DIGITAL LEADERSHIP, COMPETENCE, ON EMPLOYEE PERFORMANCE WITH JOB SATISFACTION AS AN INTERVENING VARIABLE AT THE PRATAMA TAX SERVICE OFFICE (KPP) IN ACEH PROVINCE

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Abstract

This study aims to analyze the influence of Digital Leadership, Competence on Employee Performance with Job Satisfaction as an Intervening Variable at the Tax Service Office of Aceh Province, the dependent variable of this study is digital leadership and the competency for the independent variable is employee performance , for the intervening variable is job satisfaction. The population in this study is 265 personnel of the Tax Service Office of Aceh Province. The sampling technique used proportionate stratified random sampling and a sample of 170 respondents who were employees at the Tax Service Office of Aceh Province was obtained, the research method used was a quantitative method, for the data analysis method using Structural Equation Modeling (SEM). The results of this study show that digital leadership and competence have a significant effect on job satisfaction, furthermore, digital leadership, competence and job satisfaction have a significant effect on the performance of employees of the Aceh Provincial Tax Service Office. This study shows that job satisfaction is the most dominant variable affecting the performance of employees of the Tax Service Office of Aceh Province. In this study, digital leadership and competence have a significant effect on employee performance through job satisfaction as an intervening variable, it can be concluded that job satisfaction functions as a partial mediation between exogenous and endogenous variables.

Keywords:Digital leadership, competence, job satisfaction and employee performance.

1. INTRODUCTION

This research was conducted at the Pratama tax services office (KPP), which is a vertical agency of the DJP which is under and directly responsible to the head of the regional office. The task of KPP Pratama is to carry out counseling, services and supervision of taxpayers in the fields of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Land and Building Tax for the Plantation, Mining and Forestry sectors based on applicable laws and regulations. Currently, taxation requires human resources who are willing and able to work more than just their main duties, willing and able to work militantly, helping each other and working together, and digital leadership and better competence are needed, which will improve the performance of DJP employees so that revenue targets can be achieved.

There is a lot of research which states that digital leadership and good competence will increase job satisfaction and be reflected in employee performance, including research conducted by Nielsen et al (2019), Bambale et al (2018), Farooqui (2019) and Aulia (2018) . In reality, it turns out that the theories and ideals in the field that are put forward and expected regarding leadership and competence above are different from what happens in the daily activities of employees at the Directorate General of Taxes. Based on the author's observations at various tax offices in Aceh Province, it turns out that there are various kinds of employee behavior, many employees are willing to work extra to help colleagues voluntarily, but there are still employees who only work according to their job description

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and main duties. It is hoped that employees of the Lhokseumawe, Bireuen and Langsa tax service offices will improve their performance in achieving tax revenues at the KPP.

Digital leadership behavior that has a good vision and mission and can be explained clearly in the work. Leaders who understand digitalization are able to provide solutions to problems that occur, set an example in attitude and behavior and are able to instill confidence in employees that the targets set will be realized, and are also able to generate teamwork. Then, in terms of job satisfaction regarding employee performance at KPP Pratama, there are also many differences in employee satisfaction levels. Job satisfaction is the employee's goal of feeling and enjoying the atmosphere and environment of their work in an organization (O'Reilly and Chatman, 2018). Based on initial observations, it is known that many employees are satisfied and proud of this organization, they feel that this organization is the best place for a career so they have no intention of moving to another unit/organization.

Employees who feel satisfied are shown by their wholehearted work involvement, accepting the various jobs and responsibilities given, holding firmly and promising to carry out the tasks that must be carried out obediently in accordance with the principles set by the organization. Employees feel happy and satisfied to spend their careers at DJP, and feel part of the big DJP family. Employees who are satisfied and committed have high loyalty, but there are still some employees who are not proud and have an ordinary attitude towards this organization, and have no commitment and are dissatisfied with their work. There are even those who feel that other places are better than this organization in developing their careers, so they submit their resignation as DJP employees, there are employees who do not participate enough in organizational activities, lack discipline in their work and are less than optimal in carrying out their duties as civil servants in Directorate General of Taxes Several previous studies have shown a research gap regarding the influence of Digital Leadership, competency on job satisfaction and employee performance.

Research conducted by Hutahayan et al (2019) shows that Digital Leadership has a significant influence on employee satisfaction and performance, which leads to a unidirectional relationship. Examining employee performance is the result of the work of an individual or an organization, whether a public or business organization, in an increasingly competitive environment, organizational management must be supported to improve its performance by perfecting the performance measurement system, according to Wibowo (2015), performance is the action or activity of an organization. in a period with reference to a number of standards such as past or projected costs, on the basis of efficiency, management responsibility or accountability and the like. According to Bangun (2012) and Nasir (2021), the definition of performance is a result achieved by a person in carrying out the tasks assigned to him which is based on skill, experience and sincerity as well as a certain time. Luthans (2016) states that performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Employee performance is the result of employee work in one period at the Primary Tax Service Office (KPP) organization in Aceh Province, then employee job satisfaction at the Primary Tax Service Office (KPP) in Aceh Province is closely related to the level of employee satisfaction and integrity. Therefore, the need for high trust and organizational support for employees of the Pratama Tax Service Office (KPP) in Aceh Province is an important thing for each member and institution. Organizations have loyalty, integrity and commitment to the organization (Robbin, 2015). Based on the phenomena and problems above, several problems can be formulated as follows.

2. OBJECTIVES AND BENEFITS OF STUDY

BerdBased on existing problems and phenomena, the objectives of this research are as follows:

1. What is the influence of digital leadership on job satisfaction at the Primary Tax Service Office (KPP) in Aceh Province?
2. How does competence influence job satisfaction at the Primary Tax Service Office (KPP) in Aceh Province?
3. How does digital leadership influence the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
4. How does competency influence the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
5. How does job satisfaction influence the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
6. Does job satisfaction mediate the relationship between digital leadership and the performance of Primary Tax Service Office (KPP) employees in Aceh Province?
7. Does job satisfaction mediate the relationship between competence and the performance of Primary Tax Service Office (KPP) employees in Aceh Province?

2. LITERATURE REVIEW

2.1 Theory of digital leadership

Digital leadership is a form of leadership that utilizes and utilizes digital technology in an effort to achieve company goals, a leader's ability to master and understand the ever-growing digital world is absolutely necessary so that the company's performance and prospects can grow faster and bigger through digital leadership, characteristics of leadership digital, namely a leader who understands digital world technology, is able to build communication, is innovative, visionary and able to adapt to all situations faced, in Ellen Weber at.all (2022).

2.2 Theories of competence

Competence is a characteristic that exists in a person which is interconnected with a series of effective actions or high performance in a particular job according to their respective skills so that they are successful in achieving organizational goals Spenser (2018). Rivai and Sagala (2014), competency is defined as an individual's basic characteristics related to effective performance (performance) or the best (superior) competency which is diverse and different from other workers whose competency level is average.

2.3 Theories about job satisfaction

Job satisfaction for police personnel can feel whether their work is enjoyable or unpleasant to do. In a banking industry organization, in carrying out its function of serving the community, especially in the financial services sector, employee satisfaction is very necessary in carrying out daily tasks. There are several opinions regarding the definition of job satisfaction, according to Robbins. (2015) job satisfaction is a positive feeling about someone's job which is the result of evaluating its characteristics.

2.4 Theories about employee performance

Performance is a result achieved by a person in carrying out the tasks assigned to him which is based on skill, experience and sincerity as well as a certain time. According to Bangun (2012) and Ningrum (2013). Suparyadi (2015) states that performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. This concept is multifaceted, but

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managers must understand the factors that contribute to organizational performance. However, managers do not want (no pun intended) to achieve half-hearted performance. They want the organization, work unit, or work group to achieve the highest performance. Performance is a say yeslam Language Indonesia yesri say base"kerja" which translates words from foreign languages performance.

2.5 Conceptual Framework

According to Sekaran (2019) a framework of thinking is the basic idea of research which is synthesized from facts, observations and research studies. The framework contains theories, postulates or concepts that will be used as a basis for research. The relationship between the variables used in this research can be seen in Figure 1.1 below:
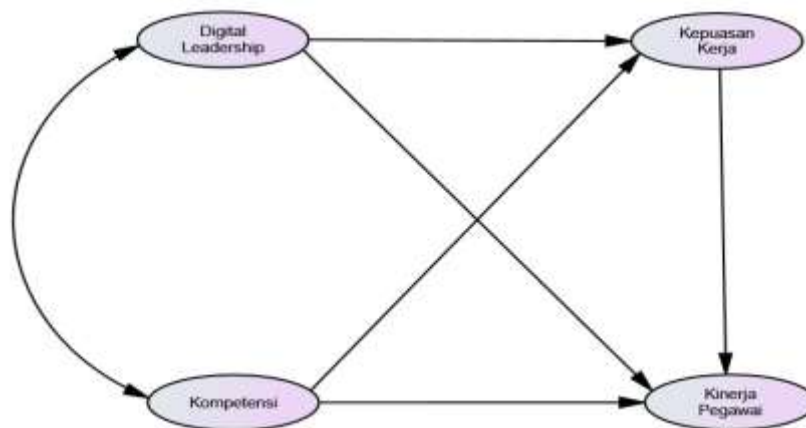

Figure 1.1. conceptual framework

Based on the conceptual framework that has been explained and compiled above, several previous studies that are related to this research will be presented as follows:

2.6 The influence of digital leadership on job satisfaction

Based on the results of previous research, digital leadership has an effect on job satisfaction, this means that the better digital leadership increases according to the indicators studied, both attitudes, abilities and values adopted are good personal attitudes so that employee job satisfaction also increases. organization. The results of this research are supported by research by Lumbanraja (2007), Lock and Crawford (2001 and 2003) and Robbins (2016), concluding that digital leadership partially influences job satisfaction.

2.7 The Influence of Competent Leadership on Job Satisfaction

Based on the research results of several previous researchers who have examined the relationship between competence and job satisfaction, there is a strong relationship between these two variables in the research of Sriwati (2022), Bismi (2018), stating that employee competence can increase job satisfaction, based on the research results of Hardyanto and Prihatin (2018). 2016), Rivai (20014), Sedarmayanti (2015) and Normi (2014) it can be concluded that the competency construct has an influence on job satisfaction, so it can be concluded, the higher the competency, the higher the job satisfaction will be, the more it will have an impact on increasing employee performance, this is The opposite also applies, namely if competency can influence employee satisfaction.

2.8 The Influence of Digital Leadership on Employee Performance

*Digital Leadership*according to Burn's opinion in Northouse (2013) leadership that carries out transactions motivates followers by appealing to their personal interests (Yukl

2010), according to Yukl (2010) Digital Leadership can involve values, but these values are relevant to the exchange process such as honesty, responsibility and transactional leader reciprocity helps followers identify what must be done, in this identification the leader must consider the self-concept and self-esteem of subordinates and can improve their performance Ivancevich, Konopaske and Matteson (2016).

2.9 The Influence of Competency on Employee Performance
In this research, there is a positive influence of competence in institutions on employee performance. According to Astuti and Dacholfany (2016), Elisabet (2017) and Marbawi (2018), it can be concluded that increasing leadership will lead to increased employee performance in an organization. This is in accordance with government regulations regarding employee competency, namely carrying out academic and managerial supervision duties in educational units which includes preparing supervision programs, implementing coaching and monitoring employees..

2.10 The Influence of Job Satisfaction on Employee Performance
The results of research and data analysis prove that there is a significant influence of job satisfaction on employee performance. The results of this research support the research of Zulfikar (2019); Marbawi (2022); Muzakir (2020); Endang (2022), Yusriadi (2020), Bangun (2012) and Luthans (2018). This condition can be explained by an employee who feels satisfied with their job, promotion opportunities, supervision, co-workers and adequate rewards, then this condition will guarantee a sense of security for the employee concerned.

2.11 Hypothesiss Research
Based on the conceptual framework, a hypothesis is an idea to find facts that must be collected, a hypothesis is a temporary question or the most probable conjecture whose truth still needs to be sought. Based on the framework above and research conducted by several previous researchers, a hypothesis can be formulated as follows:

H1 = It is suspected that there is a positive and significant influence of digital leadership on the job satisfaction of Primary Tax Service Office (KPP) employees in Aceh Province.
H2 = It is suspected that there is a positive and significant influence of competence on job satisfaction at the Primary Tax Service Office (KPP) in Aceh Province.
H3 = It is suspected that there is a positive and significant influence of digital leadership on the performance of Primary Tax Service Office (KPP) employees in Aceh Umawe Province.
H4 = It is suspected that there is a positive and significant influence of competence on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.
H5 = It is suspected that there is a positive and significant influence of job satisfaction on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.
H6 = It is suspected that job satisfaction mediates the influence of digital leadership on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.
H7 = It is suspected that job satisfaction mediates the influence of competence on the performance of Primary Tax Service Office (KPP) employees in Aceh Province.

3. Research Methods.
3.1 Detention Location
The location and object of research is the Pratama Tax Service Office (KPP) in Aceh Province. In this research, the researcher chose KPP Pratama in the eastern region of Aceh Province with the location and research object being KPP Lhokseumawe, Bireuen and Langsa, and the objects in this research are all employees of the Tax Service Office (KPP)

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Lhokseumawe, Bireuen and Langsa.

3.2 Popopulation and Research Sample
3.2.1 Population
Population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then drawn conclusions. So the population in this study is all tax employees at the Lhokseumawe, Bireuen and Langsa Tax Service Office (KPP), totaling 265 employees according to Table 4.1 below.

Table 1. Total Population

Institution	Number of Employees
KPP Pratama Lhokseumawe	88
KPP Pratama Bireuen	84
KPP Pratama Langsa	93
Amount	265

Source: Personnel Data from the Directorate General of Taxes (2024)

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3.2.2 Sample
The sampling technique was carried out using the starstified random sampling method, this sampling technique was carried out based on research location strata from several locations, so the sample size was 160 (20 indicators x 8) according to Hair, at.all (2018) the sample size can be estimated with 5-10 parameters, the sample of respondents meets the requirements of the SEM model (Ferdinand, 2014), namely 1-200 samples, so in this study the sample was taken of 170 respondents or above the sample size determined for employees at the Provincial Tax Service Office (KPP). Aceh, see Table 4.2 below.

Table 2. Number of samples

No	Agency Unit	Amount Population	Number of Samples	
1	KPP Pratama Lhokseumawe	88	88/265 x 170	= 56
2	KPP Pratama Bireuen	84	84/265 x 170	= 54
3	KPP Pratama Langsa	93	93/265 x 170	= 60
	Total	265	170	

Source: Personnel Data from the Directorate General of Taxes (2024)

3.3 Data Collection Techniques
The required data source comes from primary data, by distributing structured questionnaires to respondents, the data collection technique used in this research is using a questionnaire or questionnaire which is a data collection tool in the form of a series of written questions which are asked to the subject to obtain answers. in writing from employees of the Lhokseumawe, Bireuen and Langsa Tax Service Offices (KPP)..

Table 3. Definition of variables and indicators

No	Variable	Variable Definition	Indicator	Measuring Scale
1	Digital Leadership (DL)	The process of influencing other people in an organization so that they can carry out their duties by digitalizing the Lhokseumawe Tax Service Office (KPP).	1. *Digital literacy* 2. *digital vision* 3. *Communications* 4. Adabability 5. *Cultural awareness* (Rahmatsyah, 2023)	Likert
2	Competency (KP)	The process of influencing other people in an organization so that they can carry out their duties by digitalizing the Lhokseumawe Tax Service Office (KPP).	1. Knowledge 2. Understanding 3. Skill 4. Attitude 5. Interest (Spencer, 2018)	Likert
3.	Job satisfaction (KK)	Keaa place where a tax employee is satisfied and happy working at the Lhokseumawe Tax Service Office (KPP).	1. Job Suitability 2. Enjoying Work 3. Work Discipline 4. Promotion 5. Work performance (Ari Lasta, 2023)	Likert
4	Performance Employee (KP)	The work results produced, both in terms of work ability, technique and experience byemployee at the Lhokseumawe Tax Service Office (KPP).	1. Ability to understand complexity 2. Problem solving ability 3. Self-control 4. Confidence 5. Able to adapt (Suparyadi, 2015)	Likert

3.4 Data Analysis Techniques

Inferential statistics is a method related to sample analysis to draw conclusions about population characteristics. After collecting data and information in the field, to manage the data and information, the author uses the Structural Equation Model (SEM) method in modeling and testing hypotheses. SEM or structural equation modeling is a collection of statistical techniques that allow testing a series of relative relationships. complicated, simulataneously (Ghozali, 2018). What is meant by complex is simultaneous models that are formed using more than one dependent variable at the same time acting as independent

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variables for other tiered relationships. In this research, two types of analysis techniques were used, namely:

1. Confirmatory analysis *(confirmatory factor analysis)* SEM is used to confirm the most dominant factors in a group of variables.
2. *Regression Weights* SEM is used to examine how big the influence is between the variables.

4. RESULTS AND DISCUSSION
4.1 Results Analysis

The analysis of the confirmatory factor or CFA of the exogenous construct consists of two latent variables: organizational culture, work engagement, and transactional leadership, where four indicators form the organizational culture variable, work engagement is formed with four indicators, and transactional leadership is developed with five indicators. In contrast, five indicators include the endogenous construct of the organizational commitment variable. In comparison, apparatus performance is formed by five indicators. A CFA test is performed for each latent variable to see the indicators that make up the latent construct, which can be described below. Based on the results of data analysis that has been collected on 170 respondents, a structural study (SEM) will be presented as follows :
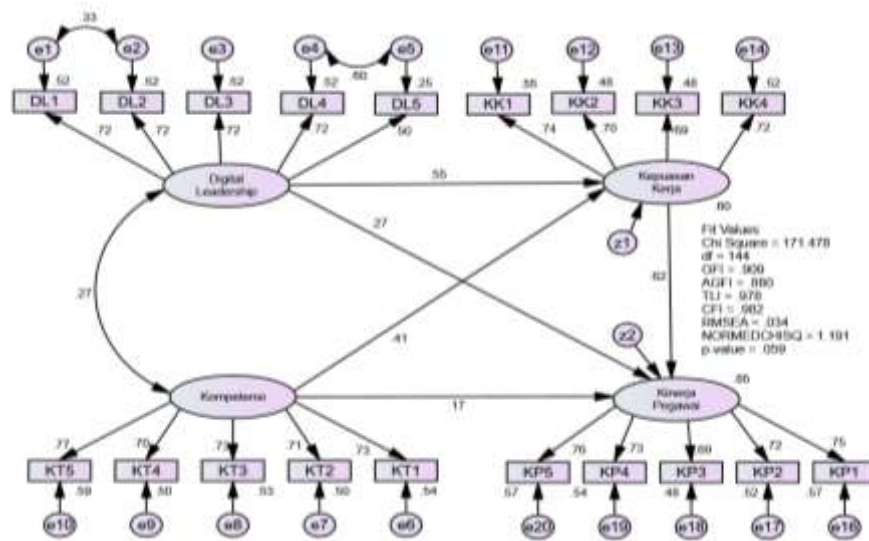

Figure 1. Structural Model After Modification
Source: Output Amos, 2024

The results of the structural model for the endogenous contract of Figure 1 above used to test the unidimensionality show the value of the model results following the goodness of fit criteria so that the model can be accepted.

Table 3. Full Model Fit Test Results

Goodness of Fit Index	Cut-off Value	Analysis Results	Model Evaluation
X2-Chi-Square	Expected to be Small	171,478	Good
Probability	≥ 0.05	0.059	Good
GFI	≥ 0.90	0.909	Good
AGFI	≥ 0.90	0.880	Good

CFI		≥ 0.95		0.982		Good
TLI		≥ 0.95		0.978		Good
CMIN/DF		≤ 2		1,191		Good
RMSEA		≤ 0.08		0.034		Good

Model suitability test Based on Table 3, the results of the amos analysis can be explained that the model is fit, so it can be explained that all exogenous variables have a significant effect on endogenous variables and the model is fit, so this structural model can be used to test the research hypothesis that was formulated in the previous chapter.

5. DISCUSSION

Direct influence analysis aims to see how strong the influence of a latent variable is on other latent variables, either directly (direct effect) or indirectly (indirect effect) and also the total influence (total effect) can be expressed in Table 4 below:

Table 4. Effect of Exogenous Variables on Endogenous Variables

Endogenous Variables		Exogenous Variables	Est.	Std. Est	S.E	CR	P
Job satisfaction	<--	Digital_Leadership	,547	,551	,097	5,659	***
Job satisfaction	<--	Competence	,418	,414	,091	4,578	***
Employee_Performance	<--	Digital_Leadership	,293	,265	.108	2,701	,007
Employee_Performance	<--	Job satisfaction	,688	,620	,145	4,756	***
Employee_Performance	<--	Competence	,193	.173	,088	2,204	.028

Source: Primary data processed (2024)

1. The direct influence of digital leadership on job satisfaction is with an estimated value of 0.551 (55.1%) and a significant value of 0.000 is smaller than 0.05, which means there is a significant influence and accepts the first hypothesis (H1) which states that digital leadership has a positive and significant influence on employee job satisfaction. Aceh Provincial Tax Service Office.
2. The direct influence of competency on job satisfaction is with an estimated value of 0.414 (41.4%) and a significant value of 0.000 is smaller than 0.05, which means there is a significant influence and accepts the first hypothesis (H2) which states that competency has a positive and significant influence on job satisfaction of Service Office employees. Aceh Province Tax.
3. The direct influence of digital leadership on employee performance is with an estimated value of 0.265 (26.5%) and a significant value of 0.007 which is smaller than 0.05, which means there is a significant influence and accepts the first hypothesis (H3) which states that digital leadership has a positive and significant influence on the performance of office employees. Aceh Province Tax Services.
4. The direct influence of competency on employee performance is with an estimated value of 0.173 (17.3%) and a significant value of 0.041 which is greater than 0.05, which means there is a significant influence and accepts the first hypothesis (H4) which states that competency influences the performance of employees of the Aceh Province Tax Service Office.

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5. The direct influence of job satisfaction on employee performance is with an estimated value of 0.620 (62.0%) and a significant value of 0.028 which is smaller than 0.05, which means there is an influence so that the first hypothesis (H5) is accepted which states that job satisfaction has a positive and significant effect on the performance of Tax Service Office employees. Aceh Province.

6. INDIRECT EFFECTS

Based on the results of calculating the probability value for path c' using the Sobel Test as in Figure 2, the significance value for all paths (A and B) is significant while path C is also significant so that this model meets the requirements for job satisfaction as
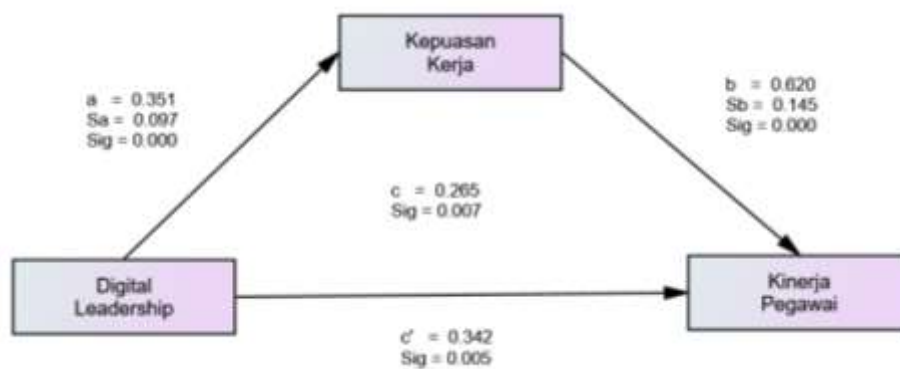

Figure 2.Mediation Effect Test Results
Digital leadership– job satisfaction – employee performance

The results of the analysis in Figure 2 above can be explained that the coefficients for path A, path B are significant and path C is significant, while path C' is also significant, because the probability of path C is significant, so it can be concluded that job satisfaction meets the requirements and functions as a partial mediating variable. The following analysis of the indirect influence of competence on employee performance through job satisfaction is carried out using Sobel Test calculations. An Interactive calculation tool for Mediation tests can be seen in Figure 3. Below.
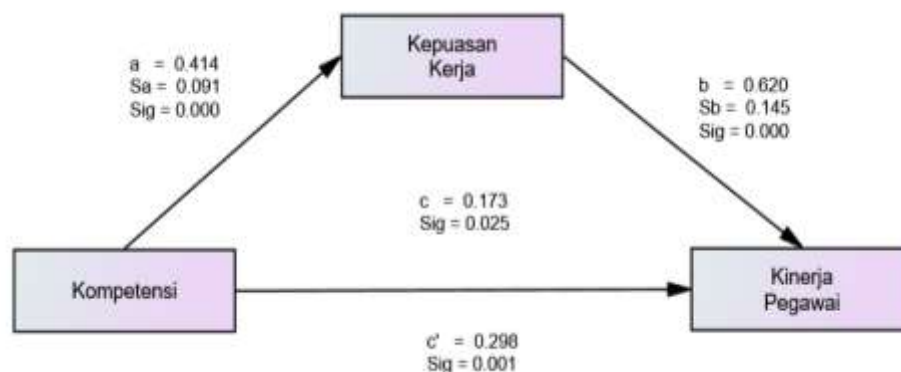

Figure 3. Mediation Effect Test Results
Competence – job satisfaction – employee performance

Based on the analysis in Figure 3 above, it can be explained that the coefficients for path A, path B are significant and path C is significant, while path C' is also significant. Because the probability of path C' is significant, it can be concluded that there is a relationship between competence and employee performance mediated by job satisfaction with partial mediation, in other words, the competency variable (independent variable) is able to significantly influence employee performance (dependent variable) through the mediator variable, namely job satisfaction, so that the hypothesis seventh (H7) is accepted.

7. CONCLUSION

Based on the research results and the researchers' discussion above, we can draw conclusions from the research results as described in the previous chapter, so we can convey the following conclusions:

1. It was concluded that digital leadership had a positive and significant effect on employee job satisfaction at the Aceh Province Tax Service Office.
2. It was concluded that competency had a positive and significant effect on employee job satisfaction at the Aceh Province Tax Service Office.
3. It was concluded that digital leadership had a positive and significant effect on employee performance at the Aceh Province Tax Service Office.
4. It was concluded that competency had a positive and significant effect on employee performance at the Aceh Province Tax Service Office.
5. It was concluded that job satisfaction had a positive and significant effect on employee performance at the Aceh Province Tax Service Office.
6. Job satisfaction partially mediates the relationship between digital leadership and the performance of Aceh Provincial Tax Service Office employees.
7. Job satisfaction partially mediates the relationship between competency and employee performance at the Aceh Province Tax Service Office.

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