DETERMINATION OF WORK MOTIVATION, LEADERSHIP, AND TRAINING WITH WORK CULTURE AS AN INTERVENING VARIABLE ON PERFORMANCE IN REGIONAL REVENUE AGENCY BATAM CITY

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ABSTRACT

This study aims to determine the Determination of Work Motivation, Leadership, and Training with Work Culture as Intervening Variables on Performance at the Regional Revenue Agency of Batam City. The research method used is descriptive method with a quantitative approach. This descriptive method involves collecting data to test hypotheses or answer questions about people's opinions on an issue or topic. Data collection was carried out using a questionnaire instrument which was distributed to 102 respondents. Data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS version 3 software. The results showed that the effect of work motivation on performance had a P-value of 0.026 <0.05, so it can be stated that the effect of work motivation on performance is significant. The influence of the leadership variable on performance has a P-value of 0.000 <0.05, so it can be stated that the influence of leadership on performance is significant. The effect of the training variable on performance has a P-Values of 0.001 <0.05, so it can be stated that the effect of training on performance is significant. The influence of work culture variables on performance has a P-value of 0.025 <0.05, so it can be stated that the influence of work culture on performance is significant. The influence of work motivation variables on work culture has a P-Values of 0.008 <0.05,

Keywords*: Work Motivation, Leadership, Training, Work Culture, Performance*

1. INTRODUCTION

To maximize the services provided by the Batam City Government, human resources are needed who are able to provide the best service for the community. One of the institutions that is in the spotlight and the foundation for the existence of the city of Bekasi is the Batam City Regional Revenue Agency, this institution is the foundation for the Batam city government in achieving the mission to be achieved. The Batam City Regional Revenue Agency is an important factor because whether or not good budget management and the achievements to be achieved depend on the readiness of the state civil apparatus in the Batam City Regional Revenue Agency.

The performance of the Batam City Regional Revenue Agency has experienced a decline in recent times, this can be seen from the performance achievements of the last five years 2021-2017 as shown in the table below.

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Table 1
Realization of Batam City Regional Revenue 2017-2021

No	Year	Total Budget (IDR)	Realization (IDR)	Percentage
	2017	743,879,099,368.90	654,279,903,996.37	88 %
	2018	945,459,985,815.78	852,357,595,533.95	90%
	2019	1,057,983,407,668.80	941,199,034,312.49	89 %
	2020	833,221,584,578.00	754,446,635,730.84	91 %
	2021	952,100,770,715.00	801,205,992,745.60	84 %

From the data for the last five years, it can be seen that the highest performance was achieved in 2020, namely 91% of the budget target.This condition will certainly have a negative impact on the Batam City Government in achieving its five-year mission. One of the phenomena that occurs as a cause of the decline in the institutional performance of the Batam City Government Regional Revenue Agency is employee performance. The condition of the employees owned is an obstacle, starting from the low level of socialization regarding the application of discipline to the provision of rewards and punishments which also encourage high and low performance achievements of each individual employee.

Motivation as encouragement, is an important factor in carrying out work optimally. If each job can be run optimally, employee performance can be realized in accordance with organizational goals. Without motivation, an employee feels reluctant to carry out a job well. Employee performance will be achieved if there is a will from oneself and encouragement from other parties. The problem of employee motivation that occurs at the Batam City Regional Revenue Agency is that the number of jobs given but cannot be completed properly, this is of course from the employee's point of view having many obstacles in completing the tasks given by the leadership/institution. The preliminary survey found that in general employees feel that they work based on the demands of their needs, not based on comfort or pride in being able to work at the institution. This sign should be a strong signal for institutions to motivate employees to be more loyal at work. This phenomenon reinforces that the importance of employee motivation in achieving targets is given to each individual employee. If employee motivation is high, the work output of each individual employee will be high, and vice versa.

From the preliminary survey conducted by the author, several problems were found in the leadership system at the Batam City Regional Revenue Agency, namely: The Head of the Agency does not impose penalties or strict sanctions on employees who make mistakes in carrying out their duties, as evidenced by the never issuing a warning letter to the head of the Agency. who neglect to

carry out their duties, as well as changing the Head of the Agency requires employees to adapt and follow the different leadership styles of each Head of the Agency.

The preliminary survey also found problems that need to be considered by the Batam City Regional Revenue Agency in terms of human resource development, especially in employee training. In terms of quality, there are still many employees who do not have the ability in accordance with their field of work, then Batam City Regional Revenue Agency employees are not sufficient in terms of quantity. Batam City Regional Revenue Agency still requires additional employees to add employees in each section. The knowledge of Batam City Regional Revenue agency employees still needs to be improved, especially in terms of information technology and in terms of discipline, there are still employees who arrive late.

The importance of the role of human resources for every organization is expected to improve employee performance, for this reason human resources need to have reliable skills or skills in handling each job, because with reliable skills it can directly improve employee performance. Work culture is generally a philosophical statement, which can function as a binding requirement for employees because it can be formally formulated in various organizational rules and regulations. By freezing the work culture, as a reference for applicable rules or regulations, leaders and employees will be indirectly bound so that they can shape attitudes and behavior in accordance with the vision and mission and organizational strategy.

The existence of the above phenomenon attracted the attention of researchers to conduct a study related to motivation, leadership, training and work culture on employee performance.

2. PROBLEM FORMULATION

Based on the description of the problem in the previous sub, the formulation of the problem in this study is:
1. How does the influence of work motivation on employee performance at the Batam City Regional Revenue Agency?
2. What is the influence of leadership on employee performance at the Batam City Regional Revenue Agency?
3. How does training affect employee performance at the Batam City Regional Revenue Agency?
4. How does work culture influence employee performance at the Batam City Revenue Agency?
5. How does work motivation influence the work culture of employees at the Batam City Regional Revenue Agency?
6. How does leadership influence the work culture of employees at the Batam City Regional Revenue Agency?
7. How does training affect the work culture of employees at the Batam City Revenue Agency?
8. How does the influence of work motivation on employee performance at the Batam City Revenue Agency through work culture?
9. How does the influence of leadership on employee performance at the Regional Revenue Agency of Batam City through work culture?
10. How does training affect employee performance at the Batam City Revenue Agency through work culture?

3. RESEARCH METHODOLOGY

The research method that will be used in this study is a quantitative approach. Before continuing the research, the researcher first used a pilot test of 30 questionnaires. The sample in this study were employees of the Batam City Regional Revenue Agency, with a population of 102 people.

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The data analysis tool used was a questionnaire which was then tested with the Smart PLS (Partial Least Square) tool.

4. RESULTS AND DISCUSSION
Internal consistency analysis is a form of reliability used to assess the consistency of results across items on the same test. Internal consistency testing uses a composite reliability value with the criteria of a variable being said to be reliable if the composite reliability value is > 0.600 (Christiono, 2017).

Table 2
Internal Consistency Analysis

Variable	Cron bach's Alpha	rho_A	Compos ite Reliability	Average Variance Extracted (AVE)
Work Motivation (X1)	0.385	0.624	0.807	0.607
Leadership (X2)	0.368	0.896	0.884	0.663
Training (X3)	0.503	0.966	0.873	0.690
Performance (Y)	1,000	1,000	1,000	1,000
Work Culture (Z)	0.497	0.717	0.865	0.645

Based on the internal consistency analysis data in the table above, the results show that variable X1 has a composite reliability value of 0.807 > 0.600, then variable X1 is reliable, then variable X2 has a composite reliability value of 0.884 > 0.600, then variable X2 is reliable, variable X3 has a composite reliability value equal to 0.873 > 0.600 then variable X3 is reliable, variable Y has a composite reliability value of 1.000 > 0.600 then variable Y is reliable, variable Z has a composite reliability value of 0.865 > 0.600 then variable Z is reliable.

TestMulticollinearity aims to test and find out whether in a regression model a high or perfect correlation is found between the independent variables. This test can be known by looking at the tolerance value and the variance inflation factor (VIF) value. The value used to analyze it is by looking at the Variance Inflation Factor (VIF) value. (Hair, Hult, Ringle, & Sarstedt, 2014; Garson, 2016). If the VIF value is greater than 5.00, it means that there is a collinearity problem, and conversely there is no collinearity problem if the VIF value is <5.00 (Hair, Hult, Ringle, & Sarstedt, 2014)

Table 3
Collinearity

Variables	X1	X2	X3	Z	Y
X1					1,000
X2					1,000
X3					1,000
Z					1,000
Y					

From the data above it can be described as follows:
a. VIF for the correlation X1 with Y is 1.000 < 5.00 (no collinearity problem)
b. VIF for correlation X2 with Y is 1.000 < 5.00 (no collinearity problem)
c. VIF for correlation X3 with Y is 1.000 < 5.00 (no collinearity problem)
d. VIF for correlation Z with Y is 1.000 < 5.00 (no collinearity problem)

Thus, from the data above, the structural model in this case does not contain collinearity problems

Ptesting the direct effect hypothesisis where the exogenous latent variable affects the endogenous latent variable without being mediated or influenced by an intermediary variable. Testing the direct effect hypothesis aims to prove the hypotheses of the effect of a variable on other variables directly (without intermediaries). If the probability value (P-Value) < Alpha (0.05) then Ho is rejected (the influence of a variable on other variables is significant). If the probability value (P-Value) > Alpha (0.05) then Ho is rejected (the effect of a variable on other variables is not significant).

Table 3
The Direct Effect Hypothesis

Variable	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Work Motivation -> Performance	-0.149	-0.134	0.067	2,231	0.026
Leadership -> Performance	0.584	0.574	0.136	4,293	0.000
Training -> Performance	0.446	0.452	0.130	3,435	0.001
Work Culture -> Performance	0.073	0.042	0.063	2,151	0.025
Work Motivation -> Work Culture	0.584	0.372	0.484	3,207	0.008
Leadership -> Work Culture	-0.030	-0.032	0.253	0.120	0.905
Training -> Work Culture	-0.100	-0.071	0.271	0.370	0.712

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Hypothesis 1: Effect of Work Motivation on Performance.

The direct effect of the work motivation variable (X1) on the performance variable (Y) with a t statistic of 2.231 with a p value of 0.026. It can be explained that the t statistic value is 2.231> t table 1.96 or p value is 0.026 <0.05, so statistically Ho is rejected or Ha is accepted, meaning that the work motivation variable (X1) has a positive and significant effect on performance (Y)

Hypothesis 2: The Effect of Leadership on Performance.

The direct effect of the leadership variable (X2) on the performance variable (Y) with a t statistic of 4.293 and a p value of 0.000. It can be explained that the t statistic value is 4.293> t table 1.96 or the p value is 0.000 <0.05, so statistically Ho is rejected or Ha is accepted, meaning that the leadership variable (X2) has a positive and significant effect on performance (Y).

Hypothesis 3: Effect of Training on Performance.

The direct effect of the training variable (X3) on the performance variable (Y) with a t statistic of 3.435 and a p value of 0.001. It can be explained that the value of the t statistic is 3.435> t table 1.96 or the p value is 0.001 <0.05, so statistically Ho is rejected or Ha is accepted, meaning that the training variable (X3) has a positive and significant effect on performance (Y).

Hypothesis 4: Effect of Work Culture on Performance.

The direct effect of the work culture variable (Z) on the performance variable (Y) with a t statistic of 2.151 with a p value of 0.025. It can be explained that the t statistic value is 2.151> t table 1.96 or the p value is 0.025 <0.05, so statistically Ho is rejected or Ha is accepted, meaning that the work culture variable (Z) has a positive and significant effect on performance (Y).

Hypothesis 5: Effect of Work Motivation on Work Culture

The direct effect of work motivation variable (X1) on performance culture (Z) with a t statistic of 3.207 with a p value of 0.008. It can be explained that the t statistic value is 3.207> t table 1.96 or p value is 0.008 <0.05, so statistically Ho is rejected or Ha is accepted, meaning that the work motivation variable (X1) has a positive and significant effect on work culture (Z).

Hypothesis 6: The Effect of Leadership on Work Culture

The direct effect of the leadership variable (X2) on performance culture (Z) with a t statistic of 0.120 with a p value of 0.905. It can be explained that the t statistic value is 0.120<t table 1.96 or the p value is 0.905> 0.05, so statistically Ha is accepted or Ho is rejected, meaning that the work motivation variable (X1) has a positive and insignificant effect on work culture (Z).

Hypothesis 7: Effect of Training on Work Culture

The direct effect of the training variable (X3) on performance culture (Z) with a t statistic of 0.370 with a p value of 0.712. It can be explained that the t statistic value is 0.370<t table 1.96 or the p value is 0.712> 0.05, so statistically Ha is accepted or Ho is rejected, meaning that the training variable (X3) has a positive and insignificant effect on work culture (Z).

Testing the indirect effect hypothesis aims to prove the hypotheses of the effect of a variable on other variables indirectly (through an intermediary). If the value of the coefficient of indirect effect > the coefficient of direct effect, then the intervening variable mediates the relationship between one variable and another. Conversely, if the value of the coefficient of indirect influence < the coefficient of direct influence, then the intervening variable does not mediate the relationship between one variable and another.

Table 4
Indirect Effect Hypothesis

Variable	Original Sample	Sample Average	Standard Deviation	T Statistics	P Values
Work Motivation, -> Work Culture -> Performance	0.042	0.040	0.024	1,742	0.082
Leadership -> Work Culture -> Performance	0.001	0.000	0.019	0.116	0.907
Training -> Work Culture -> Performance	-0.007	-0.007	0.019	0.377	0.706

1. The indirect effect of variable X1 on Y is 1.742 <2.231 (direct effect of X1 on Y). Thus it can be stated that Z does not mediate the effect between X1 on Y.
2. The indirect effect of variable X2 on Y is 0.116 <4.293 (direct effect of X2 on Y). Thus it can be stated that Z does not mediate the effect between X2 on Y.
3. The indirect effect of variable X3 on Y is 0.377 <3.435 (direct effect of X3 on Y). Thus it can be stated that Z does not mediate the effect between X3 on Y.

The coefficient of determination (R Square) aims to evaluate the accuracy of the prediction of a variable. In other words, to evaluate how the variation in the value of the dependent variable is affected by the variation in the value of the independent variable in a path model.

Table 4.7
Coefficient of Determination

Variable	R Square	Adjusted R Square
Work Culture	0.285	0.263
Performance	0.902	0.898

OnFrom the table above it can be seen that the R-Square value for variable Y is 0.902. The acquisition of this value explains that the percentage of 90.2% is influenced by another variable of 9.8% which is not examined in this study. Then for the R-Square value obtained by variable Z is 0.285. The acquisition of this value explains that the percentage is 28.5% and is influenced by other variables of 71.5% which were not examined in this study. Y of 0.902. The acquisition of this value explains that the percentage of 90.2% is influenced by another variable of 9.8% which is not examined in this study.

5. CONCLUSIONS AND SUGGESTIONS
5.1. CONCLUSION

The results of the findings of data analysis in the discussion and testing of hypotheses, it can be concluded as follows:

1. The direct effect of the work motivation variable on the performance variable has a path coefficient of 2.231 (positive), then an increase in the value of the Work Motivation variable will be followed by an increase in the Performance variable. The effect of the variable Work Motivation on Performance has a P-Values of 0.026 <0.05, so it can be stated that the effect of work motivation on performance is significant.

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2. The direct effect of the leadership variable on the performance variable has a path coefficient of 4.293 (positive), then an increase in the value of the leadership variable will be followed by an increase in the performance variable. The influence of the leadership variable on performance has a P-Values of 0.000 <0.05, so it can be stated that the influence of leadership on performance is significant.

3. The direct effect of the training variable on the performance variable has a path coefficient of 3.435 (positive), so an increase in the value of the training variable will be followed by an increase in the performance variable. The effect of the training variable on performance has a P-Values of 0.001 <0.05, so it can be stated that the effect of training on performance is significant.

4. The direct effect of the work culture variable on the performance variable has a path coefficient of 2.151 (positive), so an increase in the value of the work culture variable will be followed by an increase in the performance variable. The influence of work culture variables on performance has a P-Values of 0.025 <0.05, so it can be stated that the influence of work culture on performance is significant.

5. The direct effect of the work motivation variable on the work culture variable has a path coefficient of 3.207 (positive), so an increase in the value of the work motivation variable will be followed by an increase in the work culture variable. The effect of the work motivation variable on work culture has a P-Values of 0.008 <0.05, so it can be stated that the influence of work motivation on work culture is significant.

5.2.SUGGESTIONS

Based on the discussion and conclusions above, the suggestions in this study are as follows:

1. In increasing employee motivation at work, organizations should create a positive work environment, apply effective communication methods, give appreciation for achievements, pay attention to employee welfare, give trust and respect.

2. Every good leader must be able to direct the entire team to do their best and achieve goals. For that leaders really need to have a good focus. Both team focus and personal focus. There must be priorities that become common goals so that the team does not lose its way.

3. It is expected that the organization will be more active in creating opportunities for training for employees and the organization. By conducting training, employees can have the knowledge, abilities, and skills according to the work they do. Companies always need competent personnel in their fields to increase profits and develop the company.

4. It is important for organizations to apply disciplinary standards to their employees. Work discipline is the key to the success of a company or organization with human resource policies in carrying out their work duties. Work discipline is needed by every employee, because it is a means to train the employee's personality so that he always shows good performance.

5. Organizations are expected to be able to support employees so that they have the opportunity to excel, have quality, have motivation to progress, have a good work culture, have higher competence than their competitors so that employee productivity can be achieved as expected and culture becomes an important concept in understanding society and community groups and human groups for a long time

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DETERMINATION OF WORK MOTIVATION, LEADERSHIP, AND TRAINING WITH WORK CULTURE AS AN INTERVENING VARIABLE ON PERFORMANCE IN REGIONAL REVENUE AGENCY BATAM CITY

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