An Effect of Leadership and Work Motivation Employee Job Satisfaction at the Regional Tax and Level Management Agency North Medan

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Abstract

This research was conducted to know the influence of leadership and motivation on employee job satisfaction at the regional tax and retribution management agency branch Medan Utara. This research approach uses an associative where this study aims to analyze the problem that there is a relationship between a variable and other variable. The population in this study were employees who worked in the office of the regional tax and retribution management agency branch Medan Utara. This study uses saturation or census techniques where all of the population was used as a sample, and the number of employees who work in the office of the regional tax and retribution management agency branch in North Medan is 70 people. The results of this study are that there is a significant influence between leadership on job satisfaction 0.000 < 0.05, as well as between the motivation variable on job satisfaction, where there is a considerable influence. There is also a simultaneous research result known that $F_{0.007} > F_{0.024}$ with a probability of sig 0.000 < 0.05, it is stated that the hypothesis Ho (rejected) and Ha are accepted, indicating that there is an influence between leadership and motivation on employee job satisfaction. The coefficient of determination obtained is 0.890, which means 89%, where other factors influence the remaining 11%.

I. Introduction

In facing business competition, organizations or companies should have substantial resources. Vital resources must be running simultaneously to form a unity and produce synergies. Therefore, the role of human resources is crucial to creating a good synergy for the company to generate profits.

Human resources are resources that have reason and feelings, desires, skills, knowledge, encouragement, and work that can be produced for the company. All of these things affect the company to achieve its goals. Even though technology, information development, capital, and materials are sufficient, if human resources are available, the company will find it difficult to achieve its goals (Arianty et al., 2016).

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Job satisfaction is an employee's attitude towards work related to work situations, cooperation between employees, rewards received at work, and matters relating to physical and psychological factors. This attitude towards work results from several individual-specific attitudes towards factors in employment, individual adjustment, and individual social relationships outside of work, giving rise to the individual's general attitude towards the work he faces (Sutrisno, 2013).

The problem found by the company related to employee job satisfaction is the lack of concern for leaders toward employees. Leaders are less assertive in improving the quality of employee work. Such as, time discipline at work is not optimal, and the work atmosphere is less conducive, causing dissatisfaction among other employees.

Leadership is one of the most popular topics that attract many people's attention to be discussed and researched. This can being seen from the many studies, discussions and discussions about leadership in each country conducted by experts, academics, and industrial/organizational practitioners. A person who occupies a formal position in an organization or country He leads and directs corporate resources to achieve the desired goals together (Tambunan, 2015).

The problems found in the company, especially leadership, are still less effective in working, the administration is still not working with subordinates to further advance the company in improving the quality of the company. With the leader's lack of cooperation and firmness in implementing it, the performance of employees becomes less excellent and regular in doing work. This can lead to a decrease in the quality of employee work due to the lack of maximum leadership at work.

Work motivation is the process of purchasing motives (movements) for employees to work in such a way that organizational goals can be achieved efficiently. So, in providing motivation, managers must be able to influence the attitude of subordinates so that they are willing to carry out tasks in line with organizational goals (Tobing & Napitu, 2011).

The problem found in the company related to motivation is that the low work motivation of employees will also affect employee performance. Judging from employees who are lazy in doing work, this results in much work that has not been completed on time.

Based on the results of initial observations conducted at the research site of the Regional Tax and Levy Management Agency of UPT Medan Utara, the authors found a lack of leadership by the leadership employees, resulting in dissatisfaction with the work employees. Poor work motivation can also affect employee job dissatisfaction. Work motivation is essential for every company because, with good reason, a company will be able to achieve the target of a company's goals.

Therefore, the influence of work motivation leadership significantly affects employee job satisfaction. The company cannot run well if the management of employees in applying the leadership style, motivation, and work environment of employees is not carried out as well as possible.

II. Review of Literature

2.1 Job satisfaction

Work is a pleasant or unpleasant emotional state in which employees view work. Work reflects one's feelings towards work. This can be seen in a positive attitude towards work and everything in the work environment. The employees' work goals may affect employee attendance, and the desire to change jobs can also affect the willingness to work
Job satisfaction is a person's feelings towards his job. This means that the conception of job satisfaction results from human interaction with the work environment. From the limitations on job satisfaction, organizations must be able to identify and try to find out what is expected from the results of their work. These expectations can be placed correctly if the leadership can understand employee perceptions of satisfaction. Knowing employee perceptions of satisfaction is very important so that there is no perception gap between leaders and employees (Saragih & Simarmata, 2018).

Job satisfaction will affect productivity which is highly expected by managers for managers need to understand what must be done to create job satisfaction for their employees to become actors who support the achievement of goals and have thoughts, feelings, and desires that will be able to influence their attitudes towards their work (S. Bahri & Nisa, 2017).

From the understanding expressed by the experts above, it can be concluded that job satisfaction is a significant factor in getting optimal work results from employees and creating good relationships between employees and leaders so that there is no perception gap between leaders and employees for the progress of the company alone.

Factors that affect job satisfaction will be known by looking at several things that can lead to and encourage job satisfaction as follows (Iskandar & Yuhansyah, 2018:66):
1. Psychological factors are related to employee psychology, including interest, peace of mind at work, attitudes towards work, talents, and skills.
2. Social factors are related to social interactions between fellow employees and social interactions among employees and superiors and employees who have different types of work and the severity of the work.
3. Physical factors are factors related to the physical condition of the work environment and the physical condition of employees, including the type of work, timing and rest time, work equipment, room conditions, temperature, lighting, air exchange, employee health conditions, age, and so on.
4. Financial factors are related to guarantees and employee welfare, including the system and amount of salary, social security, various allowances, facilities provided, promotions, and fair and proper remuneration.

Each employee has a different job satisfaction standard of satisfaction. The indicators of job satisfaction, according to (Hasibuan, 2014), include:

1. Loyalty Appraiser measures employee loyalty to his job, position, and organization. This loyalty is reflected by the willingness of employees to maintain and defend the organization inside and outside of work from other people who are not responsible.
2. Ability of the Appraiser to assess the work results, both quality, and quantity, that the employee from his job description can produce.
3. Honesty Appraiser assesses honesty in carrying out his duties to fulfill the agreement for himself and others.
4. Creativity Appraiser assesses the ability of employees to develop their creativity to complete their work so that they will be able to work better.
5. Leadership Assessor assesses the ability to lead, has a strong personality, is respected, and authoritative, and can motivate others or his subordinates to work effectively.
6. Salary level Appraiser, assessing the salary given by the company and received by employees, must follow what employees give to the company to feel satisfied.
7. Indirect job satisfaction, Appraisers assess the provision of adequate and appropriate remuneration to employees for their contribution to helping the company achieve its goals. Giving remuneration or compensation for the energy, time, thoughts, and
achievements that have been given by someone to the company.
8. Work environment Appraiser, assessing a good work environment can make employees feel comfortable at work.

2.2 Leadership

Leadership is the personality possessed by a director. Leadership is the ability to command and influence others to want to do a job according to their wishes. In other words, leadership is the ability to control and influence others to make an appointment so that the goals that have been set can be achieved (Arianty, 2015).

Leadership is a phenomenon that exists in every community because where humans interact, and there arises a leadership phenomenon ranging from interactions in the most primitive groups to the most advanced, from minority groups to the most prominent organizations (Saragih & Simarmata, 2018). Leadership is an attempt by a leader to realize individual goals or organizational goals because the leader is expected to influence, support, and motivate his followers to carry out it individually and organizationally (Suparman, 2019). From the understanding put forward by the experts above, it can be concluded that leadership is the ability to govern and influence others to want to carry out a job according to their wishes and to realize individual or company organizational goals.

The factors that influence leadership, according to (Sukiyat, 2019), are as follows:
1. Personality, past experiences, and expectations of leaders. This includes values, background, and experiences that will influence the choice of leadership style.
2. Expectations and behavior of superiors.
3. The characteristics, expectations, and behavior of subordinates affect leadership style.
4. Task needs, each subordinate's task will also affect the leadership style.
5. Organizational climate and policies influence the expectations and behavior of subordinates.
6. Peer expectations and behavior.

According to (Handoko, 2003), leadership indicators are as follows:
1. Ability in his position as a supervisor (Supervisory Ability) or the implementation of essential management functions, especially directing and supervising the work of others.
2. The need for achievement in work, including the search for responsibility and the desire to succeed.
3. Intelligence, including wisdom, creative thinking, and thinking power.
4. Decisiveness, or the ability to make decisions and solve problems competently and appropriately.
5. Self-confidence, or the view of oneself as the ability to deal with problems.
6. Initiative, or the ability to act independently, develop activities, and find new ways or innovations.

2.3 Work Motivation

Motivation is something that moves people, providing motivation ensures that people are moving in the direction you want, the goal of motivation is to achieve a sense of shared purpose by ensuring that as far as possible the wants and needs of the organization and the wants and needs of its members are in harmony (M. S. Bahri, 2018).

Motivation is a process that encourages or influences someone to get or achieve what they want, both positively and negatively. Motivation will give a change to someone that arises as a result of feelings of soul and emotion so that it encourages to take action something that is caused by these needs, desires and goals (Wahyudi & Tupti, 2019).
Motivation is an impulse that causes a person to do an action to achieve a certain goal. Motivation is a factor that encourages someone to do a certain activity, therefore motivation is often interpreted as a factor driving a person's behavior (Harahap & Khair, 2019).

According to (Yakup, 2017) mentions and explains the factors that cause employee motivation consisting of:
1. Challenges in the work itself, namely the size of the challenges felt by employees towards their work.
2. Achievement, namely the possibility of employees achieving high work performance.
3. The possibility to develop, namely the possibility of employees to develop their potential.
4. Responsibility, namely the size of the responsibility felt by employees related to their work.
5. Advancement in position, namely the possibility of employees being able to advance in their careers.
6. Recognition, namely the size of the recognition given to employees for the performance that has been done.

According to (Mangkunegara, 2013:13) which states that the indicators of work motivation are:
1. Hard work, namely doing activities to the best of their ability.
2. Future Orientation, which is interpreting what will happen in the future and making plans in that regard.
3. Task/target orientation, which is always oriented to quality work results
4. Efforts to progress, namely carrying out activities to obtain goals.
5. Perseverance, namely doing all the work diligently and sincerely.
6. Utilization of time, namely using time well in completing work.

III. Research Method

This study uses an associative research approach. Associative research aims to determine the relationship between two or more variables. The population in this study were all permanent employees of the Regional Tax and Levy Management Agency of UPT Medan Utara, amounting to 70 employees. The number of samples used in this study was 70 respondents using saturated models. The data collection technique used is a list of questionnaire questions given to research respondents, namely permanent employees of the Regional Tax and Levy Management Agency of UPT Medan Utara. The data analysis technique in this study is quantitative data analysis, namely testing and analyzing data by calculating numbers and then drawing conclusions from the test by testing a) Classical Assumptions, namely normality test, Multicollinearity test, and Heteroscedasticity test. b) Multiple Linear Regression Test. c) Hypothesis test, namely t test, and F test. d) Coefficient of determination.

IV. Results and Discussion

4.1 Classic Assumption Test

Classical assumption test is a requirement of multiple regression analysis which aims to obtain valid analysis results. In this classical assumption test includes normality test, multicollinearity test, heteroscedasticity test.
4.2. Normality Test

The normality test aims to determine whether the regression, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is to have a normal or close to normal data distribution. If the data spreads around the diagonal line and follows the direction of the diagonal line and follows the diagonal direction, the regression model fulfills the assumption of normality. The normality test conducted by the author is as follows:

Based on Figure 1 above, it can be seen that the data spreads along a diagonal line, meaning that the data between the dependent variable and the independent variable has a normal relationship or distribution or meets the normality assumption test.

4.3 Multicollinearity Test

The Multicollinearity test is used to determine whether in the regression model there is a high correlation between the independent variables, provided that:

If the tolerance is < 0.1 or equal to VIF > 10, there is a serious multicollinearity problem. If Tolerance > 0.1 or equal to VIF < 10, there is no multicollinearity problem.

With SPSS version 24.00, the following multicollinearity test results can be obtained:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Toleranc e</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>4,550</td>
<td>1,527</td>
<td>2,980</td>
<td>.000</td>
<td>1,263</td>
</tr>
<tr>
<td>Leadership</td>
<td>.446</td>
<td>.071</td>
<td>.498</td>
<td>6,318</td>
<td>.000</td>
</tr>
</tbody>
</table>
4.4. Heteroscedasticity Test

The heteroscedasticity test was carried out to determine whether the regression model had an inequality of variance from the residuals of one observation to another. The methods of heteroscedasticity testing were the graph method and the scatterplot method. The basis of the analysis is as follows:

If there is a certain pattern, such as the dots forming a regular pattern, heteroscedasticity has occurred. If there is no clear pattern and the points spread irregularly, then there is no heteroscedasticity. With SPSS version 24.00, the results of the heteroscedasticity test can be obtained as follows:

![Scatterplot](image)

*Figure 2. Heteroscedasticity Test Results*

From Figure 2 above, it can be seen that the residual distribution is irregular and does not form a pattern. This can be seen in the scattered points or plots. The conclusion that can be drawn is that there is no heteroscedasticity.

4.5 Multiple Linear Regression Test

The multiple linear regression model used is job satisfaction as the dependent variable and situational leadership style, work motivation and work environment as independent variables. Where multiple analysis is useful to determine the effect of each dependent variable on the independent variable. Following are the results of data management using SPSS version 24.00.
Table 2. Multiple Linear Regression Test Results

<table>
<thead>
<tr>
<th>Coefficientsa</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4,550</td>
<td>1,527</td>
<td>.071</td>
<td>.498</td>
<td>2,980</td>
<td>.000</td>
</tr>
<tr>
<td>Leadership</td>
<td>.446</td>
<td>.071</td>
<td>.481</td>
<td>6,318</td>
<td>.000</td>
</tr>
<tr>
<td>Work Motivation</td>
<td>.444</td>
<td>.073</td>
<td>.481</td>
<td>6,096</td>
<td>.000</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Work Satisfaction
Source: Processed data (SPSS 24.00)

From the regression model above, the regression equation is:

\[ Y = 4.550 + 0.4461 + 0.4442 \]

From the above equation it can be explained that:
1. If leadership and work motivation are assumed to be equal to zero (0) then job satisfaction is worth 4,550.
2. If leadership is increased by 100%, it will be followed by an increase in job satisfaction of 0.446 or 44.6% with the assumption that other variables will not change.
3. If work motivation is increased by 100%, it will be followed by an increase in job satisfaction of 0.444 or 44.4% with the assumption that other variables will not change.

4.6 Coefficient of Determination (R-Square)

According to (Sugiyono, 2013) the coefficient of determination (R2) essentially regulates how far in explaining the variation of the dependent variable. The value of the coefficient of determination is between zero and one.

The coefficient of determination serves to determine the percentage of the influence of the independent variable and the dependent variable by squaring the coefficients found. In its use, the coefficient of determination is expressed as a percentage (%). To determine the extent of the contribution or percentage of leadership and work motivation to job satisfaction.

Table 5. Results of the Coefficient of Determination (R2)

<table>
<thead>
<tr>
<th>Model Summaryb</th>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>.944a</td>
<td>.890</td>
<td>.887</td>
<td>1,503</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Work Motivation, Leadership
b. Dependent Variable: Work Satisfaction
Source: Processed data (SPSS 24.00)

From the calculation results that can be seen in the table above, it can be seen that the coefficient of determination obtained is 0.890 which means 89% and since it only uses 2 variables, the value obtained from the Adjusted R Square is 0.887 or 88.7% where the variation of job satisfaction variable (Y) is determined by the independent variables, namely leadership (X1) and work motivation (X2) while the rest is influenced by other variables not examined.
V. Conclusion

From the research results and discussion about the influence of leadership and motivation on job satisfaction for employees who work at the Regional Tax and Levy Management Agency branch. North Medan. So, the author can draw the following conclusions:

1. From the results of the research conducted, it is known that the leadership partially t-count (6,318) is more significant than the t-table (1,996) with a probability of sig 0.000 < 0.05, which means that there is a positive and significant influence on job satisfaction.
2. From the results of the research conducted, it is known that the partial motivation of t-count (6,096) is more significant than t-table (1,996) with a probability of sig 0.000 < 0.05, which means that there is a positive and significant influence on job satisfaction.
3. From the results of simultaneous testing, it can be seen that the value of Fount (272.107) is more significant than the F-table (2.74) with a probability of sig 0.000 <0.05, it can be interpreted that the positive influence of leadership and motivation has a significant effect on job satisfaction for employees who work at the Regional Tax and Levy Management Agency branch. North Medan.

References


