

The Effect of Bureaucracy Professionalism, Organizational Communication Climate and Work Motivation on Employee Performance at Regional Income Management Agency Bandung City

Ira Lusiawati¹, Benyamin Harits², Didi Turmuzi³

^{1,2,3} Universitas Pasundan, Bandung, Indonesia

Email: iralusia72@gmail.com

Abstract

This study aims to determine the effect of bureaucratic professionalism in relation to employee performance in the office environment of the Bandung City Regional Revenue Management Agency, several relevant factors in studying aspects of employee performance so that appropriate policies can be formulated to improve employee performance. This research was conducted using a quantitative approach. Then seen from the research review, it is verification because it is testing the hypothesis. Judging by its shape, it is placed in research that is causal and causal. It was appointed to investigate the causal relationship between bureaucratic professionalism, organizational communication climate, and work motivation in influencing employee performance at the Bandung City Regional Revenue Management Agency. The results of this study explain that the government apparatus plays a very important and strategic role in terms of implementation in the field of government. Therefore, in order for the implementation of government to run effectively and efficiently, it is required the availability of professional government officials Simultaneously, the Bureaucratic Professionalism variable, Organizational Communication Climate variable and Work Motivation variable have a positive effect on Employee Performance at the Regional Revenue Management Agency in Bandung. This implies that the Bureaucratic Professionalism variable, Organizational Communication Climate variable and Work Motivation variable can improve Employee Performance at the Regional Revenue Management Agency in Bandung.) From all aspects of bureaucratic professionalism, it turns out that the aspect of obedience to the code of ethics is the need that has the greatest value. Meanwhile, the knowledge aspect is the aspect with the lowest value. This shows that obeying all the rules and positive habits that apply to all employees in the office is an important aspect for an employee to work better.

Keywords: Bureaucratic Professionalism, Organizational Communication, employee performance, work motivation

INTRODUCTION

Indonesia is currently facing global challenges related to human resource development. The main point of developing human resources lies in the resources of the government apparatus which are required to be able to meet professional standards and an optimal level of reliability. Therefore, today's government apparatus must display quality, professional, innovative, strong, tough, productive and efficient, especially in providing professional services to the community. Besides that, government officials are also required

to continuously improve their knowledge and expertise, for the creation of comfortable, reliable and satisfying services to all levels of society (Azhad et al.,2015).

Government apparatus plays a very important and strategic role in terms of implementation in the government sector. Therefore, in order for the implementation of government to run effectively and efficiently, it is required the availability of professional government officials. The efforts of public servants are truly public servants who truly serve the people with full sincerity. Government officials as public servants must also become reliable and trusted resources who are currently faced with the demands of service quality to always be professional and excel in carrying out various jobs, both routine and incidental work.

Building human resources for local government officials is currently one of the biggest challenges that must be faced, namely how to display professional personnel, have a high work ethic, competitive advantage and the ability to carry out their duties and functions as public servants. This challenge is a reasonable thing where empirically the local community wants the government in carrying out its duties to work optimally which ultimately can provide the best service for the community (Bangun& Wilson, 2012).

The professionalism of the bureaucracy is related to the main tasks and functions of government, namely; service, empowerment, and development. In order to fulfill these demands, it is necessary to develop and establish a system of work procedures that are fast, precise, clear and real and can be accounted for so that they are efficient and effective. governance, as well as being able to respond to public aspirations into organizational activities and programs and able to produce new innovations that aim to facilitate organizational performance as part of the form of a professional apparatus.

Creating an effective organization, organizational communication climate is very important beyond communication skills and techniques because the communication climate will provide guidelines for organizational members to make decisions and behavior or be seen as a physical or container where people work together to achieve goals. Communication becomes very important in organizations where communication as a binder of organizational unity helps its members to achieve individual goals as well as organizational goals, respond to and implement organizational changes, and play a role in almost all organizational actions (Bhagya, 2020).

The work motivation is a driving force and impetus to direct employees towards a goal to be achieved and becomes an important element in an organization where motivation is one of the important determining factors for an employee at work. In addition, work motivation is an important factor that affects the level of work of employees in an organization to achieve organizational goals to the maximum, meaning that high work motivation must be owned by every employee in an organization and change, work motivation is expected to improve the quality of employee performance in providing services. to the Community.

Employee performance is related to the completion of work accompanied by high quality standards, timeliness and quantity of adequate work according to the expected target. This thinking shows that the employee's performance is related to the achievement of the activities specified in the work program or policies that have been determined by the organization which is structured and formulated in the planning of the organization. If these

standards can be understood by employees and implemented properly, it is very possible for the goals, objectives, vision and mission of the organization to be fully achieved, including employee performance within the Bandung City Regional Revenue Management Agency (Agus, 2006).

Bandung City Regional Revenue Management Agency, where local taxes are a source of Regional Expert Opinions (PAD) which make a major contribution to Bandung City Regional Revenue. The normative basis for local tax management is Law no. 28 of 2009 concerning Regional Taxes and Regional Retributions. The enactment of this law aims to provide legal certainty through the implementation of Closed-list regional levies as well as improving local tax management through clear arrangements regarding the utilization of regional levies. This is in accordance with the Mayor's Regulation No. 1405 dated December 20, 2016 as amended to become the Mayor's Regulation No. 22 of 2021 concerning the main task of the Regional Revenue Management Agency is to carry out supporting functions for the management of taxes, levies, and other regional revenues. The enactment of the Bandung City Regional Regulation No. 20 of 2011 concerning Regional Taxes, the addition of the authority of Regional Tax Management from the Land and Building Tax (PBB) sector will certainly change the work pattern of the Regional Revenue Management Agency, hereinafter referred to as BPPD. As is known together that the local tax sector is the main source of revenue for the Bandung City Government, where local taxes contribute 0.25 of the annual budget revenue.

Various efforts have been made to achieve good accountability of government agencies, the Bandung City Regional Revenue Management Agency as the supporting element of the leadership tries to always make performance improvements. Performance improvements are expected to be able to increase the role and function of the Office as a sub-system of the local government system that seeks to fulfill aspirations in serving the community. In the implementation of services, there has never been a perfect government agency, always faced with obstacles that hinder the implementation of services, this is still limited human resources, including facilities and infrastructure that are still limited which causes employee performance not to meet expectations and demands for perfect service (Ermita,2019).

Further understanding of the various obstacles faced by the Bandung City Regional Revenue Management Agency, the researchers conveyed various shortcomings and tried to provide reasons for conducting research on the Bandung City Regional Revenue Management Agency, among others, trying to find solutions to various management constraints by examining the variables theoretical framework to be developed in this research, uncovering and looking for problem points that become obstacles in the implementation of tax services as a whole, and making the object of this research attractive for researchers to develop this Regional Revenue Management Agency into a Regional Revenue Management Agency as expected to provide services to the community in a holistic manner. optimal.

Initial efforts to uncover the obstacles and constraints in this research, an exploratory research was conducted by observing and conducting a dialogue with the Head of General Affairs and Personnel of the Bandung City Regional Revenue Management Agency, and the Staff of the Head of the Agency and the Secretary of the Bandung City Regional Revenue

Management Agency. Then the results revealed that employee performance was not optimal, among others, it could be presented in the following indicators (1) The quality of work facilities and infrastructure was not in accordance with the expected quality standards. For example, not all UPT offices have strategic locations and are affordable by the community, which causes the service function not to be optimal. (2) Quantity of work Management of regional tax receivables is not optimal. For example, this is revealed in the financial sector which has not yet reached the annual target in the area of regional income. (3) The cost effectiveness of human resource placement is not optimal, especially in the field of tax audits and technology-based tax audits. Based on the problem indicators and the background above, the researcher suspects that the cause of the problem is related to bureaucratic professionalism, organizational communication climate and work motivation that has not been carried out in accordance with organizational targets and objectives.

METHOD

This research was conducted using a quantitative approach. Then seen from the research review, it is verification because it is testing the hypothesis. Judging by its shape, it is placed in research that is causal and causal. It was appointed to investigate the causal relationship between bureaucratic professionalism, organizational communication climate, and work motivation in influencing employee performance at the Bandung City Regional Revenue Management Agency. The research method used is Explanatory Survey. To analyze the data that has been collected in this study, two types of statistics were used, namely descriptive statistics and inferential statistics. The use of descriptive statistics aims to analyze data by describing or describing the data that has been collected, but not aiming at generalizations (Cerswell, 2012).

In this study, researchers used the frequency distribution and the average calculation. Meanwhile, the research design used in this study uses the Structural Equation Model which aims to find answers to problems by explaining the relationship between variables through hypothesis testing. There are three main things to do in this research, namely to describe in detail the research activities, measurement of variables, and data analysis. The object of research related to the research area or area is carried out at the Regional Revenue Management Agency in Bandung. The description of the object of this research relates to the general description of the general conditions, duties, functions and responsibilities of officials and employees as well as the vision and mission, strategies and policies which are portraits of the Bandung City Regional Revenue Management Agency.

RESULTS AND DISCUSSION

Discussion of the Simultaneous Effect of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation on Employee Performance at the Regional Revenue Management Agency of Bandung City

As it is known that the variables of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation are influential variables, namely the independent variables which affect Employee Performance at the Regional Revenue Management Agency of Bandung. While the city of Bandung is the object of research, where this research was conducted. Meanwhile, the data analysis technique used to test the model

and hypothesis is Structural Equation Model (SEM) analysis. SEM is used as an analysis intended to analyze the relationship between latent variables and their indicator variables, the relationship between one latent variable and another latent variable, is used to determine the magnitude of the error in the measurement (Filemon et al.,2013).

After the results of the research through the questionnaire were collected, then analyzed through the SEM, the results that are known in the table above are that, based on the results of the analysis through the SEM calculation, it can be stated that the Bureaucratic Professionalism variable (X1) has a positive effect on Employee Performance (Y) in the Agency. Regional Revenue Management Bandung city of 0.33. While the Organizational Communication Climate variable (X2) has a positive effect on Employee Performance (Y) at the Regional Revenue Management Agency of Bandung city of 0.26. The Work Motivation Variable (X3) has a positive effect on Employee Performance (Y) at the Bandung City Regional Revenue Management Agency of 0.41. Thus, based on the results of simultaneous SEM calculations, the variables of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation (X1, X2 and X3) are very dominant in their influence on Employee Performance (Y) at the Regional Revenue Management Agency in Bandung.

The magnitude of the dominant influence is shown in the SEM calculation results that simultaneously the Bureaucratic Professionalism variable (X1), Organizational Communication Climate variable (X2) and Work Motivation variable (X3) are able to explain the Employee Performance variable (Y) at the Regional Revenue Management Agency of Bandung city of 95 %. The magnitude of this value indicates that simultaneously the variables of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation have a significant effect on Employee Performance at the Regional Revenue Management Agency in Bandung (Gerald, 2008).

Based on the results of the research above, the magnitude of the influence of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation on Employee Performance at the Regional Revenue Management Agency of Bandung City, because the three independent variables are important variables to overcome or solve employee performance problems, Bureaucratic Professionalism variables, Communication Climate Organization and work motivation greatly affect employee performance at the Regional Revenue Management Agency in Bandung.

The magnitude of the influence of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation on Employee Performance at the Bandung City Regional Revenue Management Agency as well as the theoretical carrying capacity as stated above has shown that the challenges ahead are taking into account the Vision of the Bandung City Regional Revenue Management Agency which reads: "The realization of Improving Professional and Accountable Local Revenue Management". Efforts made by the management of the Regional Revenue Management Agency in realizing this vision will be achieved through 2 (two) missions as follows, (1) Improving the quality of regional revenue management, (2) Improving the quality of regional tax services (Malayu, 2003).

The vision and mission will be achieved by utilizing the results in this research, namely applying the results of this research by making and developing theories of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation

as a solution for improving employee performance at the Regional Revenue Management Agency in Bandung. The company leadership seems to have been able to improve the Regional Revenue Management Agency in accordance with the vision and mission to be achieved. The main step is the development of Bureaucratic Professionalism, the purpose of Bureaucratic Professionalism is aimed at the ability of the apparatus to provide good, fair, and inclusive services and not just a match of expertise with the place of assignment. So that the apparatus is required to have the ability and expertise to understand and translate the aspirations and needs of the community into service activities and programs.

Professionalism is also a pillar that will place the bureaucracy as an effective machine for the government and as a parameter of the apparatus' ability to work well. The measure of professionalism is competence, efficiency and effectiveness as well as responsibility. The bureaucracy is expected to be a motivator and at the same time a catalyst for the rolling of development. The professionalism of the bureaucracy contained in the Regional Revenue Management Agency of the city of Bandung includes the following aspects: Knowledge, Skills, Compliance with the Code of Ethics. The Knowledge aspect relates to understanding work regulations, understanding the field of work and being able to provide explanations. The Skills aspect is related to being skilled at work, understanding work procedures and getting work done quickly. Aspects of Obedience to the Code of Ethics are related to having a sense of responsibility, working according to the rules and respecting fellow employees (Benyamin, 2002).

The results showed that the magnitude of the influence of bureaucratic professionalism on the performance of Regional Revenue Management Agency employees based on the loading factor value of 33%, meaning that the influence of bureaucratic professionalism on employee performance showed a positive influence. This value indicates that the professionalism of the bureaucracy has been implemented so that it has a positive effect on employee performance. In this case, the Regional Revenue Management Agency has carried out bureaucratic professionalism with full sincerity, the employees have worked reliably and carried out satisfactory tasks with high quality and completed in a timely manner in accordance with procedures and easily understood by employees. In the aspect of knowledge related to the understanding and mastery of employees regarding service regulations, understanding in the field of work and the ability to provide good explanations provide important meaning in their duties to serve the community.

In the aspect of skills related to the reliability of employees in using office equipment, mastering the operational system and understanding the needs and desires of the public, in this case employees have the ability and expertise in understanding and translating the aspirations of the community's needs in the implementation of services so that the variable of bureaucratic professionalism has influenced the paradigm. employee thinking that leads to positive actions for employees for optimizing employee performance at the Regional Revenue Management Agency.

Based on the description above, it appears that the change in the paradigm of thinking on the employees of the Bandung City Regional Revenue Management Agency has shown that bureaucratic professionalism has an important role in optimizing employee performance. The success of this bureaucratic professionalism has had a major influence on the success of the organization in improving services to the community as a whole optimally. Thus, the

simultaneous influence of bureaucratic professionalism on employee performance shows valid and positive results so that it can optimize employee performance at the Bandung City Regional Revenue Management Agency (Kabella, 2016).

The aspects above have been discussed in detail in a partial analysis which clearly has shown positive and significant research results related to research results related to Bureaucratic Professionalism and its effect on employee performance at the Regional Revenue Management Agency in Bandung. In addition to Bureaucratic Professionalism, another important variable that causes employee performance to be effective is Organizational Communication Climate.

As is known, the purpose of the Organizational Communication Climate is to ensure mutual understanding and common perception in completing their duties at work. The organizational communication climate carried out at the Regional Revenue Management Agency of the city of Bandung includes the following factors: Trust factor which consists of: having honesty, responsibility in work and self-ability. Participation Factors in Decision Making which consist of: participating in work, respecting others and conveying ideas. Honesty factor consists of: trusted by superiors, never lies. The Openness Factor in Downward Communication which consists of: praising subordinates, worrying at work and no secrets. Listening factors in Upward Communication consist of: not allergic to criticism, being open (Karim, 2016).

The results showed that the magnitude of the influence of Organizational Communication Climate on the performance of Regional Revenue Management Agency employees based on the loading factor value of 26%, meaning that the influence of Organizational Communication Climate on employee performance showed a positive influence. This value indicates that the Organizational Communication Climate has been implemented so that it has a positive effect on employee performance. In this case the Regional Revenue Management Agency has implemented an Organizational Communication Climate, meaning that the application related to the Organizational Communication Climate is with trust, this relates to an employee who is required to have honesty in carrying out work and carrying out the jobs that are his duties properly as form of responsibility in completing tasks and have optimal self-ability by developing the abilities that are considered necessary.

Making decisions in solving problems or when going to carry out a job, employees at all levels in the organization are invited to communicate and consult on all issues relevant to the position of the employee. honesty by trying to convey what happens when there are obstacles in the work environment, this must color the daily life in the work environment where employees are able to say or convey what is on their mind to inform the community as it is to achieve better employee performance. Leaders open openness with employees and employees listen to what is conveyed by their superiors to achieve organizational goals simultaneously optimally, leaders also give praise to their subordinates who work well and provide transparent information obtained from superiors to provide employee comfort in carrying out tasks, so that with work comfort obtained can be optimal in carrying out their duties. Listening in upward communication, this means that the organization must listen to suggestions or problem reports put forward by employees at all subordinate levels in the organization and continuously based on the open nature, that the leader is willing to accept reports from his subordinates when receiving input or feedback from the public/community,

so that the Organizational Communication Climate variable has influenced the work environment where employees feel comfortable at work. This has a positive influence on employees in optimizing employee performance at the Regional Revenue Management Agency (Littlejohn et al.,2017).

Based on the description above, it appears that the existence of a comfortable work environment for employees of the Bandung City Regional Revenue Management Agency has shown that Organizational Communication Climate has an important role for optimizing employee performance. The success of this Organizational Communication Climate has had a major influence on the success of the organization in improving services to the community as a whole optimally. Thus, the simultaneous influence of Organizational Communication Climate on employee performance shows valid and positive results so that they can optimize employee performance at the Regional Revenue Management Agency of Bandung. These factors have been discussed in depth in the partial analysis clearly and have shown positive and significant research results related to research results related to organizational communication climate, its effect on employee performance at the Regional Revenue Management Agency employee in Bandung. In addition to the Organizational Communication Climate variable, another important variable that causes employee performance to be effective is Work Motivation.

As is known, the Purpose of Work Motivation is to ensure that the organization must have employees who have high work motivation to achieve organizational goals. In addition, the essence of work motivation in employees in carrying out tasks within the organization is to achieve better productivity and work motivation than before. The organizational communication climate carried out at the Bandung City Regional Revenue Management Agency includes the following needs: Physiological needs consisting of: meeting physical needs, satisfying salaries, decent income and equality of incentives. Safety needs which consist of: work calm, work safety, freedom to work. Social Needs consisting of: Cooperating with fellow employees, recognition from superiors, participation in work. Appreciation needs consisting of: additional income, attention from superiors, enthusiasm for work. Self-Actualization Needs consist of: career development, self-skills, offering abilities (Hamid &Rubana, 2013).

The results showed that the magnitude of the influence of work motivation on the performance of Regional Revenue Management Agency employees based on the loading factor value of 41%, meaning that the effect of work motivation on employee performance showed a positive influence. This value indicates that work motivation has been implemented so that it has a positive effect on employee performance. In this case the Regional Revenue Management Agency has built Work Motivation for its employees, where matters relating to the needs of employees in physiological needs, employees receive a decent basic salary plus allowances and equality in intensive provision. The need for a sense of security which includes protection for employees physically and emotionally from the threat of accidents and safety when carrying out work, with health facilities and accident insurance and equipment for work equipment that is safe and adequate to use so that the need for a sense of security for employees employees are well catered for.

On the fulfillment of social needs where these needs are based on things that are psychological which includes affection, acceptance and friendship. When collaborating with

fellow employees, employees can work well together and feel accepted in the association of their work groups, recognize superiors for their existence and participate in social interaction between superiors and subordinates in various associations and activities, so that social needs are created in the work environment. Awarded for achievements achieved by employees with praise and attention from superiors, this adds to the enthusiasm of working for the employees. The provision of additional income due to achievements is rarely carried out in this company, even though it does not reduce performance at work (Mangkunegara & Prabu, 2000).

Mutual respect for superiors and subordinates when carrying out tasks has become part of the work pattern in daily activities within the company. Employees are placed in areas of work that match their expertise to be able to complete work properly and the company provides opportunities for employees to get higher positions. The existence of the fulfillment of needs in motivating workers so that the Work Motivation variable has built motivation for employees to be able to work better for the progress of the company. This has a positive influence in optimizing the performance of employees at the Regional Revenue Management Agency (Widodo, 2019).

Based on the description above, it appears that with the work spirit that is built on the employees of the Bandung City Regional Revenue Management Agency, this shows that the Work Motivation variable has an important role in optimizing employee performance. Success This work motivation has had a major influence on the success of the organization in improving services to the community as a whole optimally. Thus, the simultaneous influence of work motivation on employee performance shows valid and positive results so that they can optimize employee performance at the Bandung City Regional Revenue Management Agency. The needs above have been discussed in depth in the partial analysis which clearly has shown positive and significant research results related to research results related to work motivation variables at the Bandung City Regional Revenue Management Agency.

Research Findings

Based on the results of the research conducted, several findings were found in the study for the case of the Bandung City Regional Revenue Management Agency. The research findings can be stated as follows (1) From all aspects of bureaucratic professionalism, it turns out that the aspect of adherence to the code of ethics is the need that has the greatest value. Meanwhile, the knowledge aspect is the aspect with the lowest value. This shows that obeying all the rules and positive habits that apply to all employees in the office is an important aspect for an employee to work better (2) Of all the Organizational Communication Climate Factors, it turns out that the participation factor in decision making is the factor with the greatest value. . Meanwhile, the listening factor in upward communication is the factor with the lowest value. This shows that the transparent information factor obtained from superiors provides employee comfort in doing office tasks is the most important factor for employees in completing their duties optimally (3) Of all the needs for work motivation, it turns out that the need for appreciation is the need with the greatest value (Harbani, 2011).

Meanwhile, physiological needs are the needs with the lowest value, this shows that being able to work well with fellow co-workers in the company environment is the most important need for an employee to work better (4) The influence of the work motivation variable shows a greater value when compared to the influence of Bureaucratic

Professionalism variable and Organizational Communication Climate variable. The influence of the Bureaucratic Professionalism variable shows a greater value when compared to the influence of the Organizational Communication Climate variable. This shows that the application of Organizational Communication Climate is not sufficient in improving employee performance, it needs to be supported by the application of work motivation and good implementation of Bureaucratic Professionalism by taking into account various factors, thus achieving optimal employee performance will be realized.

From the results of this study, both the results of simultaneous and partial research are important findings to strengthen employee performance, namely positive habits, comfort and appreciation from the work environment that can be optimal or not the performance of employees of the Bandung City Regional Revenue Management Agency. Furthermore, the findings of the Bureaucratic Professionalism Variable (X1) in addition to the knowledge aspect, skill aspect and obedience to the code of ethics, the researcher felt that the existing aspects were not enough, so they found a new discovery in this variable, namely the honesty aspect. Honesty is an inherent trait of a person and is one of the important aspects that must be possessed by all employees, where an employee who has an honest attitude will behave according to his words and actions with the truth. The behavior displayed is correct with words and actions that match the existing facts so that honesty is a needed aspect in a company to make a positive contribution to the work environment (Riduwan, 2005).

Why in this Bureaucratic Professionalism Variable Aspect of Honesty is an important additional aspect because honesty is an aspect needed in employee service morals whose work attitude will foster trust from the public and honesty is a good moral (commendable character) that is liked by Allah SWT and is in accordance with the Shari'a taught Rasulullah SAW. Findings of Organizational Communication Climate Variables (X2) apart from trust factors, Participation in decision making, Honesty, Openness in downward communication and Listening in upward communication, the researcher felt that the existing factors were not enough, thus finding new findings from this variable, namely Ethos factors and Relationship factors. The ethos factor consists of good thoughts, good morals and good intentions (good sense, good moral character, good will). Leaders in a company he will be a communicator for his subordinates and employees of companies serving the public will be communicators representing the company.

If the communicator does not have an ethos, then every communication activity carried out is likely to cause things that cause a loss of trust, honor and authority. Trust in communicators reflects that the message conveyed to the communicant is considered correct and in accordance with what it is, so that the message communicated has a great and strong influence. Relationship factor in organizational communication climate is a real relationship which is created through interaction and communication between members of the organization. In the communication climate, the organization becomes a network of interdependent relationships, which means they influence each other and influence each other. A good relationship brings communication satisfaction which will affect job satisfaction. Job satisfaction in employees is seen in the response to their work environment, both to their colleagues, to their superiors, to their subordinates, to organizational policies and rules.

Leaders as those who are responsible for managing the organization have a

contribution to build a good communication climate. Building good communication starts with creating good relationships in the work environment. Interpersonal communication as communication between the communicator and the communicant, is considered the most effective type of communication to build good relations in the work environment and if it takes place intensively by creating a balance between quantity and quality it will create strong interpersonal relationships between superiors and subordinates, fellow employees so that it will growing trust and openness that can determine changes in attitudes and behavior in organizations (Stephen, 2006).

Findings of Work Motivation Variables (X3) in addition to Physiological needs, Safety, Social, Appreciation and Self-Actualization, researchers feel that the existing needs are not enough, so they find new discoveries from this variable, namely the need for Spiritual. To motivate employees' work in general, employees are driven by universal needs ranging from the most basic to the highest needs and usually ignore spiritual motivation in their performance motivation. Maslow recognized that to achieve self-actualization as the highest level of motivation is to satisfy the four needs below. The city of Bandung, where the majority of the work environment is Muslim, cannot be separated from spiritual needs that can become spiritual motivation for its employees. Religiously working for a Muslim must believe that work is a manifestation of pious deeds that have noble worship values and have meaning as an earnest effort to exert all abilities. Therefore, with the addition of spiritual needs to this work motivation variable, employees are expected to have positive motivation and can work as well as possible in order to produce high achievement and performance.

CONCLUSION

Based on the results of research on the Influence of Bureaucratic Professionalism, Organizational Communication Climate and Work Motivation on Employee Performance of the Bandung City Regional Revenue Management Agency, as described and discussed in the explanation above, comprehensively it can be concluded as follows, Simultaneously the Bureaucratic Professionalism variable, Communication Climate variable Organization and work motivation variables have a positive effect on employee performance at the Regional Revenue Management Agency in Bandung. This implies that the Bureaucratic Professionalism variable, Organizational Communication Climate variable and Work Motivation variable can improve Employee Performance at the Regional Revenue Management Agency in Bandung. Partially, the Bureaucratic Professionalism variable has a positive influence on employee performance at the Bandung City Regional Revenue Management Agency, seen from its aspects, the values are quite varied. The results of the study have shown that the Aspect of Obedience to the Code of Ethics has the greatest influence, while the other aspect, namely the Knowledge Aspect, shows the lowest influence, however it still shows a positive influence. Partially, the Organizational Communication Climate variable has a positive influence on employee performance at the Regional Revenue Management Agency of Bandung, although judging from the factors, the values are quite varied. The results showed that the Participation factor in Decision Making had the strongest influence, while the Listening factor in Upward Communication showed the smallest effect but nevertheless showed a positive influence. Partially, the work motivation variable has a positive influence on employee performance at the Bandung City Regional Revenue

Management Agency, although judging from the needs, the values are quite varied. The results showed that the need for appreciation had the strongest influence, while other needs were: Physiological Needs, Safety Needs, Social Needs, and Self-Actualization Needs, although they showed a smaller effect, but still showed a positive effect.

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