

The Influent of Leadership, Motivation, and Physical Work Environment on Employee Performance

Nur Choliqfatus Azizah¹, Nur Hidayati², Supriyanto³

¹Master Management, Postgraduate Program, Islamic University of Malang, Indonesia

^{2,3}Faculty of Economics and Business, Islamic University of Malang, Indonesia

nurcholiqfatusazizah@gmail.com

Abstract

The study aims to analyze the influence of leadership, motivation and physical work environment on employee performance at the Tax Office (KPP) Pratama East Denpasar. The population in this study were all employees of the Pratama Tax Office (KPP) of East Denpasar, namely 96 people, not including the leadership of 1 person. The number of respondents in this study was determined by the census method in which all employees were used as respondents. Data collected through questionnaire method. Furthermore, the data were analyzed using the method of multiple linear regression data analysis techniques. The results of this study are Leadership, Motivation and Physical Work Environment have a significant effect on Employee Performance at East Denpasar KPP, Leadership has a significant positive effect on Employee Performance at East Denpasar KPP, Motivation has a significant positive effect on Employee Performance at East Denpasar KPP. Physical Work Environment has a significant positive effect on Employee Performance at East Denpasar KPP.

Keywords

leadership; motivation;
physical work
environment; employee
performance



I. Introduction

Competition in world of work really requires a person who is broadminded, intellectually, inovative, and has work spirit as well as a strong passion to keep up with the times. All of organization make efforts to improve the result of work of all elements to get maintain organization in a long time. To get the organization purposed, they definetly will get obstacles in their way. One of them is improvement of human resources.

Employee perfoemence refer to employee competence to do their work which is their responsibility. There are several causes of influence on employee performance for example leadership, motivation, and physical work environment. Leadership is an ability to influence on a group to achieve the vision or goals that have been set. Leadership can be interpreted by means of a leader to give direction, give an encouragement, and set all elements of an organization to achieve organizational targets to obtain optimal work results. Through improving employee performance, it means that work can be achieved to reliaze the goals of organization.

Motivation is the process that initiates, guides, and maintains goal-oriented behaviors. Motivation can be in a positive way such as an increase in salary, increase in benefit, or can be in negative way such as a sanctions in order to employee have a motivation to change their bad habits. Physical work environment is all condition that are in employee's location which can affect to their job.

Tax Office (KPP) Pratama East Denpasar is located in new building of Gedung Keuangan Negara II at Jalan Kapten Tantular No. 4 Renon, Denpasar. In running the organization, Tax Office (KPP) Pratama East Denpasar helped by head office, general subsection and 6 sections, consisting of PDI Section, Service Section, Billing Section, Inspection Section, Tax Extentification Section and Supervision and Consultation Section, and assisted by The Division Group.

Tax Office (KPP) Pratama East Denpasar set some policies that must be followed by all of employee, example : attendance using finger print systems and manual systems, office hour at 07.30 WITA, close the queue at 15.00 WITA, and back to home when the queue is over. If the employee violates the policies, that employee will be punished according to their mistake.

One of indicator to see employee performance can be seen through achievement of tax revenue target. The tax revenue target of Tax Office (KPP) Pratama East Denpasar can be seen in table 1 below :

Table 1. Tax Revenue Target and Realization of Tax Revenue Target in Tax Office (KPP) Pratama East Denpasar 2015-2019

Year	Tax Revenue Target (IDR)	Realization of Tax Revenue Target (IDR)	Target Percentage (%)
2015	735.974.936.999	670.605.162.941	91,1
2016	888.528.752.389	775.034.418.653	87,2
2017	840.100.350.000	773.048.702.000	92,0
2018	939.769.845.000	870.205.109.096	92,5
2019	1.010.821.483.000	872.691.717.876	86,3

Source : Tax Office (KPP) Pratama East Denpasar, 2021

According to table 1 it can be seen that realization of tax revenue target at Tax Office (KPP) Pratama East Denpasar in 2015-2019 have not met the predetermined tax revenue target in 2015 i.e. IDR 735.974.936.999 while the realization of tax revenue target in 2015 i.e. IDR 670.605.162.941 with target percentage 91,1%. In 2016 tax revenue target i.e. IDR 888.528.752.389 while the realization of tax revenue target i.e. IDR 775.034.418.653 with target percentage 87,2 %. In 2017 tax revenue target i.e. IDR 840.100.350.000 while the realization of tax revenue target i.e. IDR 773.048.702.000 with target percentage 92,0%. In 2018 tax revenue target i.e. IDR 939.769.845.000 while the realization of tax revenue target i.e. IDR 870.205.109.096 with target percentage 92,5%. In 2019 tax revenue target i.e. IDR 1.010.821.483.000 while the realization of tax revenue target i.e. IDR 872.691.717.876 with target percentage 86,3%.

Physical work environment can be seen trough arrangement of the room, office layout, lighting, temperature at Tax Office (KPP) Pratama East Denpasar. The space in the Tax Office (KPP) Pratama East Denpasar is not adequate because the room is narrow, so that employee and public service are often disturbed. Office layout in Tax Office (KPP) Pratama East Denpasar located on the highway so the office atmospher is noisy and crowded. In addition, Tax Office (KPP) Pratama East Denpasar is located in the same area with Tax Office Of Bali Regional and Tax Office (KPP) South Badung, and the parking area becomes one it makes the parking area for Tax Office (KPP) Pratama East Denpasar cramped.

II. Review of Literature

2.1 Leadership

Leadership is a process to influence another and the goals is that person wants voluntarily want to carry out join the activities to achieve the goals . In another literature of professional, leadership is an ability to push people to work together to achieve the same goals. And another literature of professional, leadership is something that sticks in someone's self leader like personality, ability, and capability. So, leadership is an ability to influence on a group to achieve the vision or goals that have been set. Leadership can be interpreted by means of a leader to give direction, give an encouragement, and set all elements of an organization to achieve organizational targets to obtain optimal work results. Through improving employee performance, it means that work can be achieved to reliaze the goals of organization.

2.2 Motivation

Motivation is how to direct the power and potential of subordinates, so they want to work together productively to achieve and reliazed the main goals and another goals. Beside that, motivation is a set of attitude and values that influence individuals to achieve the main target of organizational. In another professional's literature, motivation is personal circumstances that drive someone's desire to do some activities to achieve the goals. From some proffessional's literature, motivation is the process that initiates, guides, and maintains goal-oriented behaviors. Motivation can be in a positive way such as an increase in salary, increase in benefit, or can be in negative way such as a sanctions in order to employee have a motivation to change their bad habits. An organization can achieve their vision or goals if all employee have the same motivation.

2.3 Physical Work Environment

Physical work environment is all of physical states and exist in around of workplace that can affect employees both physically and directly or indirectly. Beside that, physical work environment is anything that around the workers in the form of physical conditions or conditions that can affect him in carrying out tasks that charged to him. And another professional's opinion is all of aspect that around the workers which can affect them to do the tasks, example light, temperature, safety, music, hygiene, etc. So, Physical work environment is all condition that are in employee's location which can affect to their job. Physical work environment is devided into two categories, they are : the first is an environment directly related to employee such as table, book, room, etc. Another one is a general environment also have influence the condition of employee such as temperature.

2.4 Employee Performance

Performance is an ability to do something with their skill. Employee performance is very important to know about their abilities to carry out the tasks assigned to them. Beside that, performance is a work result and behaviors that have been achieved in complete the tasks and responsibilities given in a certain period. From all of professional's literature, so, employee performance is the result of work can be achieved by individual or group of employees in an organization, in accordance with the given authority and responsibility given by the organization in an effort to achieve the vision, mission, and goals of organization concerned by including ability, perseverance, independence, ability to solve problems according to the limit given legally, not violating the law and in accordance with morals as well as ethics. From all of professional's literature, so, employee performace is work result

III. Research Method

This research using multiple linier regression analysis for data analysis technique. Before tested using multiple linier regression analysis, tested using classic assumption test and quantitative analysis and supported hypothesis test. Description for the test are:

Multiple Linier Regression Analysis

The step of multiple linier regression analysis are:

- a. designing aregression equation model

$$Y = a + (b_1X_1) + (b_2X_2) + (b_3X_3) + e$$

- b. coefficient of determination

The greater value of R^2 means the greater influence of independent variable on the dependent variable. In general, the value of R^2 is declared in percentage.

IV. Results and Discussion

4.1 Multiple Linier Regression Analysis

Table 2. The Result Of Multiple Linier Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.393	2.584		1.700	0.093
	TOTALX1	.328	.141	.227	2.325	0.022
	TOTALX2	.269	.127	.251	2.122	0.037
	TOTALX3	.280	.128	.278	2.188	0.031
F count		22.725				
Sig F		0,000				
R^2		0,407				

Source : attachemnet 7

According the result of multiple linier regression analysis on table 2 the regression equation can be written as below :

$$Y = 4,393 + 0,227X_1 + 0,251X_2 + 0,278X_3 + e$$

The constant value means if leadership, motivation, and physical work environment told constant or growth to zero, so employee performance (Y) in the mount of 4,393.

Leadership (X_1) have positive regression coefficient value shows if leadership increase with assume the other variable constant, so employee performance will increase.

Motivation (X_2) have positive regression coefficient value shows if motivation increase with assume the other variable constant, so motivation increased.

Physical work environment (X_3) have positive regression coefficient value shows if physical work environment increase with assume the other variable constant, so physical work environment increased.

4.2 Simultaneous Test (F-Test)

According to the calculation result and picture 5 obtained $F_{count} = 22,725$ than the value of $F_{table} = 2,6$. It shows F_{count} value bigger than F_{table} , value and nilai F_{count} is in the rejection area H_0 . Therefore, H_0 rejected and H_a accepted. So, the hypothesis is

Leadership (X_1), Motivation (X_2), influence significant to Physical Work Environment (Y) are proven true or accepted.

4.3 Partial Test (T-Test)

- a. The influence of leadership on employee performance
According to T-Test value obtained the value of t_{count} 2,325 with significant $0,022 < 0,05$ means there is influence partially significant effect between leadership to employee performance in Tax Office (KPP) Pratama East Denpasar.
- b. The influence of motivation on employee performance
According to the calculation and picture 6 t_{count} value = 2,325 compared to t_{table} value = 1,6 so t_{count} more than t_{table} and t_{count} in rejection area H_0 , so H_0 rejected and H_a accepted. The hypothesis told leadership (X_1) give positive effect and significant to employee performance (Y) is related (H_0 rejected).
- c. The influence of motivation (X_2) on employee performance (Y) in Tax Office (KPP) Pratama East Denpasar
According to the calculation and picture 7 t_{count} value = -2,214 compared to t_{table} value = 1,6 so t_{count} more than t_{table} and t_{count} in rejection area H_0 , so H_0 rejected and H_a accepted. The hypothesis told motivation (X_2) give positive effect and significant to employee performance (Y) is related (H_0 rejected).
- d. The influence of physical work environment (X_3) on employee performance (Y) in Tax Office (KPP) Pratama East Denpasar
According to the calculation and picture 7 t_{count} value = -2,214 compared to t_{table} value = 1,6 so t_{count} more than t_{table} and t_{count} in rejection area H_0 , so H_0 rejected and H_a accepted. The hypothesis told physical work environment (X_3) give positive effect and significant to employee performance (Y) is related (H_0 rejected).

4.4 Discussion

a. The influence of leadership, motivation, and physical work environment on employee performance

According to calculation, regression coefficient simultaneous effect on leadership, motivation, and physical work environment amount of 22,725 with significant value 0,000 less than 0,05. It shows leadership, motivation, and physical work environment give a significant effect simultaneously on employee performance in Tax Office (KPP) Pratama East Denpasar. This influence shows increased of leadership, motivation, and physical work environment can increasing the employee performance.

b. The influence of leadership on employee performance

According to calculation, regression coefficient effect on leadership amount of 0,227 with significant value 0,022 less than 0,05. It shows leadership give a positive significant effect partially on employee performance in Tax Office (KPP) Pratama East Denpasar. This influence shows increased of leadership can increasing the employee performance.

c. The influence of motivation on employee performance

According to calculation, regression coefficient effect on motivation amount of 0,251 with significant value 0,037 less than 0,05. It shows motivation give a positive significant effect partially on employee performance in Tax Office (KPP) Pratama East Denpasar. This influence shows increased of motivation can increasing the employee performance.

d. The influence of physical work environment on employee performance

According to calculation, regression coefficient effect on physical work environment amount of 0,278 with significant value 0,031 less than 0,05. It shows physical work environment give a positive significant effect partially on employee performance in Tax Office (KPP) Pratama East Denpasar. This influence shows increased of physical work environment can increasing the employee performance.

V. Conclusion

According analysis result and the discussion has been described before, can be concluded below :

1. Leadership, motivation, and physical work environment give significant effect on employee performance in Tax Office (KPP) Pratama East Denpasar.
2. Leadership give positive significant effect on employee performance in Tax Office (KPP) Pratama East Denpasar.
3. Motivation give positive significant effect on employee performance in Tax Office (KPP) Pratama East Denpasar.
4. Physical work environment give positive significant effect on employee performance in Tax Office (KPP) Pratama East Denpasar.

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