



DOI: <https://doi.org/10.31933/dijms.v5i2>

Received: 19 October 2023, Revised: 30 November 2023, Publish: 14 December 2023

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The Influence of Leadership Style and Work Environment on Work Discipline and its Impact on the Performance of State Civil Employees in the District Regional Tax and Retribution Management Agency of Muaro Jambi District

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Abstract: The purpose of this research is to describe the leadership style, work environment, discipline and performance of employees of the Muaro Jambi Regency Regional Tax and Levy Management Agency and to analyze the partial and simultaneous direct and indirect influence of leadership style and work environment on employee discipline and performance, as well as to analyze discipline towards employee performance. The population in this research are employees of the Muaro Jambi Regency Regional Tax and Levy Management Agency, totaling 44 employees with conditions in 2022. The data analysis technique used in this research is through path analysis followed by hypothesis testing through the F test (Simultaneous) and t (Partial). From the path analysis tests carried out, it was found that leadership style and work environment had an influence on discipline by 79.39% while the rest was influenced by other variants. Leadership style and work environment have an influence of 80.72% on employee performance at the Muaro Jambi Regency Regional Tax and Levy Management Agency. This research concludes that the leadership style, work environment, discipline and employee performance are in good and high condition. Apart from that, the leadership style and work environment partially and simultaneously have a positive and significant influence on employee discipline and performance at the Muaro Jambi Regency Regional Tax and Levy Management Agency. Likewise, discipline has a positive and significant influence on employee performance.

Keywords: Leadership Style, Work Environment, Discipline and Performance.

INTRODUCTION

Leaders basically have different behaviors in leading their employees. The behavior of these leaders is called leadership style. Leadership style is the process of directing and influencing

members in carrying out various activities in an organization. Leaders use their influence to clarify organizational goals for their subordinates, motivate them to achieve organizational goals and help create a work atmosphere so that employees can be productive at work. The success of a leader in influencing subordinate behavior is largely influenced by leadership style (Farida: 2015). It can be ascertained that the behavior of a leader is an influence that will give rise to its own understanding which will influence the psychological condition of subordinates, there are subordinates who see, observe and imitate the leader's behavior that is displayed or felt as something that is expected by subordinates, it will have a better impact on performance. employees, on the other hand, if the leadership behavior displayed by superiors is something that does not match their expectations, it will have a negative effect on employee performance (Zhen, 2002).

The Regional Tax and Levy Management Agency was formed based on Muaro Jambi Regency Regional Regulation Number 17 of 2016 concerning the Formation and Structure of Regional Apparatus as stated in article 2 letter e paragraph (4) that the Regional Tax and Levy Management Agency with Type B, carries out supporting functions revenue management and Muaro Jambi Regent Regulation Number 55 of 2016 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Muaro Jambi Regency Regional Tax and Levy Management Agency. as amended in Muaro Jambi Regency Regional Regulation Number 51 of 2018, the Muaro Jambi Regency Regional Tax and Levy Management Agency is given the task of organizing and coordinating the implementation of regional revenue levies in accordance with applicable laws and regulations.

The strategic plan of the Tax and Levy Management Agency is a part of the Regional Apparatus Organization located in Muaro Jambi to fully support various Muaro Jambi Regency Government programs which include planning for the development of regional sources of income, registration and determination of regional tax and levy objects in accordance with the study laws, rules and norms of appropriateness, as well as guidance and counseling on legislative regulations in the field of regional taxes and levies.

Regional development is part of national development, the implementation of which requires quite a lot of money, which is a challenge for the Regional Tax and Levy Management Agency in its efforts to increase regional income through the intensification and extensification of taxes, regional levies and other revenues.

Based on the phenomena found at the Muaro Jambi Regional Tax and Levy Management Agency, the author wishes to conduct thesis research with the title "The Influence of Leadership Style and Work Environment on Work Discipline and Its Impact on the Performance of State Civil Servant Employees Regional Tax and Levy Management Agency Of Muaro Jambi District".

RESEARCH METHODS

In this research, the object of research is the ASN of the Muaro Jambi Regency Regional Tax and Retribution Management Agency. Where the number of BPPRD ASN is 45 ASN. This research is more directed at the process of analyzing the influence of leadership style and work environment on discipline and its impact on the performance of ASN employees at BPPRD Muaro Jambi Regency. In this study the independent variable is leadership style (X_1) and work environment (X_2) while the intervening variable is discipline (Y) and the dependent variable is performance (Z).

Based on consideration of the research objectives, the methods used in this research are the Descriptive Method and the Verification Method. In carrying out this research, descriptive and verification research types or tools were used which were carried out through data collection in the field. After the data was analyzed using path analysis, the researcher then tested the hypothesis

using the partial t-test and F-test simultaneously. Before testing the hypothesis, the questionnaire was first tested using validity and reliability tests.

RESULT AND DISCUSSION

Based on the results of the descriptive analysis, the frequency distribution of leadership style variables (X1), work environment (X2), discipline (Y) and performance (Z) is as follows:

Table 1
Recapitulation of Research Variables

No	Variable car	Total Shoes	Criteria
1	Leadership Style	1.171	Pretty good
2	Work environment	1.029	Pretty good
3	Discipline	1.484	High enough
4	Kinerja	1.643	Height

At the Muaro Jambi Regency Regional Tax and Levy Management Agency. Research data with leadership style characteristics (X₁), discipline (X₂), discipline (Y) and performance (Z) show that:

- a. The leadership style in the Regional Tax and Levy Management Agency of Muaro Jambi Regency is included in the "Quite Good" category with an average leadership style variable (X₁) of 147. Thus, the existence of the dimensions of innovator, communicator, motivator and controller can influence the leadership of the Regional Tax and Levy Management Agency of Muaro Jambi Regency.
- b. The work environment at the Muaro Jambi Regency Regional Tax and Levy Management Agency is included in the "Quite Good" category with an average organizational culture variable (X₂) of 147. Thus, the existence of a physical and non-physical work environment can influence the performance of employees at the Muaro Jambi Regency Regional Tax and Levy Management Agency.
- c. The work discipline in the Muaro Jambi Regency Regional Tax and Levy Management Agency is included in the "Quite High" category with an average work discipline variable (Y) of 148.4. Thus, the dimensions of frequency of attendance, level of employee alertness, compliance with standards, compliance with regulations and work ethics can influence work discipline at the Muaro Jambi Regency Regional Tax and Levy Management Agency in carrying out daily activities in the organization.
- d. The performance of the Muaro Jambi Regency Regional Tax and Levy Management Agency is included in the "Quite High" category with an average Performance variable (Z) of 149.3. Thus, the quantity of work, quality of work, use of time, cooperation and attendance can influence the performance of employees at the Muaro Jambi Regency Regional Tax and Levy Management Agency in carrying out daily activities in the organization.

Based on the regression analysis, the following results are obtained:

Table 2
Line Coefficient Value

Influence Between Variables	Path coefficient (beta)	Sig.	R Square
X ₁ → Y	0,413	0,000	0,796
X ₂ → Y	0,536	0,000	0,796
X ₁ → Z	0,465	0,000	0,808

$X_2 \rightarrow Z$	0,493	0,000	0,808
$Y \rightarrow Z$	0,857	0,000	0,734

Source: Data processed in 2023

Table 3

Summary of the Direct and Indirect Influence of Leadership Style and Work Environment on Work Discipline

Variable	Influence			Sub Total	Total Influence
	Direct	Indirect			
		X ₁	X ₂		
Leadership Style	17,06%		16,80%	16,80%	33,86%
Work Environment	28,73%	16,80%		16,80%	45,53%
Influence of X₁ & X₂ against Z					79,39%
Other factors					20,61%

Source: Data processed in 2023

From the calculation of structure 1, it can be concluded that the total direct and indirect influence of leadership style and work environment together on discipline is 79.39%, where this figure explains that directly leadership style and work environment contribute to discipline of 79.39%. %.

Table 4

Summary of the Direct and Indirect Influence of Leadership Style and Work Environment on Performance

Variable	Influence			Sub Total	Total Influence
	Direct	Indirect			
		X ₁	X ₂		
Leadership Style	21,62%		17,40%	17,40%	39,02%
Work Environment	24,30%	17,40%		17,40%	41,70%
Influence of X₁ & X₂ against Z					80,72%
Other factors					19,28%

Source: Data processed in 2023

From the calculation of structure 2 it can be concluded that the total direct influence of leadership style and work environment on performance is 39.02%, while the indirect influence is 41.70%. Thus, the total direct and indirect influence of leadership style and work environment variables on performance is 80.72%.

Table 5

Coefficient of Determination of Work Discipline on Performance

Model Summary				
Model	R	Square	justed R Square	Error of the Estimate
1	.857 ^a	.734	.727	2.199
a. Predictors: (Constant), Disiplin				

From the calculation process for structure 3, the direct influence of discipline (Y) on performance (Z) is 73.4%, this shows that discipline (Y) directly influences performance (Z). Meanwhile, to see how much the discipline variable (Y) is able to contribute to performance (Z).

From the calculation of structure 4 it can be concluded that the direct influence of leadership style and work environment together through work discipline on employee performance is 45.90%, the indirect influence is 38.79% and the total influence is 84.71%. Thus, together the variables of leadership style and work environment through work discipline have a significant influence on employee performance at BPPRD Muaro Jambi Regency.

Discussion

Based on the description above, the F value is known $F_{\text{count}} > F_{\text{table}}$, so that H_0 is rejected and H_a is accepted, which means that simultaneously the leadership style and work environment have a significant effect on the work discipline of employees at the Muaro Jambi Regency Regional Tax and Levy Management Agency. Based on the findings, it can be proven that the better the leadership style and work environment, the higher the work discipline of employees in an agency. The results of this research are in line with research conducted by (Arzi, 2014) and Ahmad et. Al (2013) stated that there is a significant influence between leadership style and work environment on work discipline.

Due to the value of t_{count} leadership style is greater than t_{table} ($t_{\text{count}} > t_{\text{table}}$) so that H_0 is rejected and H_a is accepted, which means that leadership style has a significant effect on work discipline. $t_{\text{value}_{\text{count}}}$ work environment is greater than t_{table} ($t_{\text{count}} > t_{\text{table}}$) so that H_0 is rejected and H_a is accepted, which means the work environment has a significant effect on employee discipline. Mc Shane and Von Glinow (2003: 429) define a democratic leadership style as a leadership style that helps people achieve their current goals more efficiently, such as linking work performance with valued rewards and ensuring that employees have the resources needed to complete the job. Therefore, a leader with a democratic leadership style must be able to motivate his subordinates so that they are able to carry out their duties optimally. As a result of the motivation carried out by the leadership, an agreement is then reached regarding the targets to be achieved along with a clear division of roles and tasks. Providing motivation is also carried out by providing an overview of the achievements that can be achieved if subordinates are able to achieve the expected work performance.

Employee work discipline is the attitude of someone who works in a government agency in complying with applicable regulatory norms in carrying out work. Organizations must carry out supervision to control employee work discipline on a daily basis, because the level of work discipline will have a positive impact on achieving the organization's goals. The purpose of discipline according to Wirawan (2009) is to motivate employees to comply with company performance standards, maintain mutually respectful relationships between subordinates and superiors and vice versa, improve work results, increase morale, work enthusiasm, work ethic, work effectiveness and efficiency, and increase organizational peace and citizenship. . Saydam (2006) said that the decline in employee work discipline was caused by high absenteeism rates, frequent lateness and leaving earlier than the specified time, decreased morale and passion for work, failure to achieve programmed company targets, as well as declining productivity and work results.

The hypothesis about the partial influence of work discipline on performance is proven by the t-test. From the results of the tests carried out in Table 4.23 above, the $t_{\text{value}_{\text{count}}}$ work discipline variable due to the $t_{\text{value}_{\text{count}}}$ greater than t_{table} and the significant value is 0.000 because the significance level is < 0.05 ($0.000 < 0.05$), then H_0 is rejected and H_a is accepted, meaning that work discipline has a positive and significant effect on employee performance at the Muaro

Jambi Regency Regional Tax and Levy Management Agency. Apart from that, the results of this research also show the same results as research by Arjuna (2021), Ramadhan (2023) and Simanjuntak (2015) where the results of their research show that work discipline has a positive and significant effect on performance.

According to Mangkunegara (2010) and Prawirosentono (1999) there are several factors that influence employee performance achievement. These factors include ability (ability), discipline (motivation), individual factors, organizational environmental factors and work discipline. One of the factors that influences employee performance is work discipline. Work discipline is one of the benchmarks for evaluating work performance. People who are able to demonstrate a disciplined attitude at work tend to be thorough and have great responsibility for the tasks they are responsible for. The severity of a task that is the responsibility of a worker is seen or addressed differently from other workers, this depends on how each individual views the work. The more awareness you have of your duties and responsibilities, the more work discipline you will have. Workers who are able to overcome all work-related problems tend to be more able to complete tasks on time. This condition reflects high work discipline (Hasibuan, 2000).

CONCLUSION

Based on the results of hypothesis testing and discussion, the following can be concluded:

1. Based on the results of the descriptive analysis carried out, it shows that the leadership style and work environment are in good condition and discipline and employee performance at the Muaro Jambi Regency BPPRD is in high condition.
2. Leadership style and work environment directly and indirectly influence employee discipline at BPPRD Muaro Jambi Regency.
3. Leadership style and work environment directly and indirectly influence employee performance at BPPRD Muaro Jambi Regency.
4. Discipline influences employee performance at BPPRD Muaro Jambi Regency.
5. Leadership style and work environment through discipline have an influence on employee performance at BPPRD Muaro Jambi Regency.

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