# ABSTRAK

Ardian Galih Prastowo. NIM. 2429131052. *Pengaruh Lingkungan Kerja, Promosi Jabatan dan Motivasi Kerja terhadap Kinerja Fungsional Pemeriksa Pajak pada Kantor Pelayanan Pajak di Kanwil DJP Bali.* Tesis, Magister Manajemen, Program Pasca Sarjana. Universitas Pendidikan Ganesha.

Kata Kunci **:** lingkungan kerja, promosi jabatan, motivasi kerja, kinerja pegawai, pemeriksa pajak, DJP Bali

Penelitian dilakukan bertujuan untuk menganalisa adanya pengaruh lingkungan kerja, promosi jabatan, dan motivasi kerja terhadap kinerja fungsional pemeriksa pajak pada Kantor Pelayanan Pajak di Kanwil DJP Bali. Kinerja pegawai di sektor perpajakan menjadi perhatian penting karena berdampak langsung pada capaian penerimaan negara dan efektivitas pelayanan publik. Penurunan capaian Konversi dan Pengawasan Kepatuhan Material (PKM) di Kanwil DJP Bali menjadi latar belakang urgensi dilakukannya penelitian ini.

Adapun pendekatan yang digunakan dalam penelitian ini adalah pendekatan kuantitatif dengan rancangan kausal. Populasi penelitian adalah seluruh Fungsional Pemeriksa Pajak (FPP) yang bertugas di seluruh Kantor Pelayanan Pajak Kanwil DJP Bali yang berjumlah 124 orang, dengan sampel sebanyak 90 responden yang ditetapkan lewat teknik proporsional random sampling. Sedangkan metode pengumpulan data yang dilakukan dengan metode survei menggunakan kuesioner. Data yang terkumpul dianalisis menggunakan analisis regresi linear berganda di dahului dengan uji asumsi klasik.

Hasil penelitian diperoleh kesimpulan bahwa lingkungan kerja tidak berpengaruh signifikan terhadap kinerja fungsional pemeriksa pajak. Demikian juga dengan promosi jabatan juga tidak memiliki pengaruh yang signifikan terhadap kinerja fungsional pemeriksa pajak. Sedangakan untuk motivasi kerja sesuai hasil penelitian berpengaruh positif dan signifikan terhadap kinerja fungsional pemeriksa pajak. Secara simultan, ketiga variabel yaitu lingkungan kerja dan promosi jabatan serta motivasi kerja secara bersama-sama mempunyai pengaruh secara signifikan terhadap kinerja fungsional pemeriksa pajak di Kanwil DJP Bali.Temuan ini mengindikasikan bahwa variabel motivasi kerja menjadi faktor dominan dalam meningkatkan kinerja pemeriksa pajak, sedangkan lingkungan kerja dan promosi jabatan cenderung berperan sebagai faktor pendukung yang pengaruhnya tidak signifikan secara parsial. Oleh karena itu, penguatan motivasi kerja menjadi strategi utama dalam meningkatkan kinerja fungsional pemeriksa pajak di Kanwil DJP Bali.

**ABSTRACT**

Ardian Galih Prastowo. NIM**.** 2429131052. *The Influence of Work Environment, Job Promotion, and Work Motivation on the Tax Auditors Performance at Tax Service Offices in the Bali Regional Tax Office of the DGT.* Thesis, Master of Management, Postgraduate Program, Universitas Pendidikan Ganesha.

Keywords **:** employee performance, work environment, job promotion, work motivation, tax auditors, DGT Bali

This study aims to examine the effect of work environment, job promotion, and work motivation on the functional performance of tax auditors at Tax Service Offices within the Bali Regional Tax Office of the Directorate General of Taxes (DGT). Employee performance in the taxation sector plays a strategic role as it directly affects the optimization of state revenue and the effectiveness of tax services. The decline in the achievement of Conversion and Material Compliance Supervision (PKM) within the Bali Regional Office of DGT served as the primary background and urgency for conducting this research.

This research was conducted using a quantitative approach with a causal research design.The research uses a population consisting of all Tax Auditors (FPP) within the Regional Office of DGT Bali, totaling 124 employees, with a sample consisting of 90 respondents determined through proportional random sampling technique. Data collected was conducted via a survey using questionnaires. The collected data were analyzed using multiple linear regression, preceded by classical assumption tests.

The research results indicates that the work environment variable does not have a significant effect on the performance of tax auditors. Likewise, the job promotion variable also shown no significant effect on employee performance outcomes. However, this differs from work motivation, which has a significant effect on the performance of tax auditors. Simultaneously, the three variables (work environment, job promotion, and work motivation) collectively exert a real and significant effect on the performance of tax auditors at the Bali Regional Office of DGT. These findings suggest that work motivation is the dominant factor in improving the performance of tax auditors, while work environment and job promotion tend to function as supporting factors whose partial effects are not statistically significant. Therefore, strengthening work motivation should be prioritized as the main strategy for enhancing the performance of tax auditor within the Bali Regional Office of Directorate General of Taxes.