

THE INFLUENCE OF LEADERSHIP STYLE, MOTIVATION AND WORK DISCIPLINE ON THE PERFORMANCE OF REGIONAL TAX AND RETRIBUTION MANAGEMENT AGENCY (BPPRD) UPT MEDAN UTARA EMPLOYEES

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Abstract: The research objective in this study is to determine the partial or inferential influence of leadership style, motivation and work discipline on employee performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara. The approach used in this research is an associative approach. The sample in this study was taken from all permanent employees of the North Medan UPT Regional Tax and Levy Management Agency, totaling 78 employees. The results of this research show that there is a positive and significant influence between leadership style on performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara. In particular, there is a positive and significant influence between Motivation on Performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara. In particular, there is a positive and significant influence between Discipline on Performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara. Simultaneously there is a positive and significant influence between Leadership Style, Motivation and Work Discipline together on Performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara. Testing the coefficient of determination in the table above, the adjusted R² value in the regression model was obtained at 0.731. This means that the contribution made by Leadership Style, Motivation and Discipline together to performance is 73.1%, while the remaining 26.9% is influenced by other factors not included in this research.

Keywords: Leadership Style, Motivation, Work Discipline, Employee Performance

Introduction

Human resources are an important factor in an organization or company. In order for management activities to run well, the company must have employees who are knowledgeable and highly skilled and strive to manage the organization or company as optimally as possible so that employee performance increases.

Management involves coordinating and supervising the work of other people, so that the work can be completed efficiently and effectively. Management involves the responsibility of ensuring that work can be completed in an efficient and effective manner by the people responsible for doing it or at least, this is what a manager should ideally carry out (Robbins & Coulter, 2010).

Human resource management (HRM) is the use of a number of individuals to achieve organizational goals (Mondy, 2013). Human resource management is a series of activities involving the application of management functions, namely planning, organizing, leading and controlling.

The role of human resources in a company is very necessary because it helps carry out company activities so that the company can grow and develop. Employees or human resources are the key to the success of an organization or company. However, the development of a company cannot be separated from the performance of its employees. The real form of employee contribution is their performance in carrying out organizational activities so that they can grow, develop and achieve goals. The extent to which the role exists and the contribution of human resources in achieving organizational success, of course performance measurement is needed. Performance measurement and monitoring is contained in performance management.

Performance management is a series of activities from the application of management functions regarding employee performance. The aim of performance management is to get better results by managing performance in accordance with planned targets, standards and predetermined competency requirements. Performance management is a process for determining what must be achieved and an approach to managing and developing people in a way that can increase the likelihood that targets will be achieved within a certain period of time, both short and long.

Performance management produces performance appraisals for employees. Performance appraisal is a formal system of reviewing and evaluating individual or team task performance. The system provides employees with opportunities to utilize their strengths and overcome identified weaknesses, and thereby helps them become more satisfied and productive employees.

Performance appraisal is very important, with a performance appraisal you can see the development of employee performance and if there are problems you can identify and find solutions because employee performance reflects the productivity of an organization. Companies that are developing and advanced are companies with good productivity from their employees and conversely companies that are difficult to develop and are lagging behind are companies whose productivity is not good from their employees because employees are the implementers of organizational or company activities. Regarding employee performance, there are many factors that influence employee performance, some of which are leadership style, motivation and work discipline (Hadari, 2015 p.70)

Leadership is a trait applied by individuals who act as leaders to influence group members to achieve mutually agreed goals and objectives. Meanwhile, a leader is an individual who carries out the process of influencing a group or organization to achieve a mutually agreed goal.

Thus, it can be said that leadership style is how a leader leads his employees to achieve company goals or complete their respective tasks as desired. An individual does something because of motivation (encouragement). Motivation is positive because it makes an individual or society do something that they initially did not want to do, but thanks to a certain motivation (encouragement) the individual or society wants to do that something. Motivation exists in physical and non-physical forms. Physical evidence can be goods or objects, for example money. Meanwhile, non-physical forms include support, advice, motivation and praise.

Discipline means working or doing something according to time, for example coming to the office on time, doing assigned tasks on time. Discipline is a good character that needs to be cultivated. A disciplined person is a person who appreciates and realizes the importance of time. Disciplined people can also use their time. Discipline at work means carrying out work activities according to the time, such as arriving at the office, returning from the office, doing work (individual tasks, teams, meetings, etc.).

The North Medan UPT Regional Tax and Levy Management Agency is one of the implementing elements of the Medan city government in the field of tax collection, regional levies and other regional revenues.

To ensure the implementation of the duties and activities of the North Medan UPT Regional Tax and Retribution Management Agency (BPPRD) in accordance with those formulated in the 2017 Medan City BPPRD Strategic Plan (Renstra) and Work Plan (Renja), an Annual Performance Plan (RKT) has been prepared. . RKT is a document that contains information about performance levels or targets in the form of outputs and/or outcomes that an organization wishes to realize in a particular year. The RKT demands consistency between the implementation of activities and the processes and provisions in the Renja and Strategic Plan so that competence, professionalism and discipline of employees within the North Medan UPT Regional Tax and Levy Management Agency are required in carrying out their activities.

Based on observations and interviews conducted by researchers, they found problematic phenomena in this company. The problem found was that employee performance was not in accordance with what the company wanted. This can be seen by the fact that there are still employees who use their working time to do things outside of work. For example, work given by a superior to an employee is not carried out directly by the employee but rather the employee's personal matters are carried out first. Because according to him the work given was not too difficult to do, causing the work not to be completed on time. Apart from that, employees are still delaying work and extending rest periods.

There are problems related to leadership in agencies that are still less effective. This ineffectiveness can be seen from the role of a leader who is less firm in providing direction to employees. So this has an impact on employees who often arrive late and there are still many employees who are often not there during working hours, so that leaders are less alert in solving problems within the agency.

Motivation also influences the performance of employees of the North Medan UPT Regional Tax and Levy Management Agency. Some employees still consider the work they do as something that burdens them, the work is done as a form of compulsion, and the work is experienced only as a form of routine. This can be seen from the lack of enthusiasm for some employees in carrying out their work, the lack of willingness of some employees to improve the quality and performance of their work, the lack of personal motivation to develop themselves, and adapt to developments that occur outside the company environment. This condition is generally caused by monotonous work conditions and the low contribution of employees in contributing to improving institutional performance .

The problem with employee work discipline is the lack of employee work discipline which is caused by employees still enjoying being in the employee's work space outside their own work unit, employees always entrust their presence during office work hours , there are still employees whose quality of work is not in line with what the office expects.

Based on the description above, the author is interested in discussing issues of discipline and work environment on work performance. Writer chose the title "The Influence of Leadership Style, Motivation and Work Discipline on the Performance of Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara Employees."

The aim of this research is to test and analyze the influence of leadership style, motivation and work discipline partially or simultaneously on employee performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

Literature Review

Performance

Performance comes from the English word performance, which means performance. The concept of performance is an abbreviation of work energy kinetics. Performance is the output produced by the functions or indicators of a job or profession within a certain time (Wirawan, 2013).

There are also performance indicators, including the following, 1) Quality of Work Shows neatness, thoroughness, and interconnectedness of work results without ignoring the volume of work. 2) Work Quantity Shows the number of types of work carried out at one time so that efficiency and effectiveness can be carried out in accordance with company goals. 3) Responsibility Shows how much employees accept and carry out their work, are accountable for work results as well as the facilities and infrastructure used and their work behavior every day. 4) Cooperation The willingness of employees to participate with other employees vertically and horizontally both inside and outside work so that work results will be better. 5) Initiative There is initiative from within members of the organization to carry out work and overcome problems at work without waiting for orders from superiors or showing responsibility for work that is an obligation of an employee (Mankunegara, 2013)

Factors that influence performance include 1) personal/individual factors, 2) leadership factors, 3) team factors, system factors, 4) contextual (situational) factors (Mahmudi, 2011). Apart from that, there are also several other factors that influence it, namely 1) A worker's ability and interest, 2) Ability and acceptance of explanations of task delegation, 3) The role and level of worker motivation. If the performance of each individual or employee is good, it is hoped that the company's performance will be good too. (Hasibuan, 2012)

Leadership style

Leadership style is a pattern of behavior designed in such a way as to influence subordinates in order to maximize the performance of their subordinates so that organizational performance and organizational goals can be maximized (Wirawan, 2013). A leader must apply a leadership style to manage his subordinates, because a leader will greatly influence the success of the organization in achieving its goals (Waridin and Guritno in Tampi, 2014)

There are types of leadership styles, including 1) Authoritarian Leadership Style. This leadership style combines a number of behaviors or leadership styles that are centered on the leader who is the sole determiner, ruler and controller of organizational members and their activities in an effort to achieve organizational goals. 2) Democratic Leadership Style, a leadership style that places humans as the most important supporting factor in leadership which is carried out based on and expresses an orientation towards relationships with members of the organization. 3) Free Leadership Style, this leadership style basically assumes that members of the organization are able to independently make decisions or are able to take care of themselves. With a little direction or giving instructions in realizing each main task as part of the main tasks of the organization (Robins in Tampi 2014)

Apart from that, there are indicators that can influence leadership style, namely 1) Objectivity towards human relationships and behavior, namely that the leader must be able to view people and their behavior in a way that is not prejudiced and without emotion. 2) Communication and social dexterity, namely the leader must be able to speak and write frankly and conclude carefully the statements of other people. 3) Assertiveness, namely the ability to project oneself mentally and emotionally into the position of a leader to understand the views of employees and their beliefs and actions. 4) Self-awareness, that is, the leader needs to know what impression he makes on other people. 5) Teaching, namely the leader

must be able to inspire and compensate many people by teaching something (Terry & Rue, 2012).

Motivation

Motivation is the desire to do something, while motive is need, desire and desire. Motivation is formed from employee attitudes in facing work situations in the company (situation). Motivation means a condition that moves or causes someone to carry out an action/activity, which occurs consciously. Also as a resource force that drives and controls human behavior (Kreitner and Kinicki in Noor, 2013).

Factors that influence employee motivation include the following: 1) Intrinsic factors in the form of achievements, recognition from others, responsibility, opportunities for advancement, job satisfaction itself. it self), the possibility of career development (the possibility of growth). 2) Extrinsic factors in the form of compensation, work security and safety, working conditions, status, company procedures (Noor, 2013)

Motivation indicators are as follows 1) Salary, No organization can provide new strengths to its workforce or increase productivity, if it does not have a realistic compensation system and salary, if used well and correctly will motivate its employees. 2) Supervision, effective supervision will help increase worker productivity through good work organization, as well as providing concrete instructions in accordance with work standards, and providing adequate supplies and other support. 3) Working conditions. Working conditions that are comfortable, safe and quiet and supported by adequate equipment will certainly make employees feel at home working. 4) Opportunities for advancement. Opportunities for advancement are the development of an employee's personal potential in carrying out work. 5) Appreciation, Every human being has a need to feel appreciated. Recognition of achievements is a powerful motivational tool, and can even exceed the satisfaction that comes from compensation. 6) Success, Everyone certainly wants success in every activity or task they carry out. Achieving achievement or success in carrying out a job will move the employee concerned to carry out subsequent tasks. (Sedarmayanti, 2014)

Work discipline

Discipline is an attitude of behavior and actions that comply with agency regulations, both written and unwritten (Nitisemito, 2012). Work discipline is an effort by the management of an agency organization to implement or enforce rules or regulations that must be obeyed by every employee without exception (Handoko, 2012)

Factors that influence discipline are 1) The size of the compensation given. 2) Whether or not there is exemplary leadership in the agency. 3) Whether or not there are definite rules that can be used as a guide. 4) Leadership courage in taking action. 5) Whether or not there is leadership supervision. 6) Lack of attention to employees. 7) Habits are created that support the upholding of discipline (Singodimedjo in Sutrisno, 2015).

The indicators that can influence a person's work discipline include 1) Attendance Level, the number of employees present to carry out work activities in the company which is characterized by low employee absenteeism. 2) Work Procedures, rules or provisions that must be obeyed by all members of the organization. 3) Obedience to superiors, following what the superior directs in order to get good results. 4) Awareness of work, the attitude of someone who voluntarily does their job well without being forced to do it. 5) Responsibility, employee willingness to take responsibility for the results of their work (Agustin, 2011).

Conceptual Framework

The Influence Of Leadership Style On Employee Performance

Leadership is a person's ability to influence other people, in this case his subordinates, in such a way that the other person is willing to carry out the leader's wishes even though he personally may not like it . The success of an organization, both as a whole and various groups within a particular organization, is very dependent on the quality of leadership

contained in the organization concerned. In fact, it could be said that the quality of leadership contained in an organization plays a very dominant role in the success of the organization in terms of the performance of its employees (Sutrisno, 2015).

The results of previous research concluded that leadership has a positive influence on the performance of PT employees. Bank Mandiri (Persero) Tbk Medan Area Imam Bonjol (Jufrizen, 2017).

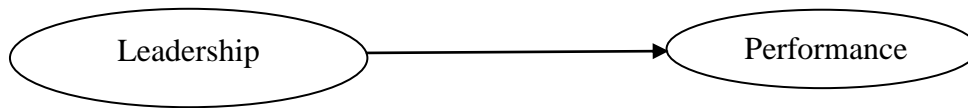


Figure 1. The Influence of Leadership Style On Performance

The Influence Of Motivation On Employee Performance

Motivation is a factor that encourages a person to carry out a certain activity, therefore motivation is often interpreted as a driving factor in a person's behavior (Sutrisno, 2015)

The relationship between motivation and performance has a linear form, meaning that by providing good work motivation, employee work enthusiasm will increase and work results will be optimal in accordance with established performance standards.

The opinion above is relevant to previous research conducted by (Saripuddin, 2017) concluding that motivation has a positive and significant influence on employee performance at PT. Kemasindo Fast Nusantara Medan. The results of other research show that motivation influences the performance of nurses at the Madani General Hospital in Medan (Jufrizen, 2017).

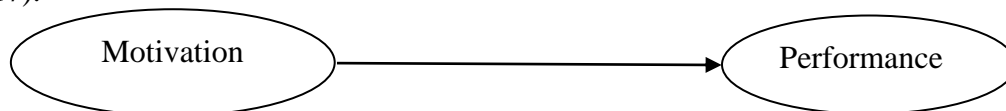


Figure 2. The Influence Of Motivation On Employee Performance

The Influence Of Work Discipline On Employee Performance

Moenir in Tohardi (2014, p. 61), said that there is a need for discipline, namely to create conditions in a work environment that are orderly, efficient and effective through an appropriate regulatory system.

The results of previous research show that the relationship between work discipline and employee performance at BAPPEDA Malang City has a positive and very significant effect (Yoga, 2003). So discipline is very influential where if employees show a good level of discipline, then one of the goals of the organization will be easily achieved effectively and efficiently

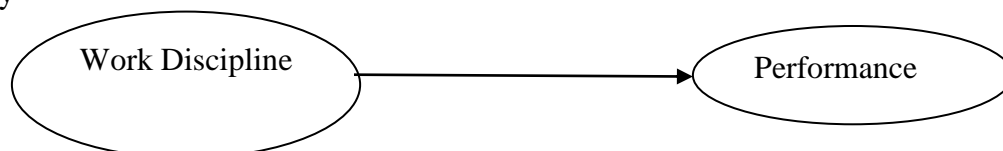


Figure 3. The influence of work discipline on employee performance

The Influence of Leadership Style, Motivation and Work Discipline on Employee Performance

Based on theory, opinions and previous research regarding the relationship between leadership style , motivation and work discipline, there is a positive and significant relationship with employee performance .

The three independent variables have an effect on the dependent variable. The influence provided by these three variables is positive, meaning that the higher the leadership style, motivation and work discipline, the higher the resulting employee performance (Fadillah, 2012).

This is in accordance with research results (Clarisa Felicia, 2018) that the results obtained from this research are that leadership style, motivation and work discipline simultaneously have a positive and significant effect on employee performance.

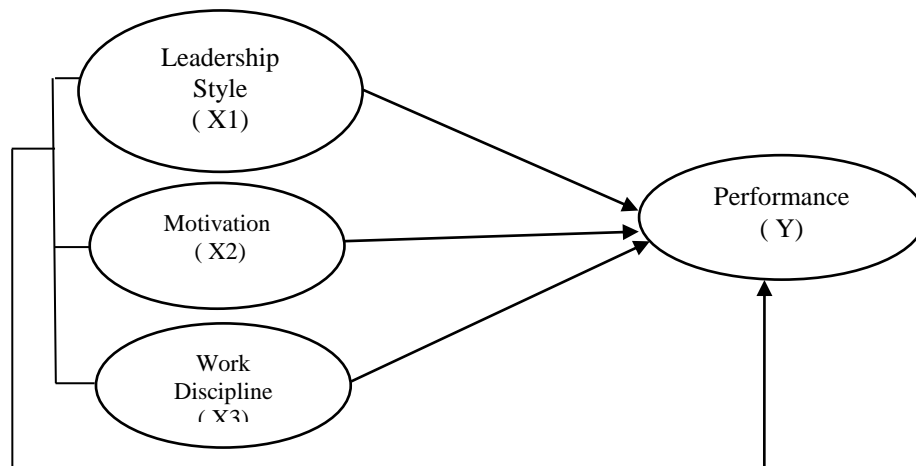


Figure 4. Research Paradigm

Hypothesis

Leadership style has a positive and significant effect on the performance of employees of the North Medan UPT Regional Tax and Retribution Management Agency . Motivation has a positive and significant effect on the performance of employees of the North Medan UPT Regional Tax and Retribution Management Agency . Discipline has a positive and significant effect on the performance of employees of the North Medan UPT Regional Tax and Retribution Management Agency. Leadership style, motivation and work discipline have a positive and significant effect on the performance of employees of the North Medan UPT Regional Tax and Retribution Management Agency

Method

This research approach uses an associative approach. In this research the operational definitions are: **Performance (Y)**, **Leadership Style (X1)**, **Motivation (X2)**, **Work discipline (X3)**. The population used in this research was taken from the permanent employees of the North Medan UPT Regional Tax and Levy Management Agency, totaling 78 employees. If the number of samples studied is less than 100 (one hundred) subjects, the research will use the entire population, namely all employees of the North Medan UPT Regional Tax and Retribution Management Agency, totaling 78 employees. The data collection technique in this research uses observation interviews and questionnaires to obtain real data based on existing problems in this organization or company. The type of data used in this research is primary data, namely raw data taken by the researchers themselves from

primary sources using a questionnaire. The analysis technique used in this research is multiple linear regression.

Result And Discussion

Research Result

Multiple regression analysis, in general Regression analysis is basically a study of the dependence of a dependent variable on one or more independent variables, with the aim of estimating and/or predicting the population average or average value of the dependent variable based on the known values of the independent variables. From the SPSS 16.00 research data, the following mathematical equation can be formulated:

Table 1. Multiple Linear Regression Test Results

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	33,053	5,885	
Leadership Style	,709	,605	,434
Motivation	,361	,110	,272
Discipline	,423	,389	,351

a. Dependent Variable: Performance

Based on table above, the multiple linear regression equation that can be formulated is as follows:

$$Y = 33.053 + 0.709X_1 + 0.361X_2 + 0.423X_3$$

The explanation is that the value $a = 33.053$ shows that if the independent variables, namely Leadership Style (X_1), Motivation (X_2), Discipline (X_3) are in a constant state or do not change (equal to zero), then Performance (Y) is 33.053. The regression coefficient value The contribution made by leadership style to performance is 70.9 % as seen from the standardized coefficients in Table 4.10 above. The regression coefficient value The contribution given by work motivation to performance is 36.1 % as seen from the standardized coefficient in Table 4.10 above. The regression coefficient value The contribution made by work discipline to performance is 42.3 % as seen from the standardized coefficient in Table 4.10 above.

After carrying out the multiple linear regression test, a regression requirements test (classical assumption test) is carried out. Regression test requirements consist of Normality Test, Heteroscedasticity Test, and Multicollinearity Test.

The normality test aims to test whether the regression model between the independent variables and the dependent variable is normally distributed or not. Data normality testing is carried out to see whether in the regression model, the dependent and independent variables have a normal distribution or not. If the data spreads around the diagonal line and follows the direction of the diagonal line, the regression model meets the normality assumption.

Normal P-P Plot of Regression Standardized Residual

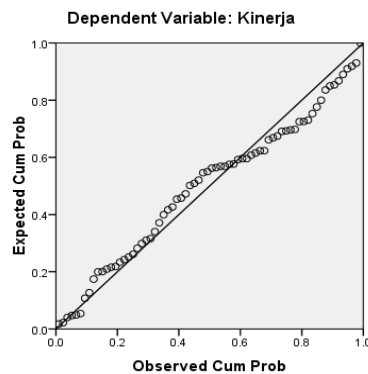


Figure 5. Normality Test

The image above identifies that the regression model has met the assumptions stated previously, so that the data in the regression model of this research tends to be normal.

Heteroscedasticity is used to test whether in the regression model, there is an inequality of variance from one observation to another. If the residual variation from one observation to another is constant, it is called homoscedasticity, and if the variance is different it is called heteroscedasticity. A good model is that there is no heteroscedasticity. The basis for decision making is that if certain patterns, such as existing dots, form a certain regular pattern, then heteroscedasticity occurs. If there is no clear pattern, and the points spread below 0 on the y-axis, then heteroscedasticity does not occur.

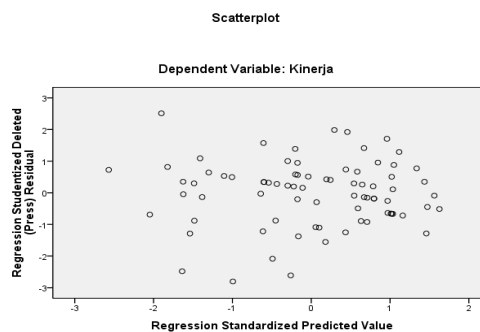


Figure 6. Heteroscedasticity

The image above shows that the points are spread randomly, do not form a clear/regular pattern, and are spread both above and below the number 0 on the Y axis. Thus "heteroscedasticity does not occur" in the regression model.

Whether there is a multicollinearity problem in regression can be seen by the VIF (Variance Inflator Factor) value and tolerance value. This multicollinearity test is used to test whether the regression found a high correlation between the independent variables, because a good regression model should not have correlation between the independent variables, in this case the condition is that if $VIF < 10$, then multicollinearity does not occur. If $VIF > 10$, then multicollinearity occurs. If $Tolerance > 0.01$, then multicollinearity does not occur. If $Tolerance < 0.01$, then multicollinearity occurs

Table 2. Multicollinearity Coefficients ^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Leadership Style	,845	1,184
Motivation	,846	1,182
Discipline	,985	1,015

a. Dependent Variable: Performance

Based on table 2 the multicollinearity test above the VIF and tolerance values shows that all variables used in this study have a VIF value of no more than 10 and a tolerance that is close to 1, which means that the regression model does not have multicollinearity.

After testing the classical assumption test, hypothesis testing is then carried out (t test and F test). The t test is used to test the significance of the influence of the independent variable on the dependent variable. In this research, partial hypothesis testing was carried out on each independent variable as in the following table:

Table 3 . Partial Test Results (t Test) Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	33,053	5,885		5,616	,000
Leadership Style	,709	,605	,434	6,981	,000
Motivation	,361	,110	,272	2,459	,009
Discipline	,423	,389	,351	4,383	,000

a. Dependent Variable: Performance

Source: SPSS Data Processing Results 16.00

Based on the partial test results of the influence of leadership style on performance, tcount was 6.981 while ttable was 1.665 and had a significant number of 0.000 <0.05. This means that Ha is accepted (H0 is rejected), this shows that there is a significant influence between leadership style on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara .

Based on partial test results, the effect of work discipline on performance was obtained by tcount of 2.459 while ttable was 1.665 and had a significant number of 0.009 <0.05. This means that Ho is rejected (Ha is accepted), this shows that there is a significant influence between work motivation on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

Based on the partial test results of the influence of the work environment on performance, tcount is 4.383 while ttable is 1.665 and has a significant number of 0.000 <0.05. This means that Ho is rejected (Ha is accepted), this shows that there is a significant influence between work discipline on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara

The F test is basically used to show whether the independent variables together have an influence on the dependent variable. The F test results can be seen from the following table:

Table 4 . Simultaneous Test Results (F Test)

ANOVA ^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73,449	3	24,483	13,561	,000 ^a
	Residual	508,769	74	6,875		
	Total	582,218	77			

a. Predictors: (Constant), Discipline, Motivation, Leadership Style

b. Dependent Variable: Performance

Source: SPSS Data Processing Results 16.00

Based on the results of the Fcount test in table 4 above, the Fcount value < Ftable 2.73 can then be seen with the results of a significant probability value of $0.000 < 0.05$, then H_a is accepted and (H_0 is rejected), while the Ftable value is based on $dk = n - k - 1 = 74$ with a significance level of 5% is 2.73. From the results of the SPSS calculations above, it shows that there is a significant simultaneous influence of Motivational and Disciplinary Leadership Style on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

After looking for the F test, next look at the coefficient of determination value. The R-square of the coefficient of determination is used to see how variations in the value of the dependent variable are influenced by variations in the value of the independent variable. The following is a table to find out the R-square value in this research:

Table 5 . Coefficient of Determination Test Results

Model Summary ^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,855 ^a	,731	,091	2.62207	.126	3,561	3	74	.018	1,777

a. Predictors: (Constant), Discipline, Motivation, Leadership Style

b. Dependent Variable: Performance

Source: SPSS 16 Data Processing Results

Based on the results of the coefficient of determination test in the table above, the adjusted R² value in the regression model is 0.731. This means that the contribution made by Leadership Style, Motivation and Discipline together to performance is 73.1%, while the remaining 26.9% is influenced by other factors not included in this research.

Discussion

The Influence of Leadership Style on Performance

Based on the partial test results of the influence of leadership style on performance, tcount was 6.981 while ttable was 1.665 and had a significant number of $0.000 < 0.05$. This means that H_a is accepted (H_0 is rejected), this shows that there is a significant influence

between leadership style on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

This is supported by previous research by (Jufrizen, 2017) which concluded that: leadership has a positive influence on the performance of PT employees. Bank Mandiri (Persero) Tbk Medan Area Imam Bonjol.

Based on the t-calculation results for the influence of leadership style on employee performance, in this case it shows that leaders must provide good role models to their employees, and leaders lack understanding in carrying out their main duties and functions as leaders.

The Effect of Motivation on Performance

Based on partial test results, the effect of work discipline on performance was obtained by tcount of 2.459 while ttable was 1.665 and had a significant number of 0.009 < 0.05. This means that H_0 is rejected (H_a is accepted), this shows that there is a significant influence between work motivation on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

The results of this research state that motivation has an influence on performance. This is supported or in line with research (Saripuddin, 2015) concluding that: Motivation has a positive and significant influence on employee performance at PT. Kemasindo Fast Nusantara Medan. Other research results also concluded that motivation influences the performance of nurses at the Madani General Hospital in Medan (Jufrizen, 2017).

Work discipline on Performance

Based on the partial test results of the influence of the work environment on performance, tcount is 4.383 while ttable is 1.665 and has a significant number of 0.000 < 0.05. This means that H_0 is rejected (H_a is accepted), this shows that there is a significant influence between work discipline on the performance of employees of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

This proves that a good level of work discipline will greatly influence the level of employee performance. The results of previous research conducted by (Mutia Arda, 2017) are equivalent and in line and show that work discipline does not have a positive and significant effect on employee performance at Bank Rakyat Indonesia, Putri Hijau Medan Branch.

The Influence of Leadership Style, Motivation and Work Discipline on Performance

Regarding the influence of Leadership Style, Motivation and Work Discipline on Performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara in this research it is clearly proven that there is a simultaneous influence, where based on the results of the F test, the value of Fcount \geq Ftable is 13.561 > Ftable. 2.73 with a significance of 0.000 < 0.05 while the Ftable value based on N with a significance level of 5%, namely $dk = nk - 1$ then $78 - 3 - 1 = 74$ is 2.73. Because Fcount is smaller than Ftable, H_a is accepted (H_0 is rejected), meaning that there is an influence of Leadership Style, Motivation and Work Discipline on the Performance of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara.

With a leadership style, motivation and good work discipline on employee performance, good behavior within the company can increase and employee performance can be improved. The leadership style applied in the company is able to improve the work in the company and the motivation that employees have and that is given by the company and whether or not it supports work discipline in the company will influence the high or low performance produced by employees. From the research results (Felicia, 2018) the results obtained from this research are that leadership style, motivation and work discipline simultaneously have a positive and significant effect on employee performance.

Conclusions And Recommendations

Conclusion

1. From the results of this research, we know that in particular there is a positive and significant influence between leadership style on the performance of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara ..
2. From the results of this research, we know that in particular there is a positive and significant influence between Motivation on Performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara ..
3. From the results of this research, we know that in particular there is a positive and significant influence between Discipline on Performance at the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara ...
4. From the results of this research, it is known that simultaneously there is a positive and significant influence between Leadership Style, Motivation and Work Discipline together on the Performance of the Regional Tax and Retribution Management Agency (BPPRD) UPT Medan Utara .

Suggestion

1. The factor of giving leadership style still needs to be improved to employees, leaders need to frequently go down to communicate with subordinates and guide employees to work well, so this will make employees more motivated to work better because they feel they have support from the leadership in carrying out their duties. .
2. Companies should further increase the motivation given to employees so that they can improve employee performance.
3. Regarding work discipline that is implemented, companies should apply existing regulations more firmly and give warnings to employees who do not comply with applicable regulations.
4. In an effort to improve employee performance, companies should improve existing leadership style , motivation and work discipline because leadership style, motivation and work discipline are supporting factors for increasing employee performance.

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