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Leadership and Human Resource Strategies for Improving Performance at KPP Pratama Bandar Lampung Dua

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Abstract

Purpose: This study analyzes how leadership style strategy and human resource management can improve the performance of the Tax Service Office (*Kantor Pelayanan Pajak*/KPP) Pratama Bandar Lampung Dua tax office and how leadership, human resource quality and performance are related.

Methodology: A convergent parallel mixed method design was applied from December 2024 to February 2025. Qualitative data came from interviews with six informants, observation and documentation, and were analyzed with the Miles and Huberman interactive model and source triangulation. Questionnaire data were analyzed with Pearson correlation in SPSS 25, and Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis was used to formulate strategies.

Results: Leadership style strategy correlated strongly and positively with performance (r=0.691), as did human resource management (r=0.751). Informants valued structured training, internal rotation and incentives, but they described decision making as top down and asked for more participation, soft skill training and stronger mastery of tax technology.

Conclusions: A transformational leadership strategy supported by structured human resource management contributes positively to office performance, provided that leaders involve staff in decisions and that training keeps pace with technology and regulation.

Limitations: The study covers one tax office, and the correlations rest on only six respondents.

Contributions: The study offers a SWOT based set of leadership and human resource strategies that tax offices can use to protect their Organizational Performance Score.

Keywords: *Human Resource Management, Leadership Style, Organizational Performance, SWOT Analysis, Tax Office*

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1. Introduction

Employee performance is one of the main indicators of how effective and efficient an organization is, and this is especially true in government agencies. Good performance helps an agency reach its goals and also improves the public services it provides. One of the factors that shapes employee performance is the leadership style of superiors. An effective leadership style can create a supportive work climate, raise motivation and improve relations between employees, while an unsuitable style can lower morale, weaken communication and reduce productivity (Backhaus, & Vogel, 2022; Suparwi, Sentryo, Lubis, Anwar, Aris, Syamsulbahri, Wairisal, Anam, & Gagaramusu, 2024). Human resources matter just as much. Employees whose competence fits their duties tend to perform better,

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whereas gaps in training, skill development or placement can hold performance back (Adula, Kant, & Ayenew, 2022; Metris, Meyana, Mardika, Srem, Annisa, Pandiangan, Awaluddin, Fadri, Kusumawardani, & Sampe, 2024).

The Tax Service Office (*Kantor Pelayanan Pajak*/KPP) Pratama Bandar Lampung Dua is a working unit of the Directorate General of Taxes (*Direktorat Jenderal Pajak*/DJP) under the Ministry of Finance, and it plays a vital role in collecting state revenue. Since the economic crisis of 1998, the DJP has carried out reforms in line with the national reform movement. In government, this movement became bureaucratic reform, an effort to renew the way government is run so that good governance can be achieved. Bureaucratic reform took effect through Presidential Instruction No. 5 of 2004 on the Acceleration of Corruption Eradication, which instructed every ministry to set performance indicators and targets that show success in terms of both outputs and outcomes. The most recent elaboration is the Minister of Finance Decree KMK-300/KMK.01/2022 on Employee Performance Management within the Ministry of Finance, which covers performance planning, implementation and evaluation. Performance evaluation produces the Organizational Performance Score (*Nilai Kinerja Organisasi*/NKO), a quantitative and qualitative measure of how far an organization has reached its goals and targets within a given period.

Initial observation found that employee performance at the office, as reflected in the NKO from 2023 to the third quarter of 2024, followed the pattern shown in Table 1. The table lists every Key Performance Indicator (*Indikator Kinerja Utama*/IKU) used by the office and the quarterly achievement index of each indicator. The final row gives the NKO, which aggregates the indicators into one score. Reading across the columns makes it possible to compare each quarter of 2024 with the same quarter of 2023.

Table 1. Employee performance based on the Organizational Performance Score (NKO), 2023 to the third quarter of 2024

Code	Key Performance Indicator (IKU)	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index
Code	Key Performance Indicator (IKU)	2023	2023	2023	2023	2024	2024	2024
Code	Key Performance Indicator (IKU)	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1a-CP	Percentage of tax revenue realization	N/A	96.04	102.10	106.27	90.80	85.54	91.31
1b-CP	Index of gross tax revenue growth realization and cash planning projection deviation	N/A	115.65	117.48	114.49	110.02	111.75	108.43
2b-CP	Percentage of compliance in submitting annual tax returns of corporate and individual taxpayers	N/A	120.00	113.63	106.57	120.00	114.54	108.17
2a-CP	Percentage of tax revenue realization from supervision of periodic payments (PPM)	N/A	100.38	107.01	112.18	89.60	84.56	92.87

Code	Key Performance Indicator (IKU)	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index
3a-CP	Percentage of tax revenue realization from material compliance testing (PKM)	N/A	53.65	50.89	84.29	98.80	93.68	76.40
4a-CP	Percentage of change in reporting and payment behavior from education and outreach	N/A	120.00	120.00	120.00	120.00	120.00	120.00
4b-N	Index of service satisfaction and outreach effectiveness	N/A	N/A	N/A	102.40	120.00	120.00	120.00
5a-CP	Percentage of periodic payment supervision	N/A	120.00	120.00	120.00	120.00	120.00	120.00
6a-CP	Percentage of completed requests for explanation of data and/or information	N/A	116.46	118.52	120.00	N/A	110.66	116.42
6b-N	Percentage of use of data other than the current year	N/A	81.96	110.14	119.07	100.00	115.71	115.87
6c-N	Timely effectiveness of the KPP taxpayer compliance committee	N/A	N/A	N/A	N/A	120.00	120.00	101.89
7a-CP	Effectiveness of examination and assessment	N/A	120.00	120.00	120.00	119.00	120.00	120.00
7b-CP	Effectiveness of tax collection	N/A	120.00	120.00	120.00	104.80	120.00	120.00
7c-N	Percentage of proposals for preliminary evidence examination submitted	N/A	N/A	111.25	113.64	120.00	120.00	120.00
8a-CP	Percentage of completed observation reports and tax potential data provided	N/A	120.00	120.00	120.00	120.00	120.00	120.00
8b-CP	Percentage of regional data collected from ILAP	N/A	120.00	120.00	120.00	120.00	120.00	120.00
9a-N	Quality of competence and of mental and spiritual development of staff	N/A	N/A	N/A	120.00	101.66	120.00	120.00
9b-N	Unit integrity assessment index	N/A	N/A	N/A	112.05	N/A	N/A	117.65

Code	Key Performance Indicator (IKU)	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index	Achievement index
9c-N	Index of effectiveness of performance management and risk management	N/A	110.95	100.00	110.39	120.00	120.00	106.23
10a-CP	Budget implementation quality performance index	N/A	119.92	120.00	120.00	120.00	105.26	105.26
Organizational Performance Score (NKO)	Organizational Performance Score (NKO)	N/A	107.91	106.06	111.12	107.66	105.95	104.19

Several conventions are needed to read Table 1. The maximum achievement of each IKU and of the NKO is 120%. The status of an indicator is shown with colors, green for an index of 100% or more, yellow for an index from 80% to below 100%, and red for an index below 80%. Each quarter has its own target rather than a share of the annual target, so the achievement of a later quarter is sometimes lower than that of an earlier one. A value of N/A means that the target had not been set by the Regional Office, which is the vertical agency above the KPP. The fourth quarter of 2024 was still being calculated at the time of the study, because the result is reviewed by the Regional Office and then up the hierarchy to the DJP head office before it is examined by the Audit Board, with release expected around March or April 2025. The NKO also carries direct financial weight for employees. Under Article 10, paragraph 2, of Minister of Finance Regulation No. 211/PMK.03/2017, the NKO accounts for 40% of the basis for the performance allowance, which means that every 1% of NKO achievement contributes 0.4% to the size of the allowance (Ministry, 2017).

Table 1 shows that the NKO stayed above 100% in every quarter but declined from 111.12 in the fourth quarter of 2023 to 107.66, 105.95 and 104.19 in the first three quarters of 2024. In the second and third quarters of 2024, five indicators fell compared with the same quarters of 2023. These were the percentage of tax revenue realization (1a-CP), the index of gross revenue growth and cash planning deviation (1b-CP), the percentage of revenue from supervision of periodic payments (2a-CP), the percentage of completed requests for explanation of data or information (6a-CP), and the budget implementation quality index (10a-CP). The office attributed these declines to external and internal factors. The external factor was mainly the payment behavior of taxpayers, while the internal factors with the greatest influence were the leadership style of the head of office and the way employees were managed.

Leadership at the office has also changed during the period. The first head of office, whose term ended in the third quarter of 2023, practiced what the researcher saw as laissez-faire leadership, giving the team full freedom to make decisions and work independently. This style offered flexibility, an orientation to results and room for innovation and teamwork, but weak supervision and direction sometimes caused conflict among staff, and urgent decisions were occasionally delayed because each person relied on his or her own judgment. The second head of office adopted a more autocratic style because many business processes were not following procedure and staff were working on individual intuition rather than as a team. Autocratic leadership gives the leader full control so that targets can be managed and problems resolved quickly, but it tends to limit the innovation and creativity of subordinates (Amegayibor, 2021a; Zhang, Wang, & Gao, 2023).

Human resource management is the second internal factor. At the office, recruitment and selection are handled by the Ministry of Finance, so local human resource management focuses on career development, training and periodic performance evaluation. Training and career development determine whether employees have enough skill to carry out their duties, and continuous competence development can raise the quality of work (Amegayibor, 2021b; Lani, Hutajulu, & Mollet, 2025).

Evaluating the current system can therefore show how effective local policy is in improving office performance.

Studies of public agencies in Indonesia have found that leadership and human resource practices shape employee performance, but the results are mixed. Some find a strong direct effect of leadership, while others find that leadership works only through motivation, job satisfaction or team cohesion (Firaldi, Wibisono, Ngaliman, Indrayani, & Satriawan, 2023; Sanjaya, Wibisono, & Sajiyo, 2024; Hudawi, & Ahmadi, 2026; Putra, Ahadiyat, & Keumalahayati, 2023). Few studies have examined a tax office that has recently moved from one leadership style to another, and few have combined interview evidence with the NKO and a SWOT analysis to produce practical strategies. This study addresses that gap. It asks how leadership style strategy and human resource management can improve the performance of KPP Pratama Bandar Lampung Dua, and what relationship exists between leadership strategy, human resource quality and organizational performance at the office. The study is expected to give the office and the DJP a basis for strategies that keep the NKO at its maximum level.

2. Literature Review and Hypotheses Development

2.1 Leadership Style

Leadership style is the pattern of behavior a leader uses to influence subordinates so that organizational goals are reached. The literature describes several styles (Suparwi et al., 2024). Autocratic leadership concentrates decisions in the leader, which allows quick control but limits participation. Democratic leadership involves subordinates in decisions and tends to strengthen commitment. Laissez-faire leadership delegates almost all decisions to the team; it can support autonomy, yet it often leaves staff without direction, and its effects depend on the goal orientation of subordinates (Zhang et al., 2023). Transformational leadership inspires followers to look beyond their own interests, while transactional leadership relies on clear exchanges of rewards for performance. Charismatic, situational, servant and visionary leadership complete the range, with situational leadership stressing that the leader should adapt the style to the maturity of followers. A study of 400 employees found that autocratic, charismatic and paternalistic styles each influenced performance, and that different styles affected error reduction and work quality in different ways. Even a despotic style was positively associated with employee well-being in a collectivist setting, which suggests that the effect of a style depends on context (Sarpong et al., 2025).

Several sets of indicators are used to observe leadership. Transformational leadership is usually described through inspirational motivation, idealized influence, intellectual stimulation and individualized consideration. Transactional leadership is described through contingent reward and management by exception, which may be active or passive. Situational leadership uses four behaviors, namely directing, coaching, supporting and delegating. For this study, leadership is observed through five practical indicators: decision making, communication, empowerment, conflict management and motivation (Suparwi et al., 2024). A meta-analysis of public sector research shows that transformational and other change oriented styles are generally associated with better individual and organizational outcomes, although the size of the effect depends on context and on how outcomes are measured (Backhaus & Vogel, 2022). In tax administration, the DJP faces large changes in technology and in the functional position system, and transformational communication is seen as the style best suited to managing such change (Pramana & Anwar, 2024). Digital leadership combined with intellectual capital has also been linked to better performance in the DJP (Firmansyah et al., 2025).

2.2 Human Resource Management

Human resources are the people who carry out the work of an organization, and human resource management is the set of activities used to obtain, develop, maintain and use them so that the goals of the organization and of individuals can be met (Metris, Meyana, Mardika, Srem, Annisa, Pandiangan, Awaluddin, Fadri, Kusumawardani, & Sampe, 2024). In a public agency these activities include

training and development, career development, performance appraisal, compensation and attention to welfare. A systematic review concludes that human resource practices affect organizational performance and that managers need innovative strategies to empower staff in changing conditions (Adula, Kant, & Ayenew, 2022). Training methods such as job orientation, job rotation, workshops and classroom lectures have been linked to better organizational performance in local government (Amegayibor, 2021a).

Five indicators are used here to observe human resource quality, namely skills, productivity, retention, job satisfaction and welfare (Metris et al., 2024). Evidence from Indonesian government agencies supports their relevance. Human resource development explained a large share of the variation in productivity at a regional financial agency in Papua, where training was rated highest and the appraisal system lowest (Lani, Hutajulu, & Mollet, 2025). Competence and work experience affected employee performance at a district office in West Lampung, and competence, work-life balance and motivation all affected the performance of civil servants in Serdang Bedagai (Eladira, Lubis, & Sakti, 2024). Compensation alone had a weaker effect than motivation at a civil registry office, while leadership, incentives and motivation together raised the performance of accounting staff in Buleleng (Konjala, & Wulansari, 2025; Manubawa, Novitasari, & Masari, 2025). In a private setting, competence was weighted as the most important element of human resource performance, ahead of discipline, motivation and loyalty, and competence and discipline jointly explained most of the variation in performance (Wiyono, Wahyuningsih, Rohayati, & Wulandari, 2026).

2.3 Organizational Performance

Performance is the result of work achieved by an individual or an organization in carrying out its duties according to agreed standards and targets (Ilhami, Raymond, Sukma, Dewi, Rahayu, Solehudin, Hairudin, Ghozali, Hasan, & Ningsih, 2024). In this study, the performance of the office is observed through five indicators, namely efficiency, effectiveness, creativity, competence and job satisfaction. Efficiency refers to the use of resources relative to results, effectiveness to the achievement of targets, creativity to the capacity of staff to innovate, competence to the skills and knowledge used to complete work, and job satisfaction to how content employees are with their work. At the organizational level, the Ministry of Finance measures these outcomes through the NKO, which follows the logic of the balanced scorecard. Studies that apply the balanced scorecard show that cascading targets from the organization to individuals and holding periodic reviews can link performance indicators with rewards and learning, and that annual, bonus centered appraisal with little feedback can leave employees feeling that their efforts are not recognized (Cahyana, Pratama, & Welly, 2025; Firdaus, Ginanjar, & Hasnin, 2025).

2.4 Previous Studies and Research Gap

Table 2 summarizes three studies that the thesis drew on directly. Each row gives the authors and title, the main result and the journal in which it appeared. The first study is conceptual and the other two are quantitative surveys. Together they show that leadership and human resource factors explain a meaningful but partial share of employee performance.

Table 2. Previous studies

No	Author(s) and title	Results	Source
1	Muktamar, Yassir, Syam and Ningsi (2024). The relationship between leadership style and human resource management	Effective leaders adjust and choose the leadership style that best fits current needs and conditions, and they understand developments in human resource management and the principles of leadership.	Journal of International Multidisciplinary Research, 2(1), 181-190

No	Author(s) and title	Results	Source
2	Agustina and Josiah (2024). The contribution of organizational commitment and work motivation to employee performance at the Class II Correctional Center of Bandar Lampung	Commitment affected employee performance with an R square of 28.5%, motivation with 28.9%, and commitment and motivation together with 32.2%.	Jurnal Manajemen Mandiri Saburai, 8(3), 165-178
3	Pratiwi and Rizky (2024). Analysis of leadership style, employee engagement and job satisfaction on employee performance at PT Sarana Baja Perkasa Medan	Leadership style, employee engagement and job satisfaction had positive and significant partial and simultaneous effects on performance, with a coefficient of determination of 0.453, meaning they explained 45.3% of performance.	Maneggio, 7(2), 161-171

As Table 2 shows, Muktamar et al. (2024) argue that effective leaders choose the style that fits current needs and understand developments in human resource management. Agustina and Josiah (2024) report that commitment explained 28.5% and motivation 28.9% of employee performance at a correctional office in Bandar Lampung, with 32.2% explained jointly. Pratiwi and Rizky (2024) found that leadership style, employee engagement and job satisfaction together explained 45.3% of employee performance at a steel company in Medan. These results leave more than half of the variation in performance unexplained, which points to the value of qualitative evidence on how leadership and human resource practices work in a specific office.

More recent work confirms that the leadership effect is often indirect. Transformational leadership had no significant individual effect on job satisfaction among 70 civil servants in West Bangka, where the work environment was dominant (Deny, Rofiaida, Ahman, & An, 2026). It had no direct effect on the performance of 234 employees in a marine and fisheries agency, although team cohesiveness carried its influence, and leadership affected performance only through motivation in the Metro City trade office (Putra, Ahadiyat, & Keumalahayati, 2023;Hudawi, & Ahmadi, 2026). Other studies report direct effects. Transformational leadership improved performance and citizenship behavior among 122 employees of a provincial financial agency in East Java, and leadership was the strongest predictor of performance in the regional revenue agency of the Riau Islands (Firaldi, Wibisono, Ngaliman, Indrayani, & Satriawan, 2023; Hidayat, 2025). Leadership also worked through job satisfaction and motivation in other regional offices, through innovative work behavior in industrial firms, and through organizational culture in a manufacturing company (Alfian, Wibisono, & Khaddafi, 2024; Suganda, 2025; Piri, & Abdi, 2025; Manalu, 2025). A blend of transformational and transactional styles produced the most innovative behavior among teachers, and leadership shapes recruitment, development and retention even in defense organizations (Kustiawan, & Ghazalie, 2025; Dung, 2024). Motivation, discipline and competence have also been examined as levers of performance in regency offices (Karim, Morin, & Binur, 2025). None of these studies, however, examines a tax office after a change in leadership style, and none links interview findings to the NKO and to a SWOT based set of strategies, as SWOT has been used to set human resource development strategy in other public settings (Sari & Munajat, 2025).

2.5 Conceptual Framework

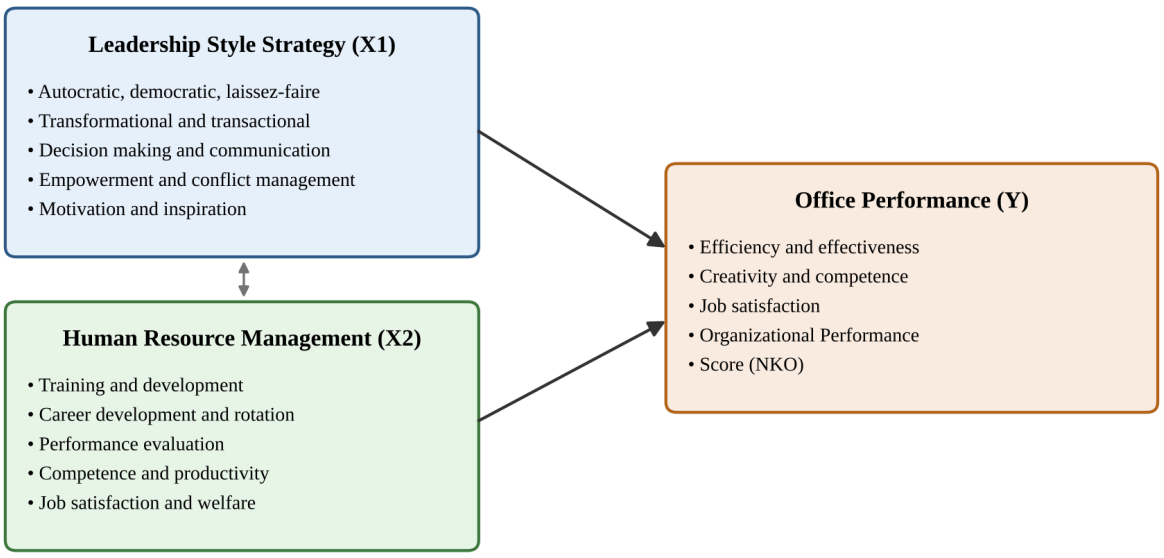


Figure 1. Conceptual framework

The conceptual framework of the study is shown in Figure 1. It places leadership style strategy (X_1) and human resource management (X_2) on the left and office performance (Y) on the right. The arrows from each box to performance show the relationships that the study explores, and the two way arrow between X_1 and X_2 shows that the two factors are expected to be related to each other. The indicators listed in each box are those described in Sections 2.1 to 2.3, and they guided both the interview questions and the questionnaire. Because the study is mainly qualitative, the framework is used to organize the analysis rather than to test formal hypotheses.

3. Research Methodology

3.1 Research Design, Site and Time

The study used a mixed method approach with a convergent parallel design, also called concurrent triangulation, in which qualitative and quantitative data are collected at the same time and then compared (Nurhayati et al., 2024). The qualitative strand was dominant and aimed to describe how leadership and human resource management work at the office. The quantitative strand measured the strength of the relationships between the variables. The study took place at KPP Pratama Bandar Lampung Dua, Jl. Dokter Susilo No. 41, Bandar Lampung, over about three months from December 2024 to February 2025.

3.2 Informants and Data Collection

Informants were chosen purposively for their knowledge of leadership, human resource management and performance at the office. The six informants were the Head of the Data Quality Assurance Section, the Head of a Supervision Section, a regional account representative, a strategic account representative, the expenditure treasurer and the personnel officer. To protect their privacy, they are referred to as I1 to I6 in this article. Data were collected through semi structured interviews, observation of daily work, documentation of NKO reports and office records, and a questionnaire that asked the same informants to rate the leadership, human resource and performance indicators. The

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study followed four stages, namely preparation, fieldwork, data analysis and reporting (Nurhayati et al., 2024).

3.3 Data Analysis

Qualitative data were analyzed with the interactive model of Miles and Huberman, which is shown in Figure 2. The model has four components, namely data collection, data reduction, data display, and conclusion drawing and verification. The arrows show that these components are not completed one after another but interact throughout the study. Data reduction meant selecting and coding interview passages that related to the indicators in Figure 1. Data display meant arranging the coded material into narratives and tables, and conclusions were drawn and then checked against new data until they were stable (Nurhayati et al., 2024).

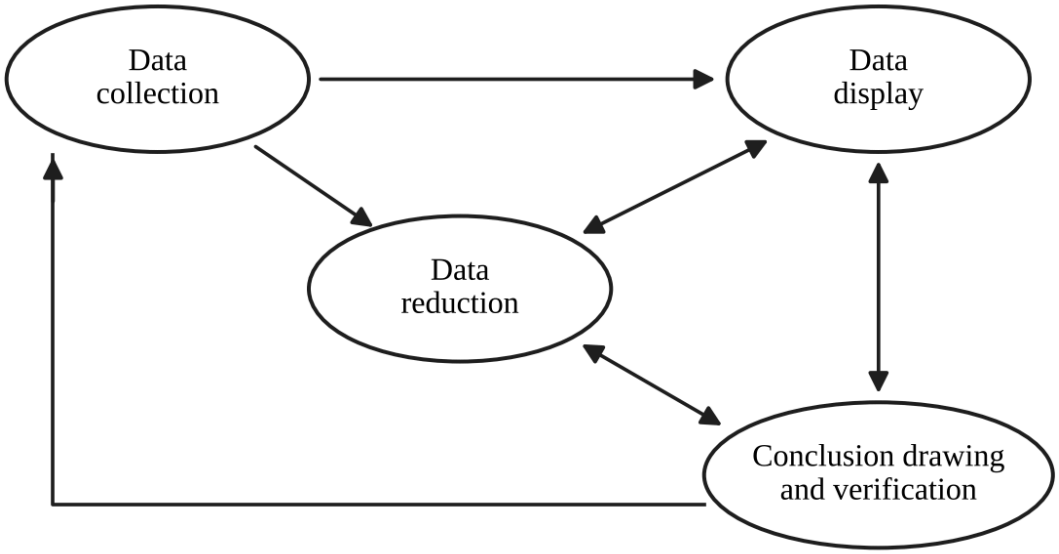


Figure 2. Interactive model of qualitative data analysis

Quantitative data were analyzed with the Pearson product moment correlation in SPSS version 25. The coefficient is calculated as shown in Equation 1.

$$r_{xy} = \frac{n\sum xy - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2]\,[n\sum y^2 - (\sum y)^2]}} \quad (1)$$

In Equation 1, *rxy* is the correlation coefficient between variable x and variable y, and n is the number of respondents. The terms *Σx* and *Σy* are the sums of the scores on each variable, *Σxy* is the sum of the products of paired scores, and *Σx2* and *Σy2* are the sums of the squared scores. The coefficient ranges from −1 to +1, where the sign gives the direction of the relationship and the absolute value gives its strength. In this study x stands for either leadership style strategy (X_1) or human resource management (X_2), and y stands for office performance (Y).

Table 3. Guideline for interpreting correlation coefficients

Coefficient interval	Level of relationship
0.00 to 0.199	Very weak
0.20 to 0.399	Weak

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Coefficient interval	Level of relationship
0.40 to 0.599	Moderate
0.60 to 0.799	Strong
0.80 to 1.000	Very strong

The strength of each coefficient was interpreted with the guideline in Table 3. The table divides the range from 0 to 1 into five equal intervals and assigns a label to each one. A coefficient below 0.2 is treated as very weak, while a coefficient of 0.8 or above is treated as very strong. The same guideline was used for all pairs of variables so that the results could be compared directly. Validity was strengthened through source triangulation, which compared what different informants said about the same issue and checked their statements against documents such as the NKO reports (Nurhayati et al., 2024). Finally, the internal strengths and weaknesses and the external opportunities and threats that emerged from the analysis were organized in a SWOT matrix, and four types of strategy were derived from it, as in other studies of human resource strategy in public organizations (Sari & Munajat, 2025).

4. Results and Discussions

4.1 Profile of the Research Site

The DJP began modernizing its tax offices in 2002, and KPP Pratama offices were formed as part of that program. KPP Pratama Bandar Lampung Dua was formerly KPP Pratama Kedaton, which was split from KPP Pratama Tanjung Karang. It received its current name under Minister of Finance Regulation PMK-184/PMK.01/2020 of 24 May 2020. The office serves nine districts of Bandar Lampung, namely Bumi Waras, Kedaton, Labuhan Ratu, Panjang, Rajabasa, Sukabumi, Sukarame, Tanjung Senang and Way Halim. Besides its main office, it runs tax corners in three shopping centers, and during observation in February 2025 staff were seen visiting taxpayers in the field, including a coal unloading business in Sukabumi.

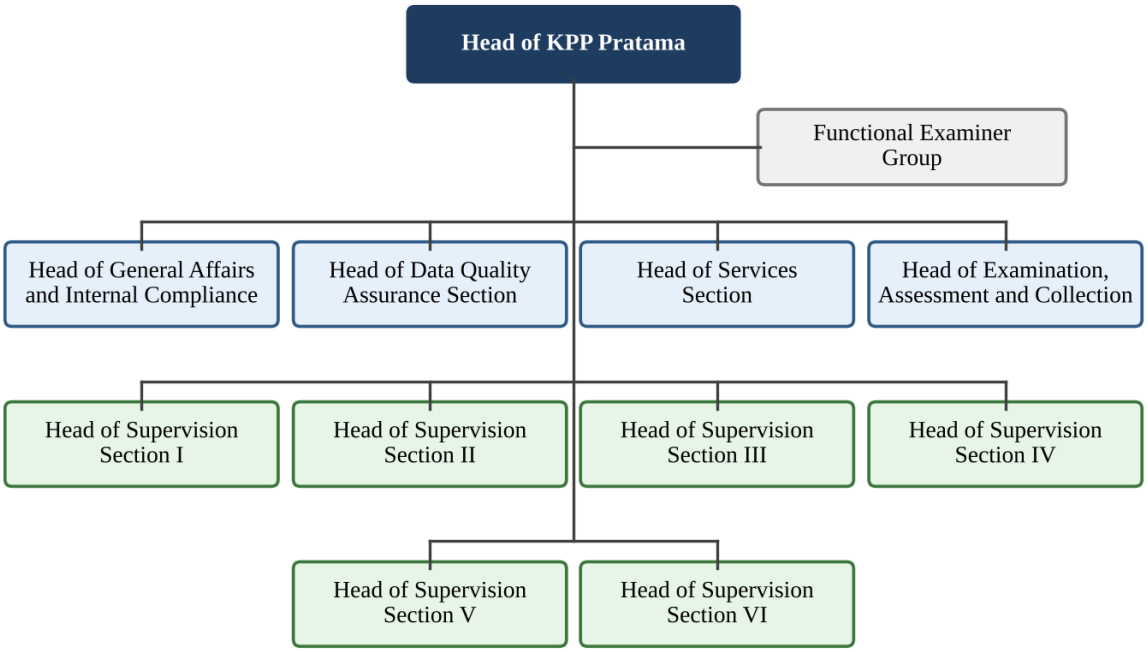


Figure 3. Organizational structure of KPP Pratama Bandar Lampung Dua

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The organizational structure of the office is shown in Figure 3. The head of office sits at the top, with the functional examiner group reporting directly to the head. Below the head are four units that support the whole office, namely general affairs and internal compliance, data quality assurance, services, and examination, assessment and collection. Six supervision sections, numbered I to VI, form the largest part of the structure and are responsible for supervising taxpayers and pursuing revenue. This structure means that many decisions flow from the head to section heads and then to account representatives, so the leadership style of the head is felt across all units.

4.2 Leadership Style Strategy and Office Performance

The interviews show that the leadership of the office is intended to be transformational, emphasizing motivation, empowerment and the development of staff potential. When leaders inspire employees to work hard and innovate, staff feel valued and give their best, which supports performance. This matches the view that transformational leadership suits a tax administration facing technological and structural change (Pramana, & Anwar, 2024; Firmansyah, Irawan, & Wijaya, 2025).

In practice, however, informants reported a gap between intention and execution. I1 and I2 said that decisions were sometimes top down and did not take account of the challenges staff faced every day. One of them said, "Sometimes the decisions taken by the leadership feel top down, without considering input from us, the employees in the field." The same informants also acknowledged that the leadership tried to evaluate and correct its decisions, and they hoped for more two way communication so that policy would fit operational needs. I3 and I4 rated the leadership as fairly good in giving direction and motivation but described decision making as centralistic. They hoped for a more democratic style in which staff could voice opinions, because this would strengthen togetherness and improve the relationship between leaders and staff.

These findings echo studies in which transformational leadership did not raise outcomes on its own but worked through cohesion, satisfaction or motivation (Deny, Rofiaida, Ahman, & An, 2026; Hudawi, & Ahmadi, 2026; Putra, Ahadiyat, & Keumalahayati, 2023). They also fit the history of the office. The shift from laissez-faire to a more autocratic style restored procedural discipline, which is consistent with the finding that a bureaucratic style and discipline can raise performance, but it narrowed the space for participation that staff value. A strategy that combines firm direction at critical times with participation in routine decisions is therefore more promising than either extreme (Sanjaya, Wibisono, & Sajiyo, 2024; Dung, 2024).

4.3 Human Resource Management and Office Performance

Informants rated human resource management at the office positively. I2 said that it was optimal, as shown by the ability of the office to meet the targets set by the Regional Office, and that every employee received appropriate training and guidance. I2 also noted that productivity had risen over recent months because of more efficient task division and incentives that motivated staff. I5 said that selection, training and task division were done well but stressed that regular evaluation was still needed to find weaknesses. I6 described the skills and competence of staff as good, productivity as high, retention as strong because many employees had worked at the office for a long time, and welfare as adequate though in need of adjustment. Internal rotation of staff was also seen as effective, because working in different positions made employees more flexible and able to handle complex tasks.

Informants also proposed specific training and activities. I4 suggested communication skill training and noted that Friday sports and family gatherings outside office hours strengthened team cohesion. I3 praised the internal team building activity of Internal Corporate Values (ICV) and asked for communication skill training. I6 stressed that communication and negotiation skills were essential when facing taxpayers, explaining that negotiation was not bargaining but the art of handling taxpayers who propose a different amount of tax, and asked that online training be scheduled so it did not clash with office work. I1 and I5 asked for public speaking and negotiation training, together with ICV team building followed by a family gathering.

The link between the NKO and pay was also discussed. I4 said that income did not affect his own performance much, but that the leadership often warned that any decline in the NKO would reduce the performance allowance. I6 added that keeping the NKO at least equal to the previous year guaranteed that income would not fall, which pushed employees to work hard to secure their family finances. This is consistent with Regulation No. 211/PMK.03/2017, under which the NKO carries 40% of the allowance (Ministry of Finance of the Republic of Indonesia, 2017). Performance appraisal at the office, however, remains limited to quantitative aspects such as revenue targets. Informants suggested widening it to include service quality, innovation and taxpayer satisfaction, in line with studies that call for more frequent feedback and broader rewards (Cahyana et al., 2025; Firdaus et al., 2025).

These results agree with evidence that training, competence and motivation are the main human resource levers of public sector performance (Eladira et al., 2024; Karim et al., 2025; Lani et al., 2025). Informants also identified a gap in the mastery of tax technology and of the latest regulations, which matters as the DJP moves to its new core tax system. Training that is based on information technology and updated software would make training more relevant, and incentives remain important but work best when combined with motivation (Konjala & Wulansari, 2025; Manubawa et al., 2025).

4.4 Suggestions for Improving Declining Indicators

Informants offered practical ways to recover the five indicators that fell in 2024. For the revenue realization indicator, I4 proposed mapping taxpayers by payment so that those paying less than in the previous year could be identified, with priority given to businesses that become popular during the year, followed by exploration of their tax potential. For revenue from supervision of periodic payments, I2 proposed that every account representative should have a contact person for each taxpayer, because the registered telephone number is sometimes that of an employee rather than the taxpayer, and good communication builds trust and makes taxpayers easier to guide when unpaid tax is found. For completion of Requests for Explanation of Data (*Surat Permintaan Penjelasan atas Data dan/atau Keterangan*/SP2DK), I4 advised confirming that the taxpayer can be located before the letter is issued and agreeing the payment date in advance so that the process does not drag on. For the budget implementation quality index, I5 argued that deviations should be minimized through agreed plans and that the indicator should be treated as a team responsibility under regular evaluation rather than the sole duty of the expenditure treasurer.

4.5 Relationship between Leadership Strategy, Human Resource Quality and Performance

The qualitative evidence suggests that leadership quality shapes how employees interact with each other and with taxpayers. Leadership that supports collaboration, effective communication and empowerment raises morale and satisfaction, and the closer the relationship between leaders and staff, the more likely the office is to reach optimal performance. Human resource quality is equally important. Skilled and motivated employees who receive relevant training serve taxpayers better, and structured career development such as internal rotation prepares them for regulatory change. The relationship between human resource quality and performance also depends on how human resources are built into organizational strategy, so the office needs systems that link the two, especially through technology and digital tax administration (Firmansyah, Irawan, & Wijaya, 2025).

The quantitative results are presented in Table 4. The table is a correlation matrix in which each cell gives the Pearson coefficient, its two tailed significance and the number of respondents for a pair of variables. The diagonal cells equal 1 because each variable correlates perfectly with itself. Leadership style strategy (X_1) correlates with performance (Y) at 0.691 with a significance of 0.020, and human resource management (X_2) correlates with performance at 0.751 with a significance of 0.000. The two independent variables also correlate with each other at 0.608, which supports the two way arrow in Figure 1.

Table 4. Correlations between leadership style strategy, human resource management and performance

Variable	Statistic	X_1	X_2	Y
Leadership style strategy (X_1)	Pearson correlation	1	0.608**	0.691*
Leadership style strategy (X_1)	Sig. (2-tailed)		0.000	0.020
Leadership style strategy (X_1)	N	6	6	6
Human resource management (X_2)	Pearson correlation	0.608**	1	0.751**
Human resource management (X_2)	Sig. (2-tailed)	0.000		0.000
Human resource management (X_2)	N	6	6	6
Performance (Y)	Pearson correlation	0.691*	0.751**	1
Performance (Y)	Sig. (2-tailed)	0.020	0.000	
Performance (Y)	N	6	6	6

When the coefficients in Table 4 are compared with the guideline in Table 3, both relationships fall in the strong category of 0.60 to 0.799. Both are positive, which means that the higher the score on leadership style strategy or on human resource management, the higher the score on office performance. The coefficient for human resource management is larger than that for leadership, which suggests that the way staff are trained, rotated and rewarded is at least as important as the style of the head of office. These results are consistent with studies that find a direct link between leadership and performance in Indonesian public agencies, and with evidence that human resource development explains a large share of productivity (Firaldi, Wibisono, Ngaliman, Indrayani, & Satriawan, 2023; Hidayat, 2025; Lani, Hutajulu, & Mollet, 2025) .

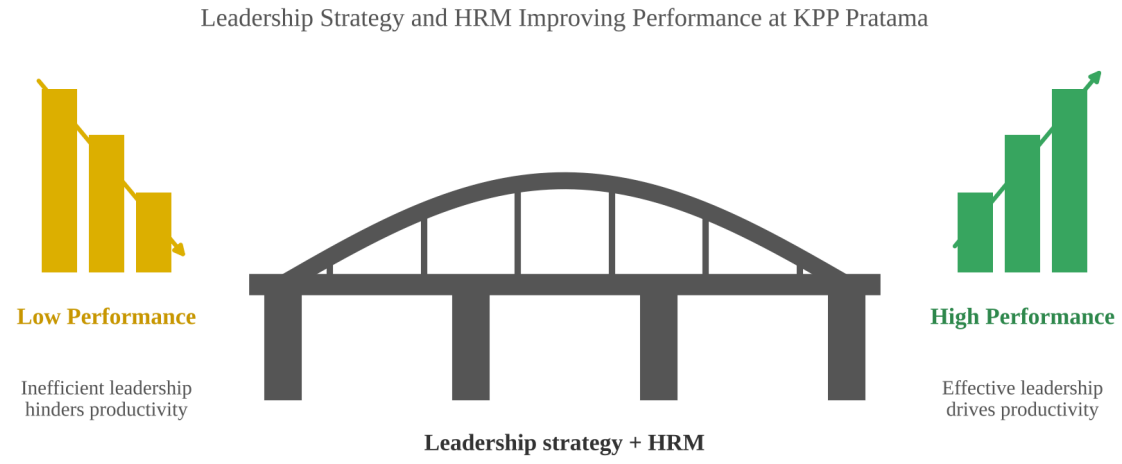


Figure 4. Process of leadership strategy and human resource management in improving performance

Figure 4 illustrates the process that the findings describe. It shows a bridge labeled leadership strategy and human resource management that carries the office from low performance on the left to high performance on the right. The falling bars on the left represent a situation in which inefficient leadership hinders productivity, and the rising bars on the right represent one in which effective leadership drives productivity. The image is meant to show that neither factor alone carries the office across, because both form the structure of the bridge.

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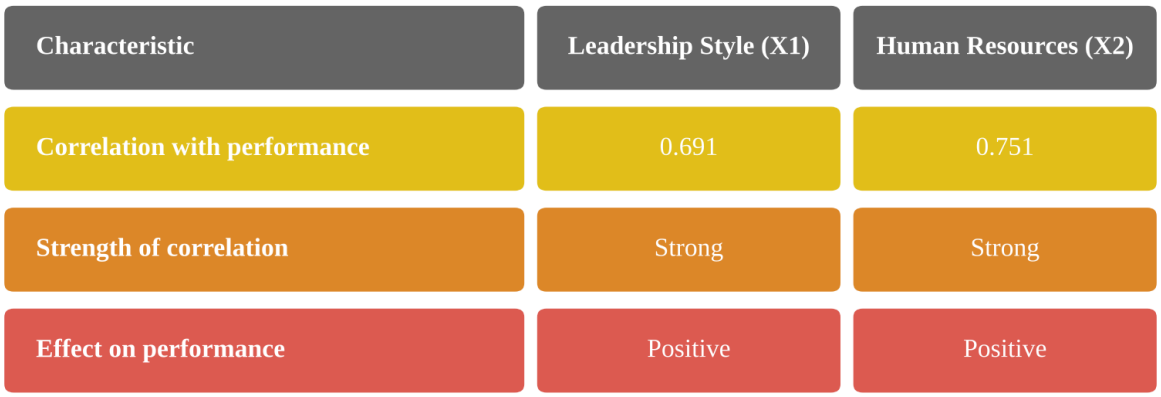


Figure 5. Summary of the correlation between the research variables and performance

Figure 5 summarizes the correlation results in visual form. The first row names the two variables, the second gives their coefficients with performance, the third gives the strength category from Table 3, and the fourth gives the direction of the effect. Both variables show a strong and positive relationship with performance. The figure makes it easy to see that human resource management has the slightly higher coefficient.

4.6 SWOT Analysis and Strategies

The internal and external factors that emerged from the interviews, observation and documents are summarized in Table 5. The table places strengths and weaknesses, which are internal to the office, in the upper row and opportunities and threats, which come from the environment, in the lower row. Each cell lists the factors in short phrases. The matrix provides the basis for the four groups of strategies discussed below.

Table 5. SWOT matrix of KPP Pratama Bandar Lampung Dua

Strengths (S)	**Weaknesses (W)**
Decisive decision style needed at critical times Structured training High productivity, with an NKO above 100% Highest performance allowance in the Ministry of Finance Trained and ready human resources	Decisions not always based on field needs Centralistic decision making Limited training and mastery of tax technology
Opportunities (O)	**Threats (T)**
Updating training with technology Applying a more democratic leadership style Broadening the performance appraisal system	Challenges in implementing transformational leadership Competition from other agencies to retain qualified staff Rapid change in tax regulation

Table 5 shows that the main strengths of the office are a decisive decision style for critical moments, structured training, high productivity with an NKO above 100%, the highest performance allowance in the Ministry of Finance and well trained staff. Its weaknesses are decisions that do not always reflect field conditions, centralistic decision making and limited training in tax technology. The opportunities lie in updating training with technology, adopting a more democratic leadership style and broadening the appraisal system, while the threats are the difficulty of applying transformational leadership consistently, competition from other agencies for trained staff and rapid regulatory change. The four groups of strategies derived from these factors are shown in Table 6.

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Table 6. Strategies derived from the SWOT analysis

	Opportunities (O)	Threats (T)
Strengths (S)	S-O strategies: keep the current firm leadership for the year end pursuit of revenue targets; add non tax training in public speaking, communication and negotiation; make innovation a criterion in employee awards; use the high allowance to minimize collusion, corruption and nepotism and to raise taxpayer trust.	S-T strategies: give periodic incentives to retain trained staff sought by other agencies; apply transformational leadership fully and without bias so that tax reform stays on track.
Weaknesses (W)	W-O strategies: hold frequent in house training and training of trainers on the latest tax technology with case simulations; discuss cases with leaders so they see the effect of their decisions; hold tiered meetings from the bottom up so that aspirations reach centralized decisions.	W-T strategies: motivate staff to stay up to date on tax information so that they are not deceived by taxpayers and the integrity of the tax office is protected; align a democratic leadership vision from the head office to avoid conflict between superiors and subordinates.

Table 6 pairs each internal factor with an external one. The strength and opportunity strategies use what the office already does well. The current firm leadership is needed at the end of the year, when the pursuit of revenue targets requires everyone to move in step. Training should be extended to public speaking, communication and negotiation, innovation should become a criterion in employee awards, and the high allowance should be used to minimize collusion, corruption and nepotism so that taxpayer trust grows. The weakness and opportunity strategies address the gaps through frequent in house training and training of trainers on new tax technology with case simulations, case discussions with leaders so they can see the effect of decisions made without knowledge of field conditions, and tiered meetings from the bottom up so that aspirations are carried into centralized decisions.

The strength and threat strategies use the strengths of the office to defend against threats. Transformational leadership should be applied fully and without bias so that tax reform stays on track, and periodic incentives are needed because trained and educated staff are sought by other agencies. The weakness and threat strategies aim to reduce exposure, by motivating staff to stay up to date on tax information so they are not deceived by taxpayers and the integrity of the tax office is protected, and by aligning a democratic leadership vision from the head office down so that conflict between superiors and subordinates is avoided. These strategies are consistent with evidence that leadership shapes recruitment, development and retention (Kustiawan & Ghazalie, 2025) and that SWOT based human resource strategies are a practical tool for public organizations (Sari & Munajat, 2025).

4.7 Discussion

Taken together, the findings show that a transformational leadership strategy combined with structured human resource management supports performance at KPP Pratama Bandar Lampung Dua, and that the NKO is a useful lens for observing this effect. Leaders who motivate, inspire and empower staff, and human resource practices that build both technical and soft skills, create a work climate that is more productive. The decline of five indicators in 2024 did not come from a lack of effort but from a combination of taxpayer payment behavior, centralized decisions and gaps in skills for new technology.

The results also show the limits of any single style. Laissez-faire leadership gave freedom but weakened coordination, while autocratic leadership restored procedure but reduced participation. This pattern mirrors the finding that the effects of laissez-faire leadership depend on followers and that leadership effects in the public sector vary with context (Backhaus & Vogel, 2022). The stronger correlation for human resource management agrees with studies in which training, competence and motivation explain more of performance than leadership alone (Alfian, Wibisono, & Khaddafi, 2024; Wiyono, Wahyuningsih, Rohayati, & Wulandari, 2026; Zhang, Wang, & Gao, 2023). For a tax office

whose staff are paid partly according to the NKO, participatory leadership and continuous training are not optional extras but conditions for keeping performance high.

5. Conclusions

This study set out to analyze how leadership style strategy and human resource management can improve the performance of KPP Pratama Bandar Lampung Dua and how leadership, human resource quality and performance are related. A transformational leadership strategy and good human resource management contribute positively to office performance. Leadership that emphasizes motivation, empowerment and the involvement of staff in strategic decisions raises commitment and productivity, and human resource management based on training and internal rotation raises competence. Leadership style strategy and human resource management are both strongly and positively correlated with performance, with coefficients of 0.691 and 0.751, so that higher scores on either are associated with higher performance.

The training and appraisal systems still need renewal so that the office can meet more complex challenges. The study recommends adding training in public speaking, communication and negotiation, making innovation a criterion for employee awards, and holding regular in house training and training of trainers on the new core tax system with case simulations. It also recommends periodic hearings between staff and leaders so that input is considered in decisions, a uniform leadership vision from the top level down, and monthly monitoring of each indicator so that problems are found and solved before they affect the NKO. Leaders should adopt a more inclusive and participatory approach, and human resource development should cover soft skills and adapt to technology and regulation.

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Author Contributions

EN contributed to the conceptualization, research design, data collection, data analysis, and preparation of the original manuscript. TJ contributed to methodological guidance, research supervision, interpretation of findings, and critical revision of the manuscript. MA contributed to data validation, interpretation of results, literature review, and manuscript editing. All authors reviewed and approved the final version of the manuscript.

Conflict of Interest

The authors declare that they have no conflicts of interest related to the research, authorship, or publication of this article. No financial, professional, or personal relationships are declared that could have influenced the research process or the interpretation of its findings.

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