

ABSTRACT

Diah Ayu Pradnyani (2026). *Interpersonal Communication as a Moderating Variable in the Effect of Work Ability and Workload on the Performance of Account Representatives at North Badung Primary Tax Office*. Thesis, Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Keywords: employee performance, work ability, workload, interpersonal communication, account representative

Government institutions are expected to deliver optimal performance as a manifestation of public accountability, particularly in providing services that are effective, efficient, and focused on achieving organizational targets. Employee performance, particularly that of Account Representative (AR), serves as a key factor in supporting the success of Badung Utara Tax Office in securing tax revenue through collections. This study aims to analyze the effect of work ability and workload on Account Representative performance and to examine the role of interpersonal communication as a moderating variable. The research employs a quantitative approach using a census method that covers the entire population of Account Representatives at Badung Utara Tax Office, consisting of 33 individuals. Data were collected through questionnaires and analyzed using statistical analysis techniques and SEM-PLS to examine both direct and moderating relationships among variables. The results indicate that work ability has a positive and significant effect on Account Representative performance, suggesting that adequate knowledge, skills, and job competence contribute to improved AR performance. On the other hand, workload has a negative and significant effect on Account Representative performance, as high task volume and job complexity may reduce work focus and accuracy. Furthermore, interpersonal communication was found to moderate the effect of work ability on AR performance but did not moderate the effect of workload on performance. These results show that interpersonal communication plays an important role in optimizing work ability but has not been able to overcome workload challenges. This research is expected to provide practical contributions for management in human resource management and serve as a foundation for formulating policies to improve employee performance on a sustainable basis.

ABSTRAK

Diah Ayu Pradnyani (2026). *Moderasi Komunikasi Interpersonal Pada Pengaruh Kemampuan Kerja Dan Beban Kerja Terhadap Kinerja Account Representative KPP Pratama Badung Utara*. Tesis, Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: kinerja pegawai, kemampuan kerja, beban kerja, komunikasi interpersonal, account representative

Penelitian ini bertujuan untuk menganalisis pengaruh kemampuan kerja dan beban kerja terhadap kinerja Account Representative (AR) KPP Pratama Badung Utara serta menguji peran komunikasi interpersonal sebagai variabel moderasi. Penelitian menggunakan pendekatan kuantitatif dengan metode sensus terhadap seluruh populasi AR yang berjumlah 33 orang. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan Structural Equation Modeling berbasis Partial Least Square (SEM-PLS). Hasil penelitian menunjukkan bahwa kemampuan kerja berpengaruh positif dan signifikan terhadap kinerja AR, yang berarti peningkatan pengetahuan, keterampilan, dan kecakapan kerja dapat meningkatkan kinerja. Sebaliknya, beban kerja berpengaruh negatif dan signifikan terhadap kinerja AR, yang menunjukkan bahwa tingginya volume tugas dan tuntutan pekerjaan cenderung menurunkan kinerja. Selanjutnya, komunikasi interpersonal terbukti memoderasi pengaruh kemampuan kerja terhadap kinerja AR, sehingga hubungan tersebut menjadi lebih kuat. Namun, komunikasi interpersonal tidak memoderasi pengaruh beban kerja terhadap kinerja AR, yang menunjukkan bahwa komunikasi belum mampu mengurangi dampak beban kerja terhadap kinerja. Kebaruan penelitian ini terletak pada pengujian peran komunikasi interpersonal sebagai variabel moderasi dalam hubungan antara kemampuan kerja dan beban kerja terhadap kinerja AR pada konteks organisasi sektor publik perpajakan. Penelitian ini diharapkan dapat menjadi dasar bagi organisasi dalam meningkatkan kinerja pegawai melalui penguatan kemampuan kerja, pengelolaan beban kerja, serta peningkatan komunikasi interpersonal yang efektif.