MORFAI JOURNAL
Multidiciplinary Output Research For Actual and International Issue

DETERMINATION OF TRANSFORMATIONAL LEADERSHIP, EDUCATION AND WORK DISCIPLINE WITH WORK SPIRIT AS A MEDIATOR VARIABLE ON EMPLOYEE PERFORMANCE TAX MANAGEMENT AGENCY AND RETREBUTION FOR THE CITY OF BATAM

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Abstract

In this study, researchers used data respondents, such as gender, age and long working respondents to provide information on the characteristics of respondents. The questionnaire was spread over 52. The discussion in this chapter is the result of field studies to obtain data on the questionnaire responses that measure five key variables in the study, namely transformational leadership, education, work discipline, work spirit and employee performance. Analysis of data with parametric and non parametrics statistics using SEM-PLS (structural Equation Modelling-Partial Least Square) on the research variables, instrument test, normality test, hypothesis test, as well as discussion of the hypothesis test results and path analysis Path. This research uses path analysis to test relationship patterns that reveal the influence of variables or a set of variables against other variables, both direct influences and indirect influences. Calculation of line coefficient in this study assisted with Smart PLS Ver 3.0. To find out the direct and indirect influences between variables then be seen from the calculation result of the line coefficient and to know the significance. The effect of the X3 variable against X4 has a P-Values value of 0.032 < 0.05, so it can be stated that the effect between X3 against X4 is significant. The effect of the variable X3 against Y has a P-Values value of 0.003 < 0.05, so it can be stated that the influence between X3 to Y is significant. The effect of the variable X3 against Y has a P-Values value of 0.003 < 0.05, so it can be stated that the influence between X3 to Y is significant. The effect of the variable X3 against Y has a P-Values value of 0.003 < 0.05, so it can be stated that the influence between X3 to Y is significant. The effect of a X1 variable against Y has a P-Values value of 0.006 < 0.05, so it can be stated that the effect between X1 to Y is significant. The effect of a X1 variable against Y has a P-Values value of 0.006 < 0.05, so it can be stated that the effect between X1 to Y is significant. The effect of a variable X2 against Y has a P-Values value of 0.011 < 0.05, so it can be stated that the effect of the X2 against Y is significant.

Keywords**:** ***Transformational leadership, Education, Work Discipline, Work Spirit, Performance.***

1. INTRODUCTION

The Batam City Tax and Retribution Management Agency has the main task of carrying out Regional Government affairs in the revenue sector based on the principles of autonomy and co-administration. Broadly speaking, its capacity in determining policies, planning, and implementing development programs in the area of regional revenue. As a policy maker in the area of regional income, the Batam City Regional Tax and Retribution Management Agency must be able to coordinate, integrate, harmonize and harmonize policies and activities in the area of regional income. As a compiler of planning in the income sector, the Batam City Revenue Agency prepares development plans in the area of regional income, compiles and implements work plans and development programs in the area of regional income, and sets regional revenue targets each year. With a clear and synergistic strategic planning approach, government agencies are more able to

DOI: https://doi.org/10.54443/morfai.v2i1.206

align their vision and mission with the potential, opportunities, and constraints faced in efforts to increase their performance accountability. Strategic planning is an ongoing systematic process of risky decision-making, utilizing as much anticipatory knowledge and systematically organizing the efforts to carry out the decision and measuring the outcome through organized and systematic feedback. Therefore, there needs to be a transformational leadership that supports the realization of the vision and mission.

The most effective and sustainable leader is one that follows the community's decisions and wishes as a whole, taking on the role of enabling and facilitating, the leader must possess skills, willingness, honesty, struggle and some charisma. Education basically plays an important role in the process of acquiring and enhancing the quality and ability of individual professionals. Education programs are expected to prepare a person to have provision to be ready to know, to know and develop a method of thinking systematically in order to solve the problems that will be faced in the life of the day. It will later appear on its performance, which will ultimately ensure increased work productivity. Work discipline can be seen as a big benefit, both for the interests of the organization and for employees. For the organization of the work discipline will guarantee the preservation of the order and smooth execution of tasks, so that the results obtained optimally. The spirit of work is the attitude of individuals or groups to work together to do a more active and voluntary job so that the work can be solved faster and better.

1.1 Problem Formulation

1. Does the transformational leadership determinate directly against the working spirit of the Employes Tax Management Agency And Retrebution For The City Of Batam?
2. Does education determinate directly to the working spirit of the Employes Tax Management Agency And Retrebution For The City Of Batam?
3. Does the discipline of work determinate directly to the working spirit of the Employes Tax Management Agency And Retrebution For The City Of Batam?
4. Does the spirit of work determinate directly to the performance of the Tax Management Agency And Retrebution For The City Of Batam?
5. Does the transformational leadership determinate directly to the performance of the Tax Management Agency And Retrebution For The City Of Batam?
6. Does education determinate directly to the performance of the Tax Management Agency And Retrebution For The City Of Batam?
7. Does the working discipline determinate directly to the performance of the Tax Management Agency And Retrebution For The City Of Batam?

2. IMPLEMENTATION METHOD

In this study, researchers used data respondents, such as gender, age and long working respondents to provide information on the characteristics of respondents. The questionnaire was spread over 52. The discussion in this chapter is the result of field studies to obtain data on the questionnaire responses that measure five key variables in the study, namely transformational leadership, education, work discipline, work spirit and employee performance. Analysis of data with parametric and non parametrics statistics using SEM- PLS (structural Equation Modelling-Partial Least Square) on the research variables, instrument test, normality test, hypothesis test, as well as discussion of the hypothesis test results and path analysis Path. This research uses path

analysis to test relationship patterns that reveal the influence of variables or a set of variables against other variables, both direct influences and indirect influences. Calculation of line coefficient in this study assisted with Smart PLS Ver 3.0. To find out the direct and indirect influences between variables then be seen from the calculation result of the line coefficient and to know the significance. The population in this research is the Employes of the Housing Office, settlement and cleanliness of Karimun district which amounted to 52 people without looking at the strata and the particular field of duty. Arikunto (in Riduwan, 2012:210) suggests that for the mere ancer when the subject is less than 100, it is better taken all, so that his research is a population research. Due to the population limitation, all population members were made samples of research so that the research used the saturated samples that were taken by the census techniques by using proportional random sampling.

3. RESULTS AND DISCUSSION

3.1 Analysis Konsistensi Internal

The internal consistency analysis is a form of reliability that is used to assess the consistency of cross-item results in a given test. Internal consistency testing using the value of composite reliability with the criteria of a variable is said to be reliable if the value of the reliability of the composite > 0.600 (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 1 Analysis Konsistensi Internal

Variabel	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Average Varians Diekstrak (AVE)
X1	0,855	0,873	0,888	0,501
X2	0,839	0,845	0,882	0,555
X3	0,912	0,916	0,928	0,619
X4	0,911	0,915	0,928	0,621
Y_	0,890	0,905	0,918	0,625

Source: *Data Processing (2021)*

Based on the internal consistency analysis data in the table above obtained the result that the X1 variable has a composite reliability value of 0.888 > 0.600 then the X1 variable is reliable, then the variable X2 has a composite reliability value of 0.882 > 0.600 then the variable X2 is reliable, variable X3 has a composite reliability value of 0.928 > 0.600 then the Variebel X3 is reliable, the X4 variable has a composite reliability value of 0.928 > 0.600 then the X4 variable is reliable , variable Y has a composite reliability value of 0.918 > 0.600 so the variable Y is reliable.

3.2 Validity Konvergen

The validity of convergent is used to see the extent to which a measurement is positively correlated with the alternative measurements of the same construct. To see an indicator of a construct variable is valid or not, it is seen from the outer loadingnya value. If the outer loading value is greater than (0.4) then an indicator is vailid. (Hair, Hult, Ringle, & Sarstedt, 2014).

DOI: https://doi.org/10.54443/morfai.v2i1.206

Table 2 Validitas Konvergen

Variabel	X1	X2	X3	X4	Y
X1.1	**0,616**				
X1.2	**0,592**				
X1.3	**0,729**				
X1.4	**0,819**				
X1.5	**0,622**				
X1.6	**0,736**				
X1.7	**0,653**				
X1.8	**0,846**				
X2.1		**0,763**			
X2.2		**0,799**			
X2.3		**0,786**			
X2.4		**0,708**			
X2.5		**0,691**			
X2.6		**0,717**			
X3.1			0,818		
X3.2			0,790		
X3.3			0,799		
X3.4			0,799		
X3.5			0,704		
X3.6			0,742		
X3.7			0,864		
X3.8			0,766		
X4.1				0,822	
X4.2				0,590	
X4.3				0,767	
X4.4				0,821	
X4.5				0,773	
X4.6				0,787	
X4.7				0,881	
X4.8				0,829	
Y1					0,409
Y2					0,844
Y3					0,807
Y4					0,859
Y5					0,874
Y6					0,754
Y7					0,881

Source: *Data Processing (2021)*

According to the table above, it can be seen that the outer loading value for the variable X1, X2, X3, X4, Y where the whole item value of the question in the 5 variables tested is greater than 0.4 then all indicators in the 5 variables are declared valid.

3.3 Validity Diskriman

The validity of discrimination aims to assess an indicator of a variable variables is valid or not, by way of looking at the value Of Heterotrait-Monotrait Ratio Of Corelation (HTMT) < 0.90, then the variable has a good discriminant validity (a valid) (Hair, Hult, Ringle, & Sarstedt, 2014).

Table 3 Validity Diskriminan

Variabel	X1	X2	X3	X4	Y
X1					
X2	0,803				
X3	0,802	0,807			
X4	0,795	0,819	0,696		
Y	0,770	0,664	0,830	0,508	

Source: *Data Processing (2021)*

Based on the table above, the correlation of the X1 variable with an X2 of 0.803 correlation of variable X1 with X3 of 0.802 is the correlation of the X1 variable with X4 of 0.795 correlation variable X1 with Y of 0.770. The whole variable has a correlation value of < 0.900, thus the value of the whole variable correlation is declared valid. Based on the table above also acquired variable X3 correlation results with X2 amounting to 0.807 correlation variable X4 with X2 customer of 0.819 variable correlation Y with a customer X2 of 0.664. The whole variable has a correlation value of < 0.900, thus the value of the whole variable correlation is declared valid. Also can be seen above table obtained results also correlation variable X4 with X3 of 0.696 variable correlation Y with X3 of 0.830 all variables have a correlation value of < 0.900, thus the value of the entire correlation variable is declared valid. Last from the table above also obtained the result that the correlation of the variable Y with X4 of 0.508 the entire variable has a correlation value of < 0.900 thereby the value of the entire correlation variable declared valid.

3.4 Colinearity

The structural analysis of models or (inner models) aims to test the research hypothesis. The part that needs to be analyzed in structural model is, coefficient of determination (R Square) with hypothesis testing. The testing of the colinearity is to prove the correlation between the latent/constructable variables whether strong or not. If there is a strong correlation means the model contains issuesin if it is seen from the methodological angle, because it has an impact on the estimation of its significance. This problem is called colinearity. 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 value of VIF is greater than 5.00 then there is a problem of cholestearity, and a problem of colinearity occurs if the value of VIF is < 5.00 (Hair, Hult, Ringle, & Sarstedt, 2014).

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Table 4 Colinearity

Variabel	X1	X2	X3	X4	Y
X1				**4,360**	**4,360**
X2				**4,362**	**4,742**
X3				**2,271**	**2,362**
X4					**2,964**
Y					

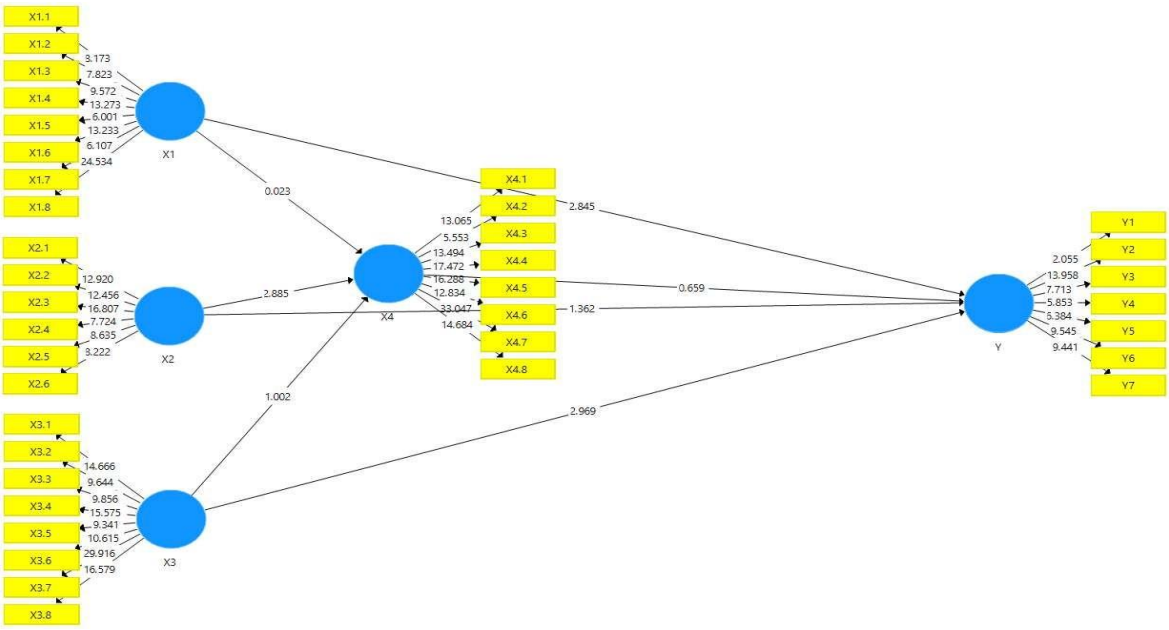
Source: *Data Processing (2021)*

From the above data can be described as follows :

a. VIF to correlation X1 with Y is 4.360 < 5.00 (No colinearity problem occurs)
b. VIF for the correlation of X2 with Y is 4.742 < 5.00 (No colinearity problem occurs)
c. VIF for correlation X3 with Y customer is 2.362 < 5.00 (No colinearity problem occurs)
d. VIF for correlation of X4 with Y is 2.964 < 5.00 (No colinearity problem occurs)

Thus, from the above data, the structural model in this case does not contain the problem of colinearity.

Picture 1 Hypothesis Testing



Direct influence hypothesis testing aims to prove the hypotheses of the influence of a variable to other variables directly (without intermediaries). If a path coefficient value is positive it indicates that the value increment of a variable is followed by another variable value increment. If the value of a path coefficient is negative it indicates that the increment of a variable is followed by a decrease in the value of other variables If the value of the prbability (P-Value) is < Alpha (0.05) then Ho is rejected (the influence of a variable with the other variables is significant). If the value

of the Preswipe (P-Value) > Alpha (0.05) then Ho is rejected (the effect of a variable with another variable is insignificant).

Table 5 Direct Influence Hypothesis

Variabel	Original Sample	Average Sample	Standar Deviasi	T Statistik	P Values
X1 -> X4	-0.004	0.041	0.195	0.023	**0.010**
X1 -> Y	0.594	0.619	0.209	2.845	**0.006**
X2 -> X4	0.682	0.652	0.236	2.885	**0.006**
X2 -> Y	-0.291	-0.260	0.214	1.362	**0.018**
X3 -> X4	0.175	0.178	0.175	1.002	**0.032**
X3 -> Y	0.627	0.546	0.211	2.969	**0.005**
X4 -> Y	-0.156	-0.117	0.237	0.659	**0.005**

*Sou**rce:** Data Processing (2021)*

1. The direct effect of the variable X3 to the X4 variable has a path coefficient of 1.002 (positive), hence the increase in variable X3 values will be followed by the increase of X4 variables. The effect of the X3 variable against X4 has a P-Values value of 0.032 < 0.05, so it can be stated that the effect between X3 against X4 is significant.
2. The direct effect of the variable X3 to the variable Y has a path coefficient of 2.969 (positive), hence the increase in variable X3 values will be followed by the increase of variable Y. The effect of the variable X3 against Y has a P-Values value of 0.005 < 0.05, so it can be stated that the influence between X3 against Y is significant.
3. The direct effect of the X4 variable against the Y variable has a line coefficient of 0.659 (positive), hence the increase of the X4 variable value will be followed by the increase of variable Y. The effect of X4 variables against Y has a P-Values value of 0.005 < 0.05, so it can be stated that the effect between X4 to Y is significant.
4. The direct effect of the X1 variable against the X4 variable has a line coefficient of 0.023 (positive), then the value increase of the X1 variable will be followed by the increase of X4 variables. The effect of the X1 variable against X4 has a P- Values value of 0.010 < 0.05, so it can be stated that the effect between X1 against X4 is significant.
5. The direct effect of the X1 variable against the Y variable has a line coefficient of 2.845 (positive), then the value increase of the X1 variable will be followed by the increase of variable Y. The effect of the X1 variable against Y has a P-Values value of 0.006 < 0.05, so it can be stated that the effect between X1 against Y is significant.
6. The direct effect of variable X2 against the X4 variable has a path coefficient of 2.885 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against X4 has a P-Values value of 0.006 < 0.05, so it can be stated that the effect of X2 against X4 is significant.
7. The direct effect of variable X2 against variable Y has a path coefficient of 1.362 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against Y has a P-Values value of 0.018 < 0.05, so it can be stated that the effect of the X2 against Y is significant.

DOI: https://doi.org/10.54443/morfai.v2i1.206

An indirect influence hypothesis test is aimed at proving the hypotheses of the influence of a variable to other variables indirectly (through intermediaries). If the physical value of indirect influence > The coefficient of influence langsnug, then the intervening variable is to inradiate the relationship between one variable and the other variables. Conversely, if the physical value of the indirect effect of the < coefficients of a langsnug influence, then the intervening variable is not to metabolise the relationship between one variable and the other variable.

Table 6 Indirect Influence Hypothesis

Variabel	Original Sample	Average Sample	Standar Deviasi	T Statistik	P Values
X1 -> X4 -> Y	0,001	-0,004	0,052	0,013	0,989
X2 -> X4 -> Y	-0,107	-0,087	0,173	0,617	0,540
X3 -> X4 -> Y	-0,027	-0,005	0,074	0,371	0,712

Source: *Data Processing (2021)*

1. Based on the above table obtained the value of indirect influence coefficient of variable X1 against Y by 2.845 > 0.013 (direct influence of X1 against Y) Thus it can be stated that the X4 has the influence of the X1 against Y.
2. Furthermore, indirect influence coefficient value of variable X2 against Y of 1.362 0.617 (direct effect of X2 against Y) thus can be stated that X4 radiated influence between X2 against Y.
3. Then, the indirect influence coefficient value of the variable X3 against Y of 2.969 0.371 (direct effect of X3 against Y) Thus it can be stated that X4 radiated influence between X3 against Y.

The coefficient of determination (R Square) aims to evaluate the accuracy of a variable's prediction. In other words to evaluate how variations of variable values are bound to be influenced by a variation of the value of free variables on a model path.

Table 7 Coefficient Determinasi

Variabel	R Square	Adjusted R Square
X4	0,663	0,642
Y	0,639	0,608

Source: *Data Processing (2021)*

In the table above, the result of X1, X2 and X3 against X4 (E1) was 0.663, meaning that the impact of X1, X2 and X3 against X4 was 66.30%. Then, the impact of X1, X3 and X4 against Y is 0.639, meaning that the magnitude of the influence of X1, X3 and X4 against Y is 53.90%.

4. CONCLUSION

1. The direct effect of the variable X3 to the X4 variable has a path coefficient of 1.002 (positive), hence the increase in variable X3 values will be followed by the increase of X4 variables. The

effect of the X3 variable against X4 has a P-Values value of 0.032 < 0.05, so it can be stated that the effect between X3 against X4 is significant.

2. The direct effect of the variable X3 to the variable Y has a path coefficient of 2.969 (positive), hence the increase in variable X3 values will be followed by the increase of variable Y. The effect of the variable X3 against Y has a P-Values value of 0.005 < 0.05, so it can be stated that the influence between X3 against Y is significant
3. The direct effect of the X4 variable against the Y variable has a line coefficient of 0.659 (positive), hence the increase of the X4 variable value will be followed by the increase of variable Y. The effect of X4 variables against Y has a P-Values value of 0.005 < 0.05, so it can be stated that the effect between X4 to Y is significant
4. The direct effect of the X1 variable against the X4 variable has a line coefficient of 0.023 (positive), then the value increase of the X1 variable will be followed by the increase of X4 variables. The effect of the X1 variable against X4 has a P-Values value of 0.010 < 0.05, so it can be stated that the effect between X1 against X4 is significant.
5. The direct effect of the X1 variable against the Y variable has a line coefficient of 2.845 (positive), then the value increase of the X1 variable will be followed by the increase of variable Y. The effect of the X1 variable against Y has a P-Values value of 0.006 < 0.05, so it can be stated that the effect between X1 against Y is significant.
6. The direct effect of variable X2 against the X4 variable has a path coefficient of 2.885 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against X4 has a P-Values value of 0.006 < 0.05, so it can be stated that the effect of X2 against X4 is significant.
7. The direct effect of variable X2 against variable Y has a path coefficient of 1.362 (positive), hence the increase in variable value X2 will be followed by the increase of the X4 variable. The effect of a variable X2 against Y has a P-Values value of 0.018 < 0.05, so it can be stated that the effect of the X2 against Y is significant.

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