



## THE INFLUENCE OF ORGANIZATIONAL COMMUNICATION CLIMATE ON EMPLOYEE PERFORMANCE IN BANDUNG REGIONAL REVENUE MANAGEMENT AGENCY

Ira Lusiwati<sup>1</sup>

<sup>1</sup>Program Studi Ilmu Komunikasi, Universitas Kebangsaan Republik Indonesia, Jln. Terusan Halimun No.37 (Pelajar Pejuang 45) Bandung 40263, Jawa Barat, Indonesia. Email: iralusiwati@ukri.ac.id

### Abstract

**Corresponding Author:**  
Ira Lusiwati

**Email:**  
iralusiwati@ukri.ac.id

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This study examines the problem of not optimal employee performance at the Regional Income Management Agency in the city of Bandung. Problems in the Organizational Communication Climate that have not been optimally carried out on Employee Performance at the Regional Revenue Management Agency in the city of Bandung. The research method used is the Explanatory Survey Method with data collection techniques using a five-scale questionnaire. The number of respondents was 167 people, taken by simple random sampling from members of the population of 286 people at the Bandung Regional Revenue Management Agency. Based on the results of the research on exogenous variables, namely the Organizational Communication Climate variable on Employee Performance as an endogenous variable, it is significant. In detail, the results of this study indicate that: The influence of the Organizational Communication Climate variable (X) which consists of: Trust Factor, Participation Factor in Decision Making, Honesty Factor, Openness Factor in Downward Communication, and Listening Factor in Upward Communication has an effect of 0.26 and significant by 2.00. Research findings on the variables of Organizational Communication Climate, namely Ethos Factors and Relationship Factors, as a whole the research on the influence of Organizational Communication Climate on employee performance has had a positive influence on the Regional Revenue Management Board of the city of Bandung.

### Keywords :

Organizational Communication, Communication Climate, Employee Performance.

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## INTRODUCTION

There are so many global challenges currently faced by the government related to the development of human resources. The main point of fostering human resources lies in the resources of the government apparatus which are required to be able to meet standards of success at an optimal level of reliability. Therefore, how can government officials create a comfortable organizational climate in the work environment as an effort to provide a positive environment in building professional and productive work quality which is always followed by an increase in knowledge and skills that are efficient, especially in providing services to the community.

Currently, developing human resources for local government apparatus is one of the biggest challenges that must be faced, namely how to display professional apparatus, have a high work ethic, competitive advantage and the ability to carry out their duties and functions as community servants. This challenge is justified where empirically the local community wants the government in carrying out its duties to work optimally which can ultimately provide the best service for the community. To meet these demands, employees must work to the best of their ability. Likewise, the institution where the employee works must pay all his attention to all things that can support the work of the employee in accordance with the demands of the organization.

Building an effective organizational environment, the organizational communication climate is very important beyond communication skills and techniques because the communication climate will provide guidelines for members of the organization to make decisions and behavior or be seen as a physical place or place 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, responds to and implements organizational changes, and plays a role in almost all organizational actions.

The climate of communication within the organization affects the professional attitude of work, how work activities are carried out, how work develops, what will be achieved, and how workers adapt to the organization. Where the organization is a form of system that requires interaction or communication among its members. Communication within an organization is also the main thing that is no less important in achieving organizational goals.

Good communication relations between superiors and subordinates, subordinates and superiors, and between subordinates and subordinates in an organization are very influential in bridging the creation of increased work productivity within the organization. Pace and Faules (2002: 149) say the climate of communication within the organization consists of perceptions of organizational elements and the influence of these elements on communication. Furthermore Pace and Faules in Mulyana (2013: 163) put forward six dimensions of communication climate namely; Trust, Participatory Decision Making, Honesty, Openness in communication, Listening in Upward Communication, and Minding High Performance Goals. Thus the organizational communication climate is considered important in the process of improving employee performance.

Employee performance is related to the completion of work accompanied by high standard quality, timeliness and adequate quantity of work according to the expected target. Mangkunegara (2000: 76), states that: "Employee performance is the result of work shown by each employee for a job, which becomes the duties of an employee in an organization or place of work". This thinking shows that the employee's performance is related to the achievement of the activities set out in the work program or policies that have been set by the organization which are structured and formulated in the organization's planning. If these standards can be understood by employees and implemented properly, it is very possible that the goals, objectives, vision and mission of the

organization are fully achieved, including the performance of employees within the Bandung Regional Revenue Management Agency.

Regional Revenue Management Agency for the City of Bandung, where local taxes are a source of Regional Expert Opinion (PAD) which makes a major contribution to regional revenues for the city of Bandung. The normative basis for local tax management is Law no. 28 of 2009 concerning Regional Taxes and Regional Retribution. The birth of this law aims to provide legal certainty through the implementation of closed-list regional levies and improve local tax management through clear arrangements regarding the utilization of regional levies.

This is in accordance with Mayor Regulation No.1405 dated 20 December 2016 as amended to become Mayor 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, fees and other regional income. The enactment of Bandung City Regional Regulation No. 20 of 2011 concerning Regional Taxes, the addition of Regional Tax Management authority 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 we all know that the regional tax sector is the main source of revenue for the Bandung City Government, where regional taxes contribute 0.25 of the annual budget revenue.

Various efforts have been made to achieve good government agency accountability, the Regional Revenue Management Agency for the City of Bandung as an auxiliary element of the leadership always tries to improve performance. Performance improvement is expected 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 have never been government agencies that are perfect, they are 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 match the expectations and demands of perfect service .

For a further understanding of the various obstacles faced by the Regional Revenue Management Agency for the City of Bandung, the researcher conveys various deficiencies and tries to provide reasons for conducting research on the Regional Income Management Agency for the City of Bandung, including: (1) Trying to find solutions to various management constraints by examining Theoretical variables to be developed in this study, (2) Revealing and finding problem points that become obstacles in the implementation of tax services as a whole, and (3) Making the object of this research an attraction for researchers to develop this Regional Revenue Management Agency into a Revenue Management Agency Regions as expected provide services to the community optimally.

To what extent the influence of the Organizational Communication Climate on Employee Performance at the Regional Revenue Management Agency for the City of Bandung? The purpose of this research is to obtain data related to Organizational Communication Climate Analysis and its influence on Employee Performance at the Bandung Regional Revenue Management Agency. The purpose of this research is to study and analyze the influence of Organizational Communication Climate on Employee Performance at the Bandung Regional Revenue Management Agency.

## RESEARCH METHODS

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 form, it is placed in research that is causality and causality. This was appointed to investigate the causal relationship between the organizational communication climate in influencing employee performance at the

Regional Income Management Agency for the City of Bandung. The research method used is Explanatory Survey.

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 done in this research namely; describes in detail the research activities, variable measurement, and data analysis. The details of the research activities are by determining the type of observation by building a causal relationship from the variables analyzed and testing the significance of the relationship between the variables used and the unit of analysis, namely employees at the Bandung Regional Revenue Management Agency.

The focus in this study involves two variables, namely the Organizational Communication Climate variable and the Employee Performance Variable. To simplify the process of analyzing the focus of this research, the aspects related to the research variables will be explained in detail and systematically. Therefore, it is necessary to have clear benchmarks or parameters to make it easier to translate the variables studied. In line with this, the Organizational Communication Climate variable will refer to Falcione's theory in Face and Paules (2001: 149) which measures this variable through Trust Factors, Participation Factors in Decision Making, Honesty Factors, Openness Factors in Downward Communication, Listening in Communication to the top. Regarding Employee Performance Variables referring to Russel's opinion in Sutrisno (2010: 171) suggests the following performance: Quality Dimensions, Quantity Dimensions, Timelines Dimensions, Cost Effectiveness Dimensions, Need for Supervision Dimensions and Interpersonal Impact Dimensions.

**Tabel 1. Operational Variables of Organizational Communication Climate**

| Variable  | Sub Variables                         | Indicator                     | No. Item |
|---|---------------------------------------|-------------------------------|----------|
| <b>Organizational Communication Climate (X)</b> | 1. Trust                              | 1. Have honesty               | 1        |
|   |                                       | 2. Responsibilities at work   | 2        |
|   |                                       | 3. Self-ability               | 3        |
|   | 2. Participation in decision making   | 1. Participate in work        | 4        |
|   |                                       | 2. Respect other people       | 5        |
|   |                                       | 3. Convey ideas               | 6        |
|   | 3. Honesty                            | 1. Trusted by superiors       | 7        |
|   |                                       | 2. Never lie                  | 8        |
|   | 4. Openness in downward communication | 1. Complimenting subordinates | 9        |
|   |                                       | 2. Worry at wor               | 10       |
|   |                                       | 3. There are no secrets       | 11       |
|   | 5. Listening in Upward Communication  | 1. Not allergic to criticism  | 12       |
|   |                                       | 2. Is open                    | 13       |

Source: Falcione in Face & Paules (2001: 149) processed by researchers 2021

**Tabel 2. Operational Employee Performance Variables**

| Variable                        | Sub Variabel | Indicators                             | No Item |
|---------------------------------|--------------|--|---------|
| <b>Employee Performance (Y)</b> | 1. Quality   | 1. The quality of work is satisfactory | 14      |
|                                 |              | 2. Standard of work                    | 15      |
|                                 |              | 3. Has an aesthetic                    | 16      |
|                                 |              | 4. Guarantee no defects                | 17      |
|                                 | 2. Quantity  | 1. The amount of work                  | 18      |
|                                 |              | 2. Full of patience                    | 19      |
|                                 |              | 3. Achieve the target target           | 20      |
|                                 |              | 4. According to the working volume     | 21      |

|                                |                                   |    |
|--------------------------------|-----------------------------------|----|
| <i>3. Timeliness</i>           | 1. Timely work                    | 22 |
|                                | 2. Punctuality of work            | 23 |
|                                | 3. Accuracy home from work        | 24 |
|                                | 4. Scheduled work                 | 25 |
| <i>4. cost effectiveness</i>   | 1. Work according to interest     | 26 |
|                                | 2. Employee skills                | 27 |
|                                | 3. Appropriate use of fees        | 28 |
|                                | 4. Utilization of facilities      | 29 |
| <i>5. Need for supervision</i> | 1. Work skills                    | 30 |
|                                | 2. Understand the task            | 31 |
|                                | 3. Work according to function     | 32 |
|                                | 4. Awareness to work              | 33 |
| <i>6. interpersonal impact</i> | 1. Mastering the skill            | 34 |
|                                | 2. Able to cooperate              | 35 |
|                                | 3. Understand the purpose of work | 36 |
|                                | 4. Know the procedure             | 37 |

Source: Falcione in Face & Paules (2001: 149) processed by researchers 2021

## RESULTS AND DISCUSSION

Departing from the sub-structure of the Standardized Solution Model Variable X which is determined by X-1 to X-5 has an effect on Y, that the standard loading factor of Organizational Communication Climate factor on Employee Performance is 0.26. Based on this value, the Organizational Communication Climate Variables consisting of the Trust Factor, the Joint Decision Making Factor, the Honesty Factor, the Openness Factor in Downward Communication, the Listening Factor in Upward Communication have a positive effect on Employee Performance at the Bandung Regional Revenue Management Agency.

Judging from the t-value, the value of Organizational Communication Climate on Employee Performance is 2.00. This value indicates that the Organizational Communication Climate variable consisting of the Trust Factor, the Joint Decision Making Factor, the Honesty Factor, the Openness Factor in Downward Communication, the Listening Factor in Upward Communication has a positive effect on Employee Performance at the Bandung Regional Revenue Management Agency.

Based on the explanation above, it can be stated that the Organizational Communication Climate variable consisting of the Trust Factor, the Joint Decision Making Factor, the Honesty Factor, the Openness Factor in Downward Communication, the Listening Factor in Upward Communication has a positive and significant effect on Employee Performance at the Revenue Management Agency The area of the city of Bandung, means that the implementation of the Organizational Communication Climate at the Regional Income Management Agency for the city of Bandung has been felt by its employees, so that it is able to improve the performance of its employees. This is in accordance with the results of interviews which have shown that the Communication Climate of employees at the Regional Income Management Agency in the city of Bandung is more positive and more effective which improves employee performance in their work environment.

The above statement is in accordance with Redding's opinion in Masmuh (2010: 45) indicating that the communication climate is broader than employee perceptions of the quality of relationships and communication within the organization and the level of influence and involvement. In fact, he said that the climate of organizational communication is far more important than mere communication skills or techniques in creating an effective organization. This opinion implies that it is so important that the Organizational Communication Climate is created in improving employees in the organization's work environment. Furthermore, the factors of Organizational Communication Climate are discussed sequentially as follows.

### Discussion of the Trust Factor is an appropriate factor for measuring the Organizational Communication Climate at the Regional Revenue Management Agency in the city of Bandung

The trust factor in measuring the Organizational Communication Climate at the Bandung Regional Revenue Management Agency based on the results of data processing through a questionnaire represented by 167 respondents was able to explain the Organizational Communication Climate variable of 0.65. Meanwhile, from the t-value, the value of the Trust Factor is 8.91. The figures above have stated that the Trust Factor is the right factor for measuring the Organizational Communication Climate at the Regional Revenue Management Agency in the city of Bandung. The trust factor which consists of indicators of having honesty, responsibility at work, self-ability, has been implemented by employees of the Regional Income Management Agency for the city of Bandung, so that it can improve employee performance at the Regional Revenue Management Agency for the city of Bandung as a whole.

The trust factor referred to is related to an employee who is required to have honesty in carrying out his daily work, carry out the work that is his duty properly as a form of responsibility in completing tasks and have optimal self-ability by developing abilities that are considered still necessary to improved in order to achieve satisfactory work results. Employees at all levels must strive to develop and maintain relationships.

The results of the study show that the Trust Factor is based on having honesty, that employees are able to be honest with their superiors and work environment by showing a transparent attitude in carrying out work every day by reporting the results of work activities as they are. The trust factor is based on responsibility at work, that employees have worked well and carried out their duties with full responsibility by being able to carry out tasks in accordance with achieving their work targets. The trust factor is based on self-ability, that employees have worked according to their abilities and expertise as evidenced by optimal work results with good and satisfying work results.

The results of the research above have given the meaning that employees at the Regional Income Management Agency in Bandung have provided a good work attitude according to the trust factor based on honesty, namely employees have been honest in their duties where every job that is their duty is carried out by reporting all their activities with what it is. then in the implementation of the Trust Factor that the employees have done a good job, namely all employees have worked with full responsibility, so that the work can be completed according to the target in a timely manner. While the Confidence Factor is in self-ability, namely all employees have the ability to work where every job is carried out with satisfactory results.

Based on the description of the research results above in accordance with the opinion of Jones and James in Kamasak & Bulutlar (2008) states that: "*communication climate is a facet of the broader construct of psychological climate and includes communicative elements such as judgments on the receptivity of management to employee communication or the trustworthiness of information being disseminated in the organization*". It can be understood that the communication climate is a broader concept than the psychological climate because the communication climate includes elements of communication such as assessments from management to employee communications or regarding the trust of information disseminated within the organization.

Based on the results of interviews with the Head of General Affairs and Personnel Affairs of the Regional Revenue Management Agency for the city of Bandung that: First, the Trust Factor is oriented towards Honesty that employees must have, if there is dishonesty or violation that there are sanctions that will be given, and so far employees carry out work with report what is the work and make it easier to be corrected if there are things that need to be fixed immediately. Second, the Trust Factor is oriented towards responsibility at work, the employees as a whole have worked by trying to complete as well as possible the tasks and jobs that are their

responsibility, so that all the work is done. Third, the Trust factor which is self-oriented, all employees have good abilities in completing their work and if they feel unable to do so, the employee will ask for instructions and try to complete the job by trying his best to complete it according to his best abilities.

Based on the results of the research above, the researchers analyzed that it appears that the Organizational Communication Climate has been carried out properly according to the Trust Factor based on the honesty of employees, responsibility at work and optimal self-ability of employees at the Regional Income Management Agency in the city of Bandung.

### **Discussion of Participation Factors in Decision Making is an appropriate factor for measuring the Organizational Communication Climate at the Regional Revenue Management Agency**

The Participation Factor in Decision Making in measuring the Organizational Communication Climate at the Regional Revenue Management Agency for the city of Bandung refers to the results of data collection through a questionnaire represented by 167 respondents who are able to explain the Organizational Communication Climate of 0.80. Meanwhile, seen from the t-value, the magnitude of the Participation in Decision Making factor is 11.89. This shows that the Participation Factor in Decision Making is the right factor to measure the Organizational Communication Climate at the Regional Revenue Management Agency in the city of Bandung. The Participation Factor in Decision Making consists of indicators: Participating in work, respecting others, conveying ideas, has been carried out by employees of the Regional Income Management Agency for the city of Bandung as a whole.

The Participation Factor in Decision Making means that employees at all levels in the organization must be invited to communicate and consult on all issues in all areas of organizational policy, which are relevant to their position. Employees at all levels should be given the opportunity to communicate and consult with their top management in order to participate in the decision-making and goal-setting process. Leaders can directly communicate with subordinates because a good communication climate must still include opinions or input from subordinates.

The results of the study show that the Participation Factor in Decision Making is based on participating in work, that employees are always involved in discussing issues related to the institution. The Participation Factor in Decision Making is based on respect for other people, leaders always respect whatever subordinates convey in providing positive suggestions for the institution. The Participation Factor in Decision Making is based on conveying the idea that in deciding something related to office work, employees are given the freedom to express opinions.

The results of the research above have given the meaning or meaning that the employees of the Regional Revenue Management Agency for the city of Bandung have carried out their duties effectively according to the Participation Factor in Decision Making based on participating in work, namely employees are always involved in discussing issues related to the institution. Besides that, the Participation Factor in Decision Making is based on respect for other people, leaders always respect whatever subordinates convey in providing positive suggestions for the institution.

Meanwhile, the Participation Factor in Decision Making is based on conveying the idea that in deciding something related to office work, employees are given the freedom to express opinions. This supports the creation of a better employee work climate. Based on the description of the research results above in accordance with the opinion of Norrdin et al. (2014) "Organizations with supportive environments encourage active participation, healthy exchange of information and constructive conflict resolution". On the other hand, an organization with an

environment that supports its employees to play an active role will result in a healthy exchange of information and will solve problems that arise within the organization.

Based on the results of interviews with the Head of General Affairs and Personnel Affairs at the Regional Income Management Agency for the city of Bandung, it is known that: First, Participation Factors in Decision Making that employees are always involved in discussing issues related to institutions so that existing problems can be resolved immediately. Second, the Participation Factor in Decision Making is about respecting other people, Leaders always appreciate whatever is conveyed by employees in providing positive suggestions for the Institution, so that the communication delivered can run smoothly. Third, Participatory Factors in Making Decisions in conveying ideas In deciding something related to office work, employees are given the freedom to express opinions even though not all of them can express opinions easily.

Based on the results of the research above, the researchers analyzed that it appears that the Organizational Communication Climate has been implemented in accordance with the Participation Factor in Joint Decision Making in participating in work, respecting others, and conveying ideas well employees can work well through the Participation Factor in decision-making at the Regional Revenue Management Board of the city of Bandung.

### **Discussion of the Honesty Factor is the right factor for measuring the 3. Organizational Communication Climate at the Regional Opinion Management Agency in the city of Bandung**

The Honesty Factor in measuring the Organizational Communication Climate at the Regional Revenue Management Agency for the city of Bandung based on the acquisition of data results through a questionnaire represented by 167 respondents was able to explain the Honesty Factor of 0.70. Meanwhile, seen from the t-value, the value of the Honesty Factor is 9.74. In this case the Honesty Factor is the right factor for measuring the Organizational Communication Climate at the Regional Revenue Management Agency for the city of Bandung. The Honesty factor which consists of indicators: Trusted by superiors, Never lies, has been implemented by the Regional Income Management Agency for the city of Bandung, so that it can improve Employee Performance at the Regional Revenue Management Agency for the city of Bandung as a whole.

The Honesty Factor means that a general atmosphere filled with honesty and candor must color relationships within the organization, and employees are able to say what is on their minds regardless of whether they are talking to colleagues, subordinates or superiors. In this case the leader must be trusted by subordinates.

The research results show that the Honesty Factor is based on the trust of superiors, that employees in making strategic or operational decisions are always involved to participate, according to their position in the Institution. The Honesty factor is based on never lying, my employees always tell what is the information that must be conveyed to the public/clients.

The results of the above research have given the meaning that the Regional Income Management Agency for the city of Bandung has carried out its duties in accordance with the Honesty Factor based on being trusted by superiors and employees in making strategic or operational decisions, always being involved to participate, according to their position in the Institution. This shows that employees have got a role in accordance with the position they hold. The Honesty factor is based on never lying, my employees always tell what is the information that must be conveyed to the public/clients. In this case the employees are more honest to the public in conveying information as it is.

Based on the results of interviews with the Head of General Affairs and Personnel Affairs at the Regional Income Management Agency for the city of Bandung, it is known that: First, the Honesty factor is oriented towards being trusted by superiors, employees are always involved in making strategic or operational decisions so that it makes it easier to complete their tasks. Second,

the Honesty Factor is oriented towards never lying, employees have worked well when dealing with clients, have no difficulty conveying information that must be given to the public.

Based on the results of the research above, the researchers analyzed that it appears that the Organizational Communication Climate has been carried out in accordance with honesty and candor that characterize relationships within the organization and employees are able to say or convey what is in their minds to inform what is in the community to achieve Better Employee Performance through the Honesty Factor at the regional Revenue Management agency in the city of Bandung.

### **Discussion of the Openness Factor in Downward Communication is an appropriate factor for measuring the Organizational Communication Climate at the Revenue Management Agency for the city of Bandung**

The Openness Factor in Downward Communication in measuring the Organizational Communication Climate at the Regional Income Management Agency for the city of Bandung based on data collection obtained through a questionnaire represented by 167 respondents was able to explain the Organizational Communication Climate of 0.64. Meanwhile, seen from the t-value, the value of the Openness Factor in downward communication is 8.79. In this case the Openness Factor in Downward Communication is the right factor to measure the Organizational Communication Climate at the Bandung Regional Revenue Management Agency. The Openness Factor in Downward Communication which consists of indicators: Praising subordinates, Worrying about work and no secrets, has been implemented by the Head of the Regional Income Management Agency for the city of Bandung, so that it can improve Employee Performance at the Regional Revenue Management Agency for the city of Bandung as a whole.

The Openness Factor in Downward Communication is meant except for confidential information purposes, members of the organization must relatively easily obtain information that is directly related to their current task, which affects their ability to coordinate their work with other people or parts, and which broadly related to change, organization, leaders, and plans.

The results of the study show that the Openness Factor in downward communication is based on the results of praising subordinates. Leaders convey praise to their subordinates who work well where their work provides optimal results for the development of their institution. The Openness Factor in Downward Communication is concerned about work. Transparent information obtained from superiors provides convenience for employees in carrying out office tasks, so that with the comfort of working obtained by employees, employee performance increases in carrying out their duties. The openness factor in downward communication is based on no secrets. Leaders are always open in providing information from outside the organization that is considered important to their employees, so that this makes employees better at completing their tasks.

The results of the above research have given the meaning that the Regional Revenue Management Agency for the city of Bandung has carried out its duties in accordance with the Openness Factor in downward communication based on the results of praising subordinates, employees have provided optimal results in carrying out their duties. In the implementation of the Openness Factor in downward communication on the results of worrying at work, the comfort in working that is obtained by employees increases the performance of employees in carrying out their duties.

Likewise the Openness Factor in Downward Communication in that there are no secrets, the openness of leaders to their employees makes employees better at completing their tasks. Based on the description of the results of the research above in accordance with the opinion of Nordin et al. (2014) states regarding the influence of the communication climate in an organization as follows: "The communication climate of an organization may influence the

atmosphere in the organization which either encourages or hinders horizontal, upward or downward communication among the employees". This has the understanding that the organizational communication climate can affect the atmosphere in the organization, in a sense, the communication climate can encourage or inhibit horizontal communication, downward or upward communication among employees.

Based on the results of interviews with the Head of General Affairs and Personnel Affairs of the Regional Revenue Management Agency for the city of Bandung it is known that: First, the Openness Factor in Downward Communication is oriented towards praising subordinates, Leaders convey praise to their subordinates who work well so that employees get more encouragement in completing his job. Second, the Openness Factor in Downward Communication is oriented towards Worry at Work for employees Transparent information obtained from superiors will provide comfort for employees in carrying out office tasks.

Third, the Openness Factor in Downward Communication is oriented towards no secrets, where leaders are always open in providing information from outside the organization that is considered important for their employees to make it easier to complete their work.

Based on the results of the research above, the researcher analyzed that it appears that the Organizational Communication Climate variable has been implemented and implemented according to the Openness Factor in Downward Communication based on Praising subordinates, Worrying at work, and There is no secret to achieving optimal employee performance through Factors Transparency in downward communication with the Regional Revenue Management Agency for the city of Bandung.

### **Discussion of the Listening Factor in Upward Communication is the right factor for measuring the Organizational Communication Climate at the Bandung Regional Revenue Management Agency**

The Listening Factor in Upward Communication in measuring the Organizational Communication Climate at the Bandung Regional Revenue Management Agency based on the results of data acquisition through a questionnaire represented by 167 respondents was able to explain the Organizational Communication Climate of 0.64. Meanwhile, from the t-value, the value of the Listening Factor in Upward Communication is 8.78. In this case the Listening Factor in Upward Communication is the right factor for measuring the Organizational Communication Climate at the Bandung Regional Revenue Management Agency. The Listening Factor in Upward Communication which consists of indicators: Not allergic to criticism, Open in nature, has been implemented or implemented by the Regional Revenue Management Board of the city of Bandung, so that it can improve Employee Performance at the Regional Revenue Management Agency of the city of Bandung as a whole.

The Listening Factor in Upward Communication means that employees at all levels in the organization must listen to suggestions or reports of problems raised by employees at all lower levels in the organization, on an ongoing basis and with an open mind. Information from subordinates must be considered important enough to be implemented unless there are instructions to the contrary. In this case there must be harmony of communication.

The results of the study show that the Listening Factor in Upward Communication is based on not being allergic to criticism, that when employees at all levels of subordinates convey input or criticism there is a leader's willingness to accept it. The Listening Factor in Upward Communication is based on the nature of openness, that leaders are willing to receive reports from their subordinates when receiving input or feedback from the public/clients.

The results of the research above have given meaning or meaning that the Leaders at the Regional Revenue Management Agency in the city of Bandung have carried out their duties properly in accordance with the Listening Factor in Upward Communication on Not being allergic

to criticism, that each leader is willing to receive input from subordinates and not feel disturbed with input or criticism given by his subordinates.

While the Listening Factor in Upward Communication is Open, that when employees receive input or feedback while carrying out their duties and convey it to their leaders, leaders receive feedback and jointly complete or overcome work in accordance with the input provided by the public/clients.

Based on the description of the results of the research above, it is in accordance with the expert opinion of Payne and Pugh in Muhammad (2010: 45) who defines organizational climate as "a concept that reflects the content and strength of general values, norms, attitudes, behavior and feelings of members towards a social system". This opinion shows that the climate of communication within an organization is important because indirectly the climate of organizational communication can affect the way of life of people who are in an organization, and to achieve the goals of an organization a climate of communication is needed by making guidelines as a guide for carrying out activities. individual activity in the organization. The guide contains rules that must be obeyed by all members of the organization.

Based on the description of the results of the research above, it is in accordance with the opinion of Bernard (1958) in Kuswara (2001: 57) that communication is the main force in forming an organization and communication that makes a dynamic collaboration system within the organization and links organizational goals to the participation of people in it. The creation of good coordination in the work environment, namely the establishment of good communication between superiors and members, this will affect comfort when completing work.

Based on the results of interviews with the Staff of the Head of the Agency and the Secretary of the Bandung Regional Revenue Management Agency, it is known that: First, the Listening Factor in Upward Communication is oriented towards not being allergic to criticism. considered good for getting the job done. Second, the Listening Factor in Upward Communication is oriented towards being Open, when employees are carrying out their duties and receiving feedback or input from the community and conveying it to the leadership, the leadership is willing to listen and discuss to find the best treatment.

Based on the results of the research above, the researchers analyzed that it appears that the implementation of the Organizational Communication Climate has been carried out in accordance with the Listening Factor in Upward Communication based on Not allergic to criticism and Being Open to achieve the best Employee Performance through the Listening Factor in Upward Communication at the Management Agency Regional Revenue of the city of Bandung.

The Organizational Communication Climate Theory used in this study from Falcione in Face and Paules (2001: 149), developed in this study is still quite current, but from the five factors that exist, namely trust, participation in decision making, honesty, openness in downward communication and listening in upward communication, the researcher felt that it was not enough, there were additional findings that were sufficient to complement the existing ones, namely the ethos factor and the relationship factor. Employees with ethos show that they have good faith, can be trusted and have expertise in their field. Meanwhile, the relationship factor in the organizational communication climate is a real relationship which is created through interaction and communication between members.

## CONCLUSION

Based on the results of research on the Effect of Organizational Communication Climate on Employee Performance at the Regional Income Management Agency for the city of Bandung, as previously described in the Research Results and Discussion, it can be comprehensively concluded as follows:

The Organizational Communication Climate Variable has a positive influence on Employee Performance at the Regional Income Management Agency in the city of Bandung, judging from the factors showing unequal values. The results of the study have shown that the Aspect of Obedience to the Code of Ethics has the strongest influence, while the other aspect, namely the Aspect of Knowledge, shows the weakest influence, however, it still shows a positive influence.

In Conclusion, it can be stated that the Bureaucratic Professionalism variable, consisting of: Aspects of Knowledge, Aspects of Skills and Aspects of Compliance with the Code of Ethics has been able to improve Employee Performance at the Regional Revenue Management Agency in the city of Bandung.

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