



A PRELIMINARY STUDY ON DESIGNED STRATEGY TO IMPROVE EMPLOYEES' PERFORMANCE WITH CONSIDERATION TO THE EMPLOYEES' CAREER DEVELOPMENT

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ABSTRACT

This research is intended to test the effect of career development on work motivation, auditor certification and job performance with work motivation and auditor being the moderator variables. The number of respondents involved in this research was 222 individuals. All the respondents are employees of PT BKI Kalimantan Timur. This research is done using the quantitative approach. The type of data used is primary data obtained by the distribution of questionnaire. The questionnaire was analyzed using the Partial Least Square technique with the use of SmartPLS program. Based on the analytic results of this research it can be concluded that there is a significant proof that there are positive effects on work motivation, auditor certification and auditor's performance. A good career development programme can increase work motivation, supports the auditor certification and improve on job performance of auditors. The result of this study also proves that a good work motivation and auditor certification strengthen the effect of career development on auditor job performance.

Article history:

Submit 05 Oktober 2021

Received in from 16 Oktober 2021

Acceted 7 November 2021

Avilable online 20 Desember 2021

Keywords: employee performance, system design, career development, certification

Published By:

Fakultas Teknologi Industri
Universitas Muslim Indonesia

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DOI : <http://dx.doi.org/10.33536/jiem.v6i3.1008>



1. Introduction

PT Biro Klasifikasi Indonesia (BKI Limited) as one of Indonesia's state-owned enterprises (BUMN) is involved in the ship classifications business that is rather large and historically left untouched. PT Biro Klasifikasi Indonesia has two different sets of business ventures that are somewhat related. These services are classification and statutory services and non-classification services (independent assurance). The scope of the non-classified (independent assurance) includes: (1). Independent assurance in the marine sector. The type of business related to independent assurance is closely tied to the shipping industry (shipping or cargo ships) as well as all shipping support businesses such as shipping and marine transportation, shipyards, marine supporting infrastructure (ports, loading and unloading, warehousing, Customs) and fisheries. (2). Independent assurance within various industries. This includes independent assurance in the base chemical, machinery, base metal and various other businesses. (3). Independent assurance in the energy sector. Businesses related to independent assurance in the oil and gas, mineral, geothermal and renewable energy industries as well as all supporting business in the energy sector such as mining contractors. PT BKI's non-classified (independent assurance) business is divided into fifteen different types of services within its three sectors (marine, industrial and energy) which are; identification & survey, mapping, inspection, testing, laboratory analysis, assessment, verification, monitoring, consulting, project management, certification, training, investigation, supervision and general (manpower supply). PT BKI is very apprehensive about the career development of its employees; each employee has the same opportunity to achieve excellence in job performance in order to thrive in their careers paths. This is supported by employee development programs provided by PT BKI, including employee training programs, internships, on job training, educational scholarships and staff development programs (PPS).

The current problem at PT BKI is the decline in performance caused by various factors, one of which is seen in the performance appraisal. At the moment, the job performance

of employees at PT BKI area of East Kalimantan is still far from expectations due to many influencing factors. For example, the employee placement model itself does not pay attention to the certificate of expertise and/or education of each existing individual employee. Moreover, the placement of structural employees is not line with the career paths that they were initially prepared for; which suggest that employees' careers are determined by either fate or the level of closeness to top management. Therefore, a system design is needed to improve employee performance so that management can evaluate employees objectively. An objective employee assessment will be able to help the organisation and its employees in building their career paths. This article is an initial study to determine what aspects need to be considered by the management at PT BKI on improving employee performance. The results of this study will later become a recommendation for future research regarding the design of strategies for improving employee performance at PT BKI. In this study, we will observe the implications of employee career development on their performance and how auditor certification and work motivation are aspects that need to be considered in career development.

1. In this study there are several variables used, namely employee motivation, auditor certification, career development and employee performance. In the area of research that uses Partial Least Square (PLS) method, the type of research with employee performance as a variable is a mainstream research which has attracted many researchers in the field of human resources. However, there are still few studies that use auditor certification variables and their implications on career development related to employee performance. Articles that collaborate between employee performance variables and career paths include Mujanah (2020), Dyaha, Umarb and Al Musadieqc (2021), Rahayu and Widyanty (2021), Tamsah et al., (2021) and Wahjoedi and Sari (2021). However, there is one added variable in this study which is auditor certification for employees. From the literature review, articles that collaborate on these three variables (employee performance, career path and auditor certification) are relatively very limited such as the articles by Haryono, Kamal and Handayani (2020), Nugroho, Uzliawati and

Taqi (2021). From these two articles, the article that is closely resembled is the research by Haryono et al., (2020). The study chose employee performance as the output variable by looking at the impact of career development and certification. The main difference is the type of certification and its moderating variables. In the perspective of Industrial Engineering, the results of this research with PLS become an opportunity to design a system based on these results. So, this research is as an initial study that will be used to design strategies for improving employee performance by taking into account the factors of auditor certification and career paths.

2. Research Method

2.1. Research Design.

This specific research is a research with a quantitative approach which is carried out using an explanatory survey method. Before the research was conducted, a preliminary research was conducted to understand the urgency of a research related to the problem of declining performance at PT Indonesian Classification Bureau (BKI). After the research variables were determined, the data collection process was carried out; the researchers used the help of the Google Form application as a data collection tool for a convenient data input process which

2.4. Characteristic of Respondents.

This study involved 222 respondents, all of whom are employees at PT BKI Balikpapan, East Kalimantan. The percentage of respondents based on gender, age, level of education and length of service of respondents in the company were found after collecting research data. The proportion of respondents based on gender, age, education and length of service is shown in Table 1. For instance, Table 1 displays that in terms of gender, most of the respondents are male (75%), while the remaining 25% of respondents are female employees. Then, in terms of age most of the respondents in this study are employees within an age range of 35-40 years old (50%), while the remaining 10% of respondents aged <25 years

was carried out computationally in order to speed up the data collection process. The questionnaire used a Likert scale of 1-5 with a gradation of answers strongly disagree (STS) = 1; Disagree (TS) = 2; Doubtful (RR) = 3; Agree (S) = 4 and Strongly Agree (SS) = 5.

2.2. Population and Sample.

The population in this study is all of the employees of PT BKI Balikpapan, East Kalimantan, amounting to 500 employees. The determination of the number of samples is then carried out using the Slovin formula. The results of calculations with the Slovin formula at a significant level of 5% indicate that the minimum number of samples required in this study is 222 respondents, so the number of respondents in this study is 222 respondents.

2.3. Data Analysis Techniques.

The data in this study were analysed in several stages of analysis, such as (1) Descriptive analysis of respondents' characteristics; (2) Descriptive analysis of research variables and (3) Partial Least Square (PLS) analysis. Descriptive analysis of respondent characteristics and descriptive analysis of research variables were carried out with the help of the SPSS program while the PLS analysis was carried out with the help of the SmartPLS version 3 program.

old, 15% of respondents aged 25-35 years old and as many as 25% of respondents aged > 45 years old and over. In terms of education, most respondents in this study have Bachelor's degree education level (50%) since because many positions in this company require employees to have a minimum of Bachelor's degree, while the remaining 20% of respondents have high school education and 30% of respondents hold Associate's degrees. Furthermore, in terms of the length of work of the respondents, most of the respondents are employees who have worked for 5-10 years (60%), while the remaining 10% of respondents have only worked 1-3 years, 20% of the respondents have worked 3-5 years and as many as 10 % of respondents worked > 10 years.

Table 1. Characteristic of Respondents

Characteristics	Category	Total	Percentage (%)
Gender	Male	167	75
	Female	55	25
Education	Bachelor's Degree	111	50
	Associate's Degree	67	30
	High School Diploma	44	20
Age	< 25 Years Old	22	10
	25 - 35 Years Old	33	15
	35 - 40 Years Old	111	50
	> 45 Years Old	56	25
Length of Service	1-3 Years	22	10
	3-5 Years	44	20
	5-10 Years	134	60
	> 10 Years	22	10

2.5. Description of Research Variables.

In this study, descriptive analysis of research variables was carried out by making a frequency distribution table of respondents' answer scores on each research variable indicator and calculating the average score of respondents' answers to be further categorised in the low, medium and high categories according to Umar (2011). Based on this reference, the average score of respondents' answers at intervals of 1 – 2.33 is declared low, the average score of answers at intervals of 2.33 – 3.67 falls in the medium category and the average score of respondents' answers at intervals of 3.67 – 5.00 is identified as the high category.

Table 2 shows the frequency distribution of respondents' answer scores along with the average score of respondents' answers on each question item. Based on the results of descriptive analysis on each of the research variables, the following results were obtained:

- (1) Career development. Career development at PT Indonesian Classification Bureau (BKI) in the city of Balikpapan in East Kalimantan is relatively decent. This is especially true in terms of developing the ability of employees to decide their needs and developing employee ability in planning, which is indicated by the average value of the two indicators which is in the highest order (mean PK5 = 3.734; mean PK6 = 3.617). In contrast to the PK3 and PK4 indicators, the average value of the

two indicators is the lowest, which is 3.365 on the PK3 indicator and 3.356 on the PK4 indicator, this means that although career development in this company has gone quite well, career development in terms of deciding career goals and development in terms of prioritising development still need to be improved so that the employee's overall skills can be continuously improved.

- (2) Work motivation. The average score of respondents' answers as a whole on the work motivation variable is 3.385 which are in the medium category; this means that the work motivation of most employees at PT Indonesian Classification Bureau (BKI) in the city of Balikpapan in East Kalimantan is quite high. This is especially true in terms of enthusiasm in complying with the rules and effort not to be underestimated which is indicated by the order of the average score of respondents' answers on the MK5 and M7 indicators which are in the highest order (mean MK5 = 3.428; mean MK7 = 3.437), while in terms of efforts to be appreciated and the ability to face difficulties, the average score of respondents' answers is in the lowest order, this means that there are still many employees who feel underappreciated and less able to face difficulties. At the workplace, training programmes may be carried out by the company to improve the

skills of employees so that they can feel more valued and be at ease with dealing with work-related issues.

- (3) Auditor Certification. The average score of respondents' answers on the auditor certification variable is 3.385; this means that according to the perception of most respondents, auditor certification at PT Indonesian Classification Bureau (BKI) in the city of Balikpapan, East Kalimantan is quite good, especially in terms of mastery of certification material (mean SA5 = 3.59) and in terms of instructor certification of auditors (mean SA6 = 3.75). The two indicators of auditor certification variables have the highest average value compared to the average value of other indicators. Unlike the variables SA1 and SA2, these two variables have the lowest average value of 3.40 for the SA1 indicator and 3.41 for the SA2 indicator. This means that in terms

of increasing the ability and consideration or attention of superiors, auditor certification needs to be improved so that employee supervision is better and employee performance is better.

- (4) Employee performance. The average score of respondents' answers on the performance variable is 3.474 which is in the medium category, this means that most of the employees at PT Indonesian Classification Bureau (BKI) in the city of Balikpapan, East Kalimantan has performed quite well, especially in terms of the completeness of the short- and medium-term follow-up program files (mean KIN3 = 3.658) and loyalty to the organisation and the tasks carried out (mean KIN4 = 3,536), while in terms of completion of the work plan of the supervision section (mean KIN1 = 3,279) still needs to be improved.

(5)

Table 2. Description of Research Variables

Indicator	Frequency Distribution of Respondents' Answer Score										Mean
	STS		TS		N		S		SS		
	F	%	F	%	F	%	F	%	F	%	
PK1	13	5.86	20	9.01	50	22.52	106	47.75	33	14.86	3.57
PK2	16	7.21	18	8.11	84	37.84	64	28.83	40	18.02	3.42
PK3	19	8.56	17	7.66	75	33.78	86	38.74	25	11.26	3.36
PK4	24	10.81	15	6.76	71	31.98	82	36.94	30	13.51	3.36
PK5	8	3.60	18	8.11	50	22.52	95	42.79	51	22.97	3.73
PK6	8	3.60	19	8.56	67	30.18	84	37.84	44	19.82	3.62
PK7	13	5.86	19	8.56	69	31.08	89	40.09	32	14.41	3.49
PK8	11	4.95	22	9.91	48	21.62	93	41.89	48	21.62	3.65
PK9	7	3.15	27	12.16	71	31.98	92	41.44	25	11.26	3.45
The average overall career development variable score											3.52
MK1	10	4.50	18	8.11	89	40.09	84	37.84	21	9.46	3.40
MK2	10	4.50	25	11.26	81	36.49	79	35.59	27	12.16	3.40
MK3	12	5.41	20	9.01	92	41.44	75	33.78	23	10.36	3.35
MK4	13	5.86	20	9.01	87	39.19	78	35.14	24	10.81	3.36
MK5	4	1.80	31	13.96	75	33.78	90	40.54	22	9.91	3.43
MK6	9	4.05	27	12.16	87	39.19	79	35.59	20	9.01	3.33
MK7	7	3.15	25	11.26	79	35.59	86	38.74	25	11.26	3.44
The average overall score of the work motivation variable											3.39
SA1	10	4.50	27	12.16	76	34.23	82	36.94	27	12.16	3.40
SA2	10	4.50	25	11.26	72	32.43	94	42.34	21	9.46	3.41
SA3	9	4.05	23	10.36	68	30.63	100	45.05	22	9.91	3.46

SA4	13	5.86	19	8.56	70	31.53	86	38.74	34	15.32	3.49
SA5	9	4.05	21	9.46	58	26.13	98	44.14	36	16.22	3.59
SA6	7	3.15	13	5.86	53	23.87	104	46.85	45	20.27	3.75
SA7	6	2.70	18	8.11	86	38.74	92	41.44	20	9.01	3.46
SA8	7	3.15	23	10.36	76	34.23	87	39.19	29	13.06	3.49
The average overall score of the auditor certification variable											3.51
KIN1	25	11.26	16	7.21	76	34.23	82	36.94	23	10.36	3.28
KIN2	25	11.26	15	6.76	74	33.33	82	36.94	26	11.71	3.31
KIN3	15	6.76	17	7.66	48	21.62	91	40.99	51	22.97	3.66
KIN4	14	6.31	18	8.11	66	29.73	83	37.39	41	18.47	3.54
KIN5	19	8.56	15	6.76	66	29.73	86	38.74	36	16.22	3.47
KIN6	18	8.11	21	9.46	44	19.82	90	40.54	49	22.07	3.59
The average overall score of the performance variable											3.47
PK = Career development, SA = Auditor certification, MK = Work motivation, KIN = Performance											

2.6. PLS Analysis

Hypothesis testing in this study was carried out using the Partial Least Square (PLS) analysis technique with the help of the SmartPLS program. The stages in this PLS analysis include (1) the outer model testing phase and (2) the inner model testing phase. In the outer model testing phase, testing of the validity and the construction of reliability of all indicators in the model is carried out. On the other hand, in the inner model phase, hypothesis testing is carried out based on the significance value and path coefficient between exogenous and endogenous variables.

2.7. PLS Outer Model Testing.

The measurement model testing phase includes testing Convergent Validity, Discriminant Validity and Composite Reliability. The test results of the outer PLS model can be seen in Table 3 showing that all indicators in the PLS model have a loading factor value > 0.7 and all constructs have an AVE > 0.5 so that it can be stated that the PLS model has met the required

convergent validity criteria. Furthermore, in the discriminant validity test in Table 4, the constructs proved to have met the required discriminant validity criteria such as the square root value of the AVE of all constructs having exceeded the correlation between constructs and other constructs, which means that discriminant validity has been met for each construct. Furthermore, the results of the composite reliability test in Table 3 show that all constructs have met the required composite reliability criteria as indicated by the Cronbachs alpha value > 0.7 and composite reliability > 0.7 .

2.8. PLS Inner Model Testing.

The inner model test includes an assessment of the goodness of fit structural model, an assessment of the path coefficient, a test of the significance of the partial effect of exogenous variables on endogenous variables and the calculation of the coefficient of determination. The test results at this stage can be used to test the research hypothesis.

Table 3. Construct Validity and Reliability

Variable	Indicator	Loading Factor	AVE	Cronbachs Alpha	Composite Reliability
PK = Career development	PK1	0.95	0.89	0,980	0,987
	PK2	0.936			
	PK3	0.978			
	PK4	0.932			
	PK5	0.949			
	PK6	0.96			
	PK7	0.947			

	PK8	0.928			
	PK9	0.946			
MK = Work Motivation	MK1	0.879			
	MK2	0.876			
	MK3	0.901			
	MK4	0.911	0.823	0,964	0,970
	MK5	0.923			
	MK6	0.943			
	MK7	0.914			
SA = Auditor certification	SA1	0.849			
	SA2	0.955			
	SA3	0.915			
	SA4	0.949	0.898	0,976	0,980
	SA5	0.917			
	SA6	0.913			
	SA7	0.951			
KIN = Performance	SA8	0.961			
	KIN1	0.929			
	KIN2	0.944			
	KIN3	0.943	0.859	0,975	0,980
	KIN4	0.973			
	KIN5	0.962			
	KIN6	0.907			

Table 4. Discriminant Validity

	KIN	MK	PK*MK	PK*SA	PK	SA
• KIN	0,943					
• PK	-0,297	0,907				
• PK*MK	0,573	-0,703	1,000			
• PK*SA	0,565	-0,665	0,916	1,000		
• PK	0,559	0,452	-0,208	-0,204	0,947	
• SA	-0,311	0,887	-0,694	-0,670	0,461	0,927

2.9. Goodness of Fit Model PLS

The assessment of the Goodness of Fit of the PLS model can be assessed from the R Square value, the Q Square value and the SRMR value. The value of R square is categorised into 3 categories, namely good, moderate and weak. According to Chin (1998), the R square value of 0.67 indicates that the PLS model is strong, 0.33 indicates the PLS model is in the moderate category and 0.19 indicates that the PLS model is in the weak category. The Q square value is categorised into 3 categories, namely small,

medium and large. A Q square value of 0.02 is declared small, a Q square value of 0.15 is moderate and a Q square value of 0.35 is declared large. The results of the Goodness of Fit model test in Table 5 show that the model has good criteria because it has a performance R Square of 0.865 which means the model is in the strong category in predicting performance and has a Q Square performance of 0.733 which means the predictive relevance model in the large category in predicting the auditor's performance.

Tabel 5. Goodness of Fit

Endogenous Variable	R Square	Q Square
Employee Performance (KIN)	0,865	0,733
Work Motivation (MK)	0,204	0,162
Auditor Certification (SA)	0,213	0,179

Tabel 6. Testing the Influence against Variables Results

Path	ath Coeff	T Statistics	P Values
PK -> KIN	0,822	24,071	0,000
PK -> MK	0,452	7,973	0,000
PK -> SA	0,461	8,076	0,000

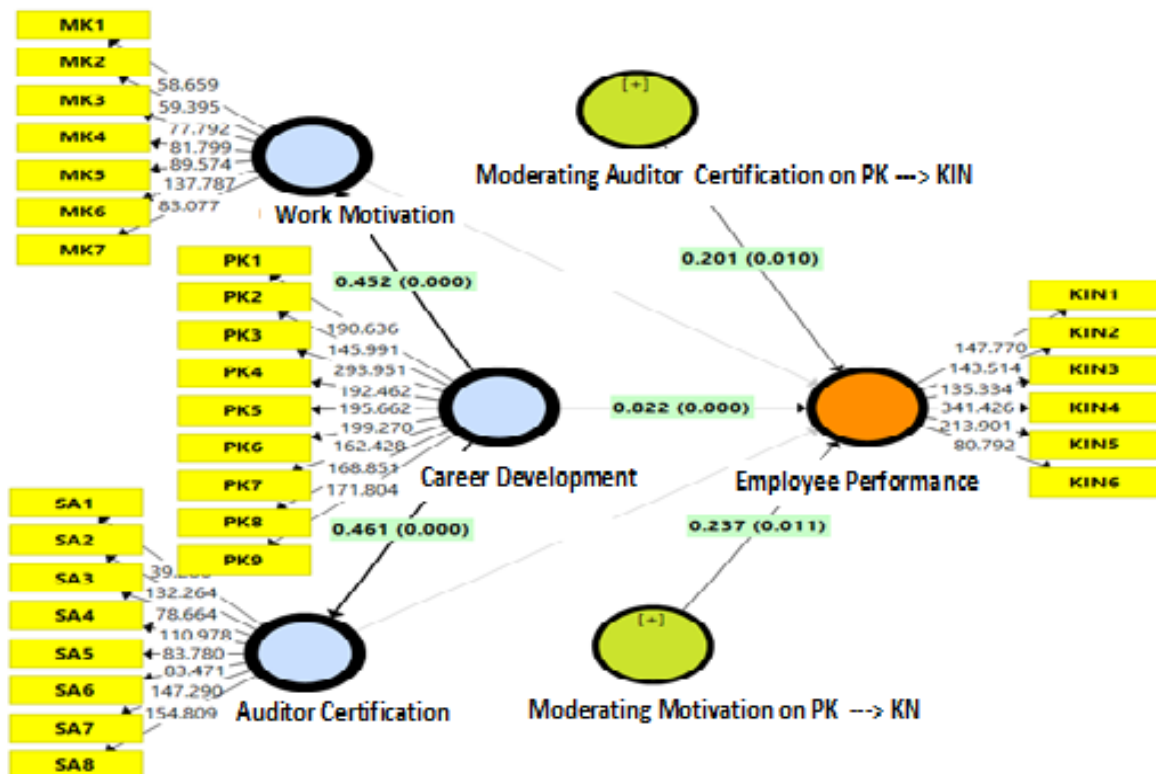


Figure 1. PLS Bootstrapping Model Estimation Results

2.10. The Significant Effect test in career development against job performance, work motivation and auditor certification.

The results of the test of significance of direct effect can be seen in Table 6 and the results of the model estimation in Figure 1.

Based on the results of these tests, the following results were obtained:

- In the path that shows the relationship of the influence of career development on employee performance, the p value obtained is 0.000 with a t statistic of 24.071 and a positive path coefficient of 0.822. Because the path p value < 0.05, t statistic

> 1.65 and the path coefficient is positive, it can be concluded that career development has a positive and significant effect on performance. This indicates that the better employee career development, the higher employee performance and vice versa.

- In the path that shows the relationship of the influence of career development on work motivation, the p value obtained is 0.000 with a t statistic of 7.973 and a positive path coefficient of -0.452. Because the path p value < 0.05 , t statistic > 1.65 and the path coefficient is positive, it can be concluded that work motivation has a positive and significant effect on work motivation. This indicates that the better the employee's career development, the higher the work motivation of employees.
- In the path that shows the relationship of the influence of career development on auditor certification, the p value obtained is 0.000 with a t statistic of 8.076 and a positive path coefficient of -0.461. Because the path p value < 0.05 , t statistic > 1.65 and the path coefficient is positive, it can be concluded that career development has a positive and significant effect on auditor certification. This indicates that the better employee career development, the better auditor certification.

2.11. The significant effect test on the role of work motivation and auditor certification in moderating the effect of career development on job performance.

In this study, work motivation and auditor certification act as moderators on the effect of career development on employee performance. To examine the role of work motivation and auditor certification in moderating the effect of career development on employee performance, a moderation test was conducted by assessing the p value in each path that connected the moderating effect of work

motivation ($PK*MK$) and employee performance and the p value of the path coefficient on the path which relates the moderating effect of auditor certification ($PK*SA$) and employee performance. As in the direct effect test, the moderating effect is significant if the p value < 0.05 . Furthermore, the sign on the path coefficient will indicate moderation, if the $PK*MK$ and $PK*SA$ path coefficients are positive and then the moderation property is strengthening. Conversely, if the path coefficient is negative, then the moderating characteristic is weakening. Table 7 shows the results of the moderating effect test as follows:

- The p value of the moderating effect of work motivation on the effect of career development on performance ($PK*MK$) is 0.011 with a positive path coefficient, because the p value < 0.05 and the positive path coefficient can be concluded that work motivation can significantly strengthen the effect of career development on performance. Employees with high work motivation if given good career development will produce higher performance than employees who are given career development but have low work motivation.
- The p value of the moderating effect of auditor certification on the effect of career development on employee performance ($PK*SA$) is 0.010 with a positive path coefficient, because the p value < 0.05 and positive path coefficient can be concluded that auditor certification can significantly strengthen the effect of career development on performance. Employees who are given good career development with the supervision of a highly certified auditor will produce higher performance than employees who are given career development but are supervised by a low certified auditor.

Tabel 7. Moderation Effect Test Results

Path	ath Coeff	T Statistics	P Values
PK*MK → KIN	0,237	2,284	0,011
PK*SA → KIN	0,201	2,321	0,010

2.12. Coefficient of Determination.

The coefficient of determination explains the influence of all exogenous variables on endogenous ones. The results of the analysis in Table 5 show that based on the results of the analysis in the table above, the results obtained that the adjusted R square value of the employee performance variable (KIN) is 0.862, this means that as much as 86.2% of the variance of employee performance is influenced by employee career development, work motivation and auditor certification, while the remaining 13.8% variance in employee performance is influenced by other factors outside of employee

career development, work motivation and auditor certification.

Moreover, the work motivation variable (MK) is 0.201; this means that the influence of career development on employee work motivation is 20.1%, while the remaining 79.9% variance of employee work motivation is influenced by other factors outside of employee career development.

Furthermore, the auditor's certification (SA) variable is 0.209; this means that the influence of career development on auditor certification is 20.9%, while the remaining 79.1% variance of auditor certification is influenced by other factors outside of employee career development.

Tabel 8. Coefficient of Determination Effect Test Results

Endogenous Variable	R Square	$e = \sqrt{1 - R^2}$
• Employee performance (KIN)	0,608	0,368
• Work Motivation (MK)	0,491	0,892
• Auditor Certification (SA)	0,213	0,887

2.13. Structural Equations.

Based on the path coefficient values in Tables 6 and 7 and the measurement error in Table 8, a structural equation is obtained on the relationship between career development, work motivation, auditor certification and performance as follows:

$$(1) KIN = 0.822 PK + 0.452 MK + 0.461 SA + 0.237 PK*MK + 0.201 PK*SA + 0.368$$

$$(2) MK = 0.452 PK + 0.799$$

$$(3) SA = 0.461 PK + 0.791$$

Note: KIN = employee performance, PK = work motivation, MK = work motivation, SA = auditor certification, PK*MK = moderating work motivation on the effect of career development on employee performance and PK*SA = moderating auditor certification on the effect of career development on employee performance.

3. Lesson Learned and Discussion

3.1.The Effect of Career Development on Employee performance

Hypothesis 1 in this study is proven and concluded that career development has a positive and significant effect on performance, this indicates that the better the career development of employees, the higher the performance of employees, and vice versa. The results of this study are supported by the results of descriptive analysis which shows that employee performance tends to be high due to good career development in the company. Based on the results of the descriptive analysis, it can be seen that the company has been good in developing the skill of employees in deciding their needs and in terms of planning. On the other hand, in terms of deciding goals and prioritising development still need to be improved so that the skill of employees can continuously improve. Thus, in order to increase employee performance, the company should

make efforts to develop employee careers by focusing on the skill needed in decision-making and planning.

The results of this study are in line with the results of research by Dewi and Utama (2016) which shows that there is a positive influence of career development on employee work performance. Khotimah, Krisnawati and Rasuli (2020) in their research on employees of the West Jakarta City Administration Fire and Rescue Sub-department Offices A, B and C also showed that career development had a positive and significant effect on employee performance. A research done by Sesi and Suwandana (2020)

was conducted on employees of BPR Lestari Sesetan Denpasar Branch also showed the results that career development can improve employee work performance. In addition, a research by Kudsi, Riadi and AS (2018) conducted on employees of PT Prudential Life Assurance Samarinda branch also shows that career development has a positive and significant effect on performance. Saehu (2018) in his research on employees at the Banjar City Food Security, Agriculture and Fisheries Service also showed that career development is one of the factors that can improve employee performance.

Table 9. Hypothesis Testing results

No	Hypothesis	Result	Conclusion
1	Career development has a positive effect on employee performance.	Path Coeff = 0.822; T stat = 24,071; p value = 0.000	accepted
2	Career development has a positive effect on employee motivation.	Path Coeff = 0.452; T stat = 7,973; P value = 0.000	accepted
3	Career development has a positive effect on auditor certification.	Path Coeff = 0.461; T stat = 8.076; p value = 0.000	accepted
4	Work motivation strengthens the influence of career development on employee performance.	Path Coeff = 0.237; T stat = 2.284, p value = 0.011	accepted
5	Auditor certification strengthens the effect of career development on employee performance.	Path Coeff = 0.201; T Stat = 2,321, p value = 0.010	accepted

3.2.The Effect of Career Development on Employee Work Motivation

Hypothesis 2 in this study is proven and concluded that work motivation has a positive and significant effect on work motivation. This shows that the better the employee's career development, the higher the employee's work motivation. The results of this study are supported by the results of descriptive analysis which shows the high work motivation of employees due to good career development in this company, with good career development; employees will increase their abilities both in terms of dealing with work problems, making plans or making decisions. So that employee motivation is increasing.

The results of this study are in line with the results of the research conducted by Safitri and Astutik (2019) at the Center for Community and Village Empowerment in Malang. The results of the research show that career

development has an effect on employee work motivation. In the research of Natalia and Netra (2020) it is also proven that work motivation mediates the effect of career development on performance. Furthermore, a research by Wahyudi, Heryand, and Susila (2021) conducted at Puri Lumbung Cottages Restaurant and Spa Munduk also showed that good career development will increase employee work motivation. The results of research by Yustiyawan, Supriyanto, and Mustiningsih (2016) also show that there is a positive and significant relationship between career development and employee motivation.

3.3.The Effect of Career Development on Auditor Certification

Hypothesis 3 in this study is proven and concluded that career development has a positive and significant effect on auditor certification, this indicates that the better employee career development, the better auditor

certification. The results of this study are in line with the results of descriptive analysis which shows that there is a fairly good auditor certification in this company because of the good career development of the company. With good career development, supervisors are increasingly mastering the certification material and the instructors are getting better at auditor certification so that they have high certification.

The results of this study are in line with the results of this study in line with the results of Ari Pramana's research (2020) which shows that good training can improve Human Resource certification. Likewise, the results of the research conducted by Karnasih, Nursetiawati, and Mahdiyah (2020) on PKG training participants also showed that career development can improve Human Resource certification.

3.4. The role of work motivation in moderating the effect of career development on employee performance

Hypothesis 4 in this study is proven and concluded that work motivation can significantly strengthen the influence of career development on performance. Employees with high work motivation if given good career development will produce higher performance than employees who are given career development but have low work motivation.

3.5. The role of auditor certification in moderating the effect of career development on employee performance

Hypothesis 5 in this study is proven and concluded that auditor certification can significantly strengthen the effect of career development on performance. Employees who are given good career development with the supervision of a highly certified auditor will produce higher performance than employees who are given career development but are supervised by a low certified auditor.

4. Conclusion and Recommendation

The conclusion from the results of this study is that career development has a significant positive effect on work motivation, auditor certification and auditor performance. A

good career development programme will increase work motivation, support auditor certification and improve auditor performance. The results of this study also prove that good work motivation and auditor certification will strengthen the effect of career development on auditor performance.

The results of this study will later become a recommendation on the design of the system to be built to improve employee performance, namely by considering auditor certification and the design of a more measurable career development system. Some research ideas that can or will be carried out based on the results of this research are to design a career development strategy or system that take auditor certification into consideration. Additionally, it is also necessary to consider a study to design strategies, systems or campaigns to maintain employee motivation in relation to career development.

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