

# The Influence of Leadership Style in Increasing Work Motivation on Employee Performance at The Office of The Regional Revenue and Financial Management Agency of The Northern Luwu District

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## Article Info

### Article history:

Received May 14, 2024

Revised June 21, 2024

Accepted June 22, 2024

### Keywords:

Leadership style

Motivation

Performance.

## ABSTRACT

The purpose of this study was to determine how much leadership style and work motivation affect employee performance at the office of the regional financial and revenue management agency of North Luwu Regency. The type of research used in this research is quantitative. The population of this study were employees at the office of the regional financial and revenue management agency of North Luwu Regency. Where the sample was collected by sampling technique. The total sample was calculated using the Slovin formula resulting in a sample of 55 respondents. The data analysis techniques used are instrument tests, multiple linear regression analyses, and coefficient of determination analysis. The results showed that the leadership style variable (X1) partially had a significant effect on employee performance (Y) while the work motivation variable (X2) partially had a significant effect on employee performance (Y).

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## 1. INTRODUCTION

One of the interesting things to talk about management is leadership [1]. An employee's performance is defined as the quantity and quality of work achieved by an employee in carrying out his duties following the responsibilities given to him to achieve organizational goals. The level of work motivation of an employee to carry out his duties and functions to achieve organizational goals affects employee performance. In this place, the leader is responsible for motivating the staff he leads. Leadership is very important for an organization because, with the right leadership, people can communicate well and organize employees to achieve organizational goals [2]. To influence his subordinates or subordinates, a leader must use the right leadership style. The leadership style shown by a leader can also be a determinant of success in motivating subordinates [3].

A leader is very influential in achieving this productivity. One of the factors that determine the performance and productivity of an organization is its leadership style. Organizational leaders must be responsible for creating a motivating environment that results in high levels of productivity. Organizational leaders should be able to influence, direct, and mobilize human resources. In addition, they should motivate their employees to achieve their best performance. Workers must be motivated to complete tasks well. Individual work styles can indirectly affect the level of success of an organization [4]. Therefore, a leader must be able to try to adapt his leadership style to the conditions and goals of the organization [5]. As a result, an employee's success rate increases as they perform their job Not only does a large or small salary affect an employee's performance, but other factors such as leadership style, motivation, organizational culture, workplace, education, and experience, and work environment also affect an employee's performance [6].

A quantitative and quantitative study was conducted to determine how leadership style, organizational culture, and work motivation affect the performance of government employees. The results show that leadership style significantly influences organizational culture. The second factor is the factor that explains the sense of comradeship, friendship, respect, trust, and enthusiasm that exists in the working relationship between leaders and employees. Some previous studies that have examined factors that have an impact on employee

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performance have produced different research results. Based on the results of research conducted by Saputra & Wibowo, 2017 state that leadership style has a direct effect on employee performance, while the results of research by Nugroho, 2018 state that leadership style does not affect employee performance. Meanwhile, research related to work motivation [1] states that work motivation has an influence on employee performance in a positive direction. However, this is contrary to research conducted [7] which states that work motivation has no positive or significant effect on employee performance.

According to Rozali, 2018 in his journal, the motivation variable does not affect employee performance. Based on this gap theory, the researcher is interested in conducting this research, based on the background that has been explained and there are inconsistencies in the results of previous studies, so researchers are interested in taking themes related to employee performance with the research subject of the office of the regional financial and revenue management agency of North Luwu Regency. The purpose of this study is to determine how much leadership style and work motivation affect employee performance at the regional financial and revenue management agency office in North Luwu Regency.

### 1.1. Attribution Theory

In influencing Motivation, and leadership style in the Office unit of the Regional Financial and Revenue Management Agency of North Luwu Regency, a leader must always adjust to the situation and conditions, so that the driving force is excited and active in working together, working effectively, and integrating with all the power so that a worker is well done. Leadership style affects employee work to complete tasks. The way a leader chooses and uses his leadership style to influence the thoughts, feelings, attitudes, and behaviors of his subordinate organizational members is known as leadership style. Depending on the perspective or approach used, the standards required to be a good leader include one's personality, skills, talents, traits, or abilities. These standards will greatly influence the theory and style of leadership to be applied. As a result, the way a leader influences and directs his subordinates to achieve the goals of the office organization is known as leadership [8].

### 1.2. Employee Performance

The definition of "work performance" comes from the word "work performance" or "actual achievement", which means work performance or actual achievement achieved by a person. Performance, or work performance, is the quality and quantity of work achieved by an employee in carrying out his functions following the responsibilities given to him. Bernardin and Russel in Ruky provide an understanding of performance as follows: "Performance is defined as the record of outcomes produced on a specified job function or activity during a period". Meanwhile, according to Ilyas, performance is the result of individual and organizational work [5]. Employee performance determines the success of an organization or government agency [9].

### 1.3. Leadership Style

Leadership style, according to Kartono, is the nature, habits, temperament, character, and personality that distinguish a leader in his interactions with others. Thoha says leadership style is a habit that a person uses to influence others or subordinates. Herujito states that leadership style is not a talent; therefore, leadership style must be learned and applied according to the situation at hand [5].

A study found that leadership style directly affects employee performance. In other words, regardless of how good the leadership style is, employee performance will change [7].

H1: It is suspected that leadership style has a significant effect on employee performance at the Office of the Regional Finance and Revenue Management Agency of North Luwu Regency.

### 1.4. Work Motivation

According to Veithzal and Ella Jauvani Sagala, motivation is a collection of attitudes and values that influence a person to achieve certain goals following these goals. These attitudes and values are something invisible that gives strength to encourage someone to act in achieving these goals. Existence is the performance result of several internal and external motivational factors [9].

Based on the previous definition, motivation can be defined as the drive that comes from within humans to achieve any desired or desired goal [5].

Following the results of research related to work motivation according to Nugroho, 2018 which states that work motivation has an influence on employee performance in a positive direction.

H2: It is suspected that work motivation has a significant effect on employee performance at the Office of the Regional Finance and Revenue Management Agency of North Luwu Regency.

### 1.5. Framework of Thought

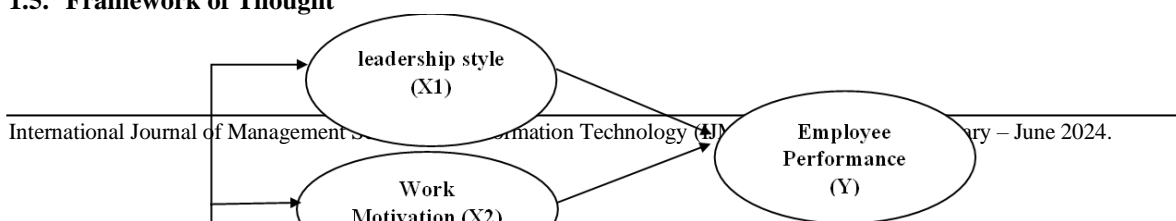


Figure 1. Framework of thought

## 2. RESEARCH METHOD

### 2.1. Types of Research

This type of research is quantitative, examining a specific population or sample. Sampling is usually done randomly, and data is collected and analyzed using research tools. Sugiyono stated that quantitative and statistical methods are used to test hypotheses. The focus of this research is human resource management.

### 2.2. Population and Sample

The population in this study were employees of the North Luwu Regency Regional Financial and Revenue Management Agency, totaling 120 people, the sample was calculated using the Slovin formula with an error limit of 10%, resulting in a sample of 55 respondents. The sample in this study was determined using sampling techniques, and the census of research instruments.

### 2.3. Sources and Methods of Data Collection

The data collection method in this study is to use primary data obtained from a questionnaire based on a Likert scale model with a choice of 1-5 options, with gradations from strongly agree (SS) to strongly disagree (STS), this is done by distributing a set of statements and questions addressed to respondents directly. Primary data is data obtained directly from the object under study. Meanwhile, secondary data is data obtained indirectly by researchers through various intermediary media, such as research results, articles, books, and various publications and related agencies. Data processing using descriptive analysis using the IBM SPSS 23 program.

### 2.4. Variables Operationalization

The independent variables in this study are leadership style (X1) and work motivation (X2) while the dependent variable is employee performance (Y).

### 2.5. Data Analysis Method

The data analysis methods used in this study are instrument tests, namely validity and reliability tests, Multiple linear regression analysis, namely partial tests analyze the effect of some independent or independent variables on the overall dependent variable (bound), and simultaneous tests analyze the effect of all independent or independent variables on the overall dependent variable (bound), and analysis of the coefficient of determination [10].

## 3. RESULTS AND ANALYSIS

### 3.1. Validity and Reliability Test Result

Table 1. Validity and Reliability Test Results

Variable	Item	r count	R Table	Cronbach's alpha	Description
Leadership Style (X1)	X1.1	0,601	0,2241	0,669	Valid
	X1.2	0,647	0,2241		Valid
	X1.3	0,587	0,2241		Valid
	X1.4	0,584	0,2241		Valid
	X1.5	0,515	0,2241		Valid
	X1.6	0,752	0,2241		Valid
	X2.1	0,553	0,2241		Valid

Work Motivation (X2)	X2.2	0,598	0,2241	0,617	Valid	Reliable
	X2.3	0,698	0,2241		Valid	
	X2.4	0,532	0,2241		Valid	
	X2.5	0,374	0,2241		Valid	
	X2.6	0,399	0,2241		Valid	
	X2.7	0,693	0,2241		Valid	
	Y1.1	0,346	0,2241		Valid	
	Y1.2	0,671	0,2241		Valid	
Employee Performance (Y)	Y1.3	0,576	0,2241	0,697	Valid	Reliable
	Y1.4	0,571	0,2241		Valid	
	Y1.5	0,641	0,2241		Valid	
	Y1.6	0,541	0,2241		Valid	
	Y1.7	0,576	0,2241		Valid	
	Y1.8	0,571	0,2241		Valid	

Source: SPSS output, 23

Based on Table 1, all statement items for the leadership style variable, work motivation, and employee performance are declared valid because  $r_{count} > r_{table}$  (0.2241). For the results of the reliability test of the leadership style variable, work motivation, and employee performance, it can be concluded that all statement items are reliable because the overall value of Cronbach's alpha is  $> 0.60$  where, according to Sugiyono, the Cronbach 'alpha value is acceptable if  $> 0.60$  so that this research can be used in further analysis.

### 3.2. Multiple Linear Regression

#### 3.2.1. Simultaneous Test

Table 2. F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	205.289	2	102.644	23.326	.000 <sup>b</sup>
Residual	228.820	52	4.400		
Total	434.109	54			

Source: SPSS output, 23

Alpha value = 0.05, df 1 = 2, and df 2 = 52 so the f table is 3.175. It is known from the table of f test results above that the calculated f value is  $23.326 > f_{table}$  value of 3.175 with a significance value of 0.000  $< 0.05$  so it can be concluded that leadership style and work motivation simultaneously or together have a significant effect on employee performance at the regional financial and revenue management agency of North Luwu Regency.

#### 3.2.2. Partial Test

Table 3. Partial Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	12.452	3.212		3.876	.000
LEADERSHIP STYLE	.534	.129	.501	4.134	.000
WORK MOTIVATION	.270	.122	.268	2.208	.032

Source of SPSS 23 Output

Based on Table 3 of the t-test results above, the significant value of the leadership style variable is 0.000  $< 0.05$ . The t value is  $4.134 > t_{table}$  2.006, which means that the leadership style variable partially significantly affects employee performance at the regional financial and revenue management agency of North Luwu Regency. The significance value of the work motivation variable is 0.032  $< 0.05$  and the t value is  $2.208 > t_{table}$  2.006, which means that the motivation variable partially significantly affects employee performance at the regional financial and revenue management agency of North Luwu Regency. Based on Table 3 above, the multiple linear regression equation can be found as follows:

$$Y = 12,452 + 0,534X_1 + 0,270X_2 + e$$

- a. The constant value of 12.452 means that if all independent variables (Work Motivation, Leadership Style) are equal to zero or continuous, the employee performance behavior is 12.452. The constant value of 12.452 means a positive effect.
- b. The regression coefficient value of the Leadership Style variable (X1 is positive, namely 0.534, indicating that if the value of leadership style (X1) increases by one unit, employee performance (Y) will increase by 0.534.
- c. The coefficient value of the Work Motivation variable (X2) is positive, namely 0.270, indicating that if the value of work motivation (X2) increases by one unit, employee performance will increase by 0.270.

### 3.3. Coefficient of Determination Analysis

Table 4. Test Results of the Coefficient of Determination Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688 <sup>a</sup>	.473	.453	2.098

Source: Output, SPSS,23

The R-value in the table above is 0.688, this proves that there is a strong relationship between X1, and X2 because the value is in the interval 0.60-0.799. The adjusted R Square value of 0.453 means that Work Motivation and Leadership Style have an effect of 45.3%, meaning that leadership style and work motivation have an effect of 45.3% on Employee Performance. The remaining 54.7% is influenced by other variables not included in this research model.

### 3.4. The Effect of Leadership Style on Employee Performance

Based on the results of the Significance Test of the Leadership Style Influence Variable where the significance value is  $0.000 < 0.05$  and the calculated t value  $(4.134) < (2.006)$  it is proven that leadership style has a significant effect on employee performance at the regional financial and revenue management agency of North Luwu Regency. This shows that if the leadership style is done well, then employee performance is also good. With a lot of experience taken in leading an office, many lessons are learned in evaluating how to organize a work activity in the office properly, such as controlling and supervising employees and helping to provide solutions if mistakes are made by employees.

This is following the theory of attribution in influencing motivation, the leadership style in the Office unit of the Regional Financial and Revenue Management Agency of North Luwu Regency, leaders must always adapt to the situation and circumstances so that the driving force is excited and active in cooperating, working effectively, and integrating with all forces to ensure that a worker succeeds. Leadership style affects employees' work to complete tasks.

The way a leader chooses and uses his leadership style to influence the thoughts, feelings, attitudes, and behaviors of his subordinate organizational members is known as leadership style. Depending on the perspective or approach used, the standards required to be a good leader include one's personality, skills, talents, traits, or abilities. These standards will greatly influence the theory and style of leadership to be applied. As a result, the way a leader influences and directs his subordinates to achieve the goals of the office organization is known as leadership [8].

The results of this study are in line with research conducted by Saputra & Wibowo, 2017 states that leadership style has a direct effect on employee performance. This means that good or bad leadership styles will cause changes in employee performance.

### 3.5. The Effect of Work Motivation on Employee Performance

Based on the results of the Significance Test of the Work Motivation Variable where the significance value is  $0.032 < 0.05$  and the calculated t value  $(2.208) < (2.006)$  it is proven that work motivation has a significant effect on employee performance. This means that the higher the work motivation, the higher the employee performance. Therefore, achieving high employee performance can be endeavored by motivating employees. Motivating employees can be done by meeting employee needs starting from fulfilling physiological, security, social, appreciation, and self-actualization needs.

This is following the theory of attribution in influencing motivation, and leadership style in the service unit of the Regional Financial and Revenue Management Agency of North Luwu Regency, a leader must always adjust to the situation and conditions, so that the driving force is excited and active in working together, working effectively, and integrated with all the power so that a worker is carried out properly [8].

The results of this study are in line with research [1] found that work motivation has a positive influence on employee performance. In other words, the more work motivation, the better employee performance.

#### 4. CONCLUSION

Based on the results of hypothesis testing and discussion of this study, it can be concluded that the leadership style variable has a significant effect on employee performance, whether the leadership style is good or bad will cause changes in employee performance. While the work motivation variable partially has a significant effect on employee performance, meaning that the higher the work motivation, the higher the employee performance. Furthermore, the variables of leadership style and work motivation simultaneously or together have a significant effect on employee performance.

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