The Influence Of Leadership Style, Work Motivation And Work Discipline On The Performance Of Account Representatives Of KPP Pratama Sidoarjo Utara

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Article Info	ABSTRACT
	The North Sidoarjo Tax Office encounters difficulties in meeting its tax revenue targets due to variations in employee performance and insufficient work standards, although existing research presents mixed findings regarding the impact of these factors. This study aims to evaluate the effects of leadership style, work motivation, and work discipline on the performance of account representatives at KPP Pratama Sidoarjo Utara. The research considers a total population of 31 employees from KPP Pratama Sidoarjo Utara account representatives, with a sample size of 31 individuals selected through saturated sampling. A questionnaire serves as the primary tool for data collection, having undergone validity and reliability testing. The data analysis employs multiple linear regression. The findings indicate that (1) leadership style does not significantly affect the performance of KPP Pratama Sidoarjo Utara account representatives, (2) motivation positively influences their performance, and (3) work discipline also impacts the performance of KPP Pratama Sidoarjo Utara account representatives.
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INTRODUCTION

Currently, HR has an important role as the continuity of the organization in continuing its operational activities in order to achieve a previously set goal. According to (Ajabar, 2020:5) Defining that the existence of personnel management as an activity that can be used to encourage, motivate, increase respect for maintenance in the organization for employee performance so that it runs optimally. In achieving these goals, the organization needs employees who are able to carry out each task in accordance with existing regulations. For each organization, always strive for employees to have performance that continues to improve. An organization must have competent employees and have a commitment to managing management within an organization as much as possible so that employee performance is expected to increase. An organization (agency) needs potential employees, both from the leadership and the implementers, so that all decision-making from each activity so that the targeted work can be realized optimally.

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In reality, organizations (agencies) experience fluctuations in employee performance. Performance as an impact of work results that have quality and also performance that has been achieved for each employee in the organization based on the orders and tasks they carry out (Sembiring, 2020:15). Performance can also be defined as an achievement of work results and a work result for employees in accordance with the determination of the time period that has been determined to complete the task (Esthi and Marwah, (2020:133). So it can be concluded that performance as an output so that within the targeted time employees can achieve a certain target. This performance as an achievement that is carried out for employees in general for each company will be given an assessment to measure this performance.

The Sidoarjo Utara Pratama Tax Service Office (KPP) is an organizational work unit that works under the Directorate General of Taxes, which has the task of implementing services in the tax sector for taxpayers or the public who are tax obligations or are engaged in the tax scope sector in the Sidoarjo Utara area. This office has an address, namely Jalan Pahlawan Number 55 Sidoarjo, has several units or sections including the section that processes data and provides information to the general section, tax audit function group, collection section, service section, supervision section, inspection section, tax extensification section and tax consultants. The employees owned by the Sidoarjo Pratama Tax Office are 31 Account Representatives. The main task of the Account Representative employees is to provide consultation and direction for further tax obligations. This account representative also has the right to supervise and analyze taxpayer compliance.

The Directorate General of Taxes (DGT) as a government-owned organization cannot be separated from the demands of improving its performance. This is because the government's APBN is highly dependent on tax revenues. In fact, the tax revenue sector contributes 82.6% of the total state revenue, making the Directorate General of Taxes (DGT) the backbone of the APBN source (pajak.go.id, November 2023). The Sidoarjo city government provided information on the realization of Sidoarjo regional tax revenues on November 23, 2023, amounting to IDR 1,127,321,893,003.26. The realization of this tax revenue has only reached around 91.65% of the target set by the government, which is IDR 1,230,000,000,000. From these data, the North Sidoarjo Tax Office has not been able to achieve the annual target set by the government, this indicates several obstacles, in addition to the economic recovery after the pandemic and employees do not yet have high work standards.

Leadership style Hasibuan (2020:170) defines that leadership style is a leadership attitude that can influence the behavior of subordinates so that they can work together productively so that the organization's goals can be achieved. Leadership style is an action taken by a leader to approach subordinates so that they can work together optimally (Syafaruddin, 2019:59). Leadership style has a fundamental role in the activities of an organization, because it can explain the habits, characteristics of an individual and how the individual interacts and influences other individuals. Leadership style as a pattern carried out by leaders and applied in influencing their employees with the aim that the hopes of an organization can be realized. Leadership style can show a leader's trust indirectly or directly

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in the capabilities of his employees, which means that leadership style is a strategy and behavior based on the combined results of the philosophy of nature, skills, attitudes reflected by a leader in influencing his employees (Marsam, 2020:10). From the results of research conducted by Effendy and Fitria (2020), Rasyid (2022), Saribu et al. (2020) stated that leadership style has an influence on performance. Meanwhile, different results were found in research conducted by Manalu (2020) and Yanti et al. (2022) that employee performance cannot be significantly influenced by leadership style.

Motivation as an attitude of encouragement so that someone can make the best possible contribution so that the organization can achieve the success that has been set. Therefore, the organization can achieve its goals, meaning that the organization depends on the ability of its members to realize the goals of the organization. Work motivation is an effort for someone who consciously has direction and goals to position themselves and the abilities of employees so that the goals of the organization and individuals can be met (Busro, 2018:49). Sutrisno (2019:109) defines motivation as an attitude of encouragement carried out by individuals to carry out activities so that motivation is often interpreted as an element to encourage someone to carry out a goal for the activities that have been carried out. This work motivation is a strong desire for employees to be willing to continue to strive so that the common goals of the organization can be achieved through the abilities they have optimally (Suryani et al., 2020:82). From the results of research conducted by Effendy and Fitria (2020), Agari (2021), Saribu et al. (2020), and Rasyid (2022), it was found that performance can be influenced by employee work motivation, then different research results were conducted by Manalu (2020), namely that performance cannot be significantly influenced by motivation.

Discipline is something that is an important factor in determining a company to achieve success and goals. Chewe and Taylor (2021:46) work discipline as an attitude and ability for individuals to obey the rules so that employees tend to be able to carry out activities on time. An organization certainly has rules that are set so that the obligation of the employee to be disciplined and obey the rules that have been determined by the organization. Employee discipline is closely related to employee performance, this discipline theoretically needs to be understood as a mentality that is formed for employees in carrying out organizational activities. Therefore, discipline is an attitude that obeys procedures and rules and actions and behavior in accordance with the rules in the company, both written and unwritten (Sutrisno, 2021:103). According to the research results of Effendy and Fitria (2020), Agari (2021), and Rasyid (2022) determined that performance can be influenced by work discipline, then the difference in research results was carried out by the research results of Saribu et al. (2020) namely employee performance cannot be influenced by work discipline. Based on this phenomenon, this research aims to determine the overall impact of leadership style, motivation, and discipline on the performance of Account Representatives at KPP Pratama Sidoarjo Utara.

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RESEARCH METHODS

Literatur Riview

Leadership style plays a fundamental role in organizational activities, as it reflects the habits and characteristics of individuals, influencing how they interact with others. It involves actions aimed at guiding employees to achieve organizational goals, showcasing a leader's trust in their capabilities. Leadership style encompasses a strategy and behavior shaped by a leader's philosophy, skills, and attitudes (Marsam, 2020:10). It impacts subordinates' behavior, promoting productivity and collaboration towards common objectives (Hasibuan, 2020:170). Winardi (in Syafaruddin, 2019:59) defines it as a framework through which leaders engage with their employees, with indicators such as managing work, fostering relationships, and setting clear objectives. Work motivation, defined as an internal drive influenced by external factors, propels individuals to contribute maximally to organizational goals (Farhat in Busro, 2018:49). Sutrisno (2019:109) emphasizes that motivation can spark the desire to complete activities, while Mohtar (2019:13) outlines indicators including performance improvement and the desire for success. Work discipline is crucial in maintaining employee performance and adherence to organizational regulations, shaping behavior through training and fostering punctuality (Chewe and Taylor, 2021:46; Arijanto, 2019:13). Indicators affecting work discipline include attendance quality, adherence to rules, and individual responsibility (Agustini, 2019:104). Performance, as the outcome of effective collaboration and goal achievement, is assessed through dimensions like work behavior, output quality, and personal character (Sembiring, 2020:15; Busro, 2020:99). Overall, performance is the measurable result of an individual's efforts aligned with organizational objectives, reflecting their abilities within a specific timeframe.

Types of research

In this research, the approach used is qualitative, meaning that it is a research technique based on the philosophy of positivism so that it is used as research on populations and samples that have been determined. In this research, the data collected is statistical data with a set of hypothesis tests so that an analysis objective can be obtained (Sugiyono, 2020:16).

Population and Sample

Population as the entire area studied so that it can be studied and conclusions drawn based on the analysis used (Sugiyono, 2020:126). In this research, the population is the supervisory employees of the account representative of KPP Pratama Sidoarjo Utara amounting to 31 people.

A sample is a part of the entire population where the sample has characteristics that are able to represent the existence of a predetermined population (Sugiyono, 2020:127). This sampling is necessary because in order to simplify the population size if the population is large so that it can have the goal of efficiency of funds, manpower and time if the specified population has a large number but in determining the size of the sampling or sample must be determined based on scientific methods so that the sample determined is in accordance with the characteristics of the population. In this research, the sampling technique used is based on saturated sampling where all members of the population are

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sampled (Sugiyono, 2020:133). So in this research the sample determined is all members of the population totaling 31 respondents.

Data Sources and Collection

The source and collection of the data is defined in this study to show where the data comes from for the purposes of research analysis. In this research, the data source used is library data in the form of journals, books and so on. In accordance with the data source, there are two types of data sources, namely secondary and primary data. According to Sugiyono (2020:224), secondary data sources are data sources that are obtained indirectly where the data sources are from books, journal references and so on, while the primary data sources used in this research are data sources based on the distribution of questionnaires collected at the North Sidoarjo KPP Pratama employees.

Data collection technique

In this research, the data collection techniques used can be determined as follows.

1. Observation
   This technique is an overall observation technique that is carried out directly from the object being studied in accordance with the overall social situation so as to produce a conclusion that can be discussed in the research.
2. Interview
   This technique is an information exchange technique found between two people, where one is the information taker and the second is the information provider, so that this interview technique is expected to contribute to the development of research results.
3. Documentation
   The documentation technique used is by documenting events where the events are needed as a discussion of research results where the documentation is in the form of photos or images for the purposes of research analysis.

Data analysis

Sugiyono (2020:131) Data analysis is a basic analysis of the data obtained in the study. The data analysis used in this study was carried out with the following analysis:

a) Validity Test
   It is a data feasibility test
b) Reliability test
   It is a data consistency assessment test.
c) Classical Assumption Test
   It is a test to assess deviations in regression.
d) Coefficient of determination.
   It is a test to assess the high level of influence produced.
e) Multiple linear regression analysis
   Ghozali (2021:8) is an analysis used to assess the magnitude of the influence of independent variables on the dependent variable, used to assess the number of variables that are more than one.
f) Hypothesis testing.

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In this research, the basic hypothesis testing is done using the partial t-test, where each variable is tested according to the calculated t-level and significance to determine the hypothesis results.

RESEARCH RESULT ANALYSIS AND DISCUSSION

Validity Test

In the results of this study, the validity test was calculated based on the calculated R and the overall R table. The results of the validity test can be determined in the following table in this research:

Table 1 Validity Test Results

No	Variables	Statement	R Count	R Table	Information
1.	Leadership style (X1)	GK1	0.734**	0.355	Valid
		GK2	0.661**		
		GK3	0.716**		
		GK4	0.401*		
		GK5	0.571**		
		GK6	0.514**		
		GK7	0.584**		
2.	Work motivation (X2)	MK1	0.534**	0.355	Valid
		MK2	0.575**		
		MK3	0.649**		
		MK4	0.600**		
		MK5	0.613**		
		MK6	0.614**		
		MK7	0.501**		
3.	Work discipline (X3)	DK1	0.590**	0.355	Valid
		DK2	0.517**		
		DK3	0.716**		
		DK4	0.687**		
		DK5	0.636**		
4.	Employee performance (Y)	KN1	0.570**	0.355	Valid
		KN2	0.854**		
		KN3	0.782**		
		KN4	0.583**		
		KN5	0.658**		
		KN6	0.770**		

Source: Researcher (2023).

It can be concluded that all variables in this research have good validity values so they are worthy of being tested.

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Reliability Test

This test has a function whether all statements in the questionnaire can be trusted by looking at the test result figures whether the value exceeds 0.6 or not. Thus, overall the questionnaire statement can be said to be reliable. The results of the reliability test can be described in the table below:

Table 2 Reliability Test Results

No	Variables	Test results	Cronbach's alpha	Information
1.	Leadership style (X1)	0.701		Reliable
2.	Work motivation (X2)	0.677	0.6	Reliable
3.	Work discipline (X3)	0.619		Reliable
4.	Employee performance (Y)	0.801		Reliable

Source: Researcher (2023).

The conclusion that can be drawn is that this research as a whole has reliable items and can be continued to further testing.

Normality Test

The normality test can be shown in the following image:
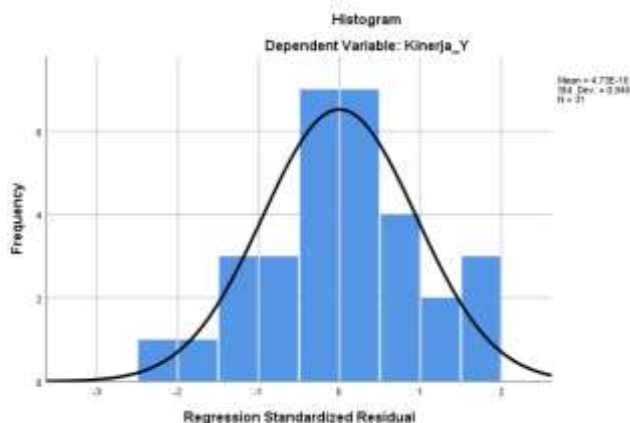
Source: Researcher (2023).

Figure 1 Normality Test

According to the image formed above, it can be seen that it has been shown in the histogram curve of the regression model has a normal distribution. But the researcher added the results of the table to assess the normality of the data misleading then the researcher tried the statistical test. Kolmogorov Smirnov.

Table 3 Kolmogorov Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		31
Normal Parametersa,b	Mean	.0000000
	Std. Deviation	1.99721475
Most Extreme Differences	Absolute	.085
	Positive	.078

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Negative		-.085
Test Statistics		.085
Asymp. Sig. (2-tailed)		.200c,d

Source: Researcher (2023).

According to the table described, the significance value produced is 0.200, this value is higher than 5% so the conclusion is that it follows a normal distribution.

Multicollinearity Test

ObjectivefromThis multicollinearity test is used so that the regression model used can be determined to be free from correlation between independent variables.

Table 4 Multicollinearity Test Results

	Coefficientsa				
Model	Correlations			Collinearity Statistics	
	Zero order	Partial	Part	Tolerance	VIF
1 (Constant)					
Leadership_X1	.461	.328	.248	.856	1.168
Motivation_X2	.567	.523	.438	.858	1.166
Discipline_X3	.315	.400	.312	.996	1,004

a. Dependent Variable: Performance_Y

Source: Researcher (2023).

Likeas stated in the table above. In accordance with the regression model, there is no multicollinearity in this study so that all independent variables meet data eligibility because the tolerance value exceeds 0.1 and the VIF value is lower than 10.

Heteroscedasticity Test

In this study, heteroscedasticity is used to determine the inequality in the regression model from one observation to the variance in the study:
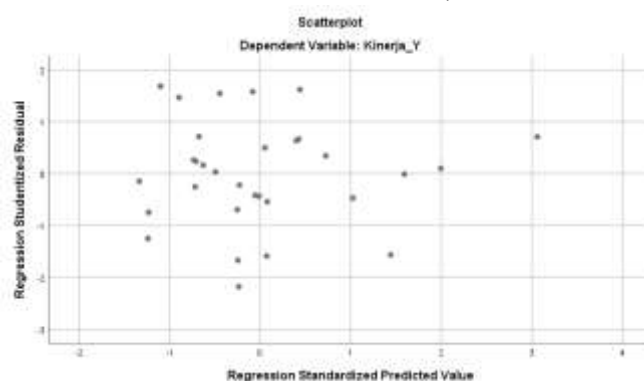

Figure 2 Heteroscedasticity Test
Source: Researcher (2023).

In the image above, it can be seen that the distribution points are spread between the right and left of the 0 axis and there are no distribution points that are gathered, this means that the data in this research does not experience heteroscedasticity.

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Multiple Linear Regression

The results of the equation in the multiple analysis are.

Table 5 Multiple Linear Regression Test Results

	Coefficientsa					
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	5,863	5,830			1,006	.323
Leadership_X1	.251	.139	.268		1,806	.082
Motivation_X2	.488	.153	.473		3.187	.004
Discipline_X3	.454	.200	.312		2.267	.032

a. Dependent Variable: Performance_Y

Source: Researcher (2023).

Explanationfrom the regression model formed according to the table above is:

$$Y = 5.863 + 0.251 X1 + 0.488 X2 + 0.454 X3 + e$$

The explanation of the regression analysis is::

1. The constant value produced is 5.863. This value indicates that if the motivational leadership discipline has a value of zero, then the performance will be positive with a value of 5.863.
2. The leadership style value is 0.251, this indicates that if the leadership style increases, it will also increase employee performance in one direction with other independent variables assumed to have a value of zero.
3. The motivation value is 0,488This indicates that if motivation increases, it will also increase employee performance in one direction with other independent variables assumed to have a value of zero.
4. The work discipline value is 0.488, this indicates that if work discipline increases, it will also increase employee performance in one direction with the other independent variables assumed to have a value of zero.

Coefficient of Determination

Based onThe results of SPSS processing are as follows:

Table 6 Results of Determination Coefficient Test

	Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.700a	.490	.434	2.105	1.272

a. Predictors: (Constant), Discipline_X3, Motivation_X2, Leadership_X1
b. Dependent Variable: Performance_Y

Source: Researcher (2023)

According to the values listed in the table, the contribution value generated by the influence of the motivational discipline leadership style on employee performance is 49%, so

there is still a remainder of 51% which may influence other variables that are not included in this research.

Partial Test

The results of the partial test in this study are:

Table 7 Partial Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,863	5,830		1,006	.323
Leadership_X1	.251	.139	.268	1,806	.082
Motivation_X2	.488	.153	.473	3.187	.004
Discipline_X3	.454	.200	.312	2.267	.032

a. Dependent Variable: Performance_Y

Source: Researcher (2023).

1. In accordance with the description of the table, the test results calculated from the leadership style are 1.806 with a significance result of 0.082 where the value is lower than the t table which is 2.05183 and higher than the significance level of 5%. So there is no influence of leadership style on the performance of the Account Representative of KPP Pratama Sidoarjo Utara.

2. In accordance with the description of the table, the test results calculated from motivation are worth 3,187 with a significance result of 0.004 where the value is greater than the t table which is 2.05183 and lower than the significance level of 5%. So there is no influence of motivation on the performance of the Account Representative of KPP Pratama Sidoarjo Utara.

3. In accordance with the description of the table, the test results calculated from discipline are worth 2,267 with a significance result of 0.032 where the value is greater than the t table which is 2.05183 and lower than the significance level of 5%. So there is no influence of discipline on the performance of the Account Representative of KPP Pratama Sidoarjo Utara.

Discussion

The Influence of Leadership Style on Performance

Results instudyThis is in accordance with the hypothesis test which proves that leadership style is unable to have an influence onAccount Representative performance of KPP Pratama Sidoarjo Utara. The results of this study support research conducted by Manalu (2020) and Yanti et al. (2022) namely that leadership style cannot influence employee performance at KPP Pratama Sidoarjo, leadership style cannot influence Account Representative performance because the attitude shown by the leader tends to have an impact on the work atmosphere, while performance itself has a specific assessment from various aspects that are assessed how the Account Representative's performance is to be able to have good performance. Hasibuan (2020:170) describes this leadership style as a leader's perspective and behavior as an effort to encourage subordinate behavior so that

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they can act and work together to achieve goals together. Each leader of an organization (agency) has their own characteristics in leading an organization under their auspices. Different leadership styles also have an impact on how employees voluntarily participate in achieving organizational goals. A leader needs to think about a leadership style that suits his employees so that employees can show their ability to work optimally. If the leader seems authoritarian in leading, then indirectly the performance of his employees will decrease.

The Influence of Work Motivation on Performance

Resultsin research conductedby testing the hypothesis it is proven that work motivation is able to influence performance*Account Representative*KPP Pratama North Sidoarjo. Busro (2018:49) also describes that work motivation is the level of awareness of a person to work because they have a common goal in an organization so that someone who has high work motivation will encourage themselves to achieve common goals in the organization. The results of this research also imply that it is necessary to pay attention to the role of this motivation for leaders so that employees can be directed and supported so that they can try their best to spur employee performance and can complete tasks with full responsibility. work motivation can influence this performance as a benchmark that employee performance needs to be considered in Account Representatives. This study provides results in accordance with the research results of Effendy and Fitria (2020), Agari (2021), Saribu et al. (2020), and Rasyid (2022) that there is an influence of motivation on employee performance.

The Influence of Work Discipline on Performance

In the results of this research, it is in accordance with the established hypothesis, namely discipline.canhave an impact onperformance of Account Representative of KPP Pratama Sidoarjo Utara. Arijanto (2019:13) also provides an opinion that work discipline is an attitude of employee behavior that obeys the rules so as to form an attitude that is in accordance with what is desired by the organization with employees implementing work discipline, the company will be able to work optimally. The results of this research also imply that if work discipline can be implemented properly, it will be able to have an impact on employee performance. Employees will be accustomed to having a high sense of responsibility for every task given, work completion becomes more orderly and employees will always obey all existing rules. Work discipline needs to be improved in order to improve employee performance. The results shown in this research are in accordance with those carried out by Agari (2021) that employee performance can be influenced by work discipline.

CONCLUSION

From the analysis that has been carried out, the conclusion is: According to the results obtained, the leadership style value is 1,806 and the sig. value is 0.082. Therefore, the leadership style is unable to influence the performance of the Account Representative of KPP Pratama Sidoarjo Utara. According to the results obtained, the value of the work motivation variable is 3,187 and the sig. value is 0.004. Therefore, motivation can influence the performance of the Account Representative of KPP Pratama Sidoarjo Utara. According

to the results obtained, the value of the work discipline variable is 2,267 and the sig. value is 0.032, so it is concluded that discipline can influence the performance of the Account Representative of KPP Pratama Sidoarjo Utara. Some suggestions that can be put forward as considerations for companies and further research include: It is hoped that the North Sidoarjo Pratama Tax Office will pay attention to the implementation of leadership style factors so that employees like the leadership style applied by their superiors. It is hoped that the implementation of work motivation factors can be maintained and improved in order to spur increased employee performance. It is hoped that the implementation of work discipline can be maintained and improved in order to spur increased employee performance. It is hoped that this research can be useful for further research so that it can be used as an additional reference and can add other variables outside of this research.

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