P Plot of Regression Standardized Residual

The Normal P–P Plot shows that the residual points were distributed relatively close to the diagonal line and followed its direction. Although slight deviations occurred at several points, the overall pattern did not indicate a substantial departure from normality. Therefore, the residuals were considered normally distributed, and the regression model satisfied the normality assumption.

Multicollinearity Test

The multicollinearity test was conducted to determine whether strong correlations existed among the independent variables. A regression model is considered free from multicollinearity when the tolerance value is greater than 0.10 and the Variance Inflation Factor value is lower than 10.

Table 3. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Result
Training (X_1)	0.850	1.177	No multicollinearity
Organizational Support (X_2)	0.898	1.113	No multicollinearity
Digital Competence (X_3)	0.866	1.154	No multicollinearity

The tolerance values of all independent variables ranged from 0.850 to 0.898, while the VIF values ranged from 1.113 to 1.177. All tolerance values were greater than 0.10, and all VIF values were substantially below 10. Therefore, there was no multicollinearity among training, organizational support, and digital competence. Each independent variable could consequently provide a distinct contribution to explaining employee performance.

Heteroscedasticity Test

The heteroscedasticity test was conducted to determine whether the variance of the regression residuals remained constant across observations. The test was evaluated using a scatterplot between the regression-standardized predicted values and standardized residuals. A regression model is considered free from heteroscedasticity when the points are randomly distributed above and below zero and do not form a systematic pattern.

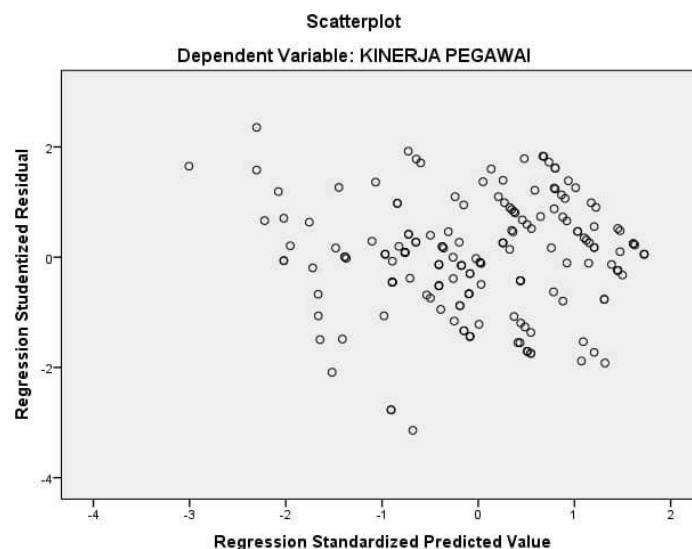


Figure 3. Heteroscedasticity Test Scatterplot

The scatterplot shows that the residual points were distributed randomly above and below the zero line. The points did not form a clear pattern, such as a funnel, wave, or systematically narrowing or widening distribution. Therefore, the regression model did not indicate heteroscedasticity and satisfied the homoscedasticity assumption.

Multiple Linear Regression Analysis and Partial Hypothesis Testing

Multiple linear regression analysis was conducted to examine the effects of training, organizational support, and digital competence on employee performance in implementing Coretax. The regression analysis and partial hypothesis-testing results are presented in Table 4.

Table 4. Multiple Linear Regression and t-Test Results

Variable	B	Std. Error	Beta	t-value	Sig.
Constant	-12.865	1.631	—	-7.887	< 0.001
Training (X ₁)	0.504	0.042	0.506	12.073	< 0.001
Organizational Support (X ₂)	0.219	0.044	0.201	4.931	< 0.001
Digital Competence (X ₃)	0.617	0.058	0.444	10.693	< 0.001

Based on the unstandardized coefficients, the multiple linear regression equation can be formulated as follows:

$$Y = -12.865 + 0.504X_1 + 0.219X_2 + 0.617X_3 + e$$

The training regression coefficient was 0.504. This result indicates that an increase in training was associated with an increase of 0.504 units in employee performance when organizational support and digital competence were held constant. The positive coefficient demonstrates that better training is followed by higher employee performance.

The organizational support coefficient was 0.219, indicating that an increase in organizational support was associated with an increase of 0.219 units in employee performance when the other variables were held constant. Thus, organizational facilities, assistance, recognition, and managerial attention contribute positively to employee performance.

The digital competence coefficient was 0.617, showing that an increase in digital competence was associated with an increase of 0.617 units in employee performance when training and organizational support were held constant. Employees with better abilities to operate, understand, and solve problems involving digital systems tend to demonstrate better performance in implementing Coretax.

The standardized coefficients show that training had the strongest relative contribution to employee performance, with a beta coefficient of 0.506. Digital competence had the second-largest standardized coefficient of 0.444, while organizational support had a beta coefficient of 0.201. Thus, although all three variables were important, training was the most dominant predictor in the research model.

The t-test results further indicate that training had a positive and significant effect on employee performance, with a t-value of 12.073 and $p < 0.001$. Therefore, H1 was accepted. Organizational support also had a positive and significant effect, with a t-value of 4.931 and $p < 0.001$, supporting H2. Digital competence had a positive and significant effect, with a t-value of 10.693 and $p < 0.001$, supporting H3.

Coefficient of Determination

The coefficient of determination was used to measure the proportion of variation in employee performance that could be explained by training, organizational support, and digital competence.

Table 5. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.861	0.742	0.737	2.653

The R value of 0.861 indicates a strong collective relationship between the independent variables and employee performance. The R Square value of 0.742 shows that training, organizational support, and digital competence explained 74.2% of the variation in employee performance. The remaining 25.8% was explained by other factors outside the research model, such as leadership, motivation, work environment, system quality, workload, and individual acceptance of technology.

The Adjusted R Square value of 0.737 indicates that, after adjustment for the number of predictors and sample size, the three independent variables explained 73.7% of the variation in employee performance. Therefore, the regression model had substantial explanatory power in the context of Coretax implementation.

Simultaneous Hypothesis Testing

The F-test was conducted to determine whether training, organizational support, and digital competence simultaneously had a significant effect on employee performance.

Table 6. F-Test Results

Model	Sum of Squares	df	Mean Square	F-value	Sig.
Regression	3496.851	3	1165.617	165.551	< 0.001
Residual	1218.064	173	7.041	—	—
Total	4714.915	176	—	—	—

The F-test produced an F-value of 165.551 with $p < 0.001$. Because the significance value was lower than 0.05, the regression model was statistically significant. This result demonstrates that training, organizational support, and digital competence jointly influenced employee performance in implementing Coretax. Therefore, H4 was accepted.

Table 7. Summary of Hypothesis Testing

Hypothesis	Relationship	Result
H1	Training positively affects employee performance	Accepted
H2	Organizational support positively affects employee performance	Accepted
H3	Digital competence positively affects employee performance	Accepted
H4	Training, organizational support, and digital competence simultaneously affect employee performance	Accepted

DISCUSSION

The Effect of Training on Employee Performance

The results demonstrate that training had a positive and significant effect on employee performance, with an unstandardized coefficient of 0.504, a standardized coefficient of 0.506, a t-value of 12.073, and $p < 0.001$. The standardized coefficient was the highest among the three independent variables, indicating that training was the most dominant predictor of employee performance in this study.

This finding shows that training provided to employees can improve their ability to perform tasks associated with Coretax. Appropriate training materials allow employees to understand changes in tax administration procedures, system functions, and digital workflows. Suitable training methods and competent instructors also help employees translate theoretical explanations into practical system-operation skills. As employees become more familiar with Coretax, they can complete their work more accurately, quickly, and independently.

The result is consistent with the Resource-Based View, which positions employee knowledge and skills as valuable organizational resources. Training represents an organizational investment in human capital that increases employees' capacity to adapt to technological changes. In the context of Coretax, the value of training is not limited to increasing technical

knowledge but also includes reducing uncertainty, strengthening confidence, and creating standardized understanding of new work processes.

This finding is supported by Sung and Choi (2018), who found that training and development contribute to organizational outcomes through the improvement of employee competence and commitment. Their study emphasizes that training becomes more effective when employees perceive it positively and participate actively in the learning process. Therefore, Coretax training should not merely be implemented as an administrative requirement but should be designed according to actual operational problems encountered by employees.

The dominant standardized coefficient of training also has an important practical meaning. Although Coretax is a digital system, the effectiveness of its implementation cannot be assumed to emerge automatically from system availability. Employees still require structured learning, simulation, practice, evaluation, and follow-up assistance. Training should consequently be updated whenever changes occur in system features, regulations, or work procedures.

The Effect of Organizational Support on Employee Performance

Organizational support had a positive and significant effect on employee performance, with an unstandardized coefficient of 0.219, a standardized coefficient of 0.201, a t-value of 4.931, and $p < 0.001$. Although its standardized effect was smaller than those of training and digital competence, organizational support remained statistically significant and made an independent contribution to employee performance.

This result indicates that employees perform better when they perceive that the organization provides the resources and assistance required to implement Coretax. Organizational support may include adequate digital infrastructure, responsive technical assistance, clear operational guidance, support from supervisors, fair treatment, recognition of employee efforts, and opportunities to develop relevant competencies. These forms of support reduce the burden of adapting to a new system and allow employees to focus more effectively on completing their work.

Eisenberger et al. (2020) explain that perceived organizational support develops when employees believe that the organization values their contributions and cares about their well-being. Such perceptions encourage reciprocal attitudes and behaviors, including greater commitment, effort, and willingness to help the organization achieve its objectives. In the present research context, support received during Coretax implementation may encourage employees to respond to organizational investment through improved task performance.

The finding differs from Fetriah and Hermingsih (2023), who found that perceived organizational support did not have a significant direct effect on employee performance but influenced performance through employee engagement. This difference indicates that the effect of organizational support may depend on the nature of the work and organizational context. In Coretax implementation, organizational support may have a more direct functional value because employees require immediate facilities, technical guidance, and problem-solving assistance to operate a newly implemented system.

The smaller standardized coefficient of organizational support should not be interpreted as indicating that organizational support is unimportant. Instead, it suggests that support may function as an enabling condition that strengthens the effectiveness of training and digital competence. Employees may possess knowledge and digital skills, but their performance can still be constrained when infrastructure, technical assistance, or organizational policies do not adequately support the implementation process.

The Effect of Digital Competence on Employee Performance

Digital competence had a positive and significant effect on employee performance, with an unstandardized coefficient of 0.617, a standardized coefficient of 0.444, a t-value of 10.693, and $p < 0.001$. Based on the standardized coefficient, digital competence was the second-most influential variable after training.

This finding demonstrates that employees' ability to use digital technology plays a central role in Coretax implementation. Employees with strong digital competence are more capable of understanding system workflows, operating application features, processing digital information, identifying errors, solving technical problems, maintaining data security, and adapting to system updates. These abilities support the accuracy, timeliness, effectiveness, and independence of employee work.

Digital competence is particularly relevant because Coretax integrates various tax-administration processes into a digital system. Employees are not only required to possess basic computer skills but must also understand the relationship between system functions and taxation work processes. Digital competence therefore combines operational skills, information literacy, critical problem-solving, adaptability, and responsible technology use.

The result is consistent with Ingsih et al. (2024), who found that digital competence contributes to smart digital services, service quality, and employee performance in public-sector organizations. Their study involving civil servants indicates that employees' ability to adapt to digital technology supports superior public-service performance. This similarity strengthens the conclusion that digital competence is a strategic requirement for public institutions undergoing digital transformation.

From the RBV perspective, digital competence represents an intangible organizational resource embedded within employees. Technology can be purchased or developed, but the ability to use it effectively depends on employee knowledge, experience, judgment, and adaptability. Therefore, the benefits of Coretax will be limited when the organization focuses only on system development without simultaneously developing users' digital competence.

The Simultaneous Effect of Training, Organizational Support, and Digital Competence on Employee Performance

The F-test results show that training, organizational support, and digital competence simultaneously had a significant effect on employee performance, with an F-value of 165.551 and $p < 0.001$. The R Square value of 0.742 further indicates that the three variables collectively explained 74.2% of the variation in employee performance.

This finding confirms that employee performance in implementing Coretax is not determined by a single factor. Training provides the knowledge and practical skills required to understand the system. Digital competence allows employees to apply those skills, manage information, and solve technology-related problems. Organizational support provides the infrastructure, assistance, policies, and psychological encouragement needed to sustain the implementation process.

The three factors therefore operate as complementary resources. Training may be less effective when employees do not possess sufficient digital foundations. Digital competence may not translate into optimal performance when employees lack system-specific training. Both training and competence may also fail to produce maximum results when the organization does not provide adequate facilities, technical support, or managerial guidance.

This result supports the Resource-Based View, which explains that organizational performance depends not merely on possessing individual resources but on combining and deploying those resources effectively. The relatively high explanatory power of the model indicates that employee development and organizational support are central elements in

managing digital transformation at the Regional Office of the Directorate General of Taxes East Java I.

However, the remaining 25.8% of performance variation indicates that other determinants should also be considered. Possible factors include system quality, ease of use, leadership, work motivation, employee engagement, workload, organizational culture, and resistance to change. Future research may integrate these variables to provide a broader explanation of employee performance in digital taxation administration.

MANAGERIAL IMPLICATIONS

The findings provide several managerial implications for the Regional Office of the Directorate General of Taxes East Java I. First, because training had the strongest standardized effect, management should prioritize continuous and needs-based Coretax training. Training materials should be based on actual work scenarios, frequently encountered errors, changes in system features, and differences in employee proficiency. Practical simulations, case-based exercises, and post-training evaluations are needed to ensure that knowledge is transferred into daily work.

Second, digital competence development should be implemented systematically. Management may conduct digital competency mapping to identify employees who require basic, intermediate, or advanced development. Learning programs should cover not only system operation but also digital information management, troubleshooting, cybersecurity awareness, and adaptation to system updates. Employees with higher proficiency may also be appointed as peer mentors or internal Coretax champions.

Third, organizational support should be strengthened through reliable infrastructure, accessible technical assistance, clear communication, and responsive supervisory support. A structured helpdesk and knowledge-sharing mechanism can reduce the time required to resolve system-related problems. Management should also recognize employee efforts during the adaptation period because digital transformation may temporarily increase cognitive and operational demands.

Finally, the three factors should not be managed separately. Training programs should be integrated with digital competence development and supported by adequate facilities and follow-up assistance. Such an integrated approach will enable Coretax to function not merely as a technological system but as an organizational capability that improves employee performance and public tax services.

5. CONCLUSION

Based on the results of the study, the following conclusions can be drawn:

- a. Training has a positive and significant effect on employee performance.
The regression coefficient was 0.504, the standardized coefficient was 0.506, the t-value was 12.073, and the significance value was $p < 0.001$. This result indicates that effective training improves employees' knowledge, skills, accuracy, and ability to implement Coretax. Training was also the most dominant variable in influencing employee performance.
- b. Organizational support has a positive and significant effect on employee performance.
The regression coefficient was 0.219, the standardized coefficient was 0.201, the t-value was 4.931, and the significance value was $p < 0.001$. This finding shows that technical assistance, adequate facilities, supervisor support, recognition, and organizational attention contribute to better employee performance in implementing Coretax.
- c. Digital competence has a positive and significant effect on employee performance.
The regression coefficient was 0.617, the standardized coefficient was 0.444, the t-value

was 10.693, and the significance value was $p < 0.001$. Employees who are able to operate digital technology, understand system workflows, manage digital information, and solve technical problems tend to demonstrate higher performance.

- d. Training, organizational support, and digital competence simultaneously have a significant effect on employee performance.

The F-value was 165.551 with $p < 0.001$. The R Square value of 0.742 indicates that the three independent variables explain 74.2% of the variation in employee performance, while the remaining 25.8% is influenced by other variables outside the research model.

- e. The successful implementation of Coretax depends on both technological and human resource readiness.

The availability of a digital system must be supported by relevant training, strong organizational support, and adequate digital competence. These findings support the Resource-Based View, which positions employee knowledge, skills, and organizational capabilities as strategic resources for improving performance.

SUGGESTIONS

Practical Suggestions

- a. Improve continuous Coretax training.

The Regional Office of the Directorate General of Taxes East Java I should provide regular and needs-based training that focuses on practical simulations, taxation cases, system troubleshooting, and updates to Coretax features and regulations.

- b. Conduct post-training evaluation.

Evaluation should be carried out to measure whether employees can apply the knowledge and skills obtained during training in their daily work.

- c. Strengthen organizational support.

Management should provide reliable technological infrastructure, responsive technical assistance, clear operational guidelines, and consistent support from supervisors.

- d. Establish a Coretax helpdesk and knowledge-sharing forum.

An integrated helpdesk can accelerate the resolution of technical problems, while a knowledge-sharing forum can help employees exchange experiences and solutions related to Coretax implementation.

- e. Develop employees' digital competence systematically.

Management should map employees' digital competence levels and provide development programs based on basic, intermediate, and advanced competency needs.

- f. Appoint internal Coretax mentors.

Employees with higher digital competence may be appointed as internal mentors or Coretax champions to assist colleagues who experience difficulties in using the system.

- g. Integrate training, digital competence, and organizational support.

These three aspects should be managed as an integrated employee-development strategy because training will produce stronger results when supported by adequate facilities, technical assistance, and opportunities for practical application.

Suggestions for Future Research

- a. Future studies should include other variables that may influence employee performance, such as system quality, perceived ease of use, leadership, work motivation, employee engagement, workload, organizational culture, resistance to change, and technology acceptance.
- b. Future researchers may examine digital competence as a mediating variable between training and employee performance.
- c. Organizational support may also be examined as a moderating variable in the relationship between digital competence and employee performance.

- d. Future studies may use longitudinal or mixed-method approaches to observe changes in employee performance during different stages of Coretax implementation.
- e. Qualitative interviews may be conducted to obtain deeper information regarding technical difficulties, employee adaptation, and organizational responses during Coretax implementation.
- f. The research scope should be expanded to other regional tax offices, tax service offices, or government institutions implementing similar digital systems to improve the generalizability of the findings.

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