Examining the Role of Coaching, Mentoring, and Work Experience in Employee Performance at the Madya Dua Tax Service Office, Surabaya

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Abstract

This study explores the influence of coaching, mentoring, and professional experience on the performance of employees at KPP Madya Dua Surabaya, a public tax office operating under the Directorate General of Taxes. Adopting a quantitative explanatory research design, the study involved 97 civil servants who completed structured questionnaires, with data analyzed using multiple linear regression techniques. Findings indicate that each factor coaching, mentoring, and work experience independently enhances employee performance, while their combined effect produces the most substantial improvement. Coaching supports employees in developing creative solutions, adaptive problem-solving abilities, and innovative task management strategies. Mentoring enables knowledge transfer, skill refinement, leadership development, and fosters engagement through guidance and professional modeling. Work experience allows employees to translate accumulated knowledge into practical performance, building competence and efficiency over time. Descriptive insights further highlight employees' positive perception of developmental interventions, emphasizing that structured guidance, role modeling, and hands-on experience are key to professional growth. The results underscore that employee performance is optimally achieved through a holistic approach integrating supervisory support, mentoring relationships, and practical experience rather than isolated interventions. Based on these findings, it is recommended that KPP Madya Dua Surabaya implement systematic coaching frameworks, clearly defined mentoring objectives, and strategic staff placements that capitalize on employees' existing expertise. By doing so, the organization can enhance employee productivity, ensure consistent achievement of institutional goals, and strengthen overall human resource capacity in public sector tax administration.

Keywords: Coaching, Mentoring, Work Experience, Employee Performance, Public Sector Human Resources

1. Introduction

Human resources represent a strategic asset that underpins organizational effectiveness in both private and public sector settings [1]. In public organizations, the role of employee performance is multidimensional, influencing efficiency, service quality, and institutional legitimacy [2]. Performance management systems therefore place human resources at the center of efforts to achieve measurable and sustainable organizational outcomes. Previous research indicates that improvements in human resource quality are positively associated with enhanced individual and organizational performance [3].

Indonesia's shift toward regional autonomy has significantly influenced performance requirements within public sector institutions. Legal mandates outlined in Law No. 32 of 2004 and reaffirmed through Law No. 23 of 2014 emphasize the need for professional, transparent, and responsive public service delivery. In response, public sector employees are increasingly expected to demonstrate adaptive competencies, accountable behavior, and consistent performance, extending beyond traditional technical proficiency [4].

The literature increasingly highlights leadership-based development as a critical determinant of employee performance. Leadership approaches that emphasize continuous guidance, reflective feedback, and developmental interaction contribute significantly to employee competence and motivation. Within this framework, coaching and mentoring have emerged as strategic development mechanisms capable of addressing performance limitations, particularly in bureaucratic public sector organizations where traditional training systems offer limited impact [5] [4].

In organizational development literature, coaching is widely recognized as a structured and performance-oriented process that facilitates learning, goal achievement, and personal development through reflective engagement. This

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approach has been shown to strengthen employees' self-awareness, intrinsic motivation, and accountability, thereby supporting enhanced performance outcomes [6] [7] [8] [9]. Mentoring adopts a different orientation by emphasizing experiential learning through the transfer of professional insight and organizational knowledge from senior to junior employees, which supports career development and organizational resilience [7]. Although conceptually distinct, both approaches are commonly integrated within human resource development systems to reinforce employee capability.

In addition to organizational support mechanisms, employee performance is significantly influenced by experiential factors derived from prior work engagement. Employees with longer tenure and diverse work assignments tend to exhibit greater mastery of job tasks, enhanced problem-solving capacity, and increased confidence in role execution. Work experience reflects the cumulative acquisition of job-related knowledge and skills through sustained organizational involvement, which plays a direct role in shaping performance quality [10].

The research is conducted at the Madya Dua Tax Service Office (KPP Madya Dua Surabaya), a public sector institution within the Directorate General of Taxes responsible for tax administration and taxpayer services. Regulation of the Minister of Finance No. 184 of 2020 underscores that tax service offices are mandated to uphold professional, transparent, and accountable service delivery alongside their revenue collection function. Within this institutional context, employee performance constitutes a central determinant of organizational effectiveness.

Organizational performance outcomes indicate that KPP Madya Dua Surabaya achieved favorable results in 2024, as evidenced by tax revenue realization of Rp15,175,034,513,277, exceeding the targeted level at 100.04%, and attaining an Organizational Performance Score (NKO) of 109.66%. However, quarterly performance measurements reveal fluctuations in achievement, highlighting variations in performance consistency throughout the year. A comparison between annual IKU targets and quarterly performance realizations for 2024 is provided in Table 1.

Table 1. Comparison Key Performance Indicators (IKU) in 2024

Quarter	Target (%)	Realization (%)
Q1	20.00	21.82
Q2	50.00	43.24
Q3	75.00	63.35
Q4	100.00	100.04

Source: Progress Report on Key Performance Indicators Q4, 2024

Longitudinal analysis of organizational performance from 2020 to 2024 indicates notable variation in tax revenue realization at KPP Madya Dua Surabaya. Performance reached its highest point in 2022, with realization exceeding 109% of the annual target, followed by a gradual decline in subsequent years, although target achievement was maintained. A comparative overview of revenue realization over the five-year period is presented in Table 2.

Table 2. Comparison of Tax Revenue Realization at KPP Madya Dua Surabaya

Year	Revenue Realization (%)	Description
2020	–	Unit not yet established
2021	105.49	Initial operational performance
2022	109.38	Peak performance
2023	102.08	Performance decline
2024	100.04	Slight decrease but exceeded target

Source: DJP Portal Application, 2025

Despite the implementation of internal coaching and mentoring programs emphasizing integrity, professionalism, and competency development, KPP Madya Dua Surabaya continues to experience internal performance challenges, such as delays in task execution, unequal workload distribution, and employee dependency. These conditions suggest the presence of performance gaps associated with differences in work experience among employees.

Drawing on the identified issues, this study explores the role of coaching, mentoring, and work experience in shaping employee performance at the Madya Dua Tax Service Office, Surabaya. The study is intended to contribute to public sector HRM scholarship and to generate practical insights for improving employee development approaches in tax administration.

2. Research Methods

This study utilized a quantitative explanatory research framework to investigate the effects of coaching, mentoring, and work experience on employee performance within a public tax institution. The research was conducted at the Madya Dua Tax Service Office (KPP Madya Dua Surabaya), Surabaya, East Java, involving 127 active civil servant employees who were not approaching retirement. Data were collected in 2025 through structured questionnaires. Sample adequacy was evaluated using Slovin's formula with a 5% margin of error, resulting in a minimum of 97 respondents. Stratified random sampling was employed to ensure proportional representation across employee strata (Sari, 2019).

A structured questionnaire served as the primary data collection instrument, employing a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5) [11]. Questionnaire items were derived from established indicators of coaching, mentoring, work experience, and employee performance reported in prior empirical studies [12] [13] [14] [15]. Instrument validity and reliability were examined before hypothesis testing, using corrected item–total correlation and Cronbach's Alpha, respectively, with a reliability threshold of 0.60 [16].

This study employed multiple linear regression analysis using Microsoft Excel and SPSS to evaluate the proposed relationships among variables. Prior to estimation, classical assumption testing was performed to ensure the reliability of the regression model, focusing on normality testing through the Kolmogorov–Smirnov test and graphical histogram analysis [16]. Hypothesis testing involved partial t-tests to examine the individual effects of coaching, mentoring, and work experience on employee performance, and simultaneous F-tests to assess their collective influence, applying a significance level of 5% [17].

3. Results and Discussions

Organizational Profile

As a vertical agency of the Directorate General of Taxes, KPP Madya Dua Surabaya has played a strategic role in managing selected taxpayers since its establishment in May 2021. Headquartered at the State Finance Building II in Surabaya, the office operates within the East Java I regional tax administration and oversees tax compliance among targeted individual and corporate taxpayers. Its authority and operational scope are defined by Minister of Finance Regulation No. 210/PMK.01/2017, as amended by Regulation No. 184/PMK.01/2020, which assigns responsibilities related to tax service provision, supervision, audit, collection, legal administration, data governance, internal compliance, and institutional performance management. Supported by a structured organization consisting of supervisory, service, audit, administrative, and functional examiner units, the office emphasizes integrity, professionalism, and accountability in public revenue administration.

Respondent Profile

This subsection outlines the key demographic attributes of the research participants. The data were collected from 97 employees of KPP Madya Dua Surabaya who returned valid questionnaires. Respondent characteristics are categorized according to gender, age range, and educational attainment to illustrate the overall structure of the study sample.

Table 3. Characteristics of Respondents

No	Characteristics	Category	Frequency	Percentage (%)
A	Gender	Male	65	67.01
		Female	32	32.99
B	Age	20–30 years	10	10.31
		31–40 years	46	47.42
		41–50 years	38	39.18
		> 51 years	3	3.09
C	Educational Level	Elementary School	–	–
		Junior High School	–	–
		Senior High School	–	–
		Diploma (D1)	11	11.34
		Diploma (D3)	10	10.31

No	Characteristics	Category	Frequency	Percentage (%)
		Bachelor's Degree (S1/D4)	44	45.36
		Master's Degree (S2)	32	32.99
		Total	**97**	**100.00**

Source: Processed primary data, 2025

The demographic data presented in Table 3 indicate a predominance of male respondents, with 65 participants (67.01%) compared to 32 female participants (32.99%). Age distribution shows that employees aged 31–40 years formed the largest segment of the sample, followed by those in the 41–50 year category, while respondents above 51 years were minimally represented. Educationally, the majority of participants possessed tertiary qualifications, particularly bachelor's degrees (45.36%) and master's degrees (32.99%), suggesting that the workforce involved in this study is characterized by a strong formal educational background.

Descriptive Analysis of Respondents' Answers

This section presents a descriptive overview of respondents' evaluations of the key variables examined in the study, based on ordinal data collected through questionnaires from 97 employees at KPP Madya Dua Surabaya. The analysis focuses on coaching, mentoring, and work experience as independent variables, with employee performance serving as the dependent variable. The results reveal that respondents tend to rate all variables positively. Coaching achieved the highest mean score (3.77), indicating that employees perceive coaching interactions as valuable in supporting reflective thinking, clarifying work objectives, and enhancing communication effectiveness. Mentoring followed with an average score of 3.67, suggesting that mentors are generally perceived as reliable sources of guidance, motivation, and professional role modeling. Work experience obtained a mean score of 3.61, reflecting respondents' belief that accumulated tenure, training exposure, and familiarity with organizational procedures contribute meaningfully to task accomplishment. Employee performance also demonstrated a strong average score of 3.74, indicating that respondents perceive themselves as consistently meeting performance expectations and maintaining professional standards. Overall, these findings suggest that structured developmental practices and experiential learning play a crucial role in supporting employee performance within a government tax office environment.

3.1. Result

Validity & Reliability

Prior to conducting hypothesis testing, the questionnaire instrument was evaluated to ensure data accuracy and consistency. Item validity was assessed to confirm that each statement appropriately reflected its intended construct, while reliability analysis was used to measure the internal consistency of responses within each variable [18]. Corrected item–total correlation was employed as the validity criterion, with a minimum threshold of 0.30 indicating valid item. Reliability was examined using Cronbach's Alpha, where coefficients exceeding 0.60 were considered acceptable. The summarized results of the validity and reliability analyses are presented in Table 4.

Table 4. Validity and Reliability

Variable	Indicator Code	Item–Total Correlation	r Critical	Validity	Cronbach's Alpha	Reliability
Coaching (X1)	x1_1	0.708	0.300	Valid	0.767	Reliable
	x1_2	0.459	0.300	Valid		
	x1_3	0.462	0.300	Valid		
	x1_4	0.541	0.300	Valid		
	x1_5	0.576	0.300	Valid		
Mentoring (X2)	x2_1	0.372	0.300	Valid	0.763	Reliable
	x2_2	0.356	0.300	Valid		
	x2_3	0.461	0.300	Valid		
	x2_4	0.514	0.300	Valid		
	x2_5	0.431	0.300	Valid		
	x2_6	0.469	0.300	Valid		

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Variable	Indicator Code	Item–Total Correlation	r Critical	Validity	Cronbach's Alpha	Reliability
	x2_7	0.545	0.300	Valid		
	x2_8	0.438	0.300	Valid		
	x2_9	0.433	0.300	Valid		
Work Experience (X3)	x3_1	0.664	0.300	Valid	0.843	Reliable
	x3_2	0.448	0.300	Valid		
	x3_3	0.521	0.300	Valid		
	x3_4	0.704	0.300	Valid		
	x3_5	0.660	0.300	Valid		
	x3_6	0.733	0.300	Valid		
Employee Performance (Y)	Y_1	0.424	0.300	Valid	0.671	Reliable
	Y_2	0.447	0.300	Valid		
	Y_3	0.407	0.300	Valid		
	Y_4	0.444	0.300	Valid		
	Y_5	0.409	0.300	Valid		

Source: Processed by author, SPSS output 2025

As shown in Table 4, all questionnaire items satisfy the validity requirement, with corrected item–total correlation values greater than 0.30 across all variables. Reliability testing further confirms acceptable internal consistency, as indicated by Cronbach's Alpha coefficients ranging between 0.671 and 0.843. These results suggest that the instrument employed in this study is statistically sound and appropriate for advanced data analysis, including regression and hypothesis testing.

Normality

As part of the regression diagnostics, the distribution characteristics of the residuals were examined to confirm data normality [19]. The analysis employed the One-Sample Kolmogorov–Smirnov test on the unstandardized residuals. The decision rule states that residuals are considered normally distributed when the significance value surpasses the 0.05 level. The resulting Asymp. Sig. (2-tailed) value of 0.355 meets this criterion, indicating that the residuals are normally distributed. Therefore, the regression model satisfies the assumptions necessary for further hypothesis testing.

Multicollinearity

To verify that the independent variables do not exhibit excessive intercorrelation, a multicollinearity assessment was performed [20]. Regression models are considered reliable when tolerance levels remain above 0.10 and VIF scores fall well below the threshold of 10. The findings demonstrate that coaching, mentoring, and work experience satisfy these requirements, with high tolerance values and low VIF scores across all predictors. This indicates that each variable contributes unique information to the model, and no multicollinearity issues are present that could undermine the accuracy of the regression analysis.

Heteroscedasticity

To test for heteroscedasticity, a visual inspection of the scatterplot between standardized predicted values and standardized residuals was carried out [21]. The distribution of points appears irregular and evenly scattered around the horizontal axis, with no visible clustering or directional pattern. This condition suggests that the variance of the residuals is consistent across observations, indicating the absence of heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

An empirical investigation of employee performance at KPP Madya Dua Surabaya was conducted by modeling coaching, mentoring, and work experience as explanatory variables within a multiple linear regression framework. This analytical technique was selected to quantify the impact of each factor while controlling for the others. All computations were generated using SPSS, and the regression findings are summarized in Table 5.

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Table 5. Multiple Linear Regression Results

Model	Variable	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
1	(Constant)	0.638	0.366	–	1.744	0.084
	Coaching	0.178	0.061	0.205	2.914	0.004
	Mentoring	0.358	0.102	0.330	3.524	0.001
	Work Experience	0.310	0.066	0.441	4.721	0.000

Dependent Variable: Employee Performance (Y)
Source: Processed by the author using SPSS (2025)

The regression analysis summarized in Table 5 produces a model in which employee performance is influenced by coaching, mentoring, and work experience, as reflected in the equation $Y=0.638+0.178X1+0.358X2+0.310X3$. The intercept value represents a base level of performance, whereas the positive slope coefficients suggest that enhancements in each predictor variable lead to higher performance outcomes. Mentoring and work experience appear to exert stronger effects compared to coaching, with work experience emerging as the most influential factor. Collectively, these results indicate that the three independent variables contribute positively and in the same direction to employee performance at KPP Madya Dua Surabaya.

Hypotheses

The significance of each independent variable was examined through individual parameter testing using the *t-test*. This approach measures the ability of each predictor to explain changes in employee performance under the assumption that other variables remain unchanged [22]. The evaluation followed a 5% significance criterion ($\alpha = 0.05$). Hypotheses were confirmed when the observed t statistics exceeded the critical value of 1.6614 with 93 degrees of freedom and when the corresponding probability values were below 0.05. If these conditions were not satisfied, the null hypothesis was maintained [23].

An examination of the partial test results in Table 5 reveals that the three independent variables consistently contribute to variations in employee performance. Coaching is shown to have a significant positive impact, evidenced by a t value of 2.914 and a significance level well below the 0.05 criterion. Mentoring similarly demonstrates a meaningful effect on performance outcomes, with a t statistic of 3.524 and a probability value of 0.001. In comparison, work experience emerges as the most influential factor, producing the highest t value of 4.721 and a significance level approaching zero. These results collectively indicate that all hypotheses are accepted, as each independent variable satisfies the established statistical requirements.

An F-test was utilized to assess the simultaneous impact of coaching, mentoring, and work experience on employee performance at KPP Madya Dua Surabaya. This approach allows for the evaluation of whether the independent variables, as a unified model, significantly explain changes in the dependent variable (Sukesi, 2020). Statistical decisions were made at a 5% confidence level ($\alpha = 0.05$) by contrasting the calculated F statistic with the critical value. With three predictors included in the model and 93 degrees of freedom for the residuals ($n - k - 1$), the corresponding F-table value was determined to be 2.7025. The SPSS-generated findings of this test are displayed in Table 6.

Table 6. Results of the F-Test (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	6.400	3	2.133	36.080	0.000
Residual	5.499	93	0.059		
Total	11.899	96			

Predictors: Coaching, Mentoring, Work Experience
Dependent Variable: Employee Performance
Source: SPSS Output (2025)

The F-test results summarized in Table 6 demonstrate strong statistical support for the proposed model. The calculated F value (36.080) substantially surpasses the critical F-table value of 2.7025, and the associated significance level is well below the accepted alpha of 0.05. This outcome indicates that H₀ cannot be maintained, thereby validating H₄. In practical terms, coaching, mentoring, and work experience collectively play a significant and positive role in shaping employee performance at KPP Madya Dua Surabaya.

3.2. Discussion

The Effect of Coaching on Employee Performance at KPP Madya Dua Surabaya

The study's findings confirm that coaching significantly improves employee performance at KPP Madya Dua Surabaya. By guiding and supporting employees, coaching helps them perform their duties more efficiently and effectively. These results correspond with earlier research by [4] [12], which both demonstrated that coaching positively influences employee performance. Overall, the evidence suggests that coaching serves as an essential managerial practice for nurturing talent and enhancing workplace productivity [24].

The descriptive results reveal that employees tend to view coaching positively, particularly when coaches encourage inventive and flexible thinking in addressing workplace challenges. This approach not only develops employees' competencies but also stimulates creativity and innovative conduct. Employees who feel supported in exploring fresh ideas and alternative solutions are more likely to exhibit increased motivation, efficiency, and satisfaction with their work. As noted by [12], coaching helps individuals determine their goals, adopt the right mental attitude, and implement effective strategies in their roles. Additionally, coaching is a continuous managerial practice that focuses on enhancing employees' knowledge, skills, and experiences [12]. Consequently, coaching functions as a catalyst for innovation and plays a strategic role in improving employee performance across the organization [25] [26].

The Effect of Mentoring on Employee Performance at KPP Madya Dua Surabaya

The findings reveal that mentoring has a meaningful and positive impact on the performance of employees at KPP Madya Dua Surabaya. This is in line with prior studies, including [4], who highlighted the benefits of mentoring for employee development, and [27], who reported similar positive effects in a public sector training environment. Mentoring appears to be an essential mechanism for employee growth, as it provides less experienced staff with access to guidance, counsel, and support from seasoned personnel.

Employees generally perceive mentoring in a positive light, especially when mentors exemplify professionalism, ethical conduct, and positive workplace behavior. This modeling effect motivates mentees to adopt similar constructive behaviors, thereby improving their job performance. Within KPP Madya Dua Surabaya, mentoring facilitates knowledge sharing, skill acquisition, leadership growth, and stronger employee engagement. For junior employees, mentoring represents a long-term developmental partnership that supports career advancement, builds confidence, and strengthens commitment to the organization. According to [4], a mentor is a wise and trustworthy advisor who assists others in learning things they cannot easily master alone. This highlights that effective mentoring through exemplary behavior significantly shapes employee competence and overall performance [28].

The Effect of Work Experience on Employee Performance at KPP Madya Dua Surabaya

This study demonstrates that employees' work experience has a meaningful and positive effect on their performance at KPP Madya Dua Surabaya. Supporting evidence from [29] [30] suggests that longer tenure and accumulated job experience are crucial for enhancing employee effectiveness. Experience allows employees to acquire hands-on knowledge, strengthen relevant skills, and develop deeper insights into their roles, which together lead to higher performance levels.

The descriptive findings reveal that employees generally recognize the importance of training and self-development in building their professional experience. Through periodic development programs, staff are able to hone their competencies and keep pace with evolving job demands. Gradually, accumulated experience and continuous exposure to work challenges enhance their expertise and productivity, resulting in improved performance outcomes. This aligns with [29], who notes that employees with longer work experience typically attain higher skill levels, while limited exposure correlates with lower proficiency. Thus, work experience forms a cornerstone for achieving effective and sustained job performance [31].

The Simultaneous Effect of Coaching, Mentoring, and Work Experience on Employee Performance at KPP Madya Dua Surabaya

Simultaneous testing indicates that the combination of coaching, mentoring, and accumulated work experience significantly contributes to improving employee performance at KPP Madya Dua Surabaya. This outcome highlights that optimal performance arises from the interplay of multiple growth and development factors, rather than any single intervention. Similar results were reported by [4], emphasizing the synergistic effect of coaching and mentoring, as well as by [7], who found that integrated coaching–mentoring initiatives enhance employees' attendance, productivity, collaborative skills, adaptability, and work planning.

To maximize employee performance, coaching, mentoring, and work experience should be implemented in a coordinated and ongoing manner. Coaching primarily targets the improvement of specific competencies and short-term performance objectives, whereas mentoring offers guidance for long-term career development and personalized support. Meanwhile, work experience allows employees to practice and consolidate the skills and knowledge obtained through coaching and mentoring. By integrating these three elements, employees can enhance both their technical and professional capabilities while applying them in real work scenarios, which strengthens overall performance and supports the organization's objectives at KPP Madya Dua Surabaya.

4. Conclusion

The study concludes that coaching, mentoring, and work experience significantly shape employee performance at KPP Madya Dua Surabaya, both individually and simultaneously. Coaching enhances effectiveness by promoting innovative thinking and adaptive problem-solving. Mentoring supports performance through knowledge transfer, skill development, leadership cultivation, and increased work engagement. Meanwhile, work experience strengthens employee capability by fostering technical mastery and professional expertise over time. The combined application of these elements constitutes a strategic human resource development framework that drives performance improvement and reinforces organizational capacity. In response to the study findings, it is recommended that KPP Madya Dua Surabaya enhance its human resource development strategies. Coaching should be structured to systematically foster trust, set clear objectives, identify challenges, plan actions, monitor progress, and evaluate outcomes, providing supervisors with a consistent framework to guide employees. Mentoring initiatives should have clearly defined targets, such as promoting leadership growth, improving tax-related competencies, and increasing employee motivation and retention. Additionally, managers should ensure that employees are positioned to fully utilize their experience and prior knowledge, allowing them to perform effectively and make optimal use of available resources. Such integrated approaches are expected to significantly improve employee performance and contribute to the long-term success of the organization.

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