



# Enhancing Tax Inspection Effectiveness: The Role of Motivation, Job Satisfaction, and Organizational Culture

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**Abstract.** This research aims to analyze the influence of motivation, job satisfaction, and organizational culture on the effectiveness of taxpayer supervision at KPP Pratama South Makassar. Effective supervision plays a crucial role in ensuring tax compliance and increasing state revenue. Using a quantitative approach, the study involved employees of KPP Pratama South Makassar, with data collected through questionnaires and analyzed using multiple linear regression. The findings reveal that motivation, job satisfaction, and organizational culture all have a significant positive impact on the effectiveness of supervision. Among the three variables, job satisfaction has the greatest influence, followed by motivation and organizational culture. These results highlight the importance of fostering employee motivation, creating a supportive and satisfying work environment, and strengthening organizational culture to enhance taxpayer supervision. Recommendations from this study include improving employee training, enhancing the work environment, and reinforcing organizational culture to optimize supervisory performance and contribute to better tax compliance. This study provides valuable insights for tax authorities in improving the management and effectiveness of their supervision processes.

**Keywords:** Motivation, Job Satisfaction, Organizational Culture, Supervisory Effectiveness, Tax Supervision

## 1 Introduction

In an effort to increase the effectiveness of taxpayer supervision at KPP Pratama South Makassar, it is important to understand the factors that influence the performance of tax inspectors. Several studies show that motivation, job satisfaction, and organizational culture play a key role in improving employee performance in the tax environment. For example, research by Nur Cahyani & Yuniawan [1] shows that professionalism, job satisfaction, and organizational commitment have a significant influence on employee performance in tax audits, which also applies in the context of tax audits.

Work motivation is one of the determining factors in achieving organizational goals. In the context of tax supervision, high motivation from tax supervisors can encourage the effectiveness of supervision and increase tax compliance. According to

several studies, strong motivation will produce better performance, especially in carrying out supervisory tasks that require high accuracy and integrity.

Job satisfaction is also an important element that influences employee performance. When tax inspectors feel satisfied with the work environment, workload, and support from leadership, they will be more motivated to carry out their duties better. Previous research has shown a strong relationship between job satisfaction and employee performance, especially in tax oversight.

Apart from that, a good organizational culture can also improve the performance of tax inspectors. An organizational culture that supports transparency, accountability and teamwork will create a conducive work environment for tax inspectors. This is in line with research findings which show that a positive organizational culture can strengthen employee commitment and increase work effectiveness.

The urgency of this research is based on the urgent need to increase the effectiveness of Taxpayer supervision in Indonesia, especially at KPP Pratama South Makassar. Effective tax supervision plays an important role in increasing tax compliance, which will ultimately contribute to increasing state revenues. However, various problems often arise in the implementation of supervision, such as low motivation of supervisors, suboptimal job satisfaction, and organizational culture that does not fully support the effectiveness of supervision. Therefore, it is important to carry out this research to further understand how motivation, job satisfaction and organizational culture can influence tax supervision performance, as well as provide recommendations for improving the supervision process.

This research also has urgency because of various changes in tax policy and demands to increase tax revenues which continue to increase. Currently, the government is working to improve the tax system to make it more effective, transparent and accountable. One of the key elements of this effort is ensuring that taxpayer supervision is carried out effectively and efficiently. Without a deep understanding of the factors that influence the performance of tax inspectors, such as motivation and job satisfaction, these improvement efforts will not run optimally.

One of the research gaps that can be identified in this study is the lack of comprehensive research regarding the influence of three factors—motivation, job satisfaction, and organizational culture—simultaneously on the effectiveness of tax supervision in Indonesia. Most previous research only focused on one of these factors, such as the influence of individual motivation or job satisfaction on employee performance. However, very few studies have examined the interaction between these three factors and how they influence tax supervision performance. For example, research by Hikmatin shows that professionalism and organizational commitment influence the performance of tax inspectors, but does not highlight the role of organizational culture in depth. By filling this gap, it is hoped that this research can provide an important contribution to the development of theory regarding the effectiveness of tax supervision in Indonesia, as well as providing practical insights for KPP Pratama South Makassar in improving the performance of its tax supervisors. In addition, it is hoped that the results of this research can become the basis for making more appropriate policies in improving the tax supervision system as a whole.

Thus, to increase the effectiveness of Taxpayer supervision at KPP Pratama South Makassar, special attention needs to be paid to motivational factors, job satisfaction and organizational culture. This effort can be made through increasing training

programs, improving the work environment, and strengthening organizational culture that supports the achievement of tax objectives.

## 2 Literature Review

### 2.1 Motivation

Research on the effectiveness of tax supervision has attracted the attention of many academics, especially in relation to factors such as motivation, job satisfaction, and organizational culture. Motivation has long been considered an important factor in influencing employee performance. Herzberg in the Two-Factor Theory of Motivation stated that factors such as recognition, responsibility, and achievement greatly influence employee performance and productivity, including in tax supervision. In line with that, Oldham [2] showed that effective motivational strategies implemented by supervisors are directly related to indicators of successful supervisory performance, especially in situations that require high accuracy and precision.

### 2.2 Job satisfaction

Job satisfaction has also been shown to be a major factor influencing employee work effectiveness, especially in the tax environment. According to research conducted by Mukhtarmizi et al. [3], job satisfaction mediates the relationship between leadership and employee performance. This study also shows that when employees are satisfied with their jobs, they tend to be more effective in carrying out supervisory tasks. Another study by Janíková and Bužgová [4] found a significant positive relationship between the quality of supervision provided and the level of employee job satisfaction, indicating that satisfaction with supervision has an impact on the effectiveness of supervision, especially in areas that require close supervision, such as health and tax.

### 2.3 Organizational culture

Organizational culture is also a focus in studies of supervisory effectiveness. Klein et al. [5] showed that a good organizational culture can improve supervisory effectiveness through strong leadership and supportive organizational values. A culture that emphasizes teamwork, transparency, and accountability can create a conducive work environment for tax supervisors to perform their duties better. In addition, Suwandi [6] highlighted that a positive organizational culture has a direct influence on employee performance and indirectly increases the effectiveness of supervision.

Previous research conducted by Nur Cahyani & Yuniawan [1] showed that professionalism, job satisfaction, and organizational commitment play an important role in improving the performance of tax auditors. However, there is still little research that combines the influence of motivation, job satisfaction, and organizational culture simultaneously in the context of tax supervision in Indonesia.

This indicates a gap in the literature that needs to be filled, where the interaction between these three factors and their impact on the effectiveness of tax supervision has rarely been studied comprehensively. This study aims to fill this gap by comprehensively investigating how motivation, job satisfaction, and organizational culture affect the effectiveness of tax supervision at KPP Pratama Makassar Selatan. By examining these three factors simultaneously, it is hoped that this study can provide new contributions to the literature on tax supervision and provide practical insights for policy makers to improve the tax supervision system.

### 3 **Research Methods**

This research uses a quantitative approach with survey methods to examine the influence of motivation, job satisfaction and organizational culture on the effectiveness of taxpayer supervision at KPP Pratama South Makassar. The research population is all employees involved in the tax supervision process at the KPP, with the sample selected using a purposive sampling technique based on certain criteria, such as position and length of service. Data was collected through a structured questionnaire which had been tested for validity and reliability. Data analysis was carried out using multiple linear regression techniques to test the relationship between the independent variables (motivation, job satisfaction and organizational culture) and the dependent variable (supervision effectiveness). The results of this analysis will then be interpreted to answer the research objectives and identify the dominant factors that influence tax supervision performance.

## 4 **Results**

### 4.1 **Validity Test and Reliability**

Before conducting a more detailed analysis of the data collected, it is important to ensure that the instruments used in this research meet the standards of validity and reliability [7]. Validity and reliability are two key components to ensure that a research instrument can reliably measure what it is supposed to measure. Validity relates to the degree to which the instrument can accurately measure the concept in question, while reliability relates to the consistency of the results obtained from the measurement.

In this research, a validity test was carried out to assess whether each item in the questionnaire was able to represent the variables being measured, namely motivation, job satisfaction, organizational culture, and supervisory effectiveness. On the other hand, reliability tests are carried out to ensure that the instrument provides consistent results when used in different situations. The results of these validity and reliability tests are very important to ensure that the data obtained from the questionnaire can be appropriately used in subsequent statistical analyses.

**Table 1.** Validity Test and Reliability Test

Variable	Item	Corrected Correlation	Item-Total	Cronbach's Alpha
Motivation (X1)	X1.1		0.572	0.756
	X1.2		0.615	
	X1.3		0.488	
	X1.4		0.752	
	X1.5		0.627	
	X1.6		0.661	
	X1.7		0.702	
job satisfaction (X2)	X2.1		0.610	0.702
	X2.2		0.676	
	X2.3		0.611	
	X2.4		0.565	
organizational culture. (X3)	X3.1		0.523	0.753
	X3.2		0.489	
	X3.3		0.601	
	X3.4		0.658	
effectiveness of taxpayer supervision activities (Y)	Y1		0.737	0.796
	Y2		0.749	
	Y3		0.678	
	Y4		0.706	

Source: 2024 data processing

**Validity Test.** The validity test is carried out by looking at the values **Corrected Item-Total Correlation** for each item. Generally, the correlation value is considered valid if it is above 0.3. Based on the results obtained:

- **Motivation (X1):** All items have a value above 0.3, with the highest value in item X1.4 (0.752) and the lowest value in item X1.3 (0.488). This shows that all items measuring motivational variables are valid.
- **Job Satisfaction (X2):** All items also have valid correlation values, with item X2.2 having the highest value (0.676) and item X2.4 having the lowest value (0.565). This shows that the items are valid in measuring job satisfaction.
- **Organizational Culture (X3):** All items in this variable are also valid with correlation values varying between 0.489 to 0.658. Item X3.4 has the highest value (0.658), while X3.2 has the lowest value (0.489).

- **Supervision Effectiveness (Y):** All items in this variable have good correlation values above 0.6, indicating strong validity. Item Y2 has the highest value (0.749).

**Reliability Test.** Reliability is measured by **Cronbach's Alpha**, which shows the internal consistency of the instrument used. Cronbach's Alpha values above 0.7 are considered reliable.

- **Motivation (X1):** The Cronbach's Alpha value for the motivation variable is 0.756, which indicates that the items used to measure motivation have good internal consistency.
- **Job Satisfaction (X2):** Cronbach's Alpha for the job satisfaction variable is 0.702, which shows quite good reliability.
- **Organizational Culture (X3):** The Cronbach's Alpha value for organizational culture is 0.753, which also indicates good reliability.
- **Supervision Effectiveness (Y):** This variable has a Cronbach's Alpha value of 0.796, indicating that the items used are very reliable in measuring the effectiveness of supervision.

Overall, the results of this validity and reliability test show that all the items in your questionnaire are valid and reliable, so they can be used in further analysis.

#### 4.2 Hypothesis Test

In discussing the results of hypothesis testing or regression analysis, it is important to understand the analytical approach used in this study. Hypothesis testing aims to determine whether there is a significant influence between the independent variables, namely motivation, job satisfaction, and organizational culture, on the dependent variable, namely the effectiveness of Taxpayer supervision. To test this relationship, the multiple linear regression method is used, which allows us to see how much influence each independent variable has on the dependent variable, both partially and simultaneously. The results of this analysis will not only show whether the influence is significant, but will also provide information on which variables have the most dominant influence in increasing the effectiveness of supervision.

**Table 2.** Hypothesis Test

Variable	Unstandardized Coefficients (b)	t-Value	Sig.	explanation
Motivation (X1)	.348	3.179	0.004	Say
job satisfaction (X2)	.535	4.129	0.000	Say

organizational culture. (X3)	.251	2.622	0.030	Say
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Source: 2024 data processing

Based on test results  $t$  in the multiple linear regression table you provided, here is the interpretation of each variable:

Motivation (X1):

- Unstandardized Coefficient ( $b$ ) = 0.348: This shows that every one unit increase in the motivation variable will increase the effectiveness of Taxpayer supervision by 0.348 units, assuming other variables remain constant.
- $t$ -Value = 3.179: This value shows that the motivation variable significantly influences the effectiveness of tax supervision.
- $p$ -Value = 0.004 (Sig): Because the  $p$ -value is smaller than 0.05, we can conclude that the influence of motivation on supervisory effectiveness is significant. Thus, the hypothesis which states that motivation influences the effectiveness of supervision is accepted.

Job Satisfaction (X2):

- Unstandardized Coefficient ( $b$ ) = 0.535: This value indicates that a one unit increase in job satisfaction will increase the effectiveness of Taxpayer supervision by 0.535 units, assuming other variables remain constant.
- $t$ -Value = 4.129: This value is greater than the critical  $t$  value, which means that job satisfaction has a significant influence on supervisory effectiveness.
- $p$ -Value = 0.000 (Sig): Because the  $p$ -value is smaller than 0.05, it can be concluded that job satisfaction has a very significant influence on supervisory effectiveness.

Organizational Culture (X3):

- Unstandardized Coefficient ( $b$ ) = 0.251: This shows that a one unit increase in organizational culture will increase the effectiveness of Taxpayer supervision by 0.251 units, assuming other variables remain constant.
- $t$ -Value = 2.622: This value shows that organizational culture has a significant influence on supervisory effectiveness.
- $p$ -Value = 0.030 (Sig): Because the  $p$ -value is smaller than 0.05, organizational culture has a significant influence on supervisory effectiveness.

Based on test results  $t$  above, it can be concluded that all the independent variables tested, viz motivation, job satisfaction, and organizational culture, has a significant influence on the dependent variable, namely effectiveness of Taxpayer supervision.

Of these three variables, job satisfaction has the strongest influence (highest coefficient 0.535), followed by motivation (0.348), and organizational culture (0.251).

## **5 Discussion**

### **5.1 The influence of motivation on Supervision Effectiveness**

The influence of motivation on supervisory effectiveness has been widely recognized in various theories of motivation and supervision. One relevant theory is Herzberg's Motivation Theory which emphasizes that motivational factors such as recognition, achievement, and responsibility directly influence individual performance, including effectiveness in supervisory tasks. Strong motivation can encourage supervisors to be more thorough and proactive in carrying out their duties, which has a positive impact on the effectiveness of supervision. Research also shows that effective supervision depends not only on technical expertise, but also on the supervisor's motivation to perform high-quality work [2].

Another study by Kok et al. [8] highlighted the importance of motivation in improving the performance of field workers, including supervisors. In this research, it was found that effectively supported supervision can increase supervisors' motivation to carry out their duties better. This finding is relevant in the context of taxpayer supervision where supervisor motivation is very important to achieve optimal tax compliance. Support in the form of group supervision has been shown to increase supervisor motivation and performance, although there is variability in quantitative results [8].

In addition, research by Abujaber et al. [9] and Herman et al. [10] shows that supervision aims to improve work performance by reducing stress and increasing supervisee motivation. Higher motivation results in the creation of a high-performance work environment, which in turn increases supervisory effectiveness. Therefore, motivation plays a central role in ensuring that supervisors are able to work optimally with the support of effective supervision.

### **5.2 Influence Job Satisfaction to Supervision Effectiveness**

Job satisfaction plays an important role in increasing supervisory effectiveness, as described in various management theories and contemporary research. Herzberg's two-factor theory explains that job satisfaction arises from motivator factors such as recognition, responsibility and achievement, which can improve employee performance under supervision. Effective supervision requires supervisors who are satisfied with their work because this satisfaction can encourage them to carry out their supervisory duties more efficiently and thoroughly. Research by Mukhtarmizi et al. [3] supports this idea by finding that job satisfaction has a significant influence on performance, which then acts as a mediator between leadership and employee performance.

Furthermore, research by Janíková & Bužgová [4] shows a significant positive correlation between the quality of supervision provided and the level of job satisfaction, especially among health workers. They found that satisfaction with

supervision was influenced by the respondent's workplace, suggesting that work context also influences how supervision is received and evaluated. This is relevant in the context of taxpayer supervision where supervisors who are satisfied with the work environment and supervisory support will be more effective in carrying out their duties.

Another study by Ibrahim et al. [11] highlighted the importance of effective communication between superiors and subordinates in increasing job satisfaction. In the context of supervision, good communication between supervisors and managers can increase the supervisor's sense of satisfaction with their work, which in turn increases the effectiveness of the supervision carried out. This study found that communication satisfaction explained 39.5% of the variation in job satisfaction, indicating that communication aspects are an important component in creating an effective supervisory environment.

### 5.3 Influence Organizational culture to Supervision Effectiveness

Organizational culture has a significant influence on the effectiveness of supervision because a strong culture is able to create a conducive work environment, where organizational rules, values and norms are implemented well. A positive organizational culture will help shape supervisory behavior that is more disciplined and professional in carrying out supervisory duties. Suwandi [6] found that organizational culture has a positive effect on employee performance, which directly impacts the effectiveness of supervision. Employees who are in an organizational environment with a supportive culture are more motivated to achieve organizational goals optimally.

Research by Egan et al. [11] also shows that a supportive organizational culture can improve supervisory skills and quality. In a cultured environment, supervision is not only seen as a monitoring tool, but also as a means of developing better skills and practices. This makes supervision more effective, especially when the organizational culture promotes support and improvement in the quality of work through ongoing supervision.

Furthermore, good leadership in building organizational culture also plays an important role in supervisory effectiveness. Klein et al. [5] revealed that the leadership skills of supervisors and managers in creating and strengthening organizational cultural norms have a direct impact on overall organizational effectiveness. This shows that an organizational culture led by an influential leader and able to create a positive work climate will encourage supervisors to be more effective in carrying out their duties.

## 6 Conclusion

Based on the results of the research that has been carried out, it can be concluded that variable motivation, job satisfaction, and organizational culture has a significant influence on the effectiveness of Taxpayer supervision at KPP Pratama South Makassar. These findings suggest that increased supervisor motivation, optimal job satisfaction, and a supportive organizational culture can significantly improve the

quality and effectiveness of supervision. Motivation The high level of tax inspectors encourages better performance in carrying out supervisory duties, while job satisfaction good performance makes supervisors more committed and proactive in carrying out their duties. Organizational culture A positive work environment creates a supportive work environment, where values, norms and rules are consistently implemented, providing a strong foundation for supervisory effectiveness.

Overall, this research provides recommendations that to increase the effectiveness of Taxpayer supervision, KPP Pratama South Makassar needs to focus on developing programs that can increase motivation, create a satisfying work environment for supervisors, and strengthen an organizational culture that supports teamwork and accountability. In this way, the effectiveness of supervision can be achieved better and more sustainably.

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