



The influence of transformational leadership and organizational commitment on employee performance through communication at the directorate general of budget, directorate general of budget

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Abstract

This study aims to identify and analyze the effect of transformational leadership and organizational commitment on communication, identify and analyze the influence of transformational leadership and organizational commitment on employee performance, identify and analyze the effect of communication on employee performance, identify and analyze the effect of transformational leadership and organizational commitment on employee performance. through communication. The research was conducted at the Directorate of Budget for the Economy and Maritime Affairs of the Directorate General of Budget with a sample of 55 respondents. The sampling technique used a simple random sampling technique. Methods of data analysis using descriptive analysis and path analysis.

The results showed that there was an effect of transformational leadership and organizational commitment on communication, there was an effect of transformational leadership and organizational commitment on employee performance, and there was an effect of communication on employee performance, communication did not affect transformational leadership and organizational commitment on employee performance.

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Keywords: Transformational Leadership, Organizational Commitment, Communication, Employee Performance

Introduction

To achieve success in the organization the role of human resources is a very important determinant for the effectiveness and success of the organization in achieving its goals. Human resources are an important asset in the organization or group. To achieve organizational goals effectively and efficiently, human resources in the organization must be managed properly and correctly so that work performance becomes high and will be more meaningful to the organization. An advanced organization is certainly produced by employees who can manage the organization towards progress if human resources are fostered, and given proper training according to competence and what is needed by the organization, an organization can be successful and become an advanced organization. Many factors influence the progress of an organization, one of which is employee performance. Employees who can produce good performance will be able to make a major contribution to carrying out the activities of an organization and achieving the set goals of the organization.

Performance is the level of achievement of the results obtained for the implementation of certain tasks. Quality performance cannot be obtained very easily like we turn our palms but it is done with hard work and high discipline. The quality of performance management will influence as a driven force capable of accelerating the direction of an organization's goals. According to Putra (2016) ^[3], performance is the output or work produced by employees in an organization or company, performance is also used to assess and determine the contribution to be made by the organization. Employees with good performance will give the best for the company and are even willing to go beyond the limits required by the company. An organization will be considered successful if employees can increase their level of competence, professionalism, and

commitment to the field they occupy. Many factors or things that influence employee performance include leadership, work environment, compensation, organizational culture, work ethic, motivation, effective communication, and organizational commitment. According to the author, among these many factors, one of them is the transformational leadership that occurs in the Directorate of Budget for the Economy and Maritime Affairs (Dit Abid Ekontim), the Directorate General of Budget (DJA) seems to be still not optimal in improving employee performance.

Based on the realization of DJA's performance achievements in 2021, there were 3 (three) KPIs (Key Performance Indicators) that did not meet the target and 11 KPIs that matched/exceeded the set targets. The KPIs that did not meet the target were the Service User Satisfaction Index (achievement index of 99.25%), Organizational Health Index (achievement index of 98.5%), and Percentage of Budget Absorption and Achievement of Output Expenditures (achievement index of 93.04%). Furthermore, grouping based on the perspective on the strategy map is divided into 4 (four) layers. From the Stakeholder Perspective, all targets in the strategic objectives and KPI were all achievable, namely the KPI for APBN Planning Accuracy (106.4% achievement index), and the IKU Total PNPB Revenue (100.11% achievement index). This shows that several indicators that serve as a measure of success provided by DJA to stakeholders provide positive values and meet stakeholder expectations. Furthermore, from the Customer Perspective, there is a KPI that does not reach the target, namely the Service User Satisfaction Index (achievement index of 3.97 out of the target of 4). This means that in the future all DJA employees will need more serious efforts to improve services to DJA customers. Meanwhile, from the Internal Process Perspective, all KPIs meet the set targets. As for the Learning and Growth Perspective, 2 (two) KPIs did not reach the target, namely the KPI Index of Organizational Health and the KPI Percentage of Budget Absorption and Output Achievement of Spending.

Apart from focusing on achieving performance targets, DJA also carries out other work targets outside the KPI which are the tasks of daily functions and orders from superiors. Throughout 2014 there were several notable successes in the implementation of *tusi* (outside the IKU), including the achievement of awarding the Corruption Free Area (WBK), the use of logic models (ADIK) in budgeting preparation, online RKAKL review, implementation of the Online PNPB Acceptance System (SIMPONI), and follow-up to the decision of the Constitutional Court on the discussion of the budget in the DPR RI.

The Directorate General of Budget organizes the signing of Performance Contracts for echelon II officials within the DJA, a Risk Management Charter for echelon II and III officials, and a Statement of Commitment to Implementation of Gratification Control Management within the DJA echelon II and III officials within the DJA environment. The activity of signing the performance contract for echelon II officials is a follow-up to the signing of the performance contract for the Director General of Budget with the Minister of Finance which was held on Friday (27/1). At the event, Sri Mulyani Indrawati, Minister of Finance, conveyed several directions to echelon I officials to improve performance management. This signing must be followed up with the signing of a performance contract from echelon III officials to the staff level.

Sri Mulyani requested that the performance management instrument should be an alarm in achieving organizational performance and goals. "In carrying out performance, each achievement score must be addressed carefully as an evaluation of whether our work has been carried out properly? Can the work be done in a better way?," he added. Even more amazing, Sri Mulyani requested that echelon I unit leaders not only achieve green KPIs which in the end would eliminate the essence of performance management. In the DJA Performance Contract for 2021, efforts have been made to improve KPI quality and targets. For this reason, it is hoped that echelon II unit leaders will be able to improve the way they work and have the right strategy to achieve these challenging targets. Extra effort is also needed to communicate the target properly and clearly to employees in their respective work units. Every organization is required to be able to optimize human resources and manage human resources. The management of human resources is inseparable from the employee factor which is expected to be able to perform as well as possible and be able to make an optimal contribution to achieving organizational goals. Employees are the main assets of the organization and have a strategic role in the organization, namely as thinkers, planners, and controllers of organizational activities (Hasibuan, 2017) ^[19].

As the main asset in the organization, it is hoped that each employee will produce a performance that can support the achievement of organizational goals. Many factors can affect employee performance such as leadership style, workload, and employee motivation itself. One of the efforts to improve employee performance in an organization includes motivating employee work through leadership. The leader's ability to mobilize and empower employees will affect employee performance. Leader behavior has a significant impact on employee attitudes, behavior and performance. The effectiveness of leaders is influenced by the characteristics of their subordinates and is related to the communication process that occurs between leaders and subordinates. Leadership is a key factor in an organization. A leader is required to be able to influence employees, bring and maximize the organization he leads in achieving the goals set. Therefore, leaders are always the main focus in the evaluation as an illustration of an assessment of the success of an organization (Wahyuni, 2015) ^[10].

Leaders are said to be successful if they can motivate, mobilize and satisfy employees in a particular job and environment. According to Burns in Yukl (2015) ^[40], one of the leadership styles that emphasizes the importance of a leader in motivating employees to excel beyond their expectations is a transformational leadership style. The importance of the transformational leadership style was also stated by Bass in Yukl (2015) ^[40], namely that transformational leadership further increases the motivation and performance of its employees compared to transactional leadership. With a transformational leadership style employees feel trust, admiration, loyalty, and respect for the leader and they are motivated to do more than what they originally expected. One way that must be taken to improve employee performance is by analyzing the workload in the agency.

Workload analysis is very important to do, one of which is to create a pleasant office atmosphere marked by employees getting the right position according to their performance abilities. The workload is the body's ability to accept work.

From an ergonomics point of view, every workload that a person receives must be appropriate and balanced with the physical and psychological abilities of the worker who receives the workload. Every organization must be able to adjust the ability of employees to the tasks assigned. Therefore the placement of employees must be following the abilities they have so that the performance they do can be maximized. An employee who works following adequate education and skills will easily carry out work that motivates them to work to achieve goals (Mangkunegara, 2017) ^[1].

On the other hand, Azwar (2015) ^[9] states that if job demands do not match the employee's ability to meet expectations and demands at work, it will result in stress on the employee, which will reduce the employee's motivation. In addition to transformational leadership styles and workload, encouragement or motivation is also important in efforts to improve employee performance. Motivation is the willingness to make high efforts to achieve organizational goals, which is conditioned by the ability to meet certain individual needs. The results of Kharis's research (2015) where the transformational leadership style through work motivation has a smaller effect than the direct effect on performance. Work motivation in public sector organizations is more directed to provide strength and encouragement to an employee who will influence the implementation of his duties and responsibilities towards public services. Providing proper motivation to employees will result in optimal performance.

To create high performance, it is necessary to increase the optimal work of employees to achieve organizational goals and to make a positive contribution to organizational development. Organizations must also pay attention to various factors that can affect employee motivation, namely workload, a conducive work environment, and professional actions in completing work under the fields, abilities, competencies and responsibilities of each employee. A transformational leader is a leader who masters a situation by conveying a clear vision of the group's goals, is passionate about work, and can make group members feel recharged and energized (Kendra, 2013) ^[23]. Bass (1998) defines transformational leadership as a leader who has the power to influence subordinates in certain ways. With the application of transformational leadership, subordinates will feel trusted, valued, loyal, and respected by their leaders. According to O'Leary (2001) ^[15], transformational leadership is a leadership style used by a manager when he wants a group to expand boundaries and have performance beyond the status quo or achieve a whole new set of organizational goals. Transformational leadership in principle motivates subordinates to do better than what can be done, in other words, it can increase the confidence or self-confidence of subordinates which will affect increased performance.

The conception of transformational leadership was first put forward by Burns. Concerning transformational leadership (Stone *et al*, 2004) ^[33] says the following: "Transformational leaders transform the personal values of followers to support the vision and goals of the organization by fostering an environment where relationships can be formed and by establishing a climate of trust in which visions can be shared". Furthermore, operationally (Gill *et al*, 2010) ^[16] defines transformational leadership as follows: "Leadership and performance beyond expectations". Meanwhile Tracy and Hinkin (Gill *et al*, 2010) ^[16] define transformational leadership as follows: "The process of influencing major

changes in the attitudes and assumptions of organization members and building commitment for the organization's mission or objectives". So, the term transformational leadership is derived from the word transform, which means transforming or changing something into another, different form.

A transformational leader must be able to optimally transform organizational resources to achieve meaningful goals under predetermined targets. These resources are in the form of human resources, facilities, funds, and external factors of the organization. The indicators of transformational leadership are a reformer, setting an example, encouraging the performance of subordinates, harmonizing the work environment, empowering subordinates, acting on the value system, continuously improving capabilities, and being able to deal with complex situations (Danim and Suparno, 2009). The Directorate of Budget for the Economy and Maritime Sector, the Directorate General of Budget as a dynamic organization certainly wants to always increase productivity through increased employee performance. We realize that employee performance is influenced by many factors. Improving employee performance is not merely a matter of employee discipline in making attendance. But it is more about achieving output to achieve the vision and mission of the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget. These factors include leadership, communication, organizational climate, and work motivation. The task of a leader is to ensure that these factors are running well. Regarding leadership issues, the best attitude is as a coach not like a boss. As a good coach, you have the characteristics of a goal-oriented and supportive focus, namely by: Convey the tasks you provide with clear and measurable goals. Communicate these tasks and goals to each staff so they know what is expected of them. Communication is how to build healthy and open-minded dialogue, namely being open to various ideas and input, to formulate the most effective solutions.

The dynamic communication process within the Directorate of Budget for the Economy and Maritime Affairs, the Directorate General of Budget can cause various problems that affect the achievement of an organization, especially with the emergence of misunderstandings and conflicts. Communication can maintain motivation by explaining to employees what needs to be done, how well they are doing it, and what can be done to improve performance if it is below standard. Communication culture in the context of organizational communication within the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget must be viewed from various sides. The first side is communication between superiors and subordinates. The second side is between one employee and another employee. The third side is between employees and superiors. Each of these communications has its pattern.

Between the two parties there must be two-way communication or two-way communication or reciprocal communication, for this it is necessary to have cooperation that is expected to achieve goals, both personal and group goals, to achieve the goals of an organization. Another step that has been taken to improve the performance of officials is to draw up performance contracts for echelon II officials. The performance contract contains performance indicators contracted between the Director General of Budget and echelon II officials within the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of

Budget. By entering into a performance contract, it will be measurable. If the performance contract model can run well and is proven to be able to improve the performance of officials and employees, the performance contract model should be easier for the leadership to assess because the performance indicators are expanded not only between the Director General of Budget and echelon II officials but also between echelon II officials and officials below them.

In addition to leadership issues, improving performance is no less important, one of which is the organizational commitment of the employee. Luthans (2012) states, organizational commitment is a strong desire to remain as a member of the organization, the desire to strive according to the wishes of the organization and certain beliefs, in the acceptance of organizational values and goals. Organizational commitment is built based on Employees' trust in organizational values, Employees' willingness to help realize organizational goals and loyalty to become members of the organization. An organizational commitment shows the attractiveness of employees in identifying their involvement in a part of the organization that creates a sense of belonging for employees to the company or organization. Organizational commitment is not just employee loyalty, more than that, organizational commitment can affect the performance and attitude of employees in the organization. Employees with high organizational commitment have different attitudes than those with low commitment. High organizational commitment results in work performance, low absenteeism rates, and low employee turnover rates. Highly committed employees will have high productivity. Conversely, low employee commitment has a negative impact. Every organization will experience difficulties if organizational commitment is low. Employees with low commitment will not give their best to the organization and easily leave the organization. If workers feel they are bound by organizational values, they will feel happy at work, so performance increases. The positive effect of organizational commitment is that it will influence the attitudes and behavior of employees which can be an incentive for individuals and other employees to work even better. However, this is also a boomerang for the company or organization because if organizational commitment is low it will have negative effects on the organization such as riots among employees or competitors, and decreased production levels which will cause company losses. Therefore organizational commitment is very influential for the performance of employees and the company. Besides organizational commitment, to be able to achieve organizational goals in a better direction requires good effective communication within the organization.

Effective communication is communication that can produce a change in attitude in the people involved in the communication. Effective communication is a basic requirement for achieving organizational strategy and human resource management, but it remains the biggest problem facing modern management today. Communication is the most important thing because communication and humans are two things that are difficult to separate, not only in social life but also within the scope of the organization. Effective communication plays an important role in the organization. However, ineffective communication becomes an obstacle for parties who communicate with each other and will have an impact on employee performance results. Recognizing the increasing importance of communication, more and more organizations are implementing programs designed to assess

communication skills and provide follow-up training to address any skill deficiencies. Communication effectiveness needs to be improved to achieve good communication between positions in an organization. The manager's task in leading the company can run optimally if he uses clear, good and effective communication with employees. Within an organization or company, it is best to carry out evaluations from leaders and subordinates to a minimum by providing training for employees on how to communicate effectively, because the influence is very important for employees who will increase maximum performance and communication within the organization itself will be better.

Therefore, to achieve maximum employee performance, the role of organizational commitment and effective communication is indispensable. For the performance to run effectively and the employee's work spirit to be well created, it needs a big motivation boost from the leadership of the organization as well as an effective communication style, so that the organization or company can continue to live and compete in the current era of globalization which is full of competition.

Literature Review

Employee Performance

According to Mangkunegara (2017)^[1], performance is work performance or work results (output) both in quality and quantity achieved by HR per unit period in carrying out their work duties with the responsibilities given to them. Meanwhile, Riani (2013)^[8] stated that performance is the level of productivity of an employee, in several results and behaviors related to tasks.

Likewise, Bangun (2012)^[11] stated that performance is the result of work achieved by a person based on job requirements. Furthermore, according to Wibowo (2017), Performance is an activity of managing organizational resources to achieve organizational goals. Another opinion about performance according to Priansa (2016) performance is a manifestation of ability in the form of real work and is the result of work achieved by employees in carrying out tasks or jobs originating from the organization.

Based on the definition above, what is meant by performance is the work of employees in quality and quantity, and the results of this work greatly affect the way employees work to make the company more effective and easy to achieve goals following the results expected by the company. According to Bangun (2012)^[11] to measure employee performance appraisal can be measured using the following dimensions:

1. Quantity of work. This dimension shows the amount of work produced by individuals or groups as a standard requirement for work. Based on the job requirements, it can be seen the number of employees needed to be able to do it, or how many units of work each employee can do.
2. Quality of work. Every employee in the company must meet certain requirements to be able to produce work according to the quality demanded by a particular job. Employees have good performance when they can produce work according to the quality requirements demanded by the job.
3. Punctuality. In this dimension, employees are required to be able to complete work on time.
4. Presence. A certain type of work requires the presence of employees in doing it according to the specified time. Employee performance is determined by the level of attendance of employees in doing it.

5. Cooperation ability. Employee performance can be judged by their ability to cooperate with other colleagues. Not all work can be completed by one employee. Certain types of work may have to be completed by working together.

Transformational Leadership

Transformational leadership is a type of leadership style that leads to positive changes in those who follow (followers). Transformational leaders are generally energetic, enthusiastic and passionate. Not only are leaders concerned and involved in the process, but they are also focused on helping each member of the group to be successful as well (Pmcounseling, 2011) [26].

Transformational leadership is a leadership model for increasing human resources and relationships the effect of leaders on subordinates can be measured, with indicators of trust, admiration, loyalty and respect for leaders, trying to motivate followers to do something more and do it beyond their expectations (Bass, 1999). Bass (1996) [12] defines transformational leadership as a leader who has the power to influence subordinates in certain ways. With the application of transformational leadership, subordinates will feel trusted, valued, loyal and respect their leaders.

Based on this synthesis of the notion of leadership, a conceptual definition of leadership can be formulated as "the ability to invite all components in the organization to be aware of the vision, response, motivation, and learning of the employees of the Directorate General of Budget and assign tasks to employees of the Directorate General of Budget, and respond to all employees of the Directorate General of Budget who can contribute to the institution which can be seen in five dimensions, (1) The Charismatic Dimension, namely that charisma is traditionally seen as inherent and only possessed by world-class leaders. (2) The idealistic dimension of influence is to function as a role model for followers. (3) Dimensions of Inspirational Motivation, namely being able to articulate to followers. (4) The dimension of intellectual stimulation is to encourage subordinates to rethink how they work and look for new ways of working in completing their tasks. (5) The Individual Consideration Dimension, namely giving personal attention to their subordinates, such as treating them as whole persons and appreciating their caring attitude towards the organization (Hartiti, 2013) [18].

Organizational Commitment

According to Triatna (2015) [36], organizational commitment is a level of loyalty of members/employees/employees to an organization which is characterized by their desire to remain part of the organization, do the best for the organization, and always maintain the good name of the organization. Meanwhile, Luthans (2012) defines organizational commitment as (1) a strong desire to remain as a member of a particular organization; (2) the desire to strive according to the wishes of the organization, and (3) certain beliefs, and acceptance of organizational values and goals.

According to Kaswan (2012) [22], organizational commitment is a measure of an employee's willingness to stay with a company in the future. Another opinion according to Putra (2016) [3] organizational commitment is a condition felt by employees that can lead to strong positive behavior towards the work organization they have. Employees who are committed to their organization will give all their abilities to

the organization in which they are located so that the organization runs in a better direction.

Organizational commitment has developed support for the three components proposed by Allen and Meyer in Luthans (2012). These three dimensions are:

1. Effective commitment is employee emotional attachment, identification, and involvement in the organization.
2. Continuing commitment is a commitment based on losses related to employees leaving the organization. This may be due to loss of seniority for promotions or benefits.
3. Normative commitment is mandatory to remain in the organization because it has to be; this action is the right thing and must be done.

Communication

Communication is communication that can produce changes in attitudes in other people that can be seen in the communication process itself. Communicating effectively means that the communicator and communicant both have the same understanding of a message, in other words, both parties who communicate understand what the message is conveying. The following is a further definition of the notion of effective communication according to several experts According to Hamid (2012) [17], effective communication is the reception of messages by the communicant or receiver according to the message sent by the sender or communicator, then the receiver or communicant gives a positive response as expected. Meanwhile, Tambingon *et al*, (2014) [35] stated that effective communication is communication that depends on one's skills in sending and receiving messages.

According to Basuki (2014) [13], effective communication is communication that contains the same meaning between the parties involved in the communication process, not only informative which causes other people to understand and understand, but also persuasive where other people can be willing to accept a deeper understanding and understanding. have the confidence to do something deed or activity. Another opinion according to Subkhi and Jauhar (2013) [5] communication can be said to be effective if the communication delivered is clear and can be implemented, easy to understand and there is no miscommunication (errors in the communication). Likewise, what was revealed by Ardiansyah (2016) [6] to achieve organizational goals, good communication is needed, where there is an understanding in the communication so that it can be understood and carried out between one party and another. According to Basuki (2014) [13], conditions like this can be realized through effective communication techniques through the following dimensions:

1. Downward Communication, namely communication takes place when people at the management level send messages to their subordinates.
2. Upward Communication, namely communication that occurs when subordinates send messages to their superiors.
3. Horizontal Communication, namely communication that takes place between employees or divisions that have an equal position.

Research Methods Object of research

The research object is a scientific goal to obtain data with specific goals and uses, something objective, valid, and reliable about a particular variable. The objects in the research studied are the variables of Transformational Leadership, Organizational Commitment, Communication, and Employee Performance.

Location and Time of Research

This research was conducted at the Directorate General of Budget, which is located at Jalan Dr. Wahidin, Central Jakarta. This research was conducted from September 2022 to November 2022.

Research design

Research design is a way or process of obtaining data that will be used for research purposes using systematic and logical scientific methods. Sugiyono (2014)^[34] stated that the research method can be interpreted as a scientific way to obtain valid data to find, develop and demonstrate certain knowledge so that in turn it can be used to understand, solve and anticipate problems in research.

Population and Sample

In this research, identifying and studying the population to be studied is related to whether the population in this study uses a sample or not and explains how the existing population is used as a research sample. According to Sugiyono (2014)^[34], the population is a generalization area of objects/subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population used in this study were 122 employees at the Directorate of Budgeting for the Economy and Maritime Affairs, Directorate General of Budget. The reason for selecting the target population is related to employee performance.

The sample is part of the population that has relatively the same characteristics and is considered to represent the population. Based on the Slovin formulation according to

Gay and Dehl (2006), it was determined that the number of samples as objects of observation from the total number was considered representative or representative of the population. The sampling technique used in this study is stratified random sampling, which is a sampling method in which the population is stratified into several layers based on certain criteria. The criteria referred to can be in the form of research variables, it can also be variables that are close to the research variables. Sampling in this study used the Simple Random Sampling technique by taking samples representing employees per division. This study drew samples using a simple random sampling method or technique (simple sample technique), with the number of samples determined using the formula from Taro Yamane in Akdon (2011). Based on calculations from the formula, the number of samples as objects of observation is obtained from as many as 55 employees at DJA for the Economy and Maritime Affairs, Directorate General of Budget.

Analysis Models

Descriptive analysis is an analytical method that aims to describe or explain something as it is (Irawan, 2004). 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) in Narimawati, *et al* (2020)^[37]. This study examines the effect of mediating variables using path analysis.

Result and Discussion

a. The Effect of Transformational Leadership and Organizational Commitment on Communication

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

Table 1: Results of the F Test Effect of Transformational Leadership and Organizational Commitment to Communication

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1346.985	2	673.492	73.306	.000 ^b
	Residual	477.742	52	9.187		
	Total	1824.727	54			
a. Dependent Variable: X3						
b. Predictors: (Constant), X2, X1						

Source: Primary Data Processed, 2023

Based on Table 1, the F-count value of transformational leadership and organizational commitment is 73,306, while the F-table is 3.96. Thus F-count > F-Table. Thus H0 is rejected and H1 is accepted at this level of significance. This gives the conclusion that transformational leadership and organizational commitment affect communication. Thus the first hypothesis is tested and proven.

b. The Effect of Transformational Leadership and Organizational Commitment on Employee Performance

To test the effect of transformational leadership and organizational commitment on employee performance, the F test is carried out. The following are the results of the F test:

Table 2: Results of the F Test Effect of Transformational Leadership and Organizational Commitment to Employee Performance

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1133.459	2	566.729	37.982	.000 ^b
	Residual	775.887	52	14.921		
	Total	1909.345	54			
a. Dependent Variable: Y						
b. Predictors: (Constant), X2, X1						

Source: Primary Data Processed, 2023

Table 2, the F-count value of transformational leadership and organizational commitment is 37,982, while the F-table is 3.96. Thus $F\text{-count} > F\text{-Table}$. Thus H_0 is rejected and H_1 is accepted at this level of significance. This gives the conclusion that transformational leadership and organizational commitment affect employee performance. Thus the first hypothesis is tested and proven.

Table 3: The Effect of Communication on Employee Performance

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.925	2.138		3.239	.002
	X3	.884	.071	.864	12.477	.000

a. Dependent Variable: Y

Source: Primary Data Processed, 2023

The results of the t-test for the communication variable obtained the value of t count = 12,477 and a t-table of 1.663. This means $t\text{-count} > t\text{-table}$ ($12,477 > 1,663$), which means H_0 is rejected and H_1 is accepted. This gives the conclusion that communication affects employee performance. Thus the third hypothesis is tested and proven.

d. The Effect of Transformational Leadership and Organizational Commitment on Employee Performance through Communication

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_1}) \times (\rho_{YX_3}) = 0.378 \times 0.864 = 0.327$$

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_2}) \times (\rho_{YX_3}) = 0.529 \times 0.864 = 0.457$$

In the transformational leadership variable, the indirect effect value is obtained from the path coefficient value $\rho_{X_3X_1}$ multiplied by the path coefficient value ρ_{YX_3} . The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence.

In the organizational commitment variable, the indirect effect value is obtained from the path coefficient value $\rho_{X_3X_2}$ multiplied by the path coefficient value ρ_{YX_3} . The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence. This shows that communication cannot mediate, namely transformational leadership and organizational commitment in influencing employee performance.

e. Total Effect

1. The effect of transformational leadership on employee performance through communication.

$$X_1 \rightarrow X_3 \rightarrow Y = \rho_{YX_1} + \{(\rho_{X_3X_1}) \times (\rho_{YX_3})\} = 0.330 + 0.327 = 0.657$$

The total effect that arises from transformational leadership on employee performance through communication is 0.657.

2. The effect of organizational commitment on employee performance through communication

$$X_2 \rightarrow X_3 \rightarrow Y = \rho_{YX_2} + \{(\rho_{X_3X_2}) \times (\rho_{YX_3})\} = 0.457 + 0.482 = 0.939$$

The total influence arising from an organizational commitment to employee performance through communication is equal to 0.939

c. The Effect of Communication on Employee Performance

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

Discussion

1. The Effect of Transformational Leadership and Organizational Commitment on Communication at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget

Based on the results of the analysis of the variable description of transformational leadership, it shows that the majority of respondents fall into the category that tends to agree. This means that the majority of respondents said they tended to agree about the statements attached to the transformational leadership variable. The indicator that makes the biggest contribution to the formation of transformational leadership variables is idealism, that the Head of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* develops new ideas and the work that is done by the Head of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget is carried out in detail.

Based on the results of the analysis of the description of the organizational commitment variable, the majority of respondents tend to agree. This means that the majority of respondents stated that they tended to agree about statements attached to the organizational commitment variable. The indicator that gives the greatest value to the formation of the organizational commitment variable is normative commitment, that is, employees of the Directorate General of Budget for the Economy and Maritime Affairs of the Directorate General of Budget are loyal to their organization, loyal to their work, and employees of the Directorate General of Budget for the Economy and Maritime Affairs of the Directorate General of Budget tolerate each other in their work.

Based on the results of the analysis of the description of the communication variables, the majority of respondents belong to the category that tends to agree. This means that the majority of respondents said they tend to agree about the statements attached to the communication variable. The indicator that gives the greatest value to the formation of the communication variable is horizontal communication, that is, employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget share information for organizational progress. The Director General of Budget for the Economy and Maritime Affairs is always capable of solving organizational conflicts or problems.

Based on the results of the regression analysis, shows that there is an influence of transformational leadership and organizational commitment to communication at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget. The results of this research support previous research, namely Ahmad Rafik, Nyoman Suardhita, and Irwin Sukrisno Sugeng (2022).

2. The Effect of Transformational Leadership and Organizational Commitment on Employee Performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget

Based on the results of the analysis of the variable description of transformational leadership, it shows that the majority of respondents fall into the category that tends to agree. This means that the majority of respondents said they tended to agree about the statements attached to the transformational leadership variable. The indicator that makes the biggest contribution to the formation of transformational leadership variables is idealism, that the Head of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* develops new ideas and the work that is done by the Head of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget is carried out in detail.

Based on the results of the analysis of the description of the organizational commitment variable, the majority of respondents tend to agree. This means that the majority of respondents stated that they tended to agree about statements attached to the organizational commitment variable. The indicator that gives the greatest value to the formation of the organizational commitment variable is normative commitment, that is, employees of the Directorate General of Budget for the Economy and Maritime Affairs of the Directorate General of Budget are loyal to their organization, loyal to their work, and employees of the Directorate General of Budget for the Economy and Maritime Affairs of the Directorate General of Budget tolerate each other in their work.

Based on the results of the analysis of the description of employee performance variables, the majority of respondents tend to agree. This means that the majority of respondents said they tended to agree about statements attached to employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is the quality of work, that the Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* ensure that the output produced during work activities satisfies the leadership as well as reports on the implementation of work carried out by employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget according to conditions in the field.

Based on the results of the regression analysis, shows that there is an influence of transformational leadership and organizational commitment on employee performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget. The results of this research support previous research, namely Jajang Adiftiya (2014) ^[2], Ujang Wawan Sam Adinata (2015), Tuti Meutia, Eva Andriani (2017), I Gede Utarayana and I Gusti Ayu Dewi Adnyani (2020), Ahmad Rafik, Nyoman Suardhita, Irwin Sukrisno Sugeng (2022), Natalia Tailan, Anak Agung Dwi Widyani, Ni Made Satya Utami (2021), Kadek Caesar Indra

Wahyudi, Ayu Desi Indrawati (2017), Gede Nanda Kusumalita, I Gusti Bagus Honor Satrya (2019), Gede Nanda Kusumalita, I Gusti Bagus Honor Satrya (2019), is not in line with the research of Astri Ayu Purwati & Indra Wijaya (2019).

3. The Effect of Communication on Employee Performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget

Based on the results of the analysis of the description of the communication variables, the majority of respondents belong to the category that tends to agree. This means that the majority of respondents said they tend to agree about the statements attached to the communication variable. The indicator that gives the greatest value to the formation of the communication variable is horizontal communication, that is, employees of the Directorate of Budget for the Economy and Maritime Affairs of the Directorate General of Budget share information for organizational progress. The Director General of Budget for the Economy and Maritime Affairs is always capable of solving organizational conflicts or problems.

Based on the results of the analysis of the description of employee performance variables, the majority of respondents tend to agree. This means that the majority of respondents said they tended to agree about statements attached to employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is the quality of work, that the Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* ensure that the output produced during work activities satisfies the leadership as well as reports on the implementation of work carried out by employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget according to conditions in the field.

Based on the results of the regression analysis, shows that there is an influence of communication on employee performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget. The results of this research support previous research, namely Ahmad Rafik, Nyoman Suardhita, Irwin Sukrisno Sugeng (2022), Natalia Tailan, Anak Agung Dwi Widyani, Ni Made Satya Utami (2021).

4. The Effect of Transformational Leadership and Organizational Commitment on Employee Performance through Communication at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget

Based on the results of the analysis of the variable description of transformational leadership, it shows that the majority of respondents fall into the category that tends to agree. This means that the majority of respondents said they tended to agree about the statements attached to the transformational leadership variable. The indicator that makes the biggest contribution to the formation of transformational leadership variables is idealism, that the Head of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* develops new ideas and the work that is done by the Head of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget is carried out in detail.

Based on the results of the analysis of the description of the organizational commitment variable, the majority of respondents tend to agree. This means that the majority of respondents stated that they tended to agree about statements attached to the organizational commitment variable. The indicator that gives the greatest value to the formation of the organizational commitment variable is normative commitment, that is, employees of the Directorate General of Budget for the Economy and Maritime Affairs of the Directorate General of Budget are loyal to their organization, loyal to their work, and employees of the Directorate General of Budget for the Economy and Maritime Affairs of the Directorate General of Budget tolerate each other in their work.

Based on the results of the analysis of the description of the communication variables, the majority of respondents belong to the category that tends to agree. This means that the majority of respondents said they tend to agree about the statements attached to the communication variable. The indicator that gives the greatest value to the formation of the communication variable is horizontal communication, that is, employees of the Directorate of Budget for the Economy and Maritime Affairs of the Directorate General of Budget share information for organizational progress. The Director General of Budget for the Economy and Maritime Affairs is always capable of solving organizational conflicts or problems.

Based on the results of the analysis of the description of employee performance variables, the majority of respondents tend to agree. This means that the majority of respondents said they tended to agree about statements attached to employee performance variables. The indicator that gives the greatest value to the formation of employee performance variables is the quality of work, that the Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* ensure that the output produced during work activities satisfies the leadership as well as reports on the implementation of work carried out by employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget according to conditions in the field.

Based on the results of path analysis, shows that transformational leadership and organizational commitment to employee performance through communication have no impact on improving employee performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget. The results of the study are not in line with research conducted by Jajang Adiftiya (2014)^[2], Ujang Wawan Sam Adinata (2015), I Gede Utarayana and I Gusti Ayu Dewi Adnyani (2020), Ahmad Rafik, Nyoman Suardhita, Irwin Sukrisno Sugeng (2022), Kadek Caesar Indra Wahyudi, Ayu Desi Indrawati (2017).

Conclusion

Based on the research results, which have been carried out to test the hypotheses and answers to the proposed problem formulation, the authors can draw the following conclusions: Based on the results of the analysis of the description of the transformational leadership variable, it shows that the indicator that makes the greatest contribution to the formation of the transformational leadership variable is idealistic, that the Head of the Directorate of Budget for the Economy and Maritime Sector of the Director General of Budget in their work always develops new ideas and the work carried out by

the Head of the Directorate of Budget for the Economy and Maritime Director General of Budget is carried out in detail. Based on the results of the analysis of the description of the organizational commitment variable, it shows that the indicator that gives the greatest value to the formation of the organizational commitment variable is normative commitment, that the Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget are loyal to their organization, loyal to their work, and Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget mutual tolerance in his work.

Based on the results of the analysis of the description of the communication variable, it shows that the indicator that gives the greatest value to the formation of the communication variable is horizontal communication, that employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget share information for organizational progress, Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget provide mutual support for the progress of the organization as well as the leadership of the Directorate of Budget for the Economy and Maritime Affairs, the Director General of Budget is always able to solve conflicts or organizational problems. Based on the results of the regression analysis, shows that there is an influence of transformational leadership and organizational commitment to communication at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget.

Based on the results of the analysis of the description of employee performance variables the indicator that gives the greatest value to the formation of employee performance variables is work quality, that Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget *always* ensure that the output produced during work activities satisfies the leadership and reports on the implementation of work carried out by employees Directorate of Budget for the Economy and Maritime Affairs Director General of Budget according to conditions in the field. Based on the results of the regression analysis, shows that there is an influence of communication on employee performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget.

Based on the results of path analysis, shows that transformational leadership and organizational commitment to employee performance through communication have no impact on improving employee performance at the Directorate of Budget for the Economy and Maritime Affairs, Directorate General of Budget.

Suggestion

Based on the results of the research and discussion in the conclusion above, the authors provide suggestions that may be followed up, namely as follows:

It can be taken into consideration for implementation in the work process at the Directorate of Budgeting for the Economy and Maritime Affairs, Directorate General of Budget, as well as correcting errors and covering current deficiencies by considering:

- a. The charismatic indicator that gives the lowest score to the transformational leadership variable is by way of the Head of the Directorate of Budget for the Economy and

- Maritime Affairs, the Director General of Budget must be a role model for employees and must have broad insight to master their field of work.
- b. The indicator of sustainable commitment that gives the lowest value to the organizational commitment variable is means of employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget must be proud to be part of their organization, must enjoy doing their work and must respect each other between co-workers, leaders do this by holding Gathering of all employees to foster togetherness.
 - c. The upward communication indicator that gives the lowest value to the communication variable is way off the Head of the Directorate of Budget for the Economy and Maritime Affairs, the Director General of Budget must often make suggestions for improving the work of his employees and every work report of employees of the Directorate of Budget for the Economy and Maritime Affairs, the Director General of Budget must be checked by Leaders to reduce other employee complaints because they can be resolved by the Leaders.
 - d. The collaboration indicator that gives the lowest score to the employee performance variable is through the work of the Employees of the Directorate of Budget for the Economy and Maritime Affairs of the Director General of Budget must be completed with full independence and synergy with each other in work.

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