

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

Rajesh Rila¹, Reny Nozariyanti², Ayu Rahmasari³
University of Batam, 29415, Riau Island, Indonesia
Email: Rajesrila@gmail.com

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 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

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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.

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. Problem Formulation

1. Does the transformational leadership determinate directly against the working spirit of the Employees Tax Management Agency and Retrebuton for The City of Batam?
2. Does education determinate directly to the working spirit of the Employees Tax Management Agency and Retrebuton for The City of Batam?
3. Does the discipline of work determinate directly to the working spirit of the Employees Tax Management Agency and Retrebuton for The City of Batam?
4. Does the spirit of work determinate directly to the performance of the Tax Management Agency and Retrebuton for The City of Batam?
5. Does the transformational leadership determinate directly to the performance of the Tax Management Agency and Retrebuton for The City of Batam?
6. Does education determinate directly to the performance of the Tax Management Agency and Retrebuton for The City of Batam?
7. Does the working discipline determinate directly to the performance of the Tax Management Agency and Retrebuton for The City of Batam?

2. RESEARCH METHODS

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 SEMPLS (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 Employees 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 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.RESULT AND DISCUSSIONS

3.1. Analisis 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 Analisis Konsistensi Internal

Variabel	Cronbach's Alpha	Rho-A	Realibilitas 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 Variabel 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 valid. (Hair, Hult, Ringle, & Sarstedt, 2014).

Tabel 2 Validitas Konvergen

Variabel	X1	X2	X3	X4	Y
X 1,1	0,616				
X 1,2	0,592				
X 1,3	0,729				
X 1,4	0,819				
X 1,5	0,622				
X 1,6	0,736				
X 1,7	0,654				
X 1,8	0,846				
X 2,1		0,763			
X 2,2		0,799			
X 2,3		0,786			
X 2,4		0,708			
X 2,5		0,691			
X 2,6		0,717			
X 3,1			0,818		
X 3,2			0,790		
X 3,3			0,799		
X 3,4			0,799		
X 3,5			0,704		
X 3,6			0,742		
X 3,7			0,864		

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X 3,8			0,766		
X 4,1				0,882	
X 4,2				0,590	
X 4,3				0,767	
X 4,4				0,821	
X 4,5				0,773	
X 4,6				0,787	
X 4,7				0,881	
X 4,8				0,829	
Y 1					0,409
Y 2					0,884
Y 3					0,807
Y 4					0,859
Y 5					0,874
Y 6					0,754
Y 7					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).

Tabel 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 issues in 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 colinearity, and a problem of colinearity occurs if the value of VIF is < 5.00 (Hair, Hult, Ringle, & Sarstedt, 2014).

Tabel 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.

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 probability (P-Value) is $< \text{Alpha}$ (0.05) then H_0 is rejected (the influence of a variable with the other variables is significant). If the value of the Preswipe (P-Value) $> \text{Alpha}$ (0.05) then H_0 is rejected (the effect of a variable with another variable is insignificant).

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 PValues value of $0.010 < 0.05$, so it can be stated that the effect between X1 against X4 is significant.

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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. 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 langsngug , then the intervening variable is to irradiate the relationship between one variable and the other variables. Conversely, if the physical value of the indirect effect of the $<$ coefficients of a langsngug influence, then the intervening variable is not to metabolise the relationship between one variable and the other variable.

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.

5. Advice

1. Expected the need for leadership roles in guiding and educating to produce quality performance.
2. Expected education and training to each employee to improve the spirit of work.
3. Expected the need for improvement and supervision in employee work discipline. It aims to make every employee feel accountable in every job
4. Hopefully the working spirit has a big influence on improving the performance of employees in the Tax Management Agency and Retribution for The City of Batam.
5. Expected the need to increase salary honorarium for the accomplished employees so that each employee feels the race to produce maximum performance.

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Rajesh Rila, Reny Nozariyanti, Ayu Rahmasari
