



The effect of leadership style and work motivation on employee performance at the regional office of DJP West Java II with work discipline as a mediating variable

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Abstract

The purposes of this research are 1) to analyze the effect of leadership style and work motivation on work discipline, 2) to analyze the effect of leadership style and work motivation on employee performance, 3) to analyze the effect of work discipline on employee performance, 4) to analyze the influence of work style leadership on employee performance through work discipline, 5) to analyze the influence of work motivation on employee performance through work discipline. The research was conducted on employees of the Regional Office of the Directorate of Taxes (DJP) West Java II. The number of samples taken in this study was 58 employees with data analysis using path analysis. The results of the study were 1) to analyze the effect of leadership style and work motivation on work discipline, 2) to analyze the effect of leadership style and work motivation on employee performance, 3) to analyze the effect of work discipline on employee performance, 4) to analyze the influence of leadership style on employee performance through work discipline, 5) to analyze the effect of work motivation on employee performance through work discipline.

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Introduction

Management is the science and art of managing the process of utilizing human resources and other sources effectively and efficiently to achieve a certain goal (Hasibuan, 2016). Management consists of six elements (6M), namely: men, money, method, material, machine, and market. The human element developed into a field of management science called human resource management (HRM).

Human resource management is the science and art of managing the relationships and roles of the workforce so that they are effective and efficient in helping the realization of company, employee and community goals (Hasibuan, 2016). Humans always play an active and dominant role in every organizational activity, because humans become planners, actors and determinants of the realization of organizational goals, but on the other hand, managing humans or employees is difficult and complex, because they have thoughts, feelings, statuses, desires and backgrounds. heterogeneous brought into the organization.

One of the natures of human life is to always live in an organization or organization. This is because humans will not be able to live alone without interacting with other humans in meeting their needs. In addition, humans have limited physical and psychological abilities, material possessions, and time to achieve their goals.

An organization/institution is a container for a group of people who work together rationally and systematically that are guided or controlled to achieve certain goals by utilizing the resources within them (Davis, 1962) ^[8]. In achieving its goals, each agency is influenced by the behavior and attitudes of the people contained therein. Success in achieving these goals depends on the reliability and ability of employees in operating the work units in the agency/organization.

The organization is a system that influences each other, if one of the elements is missing or damaged, it will affect the other elements.

The system can continue to work well as long as the members in it are responsible for carrying out assigned tasks properly so that with good performance organizational goals can be achieved. This means that organizational performance is greatly influenced by the ability or performance of the human resources of the organization.

Organizations that accommodate all levels of society within the scope of the state are referred to as public organizations. One of the public organizations in Indonesia is the Directorate General of Taxes. This public organization has legal authority in the fields of politics, administration, government, and law in an institutionalized manner so that it must protect citizens, serve their needs, and conversely also has the right to collect taxes for funding and impose penalties as sanctions for the enforcement of regulations.

As an agency serving the public interest, the Directorate General of Taxes and its staff are obliged to implement good governance. Transparency and openness are two absolute things that are always the main demands in building public trust in the implementation of tax administration (image and integrity), increasing public compliance, and increasing the productivity of tax officials (efficiency).

The Directorate General of Taxes is a work unit under the coordination of the Ministry of Finance of the Republic of Indonesia which has the task of formulating and implementing policies and technical standardization in the field of taxation. The Directorate General of Taxes has a crucial position because it has the task of collecting state revenues through taxes. In this decade, approximately 75% of state revenues have come from taxes. In fact, for 2021 more than 77% of state revenue will come from taxes because the taxation sector contributes Rp. 1,547.84 trillion to state revenue out of a total state revenue of Rp. 2,011.34 trillion. From a budget perspective, tax revenue is a determining factor for the size of the state budget. The majority of APBN funding comes from tax revenues.

The organization of the Directorate General of Taxes is divided into head office units and operational office units. The head office consists of the secretariat of the directorate general, the directorate, and the position of reviewer. Operational office units consist of DGT Regional Offices (Kanwil DGT), Tax Service Offices (KPP), Tax Service, Counseling and Consultation Offices (KP2KP), Tax Data and Document Processing Centers (PPDDP), Tax Data and Document Processing Offices (KPDDP) and the Office of Tax Information Services (KLIP) (Taxaware, 2021).

The organization of the Directorate General of Taxes is the largest organization within the Ministry of Finance with more than 500 operational offices and more than 42,000 employees. All of these existing resources are empowered to carry out safeguards on tax revenues, which are increasingly burdensome every year. The Head Office of the Directorate General of Taxes, which has an office in Jakarta, certainly has a wide working area that extends to remote districts/districts. To act as a liaison between work units in the regions, the role of Regional Offices is becoming increasingly important. This is where the Regional Office is expected to carry out this role as well as possible. Regional Offices have the task of carrying out analysis, elaboration, coordination, guidance, evaluation and control of policies and implementation of tasks in the field of taxation within their working area. The Regional Office is an echelon II (two) unit that oversees the Primary/Madya Tax Service Office (KPP) and the Tax Service, Counseling and Consultation Office

(KP2KP). The legality of the existence of the Territory and its functions is a manifestation of Presidential Regulation Number 28 of 2015 concerning the Ministry of Finance which was later relegated to Minister of Finance Regulation (PMK) number 234/PMK.OI/2015 concerning the Organization and Work Procedure of the Ministry of Finance. The Regional Office of the Directorate General of Taxes (DJP) West Java II has a working area consisting of 8 Cities/Regencies. The entire working area is served by 2 Middle Tax Service Offices (KPP), 9 Primary Tax Service Offices (KPP), and 1 Tax Service, Counseling and Consultation Office (KP2KP). The West Java II DGT Regional Office has the task of carrying out coordination, technical guidance, control, analysis, evaluation, elaboration of policies and implementation of tasks in the field of taxation based on laws and regulations as well as securing tax revenues and providing services to taxpayers.

West Java II DGT Regional Office is located at Jalan Ahmad Yani No. 5, Ex. Marga Jaya, Kec. South Bekasi, Bekasi City, West Java. The organizational structure of the West Java II DGT Regional Office consists of 1 General Section and 5 Sectors, namely the Data and Potential Monitoring of Taxation (DP3), Registration, Extensification and Assessment (PEP) Sector, Examination, Billing, Intelligence and Investigation (P2IP), Service Counseling and Public Relations (P2Humas) and Objection, Appeal and Reduction (KBP) Division, which has 148 employees consisting of 1 Primary High Leader (Head of Regional Office) 6 Administrator Officers (Head of Field/Department), 20 Supervision Officials (Head of Section/Sub-Division), 35 Functional Tax Auditors, 7 Functional Tax Assessments, 3 Functional Extension Officers, 26 Objection Reviewers, and 50 Executors.

The Regional Office of DJP West Java II always strives to carry out its duties and functions optimally following the strategic plan targets that have been set. However, employee performance conditions affect the achievement of organizational/agency targets, where the work results can be shown in real terms both in terms of quality and quantity. One of the targets of the West Java II DGT Regional Office is achieving the audit target on time, but this continues to decline.

Sinambela, (2012) ^[29] explains that employee performance is defined as the employee's ability to perform a particular skill. High employee performance, will motivate employees to work, be more enthusiastic in carrying out their duties, and will encourage existing human resources within the company as indicated by an increase in employee productivity. Performance can also be interpreted as work results that can be achieved by a person or group of people in an organization following their respective authorities and responsibilities, in the context of achieving the goals of the organization concerned legally, not violating the law, and following morals and ethics.

Employee performance at the Regional Office of DJP West Java II currently needs to be a concern, because there is still a phenomenon of employee performance that is not optimal. One of the employee performance indicators is timeliness related to the time needed to produce products and timeliness to complete a job, especially in the Audit, Billing, Intelligence and Investigation (P2IP) Field where there are performance indicators for timely inspection completion. Based on the inspection policy SE-15/PJ/2018 it is stated that one of the indicators for evaluating the effectiveness of the

implementation of the inspection is measured from the Inspection Order (SP2) that has been completed and an Inspection Results Report (LHP) has been prepared. Efforts that can be made to improve employee performance include leadership style and work motivation by leaders so that human resources, in this case, employees, can use all their potential to achieve optimal performance.

The Regional Office of DJP West Java II has made several efforts, one of which is through the application of a leadership style by the Head of the Regional Office to influence employee performance, but even though the Head of the Regional Office has been given motivational encouragement there are still employees with low work motivation and employees who are still not willing to exert all its potential to achieve optimal performance results. Another factor that affects performance is work discipline because, without discipline, all activities carried out will bring unsatisfactory results and are not in line with expectations. As a result, the company's goals and objectives are not achieved and will ultimately hinder the company's growth. Discipline itself according to Gibson & Donnelly (2013) ^[12] is defined as an orderly state in which people who are members of the organization are happy to obey the rules that have been set. The lack of discipline of employees at the Regional Office of DJP West Java II, especially in terms of the level of attendance at the office during working hours, where there are still quite a lot of employees who arrive late and leave early.

Apart from the problems described above, other factors that also influence employee performance at the Regional Office of DJP West Java II include decreased employee motivation which is indicated by the presence of employees who are still not willing to exert all their potential to achieve optimal performance results, this might happen because there are no rewards for employees who have made the best contribution to the organization.

The organization does not only expect capable and skilled human resources, but more importantly, the organization expects its employees to work diligently and desire to achieve optimal performance results, because the success of an organization is determined by the human factor or employees in achieving its goals, so employees who have high and good performance (work results or works produced) can support the achievement of the goals and objectives set by the organization.

Employee performance will support the success of an organization, so a leader is needed in an organization. The function of a leader in an organization is very important, namely helping the organization achieve its goals through the right path and method. A good understanding of the concept of leadership helps a person and organization to work more effectively and efficiently in achieving the desired goals and conditions. Organizations need effective leaders who can influence the behavior of their employees, this is necessary because employees work always depending on the leader. If the leader cannot lead, then very complex tasks cannot be carried out properly, the opposite condition is if a leader can carry out his functions properly, the organization can likely achieve the goals that have been set.

One of the important roles of a leader is influencing the way employees work. Leadership has a positive or negative impact on the performance of the employees they lead because leaders are inspirational forces, creative moral strengths, and spirits, which influence their employees, who

can change attitudes so that they feel comfortable with their leadership. A leader must be able to study the character of his employees so that he can evaluate himself, and know whether his leadership is under the wishes, abilities, and expectations of employees. The success of the leader in his leadership, where there are differences in behavior between individuals encountered will support the formation of effective leadership. Decisions taken by a leader have a major influence on the continuity of activities and organizational development. An effective leadership style is a leadership that is tailored to the needs of the organization which wisely and properly must be able to provide satisfaction to employees and always try to pay attention to their passion and enthusiasm for work. The leader must have the ability to manage, direct, influence, govern, and motivate his subordinates to achieve the goals desired by the organization. Theories about leadership have been widely researched to know how good and successful leadership is, besides that leadership theories are studied to find out what elements make up a person's personality so that they can form the character of a leader who is respected and has influence great for their employees. The entire personality of leadership has been tried to be analyzed such as physical condition, social life, imagination, patience, intelligence, and so on.

An ideal leader is required to be able to recognize his identity correctly, besides that, the leader must also be able to give and show his life example, furthermore, the leader is required to influence his subordinates. In other words, a leader must be a mouthpiece, act as a beacon that always illuminates and guides, be a guiding stick, be a burning lamp, and even be a role model for his employees.

A leader needs to apply the above because the leader must be able to show good attitudes, traits, and behavior for his subordinates so that the leader can be an example, a place to ask for directions, even at a certain level the leader must be able to be a place for complaints for employees both like and grief. It is at this point that a person gets *primus inter pares* or the main value to be appointed as a leader. Employees who have leaders with the above characters, they feel more enthusiastic about improving their performance, getting satisfaction in their work, achieving and being responsible for their work, and being loyal to the organization so that organizational goals can be achieved.

To obtain the goals desired by the organization, one of the things that can be done by the leadership of the organization is to provide encouragement that can provide awareness and willingness for employees to work according to what is desired by the organization, this encouragement is called work motivation. However, providing motivation is not an easy thing, motivation represents psychological processes that encourage action in the form of attitudes and behavior. Work motivation cannot be observed or measured directly, but can be inferred from the attitudes and behavior that appear and are displayed by employees in carrying out their work.

Motivation is formed from the attitude (attitude) of employees in dealing with work situations in the organization. Motivation is a condition or energy that drives employees who are directed or directed to achieve organizational goals. The pro and positive mental attitude of employees toward work situations strengthens their work motivation to achieve optimal performance.

The mental attitude of employees must have a mental attitude that is ready psychophysically (ready mentally, physically, for situations and goals). That is, employees are mentally

ready, physically healthy, understand situations and conditions, and try hard to achieve work targets (the main goals of the organization), with this mental attitude employees will be more disciplined at work.

Discipline is a form of training that seeks to improve and shape the knowledge, attitudes and behavior of employees so that these employees voluntarily try to work cooperatively with other employees and improve achievement and performance. Work Discipline is the awareness and willingness of employees to comply with all applicable organizational regulations and social norms. There are several things related to discipline, one of which is violations and rules that govern employees in the organization. This aims to encourage the self-discipline of employees. For organizations, the existence of work discipline will guarantee the maintenance of order and the smooth implementation of tasks, so that optimal results are obtained. As for employees, a pleasant and orderly work atmosphere will be obtained so that it will increase morale in carrying out their duties.

The three functions of human resource management mentioned above, namely leadership style, work motivation and discipline, are considered capable of influencing employee performance. Employee performance is one of the conditions that can determine the success of an organization in achieving its goals. This means that if employee performance is considered low, it will result in bad conditions in the organization. Conversely, high performance is highly desired by leaders in the organization, because it is closely related to the positive results they expect. The benefits of performance for employees that can be felt directly are the increased motivation of employees to continue advancing and developing to produce the best performance for the organization, this of course also has a direct impact on the organization, namely obtaining the goals desired by the organization.

Literature Review

Employee Performance

Sinambela, (2012) ^[29] explains that employee performance is defined as the employee's ability to perform a particular skill. High employee performance, will motivate employees to work, be more enthusiastic in carrying out their duties and will encourage existing human resources within the company as indicated by an increase in employee productivity. Performance can also be interpreted as work results that can be achieved by a person or group of people in an organization following their respective authorities and responsibilities, in the context of achieving the goals of the organization concerned legally, not violating the law and following morals and ethics.

According to Bangun (2012) ^[5] performance is the result of work achieved by someone based on job requirements and for an agency performance appraisal has various benefits, including evaluation between individuals within the organization, self-development of each individual, system maintenance, and documentation. Meanwhile, according to Wibowo (2017) ^[38], performance is the result of work that has a strong relationship with the organization's strategic goals, customer satisfaction and contributes to the economy. Thus, performance is about doing the job and the results achieved from the job.

Whereas Harbor in the book *The Basics of Performance Measurement in Sudarmanto* (2015) ^[30], recommends performance measurement with 6 (six) aspects, namely:

1. Productivity, which is measured by the ability to produce goods and services.
2. Quality, which is measured by the production of goods and services that meet quality standards.
3. Timeliness, which is measured by the time required to produce these goods and services.
4. Cycle Time, which is measured from the time required in each process of changing goods and services and then arriving at the user/consumer.
5. Use of resources, which is measured by the resources needed to produce these goods and services.
6. Cost, which is measured by the cost required to produce a product.

Leadership Style

According to Thoha (2015) ^[35], leadership style is a behavioral norm used by someone when that person tries to influence the behavior of other people or subordinates. According to Kartono (2017) ^[17], leadership style is the nature, habits, temperament, character and personality that distinguishes a leader in interacting with others.

According to Rivai, (2014) ^[26], leadership style is a set of characteristics used by leaders to influence subordinates so that organizational goals are achieved or it can also be said that leadership style is a pattern of behavior and strategies that are preferred and often applied by a leader.

According to Kartono (2017) ^[17], indicators of leadership style are:

1. Nature. The nature of a leader is very influential in leadership style to determine his success in becoming a successful leader and is determined by the leader's abilities. The personal ability in question is the quality of a person with various traits, temperaments, or characteristics in it.
2. Habits. Habits play a major role in leadership style as a determinant of the movement of a leader's behavior which describes all actions taken as a good leader.
3. Temperament. Temperament is the behavior style of a leader and his or her characteristic way of responding in interacting with others. Some leaders are active in temperament, while others are calm. This description shows the existence of variations in temperament.
4. Character. The more subjective character of a leader can determine the superiority of a leader in influencing confidence, perseverance, endurance, and courage.
5. Personality. The personality of a leader determines his success which is determined by the personality traits/characteristics he has.

Work Motivation

Motivation comes from the Latin word "movere" which means encouragement, driving force, or force that causes an action or deed. The word "Movere" in English is often equated with "motivation" which means giving motives, generating motives, or things that give rise to encouragement or circumstances that give rise to encouragement. Motivation is understood as giving motives. Employees work because they have a motive. The motive is related to the purpose or goal to be achieved. In general, the main motives of employees to work are earning, developing self-potential, actualization, and the need for appreciation.

According to Hasibuan (2013), motivation comes from the Latin word movere which means "impulse or driving force". Motivation in management is only shown to human resources

in general and especially to subordinates or followers. Motivation questions how to direct the power and potential of subordinates, so that they want to work together productively, and succeed in achieving and realizing the goals that have been set.

Mathis and Jackson (2011) ^[20] motivation is a desire within a person that causes that person to take action. Meanwhile, Rivai (2014) ^[26] argues that motivation is a set of attitudes and values that influence individuals to achieve specific things according to individual goals. According to Mangkunegara (2015), motivation is encouragement in a person to do or do an activity or task as well as possible to achieve achievement.

According to Maslow (2013) ^[1] indicators that affect the level of work motivation include:

1. There is a high enthusiasm for achievement
2. Want to get recognition
3. Getting compensation
4. Want satisfaction in work
5. Expect a work environment that meets expectations

Work Discipline

According to Hasibuan, (2016), discipline is a person's awareness and willingness to obey all company regulations and applicable social norms. Awareness is the attitude of someone who voluntarily obeys all regulations and is aware of their duties and responsibilities. Willingness is the attitude, behavior, and actions of a person following company regulations, both written and unwritten.

According to Gibson & Donnelly, (2013) ^[12], discipline is defined as an orderly state in which people who are members of the organization comply with the rules that have been set with pleasure. From these several opinions, it can be concluded that work discipline is an attitude of obedience and loyalty of a person/group of people to written/unwritten rules that are reflected in the form of behavior and actions in an organization to achieve a certain goal.

Based on Government Regulation Number 53 of 2010 concerning Discipline for Civil Servants, it is stated in Article 1 that what is meant by discipline for Civil Servants is the ability of Civil Servants to comply with obligations and avoid prohibitions determined by laws and regulations subject to disciplinary punishment.

According to Siagian, (2012) ^[28], many indicators affect the level of discipline of an organization, including:

1. Discipline at work
2. Discipline in work behavior
3. Discipline in the rules

Research Methods

Time and Location of Research

This research was conducted from September 2022 to December 2022. This research was carried out in stages: observation or interviews, distribution of questionnaires and analysis of research data

This research was conducted at the Regional Office of DJP West Java II located at Jalan Ahmad Yani No. 5, Ex. Marga Jaya, Kec. South Bekasi, Bekasi City, West Java. This research is expected to contribute and benefit increasing work motivation, discipline and employee performance.

Research Design

Research is a process of seeking the truth of a phenomenon or fact that occurs in a structured and systematic way. This

study uses descriptive analytics with a quantitative approach. This study tests how much the contribution of leadership style and work motivation as independent variables (exogenous), discipline as a mediating (intervening) variable and employee performance as the dependent variable (endogenous). Intervening variables or variables that affect the relationship between exogenous variables and endogenous variables are expressed in work discipline variables. Then combined with relevant theories using data analysis techniques concerning the variables used

Method of Collecting Data

The source of data in this research is primary data. Primary data is data that is collected directly by researchers to answer the problem or purpose of the research being conducted. The research was carried out systematically by taking field data directly from the respondents by filling out a questionnaire. In this study, the data source was the employees of the Regional Office of DJP West Java II.

The questionnaire was assessed using a Likert scale. According to Sugiyono (2018) ^[31], the Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena. Social phenomena have to be specified specifically by researchers, which are hereinafter referred to as research variables.

Population and Sample

The population is the scope that will be used as research by a researcher, the population must be determined in advance because as a basis the boundaries of the problem are quite clear. According to Sugiyono, (2018) ^[31], the population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by research to be studied and then conclusions drawn. The population used in this study were all employees of the Tax Auditor Functional at the Regional Office of DJP West Java II, totaling 35 employees. Sugiyono, (2018) ^[31] states that the sample is part of the number and characteristics possessed by this population and the sample taken must be truly representative of this population. Meanwhile, Arikunto (2010) ^[4] defines the notion of a sample as a portion of the representative population studied. Arikunto (2010) ^[4] further emphasized that if the subject is less than 100 it is better to take all of them and if the subject is greater than 100 it can be taken between 10% -15% or greater than 100 can be taken from the total population. Based on this explanation, from a population consisting of 35 Tax Auditor Functional people, the researcher took all samples from that population.

Analysis Models

Descriptive analysis is an analytical method that aims to describe or explain something as it is (Irawan, 2004) ^[16]. In this study, the presentation of data using data analysis table average value and frequency distribution.

Path analysis is a technique for analyzing causal relationships that occur in multiple regression if the independent variables affect the dependent variable not only directly but also indirectly (Retherford, 1993) ^[25]. This study examines the effect of mediating variables using path analysis.

Results

To examine the influence of the mediating variable, the path analysis method is used. Path analysis is an extension of multiple linear regression analysis, or path analysis is the use

of regression analysis to estimate the causal relationship between variables that have been previously determined based on the theory (Ghozali, 2006) ^[11]. Path analysis in this study can be described as follows:

1. Analysis of the Influence of Leadership Style and Work Motivation on Work Discipline

The results of the regression analysis of the influence of leadership style and work motivation on work discipline can be seen in the table below:

Table 1: Test Results for the Effect of Leadership Style and Work Motivation on Work Discipline

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	.796 ^a	.633	.610	3.77300

a. Predictors: (Constant), X2, X1

b. Dependent Variable: X3

Source: Primary data processing, 2023

Table 1 shows the R2 (R Square) value of 0.633. This R2 value is used in calculating the e1 coefficient value. The coefficient e1 is a variant of work discipline that is not explained by leadership style and work motivation.

$$\text{Magnitude: Coefficient } e_1 = \sqrt{1 - R^2 X_k}$$

$$e_1 = \sqrt{1 - (0,796)^2} = \sqrt{1 - 0,633}$$

$$= \sqrt{0,367} = 0,605$$

Table 2: Results of Work Discipline Regression Analysis

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	4.054	3.098		3.308,000
	X1	.030	.169	.037	2.175,006
	X2	.437	.120	.764	3.646,001

a. Dependent Variable: X3

Source: Primary data processing, 2023

Based on Table 2. it can be seen that the regression equation is as follows:

$$X_3 = b_1X_1 + b_2X_2 + e_1$$

$$X_3 = 0,037X_1 + 0,764X_2 + 0,605e_1$$

..... (1)

The equation shows that:

- Every time there is an increase in one leadership style, it will be followed by an increase in work discipline of 0.037.
- Every time there is an increase of 1 unit of work motivation, it will be followed by an increase in work discipline of 0.764.

So from equation (1) it can be seen that if the leadership style increases, work discipline will increase. Likewise, with increased work motivation, work discipline will increase. The results of the regression analysis of the influence of

leadership style and work motivation on employee performance can be seen in Table 3 below:

Table 3: Test Results for the Effect of Leadership Style and Work Motivation on Employee Performance

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	.914 ^a	.836	.825	4.65479

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: Primary data processing, 2023

Table 3. shows the value of R2 (R Square) of 0.836. This R2 value is used in calculating the value of the e2 coefficient. The coefficient e2 is an employee performance variance that is not explained by leadership style and work motivation.

$$\text{Magnitude: Coefficient } e_2 = \sqrt{1 - R^2 X_k}$$

$$e_2 = \sqrt{1 - (0,914)^2} = \sqrt{1 - 0,836}$$

$$= \sqrt{0,164} = 0,404$$

Table 4: Results of Employee Performance Regression Analysis

Coefficients						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3.205	3.822		2.839	.008
	X1	.340	.208	.229	2.629	.003
	X2	.748	.148	.710	5.059	.000

a. Dependent Variable: Y

Source: Primary data processing, 2023

Based on Table 4, it can be seen that the regression equation is as follows:

$$Y = b_1X_1 + b_2X_2 + e_2$$

$$Y = 0,229X_1 + 0,710X_2 + 0,404e_2 \dots\dots\dots (2)$$

The equation shows that

- Every time there is an increase of 1 unit of leadership style, it will be followed by an increase in employee performance of 0.229.
- Every time there is an increase of 1 unit of work motivation, it will be followed by an increase in employee performance of 0.710.

So from equation (2) it can be seen that if the leadership style increases, employee performance will increase. Likewise, with increased work motivation, employee performance will increase.

2. Analysis of the Effect of Work Discipline on Employee Performance

The results of the regression analysis of the effect of work discipline on employee performance can be seen in Table 5. below:

Table 5: Employee Performance Regression Coefficient

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.038	4.558		2.667	.010
X3	1.568	.168	.851	9.322	.000

a. Dependent Variable: Y
Source: Primary data processing, 2023

Based on Table 5, it can be seen that the regression equation is as follows:

$$Y = b_3X_3 + e_2$$

$$Y = 0,851X_3 + e_2 \dots \dots \dots (3)$$

This equation shows that

• Every time there is an increase of 1 unit of work discipline, it will be followed by an increase in employee performance of 0.851.

3. Analysis of the Influence of Leadership Style and Work Motivation on Employee Performance through Work Discipline

The value of the influence of leadership style and work motivation on employee performance through work discipline is as follows:

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{X_1X_3}) \times (\rho_{X_3Y}) = 0,037 \times 0,851 = 0,031$$

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{X_2X_3}) \times (\rho_{X_3Y}) = 0,764 \times 0,851 = 0,650$$

Hypothesis Test

1. There is an influence of leadership style and work motivation on work discipline

To find out this, it is necessary to use the F test. The following is a test for each variable:

Table 6: F Test Results. Effect of Leadership Style and Work Motivation on Work Discipline

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	787.035	2	393.517	27.643	.000 ^b
Residual	455.537	32	14.236		
Total	1242.571	34			

a. Dependent Variable: X3
b. Predictors: (Constant), X2, X1
Source: Primary data processing, 2023

The results of the F test for the variables of leadership style and work motivation obtained an F count = 27.643 and an F-table of 2.91. This means F-count > F-table (27.643 > 2.91), which means H0 is rejected and H1 is accepted. This gives the conclusion that leadership style and work motivation affect work discipline. Thus the first hypothesis is tested and proven.

2. There is an influence of leadership style and work motivation on employee performance

Table 7: F Test Results for the Effect of Leadership Style and Work Motivation on Employee Performance

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3523.396	2	1761.698	81.307	.000 ^b
Residual	693.347	32	21.667		
Total	4216.743	34			

a. Dependent Variable: Y
b. Predictors: (Constant), X2, X1
Source: Primary data processing, 2023

The results of the F test for the variables of leadership style and work motivation obtained an F count = 81.307 and an F-table of 2.91. This means F-count > F-table (81.307 > 2.91), which means H0 is rejected and H1 is accepted. This gives the conclusion that leadership style and work motivation affect employee performance. Thus the second hypothesis is tested and proven.

3. There is an influence of work discipline on employee performance

To test the effect of work discipline on employee performance, the t-test is carried out. The following are the results of the t-test:

Table 8: Results of the t-test on the effect of work discipline Against Employee Performance

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.038	4.558		2.667	.010
X3	1.568	.168	.851	9.322	.000

a. Dependent Variable: Y
Source: Primary data processing, 2023

The results of the t-test for the work discipline variable obtained a t count = 9.322 and a t-table of 1.690. This means t-count > t-table (9.322 > 1.690), which means H0 is rejected and H1 is accepted. This gives the conclusion that work discipline affects employee performance. Thus the third hypothesis is tested and proven.

4. There is an influence of leadership style on employee performance through work discipline

The value of the influence of leadership style on employee performance through work discipline is as follows:

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{X_1X_3}) \times (\rho_{X_3Y}) = 0,037 \times 0,851 = 0,031$$

In the leadership style variable, the indirect effect value is obtained from the path coefficient value $\rho_{X_1X_3}$ multiplied by

the path coefficient value ρ_{x_3y} . The multiplication result shows that the indirect effect coefficient value is 0.031 smaller than the direct effect coefficient value of 0.229. This shows that work discipline cannot mediate, namely leadership style in influencing employee performance. Thus the fourth hypothesis is not proven and untested.

5. There is an influence of work motivation on employee performance through work discipline

The value of the influence of work motivation on employee performance through work discipline is as follows:

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{x_2x_3}) \times (\rho_{x_3y}) = 0,764 \times 0,851 = 0,650$$

In the work motivation variable, the indirect effect value is obtained from the path coefficient value $\rho_{x_1x_3}$ multiplied by the path coefficient value ρ_{x_3y} . The multiplication result shows that the indirect effect coefficient value is 0.650 smaller than the direct effect coefficient value of 0.710. This shows that work discipline cannot mediate work motivation in influencing employee performance. Thus the fifth hypothesis is not proven and is untested

Discussion

1. The Influence of Leadership Style and Work Motivation on Work Discipline of the Regional Office of DJP West Java II

Based on the results of the descriptive analysis of the leadership style variable, the indicator that dominates the formation of the leadership style variable is personality with the statement that the Head of the West Java II Regional DJP Office has a firm nature and the Head of the West Java II Regional Office of DJP has a straightforward nature.

In the work motivation variable, the indicator giving the greatest value to the formation of the work motivation variable is getting compensation by stating that employees of the West Java II DGT Regional Office get a salary for each job, employees of the West Java II DGT Regional Office get bonuses from each outstanding job and office employees The West Java II DGT Region has the opportunity to be promoted from every outstanding job and the West Java II DGT Regional Office Officers have the opportunity to be promoted from each outstanding job.

In the work discipline variable, the indicator giving the greatest value to the formation of the work discipline variable is a discipline in regulations with the statement that the employees of the West Java II DGT Regional Office work in compliance with the main tasks and functions, the employees of the West Java II Regional DJP office obey the regulations and employees of the West Java II DGT Regional Office in their work upholding the employee code of ethics.

Based on multiple regression analysis, it shows that leadership style and work motivation contribute to work discipline at the Regional Office of DJP West Java II. Employee motivation makes a major contribution to increasing work discipline compared to leadership style. The results of this study are not in line with the results of research conducted by Rosalina & Wati, (2020) ^[27], in line with the research of Sundoro Yekti (2012) ^[40], Ila Rohmatun Nisyak (2016) ^[15], Christina Catur Widayati, Septy W, and Thea H. Rahardjo (2016) ^[39], Aries Susanty, Sigit Wahyu Baskoro (2012) ^[3, 33], Ekha Febriyanti, (2020) ^[9], I Putu Agus Eka Cahyantara, Made Subudi (2015) ^[6], Wasiati, (2021) ^[36], Susilo, H., Subagja, I. K., & Samosir, P. S. (2022) ^[34].

2. The Influence of Leadership Style and Work Motivation on the Employee's Performance of Regional Office of the DJP West Java II

Based on the results of the descriptive analysis of the leadership style variable, the indicator that dominates the formation of the leadership style variable is personality with the statement that the Head of the West Java II Regional DJP Office has a firm nature and the Head of the West Java II Regional Office of DJP has a straightforward nature.

In the work motivation variable, the indicator giving the greatest value to the formation of the work motivation variable is getting compensation by stating that employees of the West Java II DGT Regional Office get a salary for each job, employees of the West Java II DGT Regional Office get bonuses from each outstanding job and office employees The West Java II DGT Region has the opportunity to be promoted from every outstanding job and the West Java II DGT Regional Office Officers have the opportunity to be promoted from each outstanding job.

On employee performance variables, the indicator giving the greatest value to the formation of employee performance variables is productivity with the statement that employees of the West Java II DGT Regional Office work according to the employee's workload, employees of the West Java II DGT Regional Office work according to predetermined standards and every year performance targets continue to increase at the Regional Office of DJP West Java II.

Based on multiple regression analysis, shows that leadership style and work motivation contribute to employee performance at the Regional Office of DJP West Java II. Employee motivation makes a major contribution to increasing work discipline compared to leadership style. The results of this study are in line with the results of research conducted by Sundoro Yekti (2012) ^[40], Ila Rohmatun Nisyak (2016) ^[15], Christina Catur Widayati, Septy W, and Thea H. Rahardjo (2016) ^[39], Aries Susanty, Sigit Wahyu Baskoro (2012) ^[3, 33], Ekha Febriyanti, (2020) ^[9], I Putu Agus Eka Cahyantara, Made Subudi (2015) ^[6], Wasiati, (2021) ^[36].

3. The Influence of Work Discipline on the Employee's Performance of Regional Office of the West Java DGT II

In the work discipline variable, the indicator giving the greatest value to the formation of the work discipline variable is a discipline in regulations with the statement that the employees of the West Java II DGT Regional Office work in compliance with the main tasks and functions, the employees of the West Java II Regional DJP office obey the regulations and employees of the West Java II DGT Regional Office in their work upholding the employee code of ethics.

On employee performance variables, the indicator giving the greatest value to the formation of employee performance variables is productivity with the statement that employees of the West Java II DGT Regional Office work according to the employee's workload, employees of the West Java II DGT Regional Office work according to predetermined standards and every year performance targets continue to increase at the Regional Office of DJP West Java II.

Based on the results of the regression analysis, shows that work discipline can provide support for improving the performance of employees of the Regional Office of DJP West Java II. The results of the study show that it is in line with the research of Rosalina & Wati, (2020) ^[27], Sundoro Yekti (2012) ^[40], Ila Rohmatun Nisyak (2016) ^[15], Christina Catur Widayati, Septy W, and Thea H. Rahardjo (2016) ^[39],

Aries Susanty, Sigit Wahyu Baskoro (2012) ^[3, 33], Ekha Febriyanti, (2020) ^[9], Wasiati, (2021) ^[36], Susilo, H., Subagja, I. K., & Samosir, P. S. (2022) ^[34].

4. The Influence of Leadership Style and Work Motivation on the Employee's Performance of the West Java II DGT Regional Office through Work Discipline

Based on the results of the descriptive analysis of the leadership style variable, the indicator that dominates the formation of the leadership style variable is personality with the statement that the Head of the West Java II Regional DJP Office has a firm nature and the Head of the West Java II Regional Office of DJP has a straightforward nature.

In the work motivation variable, the indicator giving the greatest value to the formation of the work motivation variable is getting compensation by stating that employees of the West Java II DGT Regional Office get a salary for each job, employees of the West Java II DGT Regional Office get bonuses from each outstanding job and office employees The West Java II DGT Region has the opportunity to be promoted from every outstanding job and the West Java II DGT Regional Office Officers have the opportunity to be promoted from each outstanding job.

On employee performance variables, the indicator giving the greatest value to the formation of employee performance variables is productivity with the statement that employees of the West Java II DGT Regional Office work according to the employee's workload, employees of the West Java II DGT Regional Office work according to predetermined standards and every year performance targets continue to increase at the Regional Office of DJP West Java II.

In the work discipline variable, the indicator giving the greatest value to the formation of the work discipline variable is a discipline in regulations with the statement that the employees of the West Java II DGT Regional Office work in compliance with the main tasks and functions, the employees of the West Java II Regional DJP office obey the regulations and employees of the West Java II DGT Regional Office in their work upholding the employee code of ethics.

Based on the path analysis, it shows that the leadership style and work motivation at the Regional Office of DJP West Java II through work discipline are not able to contribute to improving employee performance. The results of this study are in line with the results of research conducted by Rosalina & Wati, (2020) ^[27], Koyongjan, (2020), and Wasiati, (2021) ^[36].

Conclusion

Based on the results of research on the Influence of Leadership Style and Work Motivation on Employee Performance at the Regional Office of DJP West Java II With Work Discipline as a Mediation Variable, the following conclusions can be drawn:

1. Based on the results of the descriptive analysis of the leadership style variable, the majority of West Java Regional DJP II staff tend to agree that the indicators of nature, habits, temperament, character, and personality form the leadership style variable. The indicator that dominates the formation of the leadership style variable is personality with the statement that the Head of the West Java II Regional DJP Office has a firm nature and the Head of the West Java II Regional Office of DJP has a straightforward nature.
2. Based on the results of the analysis of the description of

the work motivation variable, it shows that the employees of the West Java II DGT Regional Office tend to agree that there is a high enthusiasm for achievement, wanting to get recognition, getting compensation, wanting satisfaction at work and expecting a work environment that meets expectations forms the work motivation variable. In the work motivation variable, the indicator that gives the greatest value to the formation of the work motivation variable is getting compensation by stating that employees of the West Java II DGT Regional Office get a salary for each job, West Java II DGT Regional Office employees get a bonus for each outstanding job and employees The Regional Office of the West Java II DGT has the opportunity to be promoted from each outstanding job and the employees of the West Java II Regional Office of the DJP have the opportunity to be promoted from each outstanding job.

3. Based on the results of the analysis of the description of work discipline variables, it shows that employees of the West Java II DGT Regional Office tend to agree that the indicators of discipline at work time, discipline in work behavior, and discipline in regulations form work discipline variables. In the work discipline variable, the indicator that gives the greatest value to the formation of the work discipline variable is a discipline in regulations with the statement that the employees of the West Java II Regional DJP Office comply with their main duties and functions in their work, the employees of the West Java II Regional Office of the DGT are obedient in their work. regulations and employees of the West Java II DGT Regional Office in their work uphold the employee code of ethics.
4. Based on the results of the analysis of the description of the employee performance variable, it shows that the employees of the West Java II DGT Regional Office tend to agree that Productivity, Quality, Timeliness, Cycle Time, Resource Utilization, and costs make up employee performance variables. In terms of employee performance variables, the indicator that gives the greatest value to the formation of employee performance variables is productivity with the statement that employees of the West Java II DGT Regional Office work according to the employee's workload, employees of the West Java II DGT Regional Office work according to predetermined standards and each year performance targets continued to increase at the Regional Office of DJP West Java II.
5. Based on multiple regression analysis, it shows that leadership style and work motivation contribute to work discipline at the Regional Office of DJP West Java II. Employee motivation makes a major contribution to increasing work discipline compared to leadership style.
6. Based on multiple regression analysis, shows that leadership style and work motivation contribute to employee performance at the Regional Office of DJP West Java II. Employee work motivation makes a major contribution to improving employee performance compared to leadership style.
7. Based on the results of the regression analysis, shows that work discipline can provide support for improving the performance of employees of the Regional Office of DJP West Java II.
8. Based on the path analysis, it shows that the leadership style at the Regional Office of DJP West Java II through

work discipline is not able to contribute to improving employee performance.

9. Based on the path analysis, it shows that work motivation at the Regional Office of DJP West Java II through work discipline is also not able to contribute to improving employee performance

Recommendation

The results of this study are expected to serve as input for the Regional Office of DJP West Java II to determine the factors that improve employee performance to achieve organizational goals by considering, designing and implementing effective and efficient human resource management in achieving organizational goals and objectives, in improvement efforts by taking into account the following:

1. Leadership Style

In the leadership style variable, the indicator that gives the lowest score is a character, which means that the head of the Regional Office of DJP West Java II must be able to communicate well with other people and must be able to interact with fellow employees. This can be done by holding morning activities and discussions with subordinates to overcome problems related to work. In addition, leaders are advised to give praise more often as a form of appreciation for employees when they have carried out their work well so that they can motivate employees to work better as expected and targeted.

2. Work Motivation

On the variable work motivation, the indicator that gives the lowest value is expecting a work environment that meets expectations. This means that co-workers, workspace, and work facilities are still not pleasant and satisfying. This can be overcome by making employees mingle more with their co-workers to provide a pleasant atmosphere both indoors and outdoors and provide complete work facilities to improve employee performance. Getting to know each other better among employees, leaders, and colleagues, can be done by way of the West Java Regional Office of DJP II holding joint activities both inside and outside the office such as group discussion forums, outbound, Internalization of Corporate Values, and Family Gatherings.

3. Work Discipline

In the work discipline variable, the indicator that gives the lowest score is discipline at work time, namely, the number of employees of the West Java II DJP Regional Office who comply with attendance and use of working hours according to the rules is still below average. Suggestions for this matter are that the leadership of the Regional Office of DJP West Java II must be an example and role model of work discipline to employees. In addition, leaders in each field and section are also advised to carry out intensive supervision, provide counseling to understand the problems faced by employees, make work schedules and activities that are mutually agreed upon, and provide time for employees to attend education and training. Leaders must be firm in imposing sanctions if employees violate work time discipline according to regulations.

4. Employee Performance

In the employee performance variable, the indicator that gives the lowest value is cost, which is not good enough to use costs effectively and efficiently in completing work. From these findings, it was suggested that the leadership of the Regional Office of DJP West Java II be able to hold IHT (In House Training) on how to use costs effectively and efficiently. In addition, it is also necessary to regulate what costs can be reimbursed by the office in carrying out work so as not to burden employees so that employees will be more diligent, active and creative at work, and in the end, can improve employee performance.

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