



The Influence of Communication and Work Environment on Employee Performance at the Regional Revenue Agency UPTD of Pandan Revenue Management

¹ Nelly Bahria Napitupulu, ² Kaharuddin, ³ Rosmita Ambarita

^{1,2,3} STIE Al Washliyah Sibolga, Sibolga, Indonesia

ARTICLE INFO

Keywords:

Communication,
Work Environment,
Employee Performance

ABSTRACT

This study aims to examine the influence of communication and work environment on employee performance at the UPTD Regional Revenue Management of Pandan. This research employs a quantitative method with a descriptive approach. The research sample consists of 58 employees of UPTD Regional Revenue Management of Pandan, who were selected as respondents through a questionnaire survey. The results show that the coefficient of determination (R^2) is 0.608, indicating that 60.8% of the variation in employee performance can be explained jointly by communication and work environment, while the remaining 39.2% is influenced by other factors outside the scope of this study, such as leadership, competence, motivational incentives, and supervision. The t-test results reveal that communication has a positive and significant effect on employee performance, with a t-value of 3.476 > t-table 2.00404 and a significance of 0.001 < 0.05. Likewise, the work environment positively and significantly affects employee performance, with a t-value of 3.709 > t-table 2.00404 and a significance of 0.000 < 0.05. Furthermore, the F-test shows an F-value of 42.682 > F-table 3.16 with a significance of 0.000 < 0.05, indicating that communication and work environment simultaneously have a positive and significant effect on employee performance. Based on these findings, it is recommended that UPTD Regional Revenue Management of Pandan continue to enhance effective communication and create a conducive work environment to support the improvement of employee performance.

Email :
nellybaharia18@gmail.com

Copyright © 2026 JEMA.

All rights reserved is Licensed under a [Creative Commons Attribution- NonCommercial 4.0 International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

INTRODUCTION

The UPTD Regional Revenue Management of Pandan, under the Regional Revenue Agency, is one of the organizational units established by the Provincial Government to enhance services in collecting motor vehicle taxes from the public, particularly taxpayers residing in Central Tapanuli Regency. Central Tapanuli Regency is located on the western coast of North Sumatra and shares geographical boundaries with Nanggroe Aceh Darussalam Province to the north, South Tapanuli Regency to the south, the city of Sibolga and the Indian Ocean to the west, and North Tapanuli Regency to the east. This organizational unit plays a crucial role in ensuring that public service processes run effectively and efficiently, which largely depends on employee communication and work environment.

Communication is a key factor in achieving organizational coordination and objectives. Generally, communication can be defined as the process of exchanging information, ideas, feelings, or messages between two or more parties to reach mutual understanding (Wahyu, 2015). Employees of the UPTD Regional Revenue Management of Pandan are expected to have strong communication skills, including speaking clearly, concisely, accurately, and paying attention to psychological aspects such as empathy and understanding the interlocutor's feelings. Failure in communication can result in negative consequences both individually and socially, such as frustration, alienation, and inhibited social coordination (Wahyu, 2015). Therefore, communication barriers—including differences in language, culture, physical distance, and misunderstandings in message delivery—can affect employee performance effectiveness (Rismayanti, 2018).

In addition to communication, the work environment significantly influences employee performance. The work environment encompasses physical aspects, such as room conditions, ventilation, lighting, and cleanliness, as well as non-physical aspects, such as workplace atmosphere and interpersonal relationships among employees (BSN, 2015). A comfortable and conducive environment can enhance employee motivation and productivity, whereas an unsupportive environment can decrease performance. Factors such as physical distance, social distance, psychological distance, and time dimensions also affect the work situations experienced by employees (Rismayanti, 2018).

Employee performance itself refers to the outcomes achieved in carrying out assigned tasks and responsibilities, in terms of both quality and quantity, and is influenced by individual ability and motivation (Rismayanti, 2018). Preliminary studies indicate that employee performance at the UPTD Regional Revenue Management of Pandan has not been optimal, which is suspected to be due to ineffective communication and an unsupportive work environment. Cultural differences, both within the organization and in service delivery to taxpayers, also constitute obstacles to achieving optimal performance.

Based on this phenomenon, this study aims to analyze the influence of communication and work environment on employee performance at the UPTD Regional Revenue Management of Pandan. The research questions addressed include: (1) the effect of communication on employee performance, (2) the effect of work environment on employee performance, and (3) the simultaneous effect of communication and work environment on employee performance. The objective of this study is to provide a clearer understanding of the relationship between communication, work environment, and employee performance, as well as to offer recommendations for improving organizational effectiveness.

This research is expected to provide benefits to various stakeholders. For researchers, it contributes to knowledge regarding the influence of communication and work environment on employee performance. For the UPTD Regional Revenue Management of Pandan, the findings can serve as a basis for evaluating policies to enhance employee performance. Furthermore, for educational institutions, this study serves as a scientific reference for students conducting similar research and adds to the academic literature.

METHODS

This study employs a quantitative method with a descriptive approach to analyze the influence of communication and work environment on employee performance (Sugiyono, 2017). The research was conducted at the UPTD Regional Revenue Management of Pandan, Central Tapanuli Regency, during the period of April–August 2025. The research population consisted of all 58 employees, including 21 civil servants and 37 contract staff, all of whom were included as the sample (Arikunto, 2016).

Data were obtained from primary sources through questionnaires and interviews, and from secondary sources including organizational documents, articles, journals, and relevant literature (Arikunto, 2016; Sugiyono, 2017). The research variables consist of communication (X1), work environment (X2), and employee performance (Y), each measured using operational indicators and a 1–5 Likert scale (Andrew, 2017; Sedarmayanti, 2017; Mangkunegara, 2015).

Data analysis included instrument validity and reliability tests (Ghozali, 2018), classical assumption tests (normality, heteroscedasticity, and multicollinearity), correlation analysis, coefficient of determination, multiple linear regression analysis, as well as t-tests and F-tests to examine the effect of independent variables on the dependent variable (Sugiyono, 2017; Supranto, 2016). The regression equation used is $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \varepsilon$, where Y represents employee performance, X1 communication, X2 work environment, α the constant, β the regression coefficients, and ε the error term.

RESULTS AND DISCUSSION

Results

Descriptive Statistics

Respondent Description

Based on the results of the study involving 58 respondents at UPTD PEPENDA, the characteristics of respondents can be viewed from several aspects, namely age, gender, and level of education. Based on age, most respondents were in the 31–40 year age range, totaling 21 people or 36.21%. Respondents aged 41–50 years amounted to 20 people or 34.48%, while respondents aged 20–30 years were 12 people or 20.69%. Meanwhile, the smallest number of respondents was in the age range of 51–60 years, totaling 5 people or 8.62%. This indicates that the majority of employees are in their productive age, which is expected to contribute optimally to organizational performance.

Based on gender, the respondents in this study were dominated by males, totaling 33 people or 56.90%, while female respondents amounted to 25 people or 43.10%. This composition indicates that male employees are still more dominant than female employees in the work environment of UPTD PEPENDA.

Meanwhile, based on the level of education, it is known that most respondents had a senior high school education (SLTA), totaling 26 people or 44.83%. Respondents with a bachelor's degree (S1) amounted to 24

people or 41.38%, and respondents with a master's degree (S2) amounted to 8 people or 13.79%. This indicates that the majority of employees have educational backgrounds ranging from secondary education to undergraduate level.

Descriptive Analysis of the Research Questionnaire

Communication (Variable X1)

The results of the descriptive analysis of the communication variable show that, in general, communication within the UPTD PEPENDA environment falls into the good category. This is reflected in the overall average score of 3.90. Several communication indicators assessed by respondents include the clarity of leadership instructions, ease of understanding work instructions, a pleasant communication atmosphere, and the effectiveness of information delivery.

In detail, the indicator that obtained a relatively high score was the statement regarding the effectiveness of leaders in conveying information to employees, with an average value of 4.12, indicating that leaders are able to communicate information clearly to employees. In addition, good communication is also considered capable of creating a pleasant working atmosphere and improving working relationships among employees. Overall, these results indicate that communication within the UPTD PEPENDA work environment has been functioning well and supports effective work coordination.

Work Environment (Variable X2)

Based on the descriptive analysis results for the work environment variable, the average score obtained was 3.88, indicating that the working conditions at UPTD PEPENDA are categorized as good. The work environment assessed in this study includes workspace conditions, work facilities, relationships among employees, air comfort, and noise levels in the workplace.

The results show that employees feel quite comfortable carrying out their work because it is supported by clean workspace conditions, adequate lighting, and the availability of sufficient work facilities. In addition, harmonious working relationships among employees also support the creation of a conducive work environment. The presence of security personnel and workplace conditions free from excessive noise also provide a sense of safety and comfort for employees in performing their duties.

Employee Performance (Variable Y)

The results of the descriptive analysis of the performance variable show that employee performance at UPTD PEPENDA falls into the good category with an average score of 4.02. Performance assessment in this study includes the ability to complete work according to targets, punctuality in completing tasks, the ability to handle more than one job, and employee discipline.

The indicator with the highest score is employees' understanding of their tasks and job fields, with an average score of 4.21, indicating that employees have a good understanding of the tasks they must perform. In addition, employees also demonstrate fairly good discipline in attendance and the ability to complete work according to the expectations of their supervisors. Overall, these results indicate that employees of UPTD PEPENDA have a good level of performance in carrying out their duties and responsibilities.

Research Instrument Testing

The results of the validity test show that all statement items in the communication, work environment, and performance variables have calculated r-values greater than the critical r-value (0.30). Therefore, all questionnaire items in this study are declared valid and appropriate to be used as measurement tools in this research.

The results of the reliability test show that the Cronbach's Alpha values for each variable are above 0.60. The communication variable has an alpha value of 0.849, the work environment variable 0.868, and the performance variable 0.904. These values indicate that all research instruments have good reliability and can be used consistently in the study.

Classical Assumption Tests

Based on the results of the normality test using histogram graphs and Normal Probability Plot (P-Plot), the data distribution follows a normal distribution pattern. This is indicated by the distribution of points that

lie around the diagonal line. Furthermore, the Kolmogorov–Smirnov statistical test shows a significance value of $0.200 > 0.05$, indicating that the research data are normally distributed.

The results of the heteroscedasticity test using a scatterplot graph show that the data points are randomly distributed and do not form a specific pattern. This indicates that there is no heteroscedasticity problem in the regression model, meaning that the regression model used meets the classical assumptions.

The results of the multicollinearity test show that the Tolerance value is 0.513 and the VIF value is 1.948 for each independent variable. Since the tolerance value is greater than 0.10 and the VIF value is less than 10, it can be concluded that there is no multicollinearity problem in the regression model.

Correlation and Determination Analysis

The correlation analysis results show that the relationship between communication and performance has a correlation coefficient value of 0.714, while the relationship between the work environment and performance is 0.723. Based on the interpretation criteria of correlation coefficients, both values fall into the strong correlation category.

Furthermore, the coefficient of determination analysis shows an R Square value of 0.608. This means that 60.8% of the variation in employee performance can be explained jointly by the communication and work environment variables, while the remaining 39.2% is influenced by other variables not examined in this study.

Multiple Linear Regression Analysis

The results of the multiple linear regression analysis produce the following equation:

$$Y = 42.773 + 0.458X_1 + 0.466X_2$$

The equation indicates that communication and the work environment have a positive influence on employee performance. The communication regression coefficient of 0.458 indicates that an increase in communication will improve employee performance. Meanwhile, the work environment regression coefficient of 0.466 indicates that a better work environment will also improve employee performance.

Discussion

The Effect of Communication on Employee Performance

The results show that communication has a positive and significant effect on employee performance at UPTD PEPENDA. This is proven by the t-test results where the calculated t-value of 3.476 is greater than the t-table value of 2.004, with a significance level of $0.001 < 0.05$. These results indicate that effective communication between leaders and employees can improve employee performance in carrying out their tasks.

This finding is consistent with the research conducted by Sri Wulandari et al. (2024) which states that communication has a significant effect on employee performance. Similar results were also found in the studies of Subardini et al. (2022) and Divia Oktora et al. (2023) which show that communication partially has a significant effect on employee performance.

The Effect of Work Environment on Employee Performance

The results of the study also indicate that the work environment has a positive and significant effect on employee performance. This is proven by the calculated t-value of 3.709 which is greater than the t-table value of 2.004, with a significance level of $0.000 < 0.05$. A comfortable work environment, adequate work facilities, and harmonious relationships among employees can increase employee motivation and productivity.

These results are consistent with the studies conducted by Sri Wulandari et al. (2024), Subardini et al. (2022), and Divia Oktora et al. (2023) which state that the work environment has a significant effect on employee performance.

The Effect of Communication and Work Environment on Employee Performance

Simultaneously, communication and the work environment are also proven to have a significant effect on employee performance. This is shown by the F-test results where the calculated F-value of 42.682 is greater than the F-table value of 3.16, with a significance level of $0.000 < 0.05$. Thus, it can be concluded that effective communication and a conducive work environment together can improve employee performance at UPTD PEPENDA.

These findings are also consistent with several previous studies stating that communication and the work environment simultaneously have a significant effect on employee performance within an organization.

CONCLUSION

This study shows that all instruments used to measure the variables of communication, work environment, and employee performance are valid and reliable, and also meet the classical assumptions because the data are normally distributed. The analysis results indicate a strong relationship between communication and employee performance ($r = 0.714$) and between the work environment and employee performance ($r = 0.723$). The regression equation obtained is $Y = 42.773 + 0.458X_1 + 0.466X_2$, which indicates that communication and the work environment have a positive effect on employee performance. The coefficient of determination of 0.608 indicates that 60.8% of employee performance is influenced by communication and the work environment, while the remaining 39.2% is influenced by other factors outside this study. The hypothesis testing results show that partially communication ($t = 3.476$; $\text{sig} = 0.001$) and work environment ($t = 3.709$; $\text{sig} = 0.000$) have a positive and significant effect on employee performance, and simultaneously communication and the work environment also have a significant effect on employee performance ($F = 42.682$; $\text{sig} = 0.000$). Therefore, it is recommended that the leadership of UPTD PEPENDA continue to improve effective communication and create a harmonious and conducive work environment to enhance employee performance. Employees are also expected to improve communication with supervisors and colleagues, while future researchers are encouraged to include additional variables to obtain more comprehensive research results.

REFERENCES

- Abdullah, M. (2018). *Manajemen dan evaluasi kinerja karyawan*. Yogyakarta: Aswaja Pressindo.
- Andrew, J. (2017). *Organizational communication: Theory and practice*. New York, NY: Routledge.
- Arikunto, S. (2016). *Prosedur penelitian: Suatu pendekatan praktik*. Jakarta: Rineka Cipta.
- As'ad, M. (2015). *Psikologi industri: Seri ilmu sumber daya manusia*. Jakarta: Liberty.
- Azwar, S. (2016). *Sikap manusia: Teori dan pengukurannya*. Yogyakarta: Pustaka Pelajar.
- Badan Standardisasi Nasional. (2015). *Standar nasional Indonesia dan ISO 14001: Aspek lingkungan hidup*. Jakarta: BSN.
- Badan Standardisasi Nasional. (2016). *SNI ISO 14001:2015 sistem manajemen lingkungan*. Jakarta: BSN.
- Dwiantara, L. (2015). *Ilmu komunikasi*. Bandung: Rineka Cipta.
- Effendy, O. U. (2017). *Ilmu komunikasi: Teori dan praktik*. Bandung: Remaja Rosdakarya.
- Furchan, A. (2016). *Pengantar penelitian dalam pendidikan*. Yogyakarta: Pustaka Pelajar.
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program SPSS (9th ed.)*. Semarang: Universitas Diponegoro.
- Hardjana, A. M. (2016). *Ilmu komunikasi*. Bandung: Remaja Rosdakarya.
- Kuncoro, M. (2018). *Metode kuantitatif: Teori dan aplikasi untuk bisnis dan ekonomi (5th ed.)*. Yogyakarta: STIE YPKN.
- Mangkunegara, A. P. (2015). *Manajemen sumber daya manusia perusahaan*. Bandung: Remaja Rosdakarya.
- Mathis, R. L., & Jackson, J. H. (2015). *Manajemen sumber daya manusia (Edisi 9)*. Jakarta: Salemba Empat.
- Muhammad, A. (2017). *Komunikasi organisasi*. Jakarta: Bumi Aksara.
- Mulyana, D. (2015). *Komunikasi bisnis: Peran komunikasi interpersonal dalam aktivitas bisnis*. Yogyakarta: Buku Seru.
- Nazir, M. (2017). *Metode penelitian*. Bogor: Ghalia Indonesia.
- Nitisemito, A. S. (2015). *Manajemen personalia: Manajemen sumber daya manusia*. Jakarta: Ghalia Indonesia.
- Rismayanti, R. (2018). *Hambatan komunikasi yang sering dihadapi dalam sebuah organisasi*. Al-Hadi, 4(1).
- Sedarmayanti. (2017). *Perencanaan dan pengembangan sumber daya manusia untuk meningkatkan kompetensi, kinerja dan produktivitas kerja*. Bandung: Refika Aditama.
- Sedarmayanti. (2017). *Sumber daya manusia dan produktivitas kerja*. Bandung: Mandar Maju.
- Sekolah Tinggi Ilmu Ekonomi Al-Washliyah Sibolga/Tapanuli Tengah. (2024). *Panduan penulisan skripsi dan tugas akhir*. Sibolga: STIE Al-Washliyah.
- Sikula, A. E. (2017). *Komunikasi bisnis*. Surakarta: Erlangga.

- Sri Wulandari, & Nurhidayat, M. A. (2024). Pengaruh komunikasi dan lingkungan kerja terhadap kinerja karyawan pada PT Worcas Nusantara Abadi Jakarta Barat. *Jurnal PERKUSI: Pemasaran, Keuangan dan Sumber Daya Manusia*, 4(4), 737–748.
- Subardini, S., Yuniar, D. V. A., & Asnawi, A. (2022). Pengaruh komunikasi dan lingkungan kerja terhadap kinerja karyawan di PT Stars Internasional Surabaya. *Jurnal Ilmiah Administrasi Bisnis dan Inovasi*, 6(1).
- Sugiyono. (2015). *Metode penelitian kombinasi (mixed methods)*. Bandung: Alfabeta.
- Sugiyono. (2017). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta.
- Sulistiyani, A. T., & Rosidah. (2017). *Manajemen sumber daya manusia*. Yogyakarta: Graha Ilmu.
- Sunyoto, D. (2015). *Manajemen dan pengembangan sumber daya manusia*. Yogyakarta: CAPS.
- Supranto, J. (2016). *Statistik terapan untuk penelitian*. Jakarta: Gramedia.
- Wahyu, D. (2015). *Komunikasi organisasi dan pengaruhnya terhadap kinerja*. Jakarta: Rajawali Press.
- Divia Oktora, D., Sutrisna, A., & Arif. (2023). Pengaruh komunikasi dan lingkungan kerja terhadap kinerja pegawai Puskesmas Cikalong Kabupaten Tasikmalaya. *Jurnal Ekonomi, Bisnis dan Manajemen (EBISMEN)*, 2(3).