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Analysis of Employee Performance That Can Be Influenced By Leadership Style Variables, Supervision And Work Discipline As Intervening Variables

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Abstract

A government organization can realize the availability of quality resources in the field it is engaged in, of course it requires the role of a leader. A government organization will succeed or even fail largely determined by its leadership and applied supervision. A leader who has the ability in his field can influence the performance of employees to work in accordance with the instructions given and in the framework of carrying out regional policies in the field of regional tax revenue management and other assistance tasks based on statutory provisions. This study aims to analyze the influence of leadership and supervisory styles on employee performance directly and indirectly through work discipline at the Regional Revenue Agency of South Sulawesi Province. A sample of 86 employees. The sampling technique uses a non-probability sampling method with a random sampling technique, the data analysis technique uses path analysis. The results of the study show that employee performance is directly influenced by leadership style, supervision and work discipline at the Regional Revenue Agency of South Sulawesi Province. While the indirect effect shows that employee work discipline cannot mediate the influence of leadership and supervisory styles on employee performance at the Regional Revenue Agency of South Sulawesi Province..



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Keyword :

Leadership Style, Supervision, Work Discipline, Employee Performance

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1 Introduction

At present, realizing the maximum performance of government agencies is non-negotiable, because government agencies should be able to carry out their duties properly, namely as much as possible to organize government, administration, organization and management as well as provide administrative services to all regional apparatus. In dealing with this situation, government agencies must have qualified and reliable human resources in order to realize an increase in regional income that is oriented towards the quality of public services. The increase in employee performance is determined by whether the employee has worked in accordance with the responsibilities given to him. If employees have good performance, it can enable the agency to achieve its goals. To realize good employee performance, leaders and employees must have cooperation and hard work

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from all elements within the agency, The problem faced by the Regional Revenue Agency for the Province of South Sulawesi is in the ineffective supervision of employees which causes a decrease in performance. Decreasing employee discipline conditions can affect employee performance. Employee absence has a significant influence on employee performance levels. low employee discipline. This is shown from the results of the initial survey research which showed that the majority of employees were disobedient to the regulations that apply to the agency. Another indiscipline that occurs in the Regional Revenue Agency of the Province of South Sulawesi is the attitude of employees who are sometimes not on time in completing work. This then causes the employee's work performance to decrease due to the reflection of irresponsibility in carrying out tasks and complying with agency regulations so that it hinders the achievement of agency goals. Then also the phenomenon that occurred at the Regional Revenue Agency of the Province of South Sulawesi indicated that there was low work discipline. This is indicated by the presence of employees who arrive late and are absent as shown in the recapitulation data for tardiness and blank absences/absence in the following table.

H1: Leadership style has a positive and significant effect on work discipline at the Regional Revenue Agency for the Province of South Sulawesi.

H2: Supervision has a positive and significant effect on employee work discipline at the Regional Revenue Agency for the Province of South Sulawesi.

H3: Leadership style has a positive and significant effect on employee performance at the Regional Revenue Agency for the Province of South Sulawesi.

H4: Supervision has a positive and significant effect on employee performance at the Regional Revenue Agency for the Province of South Sulawesi.

H5: Discipline has a positive and significant effect on employee performance at the Regional Revenue Agency for the Province of South Sulawesi.

2 Research Method

This study uses a causality research design which shows a causal relationship (causality) between the variables studied. The nature of this causality research is to guarantee a cause and effect correlation of the correlated variables. (Silalahi, 2012) and this research approach uses a quantitative approach. The number of samples was determined using the Slovin formula (Umar, 2007). The sampling technique in this study used random sampling, so the researchers determined 86 who were selected as respondents. The method of path analysis is to determine the direct or indirect effect of the independent (exogenous) variables on the dependent (endogenous) variables. To see the indirect effect, the Sobel test was used (Ghozali, 2011).

3 Result and Discussion

Result

Direct Testing of Sub-structures I

The results of the analysis test on sub-structural equation 1 in this study can be seen from the following

table.

Table 1. Model 1 Path Coefficient Results
Coefficients^a

Model		UnstandardizedCoefficients		Standard-izedCoefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	13,975	1,776		7,870	,000
1	Gaya Kepemimpinan	,123	,058	,223	2,134	,036
	Pengawasan	,126	,062	,214	2,041	,044

a. DependentVariable: Disiplin Kerja
Sumber Data : Data diolah 2023

From the analysis using the equation:

$$Y1 = 0.223 X1 + 0.214 X2$$

this means that leadership style has a significant and positive value effect on work discipline, the better the leadership style, the work discipline will improve and increase. The coefficient for the Supervision variable means that supervision has a significant and positive value on work discipline, it means that the higher the supervision, the better and increase the level of work discipline.

Direct Sub-structure Testing II

The results of the analysis test on the sub-structural equation 2 in this study can be seen from the following table:

Table 2. Model 2 Path Coefficient Results
Coefficients^a

Model		UnstandardizedCoefficients		Standard-izedCoefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	2,359	3,030		,779	,438
1	Gaya Kepemimpinan	,159	,077	,193	2,072	,041
	Pengawasan	,237	,081	,271	2,914	,005
	Disiplin Kerja	,533	,142	,358	3,759	,000

a. Dependent Variable: Kinerja
Sumber Data: Data Diolah 2023

Analysis testing based on the results of calculations using SPSS obtained the following equation:

$$Y_2 = 0,193 X_1 + 0,271 X_2 + 0,358 Y_1$$

Based on Table 2, it can be seen that the significance value for the leadership style variable on employee performance is 0.041, the significance value for the monitoring variable on employee performance is 0.005 and the significance value for the work discipline variable on employee performance is 0.000, because a significance value of less than 0.05 means that the variables of leadership and supervisory styles as well as work discipline have a positive and significant influence on the performance of employees at the Regional Revenue Agency for the Province of South Sulawesi.

Based on the results of data processing it is known that the significance value is 0.036. The path coefficient value (B) of 0.223 is positive, thus the significance value is less than 0.05 ($0.036 < 0.05$) with a positive coefficient value, so it can be concluded that H1 in this study is acceptable. That is, leadership style has a positive and significant effect on work discipline. this means that the better the leadership style, the work discipline will improve and increase.

Based on the results of data processing it is known that the significance value is 0.044. The path coefficient value (B) of 0.214 is positive, thus the significance is less than 0.05 ($0.044 < 0.05$) with a coefficient value marked positive, so it can be concluded that H2 in this study is acceptable. That is, supervision has a positive and significant effect on work discipline. this means that the higher the supervision, the level of work discipline will improve and increase.

Based on the results of data processing it is known that the significance value is 0.041. The path coefficient value (B) of 0.193 is positive, thus the significance is less than 0.05 ($0.041 < 0.05$) with a positive coefficient value, so it can be concluded that H3 in this study is acceptable. That is, leadership style has a positive and significant effect on performance. this means that the better the leadership style, the level of performance will be higher and better.

Based on the results of data processing it is known that the significance value is 0.005. The path coefficient value (B) of 0.271 is positive, thus the significance is less than 0.05 ($0.005 < 0.05$) with a positive coefficient value, so it can be concluded that H4 in this study is acceptable. That is, supervision has a positive and significant effect on performance. this means that the higher the supervision, the level of work discipline will also improve and increase.

Based on the results of data processing it is known that the significance value is 0.000. The path coefficient value (B) of 0.358 is positive, thus the significance value is less than 0.05 ($0.000 < 0.05$) with a positive coefficient value, so it can be concluded that H5 in this study is acceptable. That is, work discipline has a positive and significant effect on performance. this means that the higher the work discipline, the level of performance will also improve and increase.

a.The Effect of Leadership Style on Performance through Work Discipline

Based on the results of the Sobel test using an online calculator, the Sobel test statistic was > 1.989 ($1,846 < 1.989$) and the P-Value < 0.05 ($0.064 > 0.05$), so the influence of leadership style on employee performance through work discipline is not significant.

It can be said that leadership style has no significant effect on employee performance. The South Sulawesi region must have better strength, in order to improve employee performance. Every employee will naturally become disciplined when the leadership style becomes a role model and a magnet for employees in each work unit in the South Sulawesi Regional Revenue Agency.

b.Effect of Supervision on Performance through Work Discipline

The results of the mediation test calculation of the influence of supervision on performance through work discipline. Where after calculating the Sobel statistical test, the sig value is obtained. $0.073 > 0.05$. It can be said that supervision has no significant effect on performance through work discipline at the Regional Revenue

Agency of South Sulawesi Province, the implications in this study are empirical findings that employee performance is largely determined by applicable supervision, because without proper and effective supervision every employee will experience discipline that has no standards, discipline, is far from the provisions that apply in the Regional Revenue Agency of South Sulawesi Province.

4 Conclusions

The conclusion that can be drawn for researchers to improve employee performance at the Regional Revenue Agency of South Sulawesi Province is that anyone who occupies the opportunity as a leader or head of the agency will be able to have a significant impact on the level of employee discipline and will improve employee performance in each existing work unit at the Regional Revenue Agency of South Sulawesi Province. Likewise in the supervision that occurs, it is very necessary to increase supervision in order to create employees who are aware of discipline and through supervision will produce significant performance.

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