The Effect of Leadership and Motivation on the Performance of UPT Central Bandung Regional Employees Bandung City Regional Revenue Agency (BAPENDA)

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Abstract
This study aims to determine the influence of leadership and motivation on the performance of UPT employees in the Central Bandung Region of the Regional Revenue Agency (Bapenda) of Bandung City. The method used in this research is a quantitative research method with a descriptive-verifikative approach. Data collection techniques using a questionnaire with a saturated sampling technique is a sampling technique when all members of the population are used as samples, with a total sample of 15 respondents UPT Central Bandung Region BAPENDA Bandung City employee while the data source is primary data. Data analysis techniques using multiple linear regression include the coefficient of determination and hypothesis testing. From the results of the analysis either simultaneously or partially, it shows that Leadership and Motivation have a positive effect on the Performance of UPT Employees in the Central Bandung Region of the Regional Revenue Agency (Bapenda) of Bandung City.

I. Introduction

Human resources are one of the factors that play an important role in the survival of an organization because in carrying out organizational activities to achieve the goals set by the organization. The era of revolution 4.0 encourages various activities around the world to be connected to each other. Different types of organizations have different visions and missions to achieve the goals set and human resources are an important element and determine the success of an organization. Therefore, organizational goals can be achieved if they are supported by quality human resources (Triyaningsih, 2014).

In various fields, especially organizational life, the human factor is the main problem in every activity in it. Organization is a system of cooperative activities carried out by two or more people. All actions taken in each activity are initiated and determined by humans who are members of the company. Companies need potential human resource factors, both leaders and employees in the pattern of tasks and supervision which are the determinants of achieving company goals.

The role of human resources (HR) has a vital role in the running of the company's wheels. Human resources (HR) owned by the company are employees who work in a company. Activities within a company can run well because of good management of human resources (HR) which can be used as capital to move, regulate and encourage the establishment of the company's wheels because one of the company's goals is to benefit
from the business the company runs and always strives to maintain and maintain the viability of the business as well as to improve its business development.

The abilities and skills of a leader are important factors in motivating employees to work better. In this case the influence of a leader greatly determines the direction of the goals of the organization, because to realize the goals of the organization it is necessary to apply a role in leading work that is consistent with the work situation at hand. In addition, a leader in carrying out his duties must strive to create and maintain good relationships with his subordinates so that they can work productively. Thus, indirectly the motivation of employees is increasing.

The local tax sector is the main source of revenue for the Bandung City Government, contributing one-third of the total local revenue. This is the main task of the establishment of the Regional Revenue Agency, hoping for an increase in awareness and compliance of taxpayers in paying local taxes and increasing supervision over the implementation of the tax system in the city of Bandung.

Table 1. List of PBB Realizations at BAPENDA Central Bandung City Region 2019, 2020 and 2021

<table>
<thead>
<tr>
<th>Year</th>
<th>Target</th>
<th>Realization</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>139,451,928,171</td>
<td>125,413,418,251</td>
<td>89.93</td>
</tr>
<tr>
<td>2020</td>
<td>110,051,006,300</td>
<td>113,050,616,630</td>
<td>102.73</td>
</tr>
<tr>
<td>2021</td>
<td>119,316,131,011</td>
<td>98,428,371,400</td>
<td>95.32%</td>
</tr>
</tbody>
</table>

Data Source: BAPENDA Central Bandung City Region

Based on Table 1, it appears that the realization of PBB for the Central Bandung City Region reached 84.62% or Rp. 98 billion, while the target for 2021 is Rp. 119 billion. Therefore, the Land and Building Tax for the last 3 years has fluctuated, namely where the realization condition has experienced ups and downs and tends to decrease so that it does not reach the target.

Table 1 data is fluctuating and tends to decrease and does not reach the target. According to (Pratama, 2020), the factors causing the failure to achieve the PBB revenue target are the lack of awareness of paying taxes on time, the weakness of the tax apparatus lies in errors when entering data, active resistance, namely there are still taxpayers who try to avoid, the tax payable notification does not arrive. (SPPT) because taxpayers are not in the tax object, and there are still many taxpayers who forget to pay land and building taxes.
and passive resistance, namely the lack of economy can make it difficult to pay land and building taxes.

The first factor identified to influence employee performance is leadership. Leadership (leadership) can be said as a way of a leader (leader) in directing, encouraging and regulating all elements in the group or organization to achieve a desired organizational goal so as to produce maximum employee performance. With the increase in employee performance means the achievement of the work of a person or employee in realizing organizational goals.

The second factor identified as influencing employee performance is motivation. Motivation is the drive, effort and desire that exists within humans and provides power and directs behavior to carry out good tasks within the scope of work, on a motivational goal. Motivation becomes very important in achieving employee performance. Motivation has an impact on a person or individuals to involve themselves in activities and work that lead to goals as satisfaction. Employees have a strong desire that arises as a result of an internal urge to get involved and participate in the organization by doing all the tasks and work assigned and on an ongoing basis employees will continue to dedicate themselves through all tasks and work voluntarily because of the comfort and pleasure that is based on motivation the strong one.

Based on the results of observations during Field Work Practices (PKL) at UPT Central Bandung area, Regional Revenue Agency (BAPENDA) Bandung City, work motivation from leaders to employees is considered lacking. This is evident from the presence of employees who can still look relaxed during office hours. Therefore, it is very necessary to have work motivation from a leader to develop the ability to work for employees to be better in the future.

Based on the above background, the title of this research is "The Influence of Leadership and Motivation on the Performance of UPT Employees in the Central Bandung Region of the Regional Revenue Agency (Bapenda) of Bandung City".

The problem formulation of this research is (1) Does leadership affect the performance of UPT employees in Central Bandung Region, Bandung City Regional Revenue Agency?, (2) Does motivation affect the performance of UPT employees in Central Bandung Region, Bandung City Regional Revenue Agency?, (3) Does leadership and motivation on the performance of employees of UPT Central Bandung Region Regional Revenue Agency Bandung City?.

This study aims to (1) determine the partial effect of leadership and motivation on the performance of UPT employees in the Central Bandung Region, Bandung City Regional Revenue Agency (2) to determine the simultaneous influence of leadership and motivation on the performance of UPT employees in the Central Bandung Region, Bandung City Regional Revenue Agency.

II. Review of Literature

2.1 Leadership

According to (Terry, George. R. & Rue, 2014) states that "Leadership is a relationship in which one person, namely the leader, can influence other parties to cooperate voluntarily in an effort to carry out related tasks to achieve what the leader wants". According to (Sutikno, 2014) the factors that influence leadership are as follows: (1) Expertise and knowledge. what is meant here is the educational background or diploma owned by a leader, whether or not the educational background is in accordance with the leadership tasks for which he is responsible, work experience as a leader, whether his
experience encourages him to improve and develop his skills and skills in leading; (2) The type of work or institution where the leader carries out his/her duties that each dissimilar organization or institution has different goals, and demands different ways of achieving those goals. Therefore, each type of institution requires different leadership behaviors and attitudes; (3) The personality traits of the leader. We know that psychologically humans are different in nature, character, and personality. There are those who are always tough and firm, but there are also those who are weak and less brave. With the differences in the character and personality of the leader, it will lead to different attitudes and behaviors in carrying out their leadership; (4) Follower personality traits. This point relates to the characteristics of followers, namely why and how group members accept and want to carry out orders or tasks given by the leader.

The indicators of leadership according to (Kartono, 2013: 189) include: (1) Analytical ability. The ability to analyze the situation faced carefully, maturely, and steadily, is a prerequisite for the success of one's leadership; (2) Communication skills. In giving orders, instructions, guidelines, advice, a leader must master communication techniques; (3) Courage. The higher a person's position in the organization he needs to have greater courage in carrying out his duties; (4) Listening ability. Able to listen to opinions from subordinates so that subordinates are not only given assignments but listen to what their subordinates think; (5) Firmness. Assertiveness in dealing with subordinates and dealing with uncertainty is very important for a leader.

2.2 Motivation

According to Hasibuan in (Sutrisno, 2017) "To find that motivation is a stimulus to desire and a driving force for one's willingness to work because each motive has a specific goal to be achieved". Motivation are drives that initiate a person’s behaviour to act in a certain way. For someone to act either positively or negatively depend on incentives that is available (Takwate, 2021). Purwanto in Khairani (2020) which states that "motivation is a conscious effort to influence a person's behavior so that he moves his heart to act to do something so as to achieve certain results or goals".

Factors that influence motivation are internal factors and external factors that come from employees. (Sutrisno, 2009 in Achmad choerudin 2018) The motivational factors are as follows: (1) Internal factors (Internal), are factors that come from within the person himself. explained that internal factors include the desire to live, the desire to have, the desire to gain appreciation, the desire to gain recognition, the desire to power; (2) External factors (External), are factors that come from outside. According to external factors include working environment conditions, adequate compensation, good supervision, job guarantees, status and responsibilities, flexible regulations.

According to (Afandi, 2018:29) mentions several indicators of motivation, namely as follows: (1) Retribution. Everything in the form of goods, services, and money which is the compensation received by employees for their services involved in the organization; (2) Working conditions. The condition or state of the work environment of a company that is a place of work for employees who work in that environment. Good working conditions are comfortable and support workers to be able to carry out their activities well; (3) Work facilities. Everything contained in the organization that is occupied and enjoyed by employees, both in direct relation to work and for the smooth running of work; (4) Work performance. Results achieved or desired by everyone at work. For each person is not the same size because humans are different from each other; (5) Recognition from superiors. A statement given from the superior whether the employee has applied the motivation that
has been given or not; (6) The work itself. Employees who do the work by themselves whether their work can be a motivation for other employees.

2.3 Performance

According to (Rismawati & Mattalata, 2018: 2) performance is a condition that must be known and confirmed to certain parties to determine the level of achievement of an agency's results associated with the vision carried out by a company or company and to know the positive and negative impacts of an operational policy.

The factors that affect performance according to steers in (Tampi, 2014) are: (1) Ability, personality and work interest; (2) Clarity and acceptance or explanation of the role of a worker which is the level of understanding and acceptance of a person on the tasks assigned to him; (3) The level of motivation of workers, namely the energy that encourages mobilizing and maintaining behavior.

According to Bangun (2015:234) employee performance indicators are as follows: (1) Number of Jobs. This dimension shows the number of jobs produced by individuals or groups as requirements that become standard jobs. Each job has different requirements so that it requires employees to meet these requirements, both knowledge, skills and appropriate abilities; (2) Quality of Work. Every employee in the company must comply with certain requirements to be able to produce work according to the quality required by a particular job. Every job has certain quality standards that must be adjusted by employees to be able to work on a provision; (3) Punctuality. Each job has different characteristics, for certain types of work must be completed on time, because it has dependence on other jobs. So, if the work in a certain part is not completed on time, it will hamper the work in other parts, thus affecting the quantity and quality of the work; (4) Attendance. A certain type of work requires the presence of employees to work according to the specified time. In the type of work that requires the presence of employees for eight hours a day for five working days a week. Employee performance is determined by the level of employee attendance in doing it; (5) Cooperation Ability. Not all work can be completed by one employee alone. For certain types of work may have to be completed by two or more employees, thus requiring good cooperation between employees. Employee performance can be judged by their ability to cooperate with other co-workers.

2.4 Research Hypothesis Thinking Framework

When described the framework of thought that has been described above will look like the following scheme:

![Figure 2. Framework](source: Data processed by the author)
2.5 Research Hypothesis

The hypotheses proposed by the researcher in this study, each hypothesis spelled out as following:
H1: The Effect of Leadership (X1) on the Performance of Regional UPT Employees Bandung Middle Body Income Area (Bapenda) City Bandung (Y)
H2: The Effect of Motivation (X2) on the Performance of Regional UPT Employees Bandung Middle Body Income Area (Bapenda) City Bandung (Y)
H3: The influence of leadership (X1) and motivation (X2) on employee performance UPT Region Bandung Middle Body Income Area (Bapenda) Bandung (Y)

III. Research Methods

3.1 Types of Research

The method used in this research is descriptive-verificative. According to Sugiyono (2015:2), descriptive research is a research method defined as a scientific way to obtain data with the aim of using certain data. While verification research is research that aims to determine the relationship between two or more variables (Sugiyono, 2012:55).

3.2 Sample Selection

Determination of the sample size of this study using saturated sampling, saturated sampling is a sampling technique when all members of the population are used as samples. UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung, which amounted to 15 people will be used as samples. According to Sugiyono (2017: 85) the notion of saturated sampling is a sampling technique when all members of the population are sampled, this is done when the population is relatively small, less than 30, or the research wants to make generalizations with very small errors.

3.3 Data Source and Collection

In this study, primary data were obtained directly from the research location, namely the UPT Central Bandung Region, Bandung City Regional Revenue Agency. Especially the interviews were conducted with the leadership of the UPT Central Bandung Region, the Regional Revenue Agency (BAPENDA) of Bandung City. And Giving Questionnaires to UPT Employees of Central Bandung Region, Bandung City Regional Revenue Agency.

3.4 Data Analysis Technique

The data analysis technique in this study used multiple linear regression analysis including the coefficient of determination and hypothesis testing. Multiple linear regression analysis was conducted to determine the direction and how much influence the independent variable had on the dependent variable (Ghozali, 2018). The coefficient of determination measures how far the model's ability to explain the variation of the dependent variable. The coefficient of determination is between zero to one. The value of R square or the coefficient of determination r2 can be seen from the results of data processing in the summary model section. And according to Ghozali (2016: 97) the t statistic test basically shows how far the influence of one explanatory variable individually in explaining the variation of the dependent variable.
IV. Results and Discussion

4.1 Results

a. Multiple Linear Regression

Multiple linear regression is a regression model that involves more than one independent variable. Multiple linear regression analysis was conducted to determine the direction and how much influence the independent variable had on the dependent variable (Ghozali, 2018). The following is the result of multiple linear regression analysis using SPSS 25 software.

<table>
<thead>
<tr>
<th>Table 2. Multiple Linear Regression Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficientsa</td>
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<tr>
<td>Model</td>
</tr>
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</tr>
<tr>
<td>1</td>
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<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Kinerja (Y)

Source: SPSS 25. Output Results

From the equation above, it is known that Leadership and Motivation have a positive regression coefficient, where the better the Leadership and Motivation, the better the performance is predicted.

Statistically, the values in the regression equation above can be explained as follows: (1) The constant of 2.923 shows the score for Performance if Leadership and Motivation is 0 (zero); (2) The regression coefficient for Leadership is 0.419 with a positive coefficient indicating that every increase in the score on Leadership and other independent variables is assumed to be constant, it is predicted to increase the Performance score by 0.419; (3) The regression coefficient for Motivation is 0.238 with a positive coefficient indicating that every increase in the score on Motivation and other independent variables is assumed to be constant, it is predicted to increase the Performance score by 0.238.

b. Coefficient of Determination Test

The coefficient of determination is a value that describes the ability of the independent variable in explaining the dependent variable. The test results are shown in the following table:

<table>
<thead>
<tr>
<th>Table 3. Coefficient of Determination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model Summary b</td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Motivation (X2), Leadership (X1)

b. Dependent Variable: Performance (Y)

Source: SPSS 25. Output Results
From the table above, it is known that the multiple correlation value between Leadership and Motivation on Performance is 0.941 so that an R² value of 0.885 is obtained which shows the ability of the independent variable to explain the dependent variable or in other words Leadership and Motivation simultaneously contribute an influence of 88.5% on performance, while (1 - R²) 11.5% the rest is the magnitude of the contribution of influence given by other variables not examined. Thus, the magnitude of the influence of Leadership and Motivation on Performance is 88.5%.

c. t test (Partial)

The effect of the independent variable on the dependent variable partially can be known using the t test. The statistical method used to test this partial hypothesis is the t test. The t table value used as a critical value in this partial hypothesis test (t test) is 1.782 (one tailed test) obtained from the t distribution table with df = 15 - 3 = 12 at a significance level (α) of 5%. The test results are summarized in the following table:

<table>
<thead>
<tr>
<th>Coefficients a</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>1.324</td>
<td>0.210</td>
</tr>
<tr>
<td>Leadership (X1)</td>
<td>2.284</td>
<td>0.041</td>
</tr>
<tr>
<td>Motivation (X2)</td>
<td>2.214</td>
<td>0.047</td>
</tr>
</tbody>
</table>

Table 4. Results of Partial Hypothesis Testing (t-test)

Source: SPSS 25. Output Results

From Table 4 above, information is obtained that the t value for the leadership variable is 2.284 with a Sig. 0.041 < 0.05 (α). The value of t count (2.284) > t table (1.782) means that Ho is rejected, so with a 95% confidence level it can be decided to reject Ho and accept Ha, which means that leadership has a positive and significant effect on performance. While on the motivation variable the value of t count is 2.214 with a Sig value. 0.047 < 0.05 (α). The t - count value (2.214) > t table (1.782) means that Ho is rejected, so with a 95% confidence level it can be decided to reject Ho and accept Ha, which means that motivation has a positive and significant effect on performance.

d. F Test (Simultaneous)

This F test is used to test the significance of the hypothesis as a whole/together or simultaneously between the variables X₁ and X₂ on the Y variable. The statistical test used to test this simultaneous hypothesis is the F test. The table F value is used as a critical value in the test. This simultaneous hypothesis is 3.885 which is obtained from the distribution table F with df₁ = 2 and df₂ = 12 at a significance level of (α) 5%.

Table 5. Simultaneous Hypothesis Testing Results (F Test)

Source: SPSS 25. Output Results
From Table 5 above, information is obtained that the calculated F value is 46,388 with a Sig value, 0.000 < 0.05 (α). The calculated F value obtained is 46,388 and the value is much greater than the F table value of 3.885 so that Ho is rejected, then with a 95% confidence level it can be decided to reject Ho and accept Ha, which means that there is a positive and significant influence on Leadership and Motivation simultaneously on Performance.

4.2 Discussion

a. The Influence of Leadership on the Performance of Regional UPT Employees

With the results of testing the hypothesis, this is in line with the research that has been carried out by (Munawar, 2019) who concluded that the test results simultaneous show that variable positive influence leadership and significant for PDAM Tirtanadi employees Branch Lever Medan. Then research (Ramadhani, 2016) concluded There is a positive relationship between leadership with employee performance in Hall Development Activity Study (BPKB) DIY.

b. The Effect of Motivation on the Performance of UPT Employees in the Central Bandung Region of the Regional Revenue Agency (BAPENDA) Bandung City

With the results of testing the hypothesis, this is in line with the research conducted by (Yulianita, 2017) concluding that "there is a significant influence between motivational variables on employee performance at Cv. Create Nusa Sidoarjo.

c. The Influence of Leadership and Motivation on the Performance of UPT Employees in the Central Bandung Region of the Regional Revenue Agency (BAPENDA) Bandung City

With the results of testing these hypotheses, this is in line with the research that has been done by (Saputri & Andayani, 2018) concluded that “Results” study show that variable leadership and motivation variable work by simultaneous positive effect on employee performance at PT cladtek bi-Metal Manufacturing Batam

V. Conclusion

5.1 Conclusion

This study aims to test the Leadership and Motivation of the Performance of UPT Employees in Central Bandung Region, Regional Revenue Agency (BAPENDA) Bandung City. Based on the results of the research and discussion, it can be concluded as follows:

1. According to respondents, the Leadership Style at the Central Bandung Regional UPT, the Regional Revenue Agency (BAPENDA) of Bandung City is good. This shows that leadership is an important concern for UPT employees of the Central Bandung Region of the Bandung City Regional Revenue Agency (BAPENDA), although there are still some things that need to be improved.

2. The motivation for employees of the Central Bandung Regional UPT Regional Revenue Agency (BAPENDA) of Bandung City is good. This shows that work motivation at the Central Bandung Regional UPT Regional Revenue Agency (BAPENDA) Bandung City is assessed as expected, although there are still some things that need to be considered.

3. Employee performance obtained the results of the average value of employee performance at UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City as a whole is very good. This shows that employees are satisfied with their performance.
4. Based on the research that has been done, it shows that Leadership (X1) has a positive effect on Employee Performance (Y) UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City.

5. Based on the research that has been done, it shows that motivation (X2) has a positive effect on employee performance (Y) UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City.

6. Based on the research that has been done, it shows that Leadership (X1) and Motivation (X2) on employee performance (Y) UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City

5.2 Suggestion

Practical Implications
1. Head of UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City. It is hoped that they will be more daring to face risks in the work they do.
2. UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City. It is expected to further increase the giving of bonuses to employees so that employee motivation will increase.
3. UPT Central Bandung Region Regional Revenue Agency (BAPENDA) Bandung City. Ensure that its employees arrive on time according to established standards has been established.

5.3 Academic Implication

1. Based on the results of the study, the authors provide suggestions for further researchers to be able to find other dimensions as a measuring tool for the variables to be studied.
2. It is recommended for researchers who are interested in conducting similar research to be able to observe and explore further about the problems that occur in the Central Bandung Regional UPT Regional Revenue Agency (BAPENDA) Bandung City and especially on other objects that generally affect employee performance.

References


Ramadhani, DS (2016). The Influence of Leadership and Motivation on Employee Performance at the Learning Activity Development Center (BPKB).


