

HUMAN RESOURCE DEVELOPMENT IN THE APPARATUS AT THE REGIONAL REVENUE SERVICE OF PANGKEP DISTRICT

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Received : 01 October 2025
Revised : 10 October 2025
Accepted : 09 December 2025

Published : 30 December 2025
DOI : <https://doi.org/10.54443/morfai.v6i2.4890>
Publish Link : <https://radjapublika.com/index.php/MORFAI/article/view/4890>

Abstract

This study aims to analyze human resource development (HRD) among personnel at the Pangkep Regency Regional Revenue Agency (Bapenda) using the Human Resource Development (HRD) theory proposed by Holton and Swanson (2011), which emphasizes three main dimensions: learning, performance, and change. The research approach used was a qualitative case study method, and data were collected through in-depth interviews, observations, and documentation studies with the Head of the Agency, the Secretary, and several employees as key informants. The results show that in the learning dimension, training and development of personnel have been carried out, but are still general and not based on a clear needs analysis. In the performance dimension, training has an impact on increasing work effectiveness and productivity, but has not been balanced with a sustainable performance-based reward and evaluation system. Meanwhile, in the change dimension, there have been positive behavioral changes in the form of increased discipline, adaptability to information technology, and strengthening work ethics and professionalism. These findings indicate that HRD development at the Pangkep Regional Revenue Agency (Bapenda) has had a positive impact on personnel competence and behavior, although it still requires strengthening policies and institutions so that the three HRD dimensions can be fully integrated. This research confirms that HRD theory is relevant to be applied in the context of public bureaucracy because it is able to explain the relationship between learning, performance, and changes in organizational culture as the basis for creating competent and adaptive apparatus to the demands of modern public services.

Keywords: Human resource development, Learning, Performance, Change, Regional Revenue Service

INTRODUCTION

In the current era of globalization and digitalization, human resource (HR) development is a key factor in increasing the competitiveness of both public and private organizations. Modern organizations no longer rely solely on natural resources or financial capital, but rather place greater emphasis on the quality of human resources, which are the primary drivers in achieving organizational goals (OECD, 2017). In the public sector, HR quality is a strategic element in realizing good governance and quality public services. State Civil Apparatus (ASN) are required to be adaptive to change, results-oriented, and able to master information technology to support digital-based public services (Kurniawan et al., 2023). These changes require a HR development strategy that is not only administrative but also systemic and measurable so that employees can make optimal contributions to the organization. The importance of HR development is also reflected in the direction of Indonesian government policy, which places increasing the capacity of civil servants as a top priority for national development. In the 2020–2024 National Medium-Term Development Plan (RPJMN), strengthening the capacity of ASN is a key pillar of national bureaucratic reform. The Ministry of Administrative and Bureaucratic Reform (KemenPANRB), through Regulation No. 8 of 2021, emphasizes the importance of a merit-based performance management system that prioritizes competency as the foundation for civil servant career development. The primary objective of this policy is to ensure that civil servants function not only as policy implementers but also as change agents within the public bureaucracy (BPSDM Kemendagri, 2025). However, despite the enactment of this regulation, its implementation in the field still faces significant challenges. Data from the National Civil Service Agency (BKN, 2022) shows that approximately 44% of civil servants in Indonesia do not have a proper match between their positions and competencies, and training and development activities are still not fully directed at improving performance and innovation (Apriani, 2015).

In a regional context, efforts to improve the quality of human resources for civil servants are also a crucial concern for local governments. In South Sulawesi Province, several studies have shown that the implementation of human resource development programs remains largely ceremonial and has not yet demonstrated measurable results in terms of employee performance (Ardin Sani et al., 2023). This situation is also found in a number of Regional Apparatus Organizations (OPD) across various regions, where civil servant training activities have not been able to create significant changes in work behavior or improve the effectiveness of public services. However, with increasing public demands for fast, transparent, and professional services, civil servants need to possess both technical competence and managerial skills to face the dynamics of tasks in the field (Sururama et al., 2021). The Regional Revenue Office of Pangkep Regency is a local government agency that plays a crucial role in managing Regional Original Revenue (PAD). The performance of this agency is highly dependent on the ability and professionalism of its personnel in carrying out their duties as regional tax and retribution administrators. Based on the Pangkep Regency Regional Revenue Agency (Bapenda) Strategic Plan (Renstra) for 2021–2026, challenges remain in increasing human resource capacity, particularly in the utilization of information technology, tax data management, and enforcement of regional regulations. Training and competency development have been conducted, but they do not fully reflect continuous learning efforts capable of fostering an innovative work culture (Bapenda Pangkep, 2021). This aligns with the findings of Kurniawan et al. (2023) that, in the context of regional government, the human resource development process is often not integrated with the organization's strategic planning, resulting in limited impact on performance improvement.

Furthermore, the Human Resource Development (HRD) theory proposed by Holton and Swanson (2011) emphasizes that HRD development must be understood as a systematic and planned process to increase individual capacity through three main dimensions: learning, performance, and organizational change. In the context of public bureaucracy, these three dimensions are highly relevant. The learning dimension encompasses efforts to improve competency through training, education, and technical guidance relevant to employee duties. The performance dimension focuses on the tangible results of increased individual capacity toward organizational effectiveness. Meanwhile, the change dimension relates to how HRD development can create a transformation of work culture and increase the professionalism of civil servants in providing public services. Therefore, this study uses Holton and Swanson's (2011) HRD theory as a conceptual basis in analyzing HRD development at the Pangkep Regency Regional Revenue Service and its impact on changes in civil servant work behavior. In general, human resource development issues at the Pangkep Regency Regional Revenue Service are still related to limited training that is aligned with job requirements, a lack of evaluation of training outcomes, and the lack of an organizational culture that supports continuous learning. Employees who have participated in training often face structural constraints and a rigid bureaucratic system, preventing them from applying the newly acquired skills. This situation indicates a gap between HR development planning and implementation, as also found by Sururama et al. (2021), who stated that HR development that is not integrated with organizational goals will only result in increased knowledge without significant changes in work behavior. Based on this description, this study is important to analyze how HR development among officials at the Pangkep Regency Regional Revenue Service is implemented based on Holton and Swanson's (2011) HRD theory, focusing on three main dimensions: learning, performance improvement, and organizational behavior change.

LITERATURE REVIEW

Human resource development (HRD) has become a crucial concept in public management and modern organizations due to the shift in organizational focus from mere administrative management to value creation through human capacity (Swanson & Holton, 2001). In the context of HRD, Swanson and Holton explain that HRD is not just about sporadic training, but rather about a systematic and planned process that integrates aspects of learning, performance, and organizational change. They present the metaphor of the “three-legged stool” as the foundation of HRD: economic theory, psychology, and systems supported by ethics as the foundation of values (Swanson, 2001; Holton, 2002). The learning dimension in Swanson & Holton's (2011) HRD framework refers to a deliberate organizational process to enhance an individual's knowledge, skills, and attitudes to meet current and future task demands (Swanson & Holton, 2009). Psychological theory contributes to this aspect of learning through behavioral, cognitive, and gestalt theories, enabling effective learning direction (Swanson, 2001). Empirical evidence suggests that training designed with task relevance and the work environment in mind has a higher likelihood of transfer to daily work (Blume et al., 2010). In the public sector, learning reflects not only increased technical competence but also changes in employee attitudes that support innovation and public service (Kurniawan et al., 2023). Therefore, human resource development focused on learning must address needs

analysis, applicable learning design, and outcome evaluation to ensure it is not merely a formality. The performance dimension marks the tangible results of human resource learning and development, namely the ability of individuals and organizations to achieve better, more efficient work results and satisfy stakeholders (Holton, 2002; Swanson, 2001). HRD is seen as a performance improvement system that views organizations as open systems consisting of inputs, processes, and outputs (Swanson, 2001). Meta-analytic studies show that training supported by a supportive and well-implemented work environment can improve productivity, service quality, and the achievement of organizational targets (Arthur et al., 2003). If the apparatus receives the right learning but the work system, infrastructure, and organizational culture are not supportive, then performance improvement will be limited (Chiaburu & Tekleab, 2005). Therefore, in this study, the performance dimension will be seen through indicators of effectiveness and the actual contribution of the apparatus in their duties at the Regional Revenue Service of Pangkep Regency.

The change dimension within the HRD framework emphasizes that significant human resource development must result in transformation of organizational behavior, structure, and culture, not simply individual changes in tasks (Swanson & Holton, 2009). Holton (2002) emphasized that learning and performance improvement are interrelated and must be accompanied by continuous change so that human resource development does not stop at the individual level. Systems theory provides a framework that organizations are complex and dynamic systems, so successful change requires coordination between subsystems and the support of ethical values (Swanson, 2001). In the realm of public services, changes in the ethics and professionalism of civil servants are determinants of public trust and service quality (Kaptein, 2019; Perry et al., 2010). Therefore, in the context of this research, the change dimension will be analyzed through increasing civil servant adaptation to technology and changes in work culture, as well as strengthening ethics and professionalism.

Swanson & Holton's (2011) HRD framework is highly relevant for research on HR development among officials at the Pangkep Regency Regional Revenue Service because it provides a comprehensive conceptual foundation spanning learning, performance, and organizational change. These three dimensions allow researchers to examine the HR development process holistically: from how training and learning are designed and implemented, how the results are translated into work performance, to the extent to which organizational systems and work culture change. In technical work units such as local tax management, where regulatory, technological, and public service demands are constantly evolving, this framework helps identify gaps such as irrelevant training, stagnant performance, or an unadaptive work culture, and provides direction for more strategic recommendations.

METHOD

This research uses a qualitative approach with a case study method, because it aims to understand in-depth the process of human resource (HR) development in the apparatus at the Regional Revenue Service of Pangkep Regency. This approach is used to explore the meaning, experiences, and perceptions of informants regarding phenomena occurring in their work environment (Creswell & Poth, 2018). According to Yin (2018), relevant case studies are used to answer the questions "how" and "why" a phenomenon occurs in a particular organizational context. Therefore, this study examines HR development based on the Human Resource Development (HRD) theory by Holton and Swanson (2011) with the dimensions of learning, performance, and change. The data sources consisted of primary and secondary data. Primary data was obtained through in-depth interviews and direct observation of Bapenda officials, while secondary data was collected from official documents such as the 2021–2026 Bapenda Strategic Plan, training activity reports, and related academic literature. Primary data reflects the empirical experiences of informants, while secondary data was used to strengthen the validity of the research findings (Sugiyono, 2019).

Informants were determined using purposive sampling, selecting informants based on their role and competence in the human resource development process (Patton, 2015). The primary informants consisted of the Head of the Service, the Secretary, the Head of the Regional Tax Division, the Head of the Data Collection Division, and implementing staff. The number of informants was flexible until data saturation was reached (Guest et al., 2020). Data collection techniques include: (1) in-depth interviews with semi-structured guides to explore informants' perceptions regarding learning, performance, and organizational change; (2) direct observation of work activities and training implementation; and (3) documentation of personnel archives and reports (Miles et al., 2014). Data analysis used the Miles, Huberman, and Saldaña (2014) model, which includes three stages: data reduction, data display, and conclusion drawing/verification. Data reduction was carried out by grouping information based on three dimensions of HRD; data presentation was done in narrative and tabular form; and verification was conducted to ensure the findings align with theory.

The research location is at the Regional Revenue Service of Pangkajene and Islands Regency (Pangkep), South Sulawesi Province, because this agency plays a strategic role in increasing Regional Original Income (PAD) and faces major challenges in developing the competency of apparatus along with the digital transformation of regional government.

RESULTS AND DISCUSSION

Learning

The research results indicate that human resource development at the Pangkep Regency Regional Revenue Service has been implemented through training, workshops, and technical guidance. These activities were largely facilitated by the local government in collaboration with civil service training institutions. However, the implementation of the training was deemed suboptimal because most of it was general in nature and did not address the technical needs of each sector.

The Head of the Service stated:

"We have indeed conducted training, but most of it is general in nature, such as administration and public service training. There hasn't been much training specifically for taxation or financial information systems." (Interview, July 26, 2025)

One of the staff added:

"The training I attended on archive management was quite helpful in my work, but sometimes the training was too short and there was no follow-up from my superiors." (Interview, July 28, 2025)

Observations indicate that training is only conducted two to three times a year, is short-lived, and lacks a measurable evaluation system. Despite this, some employees found the training helpful, as it provided a better understanding of administrative matters. However, they also hoped the training could be geared toward technical skills, such as the use of the SIMPAD application and innovations in regional tax management.

Performance

Interviews with several informants revealed that the training contributed to increased work effectiveness and employee productivity. The Department Secretary explained:

"After the training, it's clear that employees are completing monthly reports more quickly. However, in the data collection area, many are still unfamiliar with the online system." (Interview, July 30, 2025)

One billing officer added:

"We feel like we understand the procedures better after the training, but the problem is there's no reward system. So sometimes our work motivation stays the same." (Interview, August 2, 2025)

Internal data shows an 8% increase in work productivity in the second quarter of 2025 compared to the previous year. While this increase is significant, it is not evenly distributed across all sectors due to differences in individual abilities and motivations

Change

Changes in the behavior of civil servants are beginning to become apparent, particularly in their adaptation to technology and work ethics. The Head of Data Collection stated:

"Now, almost all tax reports use the SIMPAD application. At first, many were confused, but over time, they got used to it." (Interview, August 5, 2025)

The administrative staff said:

"I used to be late often, but now everyone is more disciplined because of supervision from the department head and electronic attendance." (Interview, August 8, 2025)

These findings indicate a shift in organizational culture toward more professional and transparent governance. While some senior employees are still struggling to adapt to digital systems, overall, changes in work behavior are beginning to lead to increased efficiency and accountability.

DISCUSSION

Learning

The research findings show that the learning process at Bapenda Pangkep has become an initial step in efforts to improve the capacity of civil servants, but it remains formalistic and not fully needs-based. Training is often held periodically, but is not accompanied by an evaluation or follow-up system to ensure the implementation of learning outcomes. According to Holton and Swanson (2011), learning in the HRD context is not merely a

training activity, but rather an ongoing process aimed at developing individual competencies so they can contribute to organizational goals. This condition aligns with the findings of Blume et al. (2010), who stated that the success of learning transfer is highly dependent on the appropriateness of the material to the work context and post-training organizational support. A mismatch between training material and task requirements results in low effectiveness of HR development programs. In the context of local government, Apriani (2015) found that training irrelevant to employee job functions only resulted in short-term knowledge gains without significant performance changes. Thus, strengthening the learning dimension at Bapenda Pangkep needs to be directed toward a more strategic approach, emphasizing the importance of needs-based training (training needs analysis). Furthermore, the concept of a learning organization, as proposed by Senge (2006), needs to be integrated to create a culture of continuous learning that involves all levels of the organization.

Performance

Research findings indicate that training has a positive effect on increasing employee effectiveness and productivity, but has not yet resulted in systemic change. This is evident in the increased efficiency of report preparation, but not accompanied by improvements in work motivation or reward systems. From an HRD theoretical perspective, Holton (2002) explains that performance is the result of the interaction between learning, motivation, and the work environment. Arthur et al. (2003) conducted a meta-analysis, confirming that training accompanied by organizational support and a reward system significantly improves individual performance. However, at the Pangkep Regional Revenue Agency (Bapenda), the post-training evaluation and reward systems were not well integrated, resulting in training outcomes that did not fully create a high-achieving work culture. Research by Armstrong and Taylor (2020) supports this finding, stating that the success of human resource development is significantly influenced by an organization's commitment to creating a performance culture. Therefore, training at the Pangkep Regional Revenue Service needs to be complemented by feedback mechanisms and performance evaluations that link training outcomes to the achievement of work targets to have a more tangible impact on improving organizational performance.

Change

Change is the most complex outcome of human resource development because it involves dimensions of behavior, values, and organizational culture. Research results show that Bapenda Pangkep employees are beginning to adapt to technology and demonstrating improved work ethics. This phenomenon indicates that the learning process has triggered behavioral change. According to Swanson (2001), changes in HRD span three levels: individual, group, and organizational. At the individual level, changes are evident in employees' ability to use digital technology. At the group level, changes emerge in the form of increased collaboration between departments. Meanwhile, at the organizational level, changes are beginning to be seen in increased transparency and accountability for performance. Kaptein (2019) added that changes in ethical and professional behavior are key indicators of successful human resource development in the public sector. Furthermore, Perry et al. (2010) explained that changes in organizational culture that promote the values of integrity, discipline, and responsibility will strengthen public service motivation.

In the context of the Pangkep Regional Revenue Agency (Bapenda), this change is still gradual, but the transformation is positive. Improved discipline, adaptability to technology, and awareness of the importance of work ethics indicate that the organization is moving toward a more professional bureaucracy that is responsive to the demands of public service. Holton & Swanson's (2011) analysis of the three dimensions of HRD theory—learning, performance, and change—shows a close relationship. Irrelevant learning tends to produce partial performance, while performance improvements without a change in work culture produce only short-term results. Therefore, effective HR development must integrate these three dimensions simultaneously and sustainably. The Holton & Swanson HRD model provides a comprehensive framework for assessing regional apparatus development because it focuses not only on improving competency but also emphasizes behavioral and organizational cultural changes. In the context of this research, the results indicate that although training has been conducted, its effectiveness still needs to be strengthened with institutional support, reward system policies, and adaptive learning approaches. Thus, HR development at the Regional Revenue Service of Pangkep Regency has had a positive impact on increasing competence, work effectiveness, and changes in organizational behavior, although systemic strengthening is still needed so that the three dimensions of HRD can be fully integrated into regional bureaucratic practices.

CONCLUSION

Based on general research findings, human resource (HR) development efforts at the Pangkep Regency Regional Revenue Service have shown progress in improving the competence, discipline, and professionalism of staff. Training and technical guidance have contributed to strengthening basic employee skills, particularly in administration and public service. However, the training programs implemented are still general in nature, not based on specific needs analysis, and not conducted on a continuous basis. Furthermore, the lack of post-training evaluations and a performance-based reward system has resulted in development results not being evenly distributed across all work units. From a broader perspective, the effectiveness of human resource development still requires strengthening through more targeted training planning, the implementation of performance-based evaluations, and the establishment of an organizational culture that supports continuous learning. The success of human resource development in local government is largely determined by the synergy between learning, performance, and behavioral change, resulting in competent, adaptive personnel who are oriented toward improving the quality of public services.

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