

The Influence Of Remuneration, Work Motivation, And Leadership Style On Employee Performance At The Office Of Customs And Excise Supervision And Services Type Madya Excise Malang

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ABSTRACT

This study aims to determine whether remuneration, work motivation, and leadership style partially and simultaneously have a positive effect on employee performance at the Customs and Excise Supervision and Service Office (KPPBC) Malang. The data used in this study are primary data, primary data in this study were obtained from a sample of 60 employees of the Malang Customs and Excise Service and Supervision Office. interviews and distributing questionnaires to respondents where researchers first provide statements. Data analysis using multiple linear regression by testing hypothesis 1, hypothesis 2, and hypothesis 3. The results of the analysis prove that partial remuneration does not influence employee performance. Work Motivation has a positive and significant effect on Employee Performance. Leadership style has a positive and significant effect on employee performance. The simultaneous test results prove that Remuneration, Work Motivation, and Leadership Style have a positive and significant effect on Employee Performance.

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

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I. INTRODUCTION

The Customs and Excise Supervision and Service Office (KPDPC) Type Madya Excise Malang has a role in carrying out several functions of the Directorate General of Customs and Excise specifically within the scope of the Directorate General of Customs and Excise (DGCE) office in East Java II, the main one being a trade facilitator, regulating trade, enforcing laws relating to customs and excise and also as a collector of state revenue. The Malang Customs and Excise Office has the task of providing services and supervision in the field of customs and excise and has authority based on applicable laws and regulations. An employee's ability to perform the tasks assigned to them is a good indicator of their performance. Employee performance according to Mangkunegara (2017) is the amount of consistency of an employee's work both in quality and quantity with the tasks assigned to him. KPDPC Malang realizes the performance of its employees with wise awareness. This aims to maintain the smooth operation and activities of KPDPC Malang.

Remuneration is income other than the salary paid to civil servants of the Ministry of Finance and other civil servants employed or seconded within the Ministry of Finance, initially known as the State Financial Development Special Allowance (TKPKN). In 1971, the first payment for TKPKN was made by Decree No.15 of 1971. based on the Regulation of the Minister of State, General Guidelines for Determining Key Performance Indicators in Government Agencies, PAN Number: PER/09/M.PAN/5/2007. This team was established by Kep-66/BC/2006 dated June 14, 2006, as amended by Kep-10/BC/2007 dated January 18, 2007, and the Decree of the Director General of Customs and Excise No. KEP -25/BC/2009 on the Management of Key Performance Indicators within the Directorate General of Customs and Excise.

Prawirosentono (2019) emphasizes that employee performance is said to be good if the work motivation is also high, eager to try, receive adequate salaries and benefits, and have optimism about the future. Work motivation is an important component of leadership. Because in carrying out leadership, one must always inspire employees or subordinates. Therefore, people who can inspire others are needed in leadership positions. The efficacy of the organization as a whole and as a member group is significantly influenced by the quality of its leadership (Indrawijaya and Suprati, 2008; Mahardhika et al. 2021).

According to Hasibuan (2012) and Indah et al. (2020), good leadership is an effective leadership style, it is determined by skills in anticipating all problems that may arise and being able to deal with them, so that employees who are led can be adequately motivated and able to carry out the work program that has been set. According to Stoner (2017) and Adha et al (2022), in essence, leadership functions and styles cannot be separated from the behavioral tendencies of a leader. A leader is said to be outstanding if he can give a lot of attention to

his team and get outstanding results, allowing the company to get the maximum benefit from the performance of its workforce.

Based on research by Zulkarnain (2016), Noor (2018), Bima (2017), Prawitasari et al. (2022) and Nurlina (2018) on the effect of remuneration variables on employee performance, remuneration has a positive and significant effect on employee performance. However, according to the research findings of Lolita (2016), Suprianto (2012) Fitria et al (2014) there is no effect of remuneration on employee performance. The results of these studies can be said to be inconsistent.

The work motivation variable that influences employee performance is stated based on the results of research from Fitria et al (2014), Nurcahyani et al. (2015), Indriyatmoko (2016), Zulkarnain (2016), Nurlina (2018), Musaroah (2021) and Noor (2018). The results of these studies that motivation affects employee performance. These studies state that high work motivation can have an impact on employee performance which will be high too. Another study by Affandi et al (2017) resulted in work motivation having an influence but a negative influence on the performance of employees. Then, research findings from Resti (2014) found that work motivation has an influence but there is no significance. several studies state the results that work motivation does not affect employee performance conducted by Ayu (2014), Antoro (2014), Oktaviaani and Darmo (2017), and Hastuti (2018). From these studies, inconsistent results were obtained.

After the influence of the Remuneration Variable and the Work Motivation Variable, there is also the influence of the Leadership Style Variable on employee performance as stated by research from Antoro (2014), Nurcahyani et al. (2015), Lolita (2016), Musaroah (2017), Su'udi et al. (2016) and Rahayu (2017). The findings of these studies state that there is an influence of leadership style on employee performance obtained from tests that show positive significant results. These studies show that the high leadership style also has an impact on the high performance of employees. But in the research of Hassan et al (2019), two results depend on the type of leadership style, namely some leadership styles have a positive influence on employee performance, while others have a negative impact. Then according to research by Susilo and Eendreas (2014), leadership style has an influence but a negative effect on employee performance. However, several different studies, including Azizi (2016), Indriyatmoko, et al. (2016), Cahyadi (2017), as well as Rasuloong (2019) found that there is no influence of leadership style on employee performance. This means that some of the research results above have inconsistent results.

II. LITERATURE REVIEW

Employee Performance

Prawirosentono (2019) defines employee performance as the result of work and the amount of work that can be completed by a person or group of people in an organization by their respective authorities and responsibilities to achieve the objectives of the organization concerned legally, without breaking the law, and by morals and ethics. To achieve high performance, every company must use performance management (Sion et al.2022 and Utami et al. 2020).

Employee performance is the quality and quantity of work achieved by an employee in carrying out and completing his duties and responsibilities based on the goals and standards of his institution from time to time. Employee performance indicators are measured by quantity, quality, and timeliness (Zoechriba et al. 2020).

Remuneration

Statement of Financial Accounting Standards (PSAK) number 24 defines remuneration as all forms of compensation provided by the company in exchange for services rendered by employees or for termination of employment contracts.

Remuneration is the provision of rewards to an employee as a reward for routine work or contribution to the organization, company, or institution where he works. Remuneration indicators are measured by a merit system, fair, decent, competitive, and transparent (Respati and Amin, 2014).

Work Motivation

Hafidzi et al (2019) defines work motivation as the act of giving someone a reason to be passionate about their work, which allows them to collaborate, do their job well, and maintain integrity in all their efforts to find job satisfaction.

Work motivation is the drive and strength within an employee to carry out certain goals. Work motivation can spur employees to work hard so that they can achieve their goals or their institutions (Chrisdianto et al. 2019). Work motivation indicators are measured by The need for achievement, the need for power, and the need for affiliation (Qosidah et al. 2022).

Leadership Style

Sudaryono (2019) defines leadership style as the behavior or method chosen and used by leaders to influence the thoughts, feelings, attitudes, and behavior of organizational members or subordinates.

Leadership style is the way leaders influence, direct, motivate, and control subordinates in a certain way, so that subordinates can complete tasks effectively and efficiently. Indicators of leadership style are measured by the ability to make decisions, the ability to motivate, the ability to communicate, the ability to control subordinates, the ability to take responsibility, and the ability to control emotions.

III. RESEARCH METHODS

This research method is descriptive quantitative. This type of research data is quantitative data. While the research data source is primary data. Primary data in this study were obtained from interviews and distributing questionnaires to employee respondents at the Malang Customs and Excise Office. The data collection techniques used are interviews, questionnaires, and documentation. The variables used in this study were four variables among 3 independent variables, namely Remuneration (X₁), Work Motivation (X₂), Leadership Style (X₃), and one dependent variable (Y), namely Employee Performance. The sampling method used in this study uses a Census or is taken from the entire population. The data obtained were then processed using the SPSS version 25 statistical analysis tool by conducting several tests including descriptive analysis, classical assumption test which includes normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis and hypothesis testing which includes determination coefficient test, F test, and T-test. The data were analyzed using the following equation:

$$Y = \alpha + \beta X_1 + \gamma X_2 + \delta X_3 + \epsilon$$

Y = Employee Performance, α = Constant number, β = Regression coefficient, X₁ = Remuneration, X₂ = Work motivation and X₃ = Leadership style.

IV. RESULTS AND DISCUSSION

RESULTS

Classical Assumption Test

Normality Test

Table 1.
Kolmogorov-Smirnov Test

N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.27989167
Most Extreme Differences	Absolute	.161
	Positive	.161
	Negative	-.091
Test Statistic		.161
Asymp. Sig. (2-tailed)		.001 ^c

Based on table 15, shows that the Normality test using Kolmogorov-Smirnov with the Monte Carlo Significance method has a Monte Carlo Sig value. (2-tailed) is 0.167 greater than the predetermined significance value of 0.05. This shows that the research data which includes Remuneration, Work Motivation, Leadership Style, and Employee Performance are normally distributed.

Multicollinearity test

Table 2.
Multicollinearity Test Results

Variables	Tolerance	VIF
(Constant)		
Remuneration	.792	1.262
Work Motivation	.463	2.158
Leadership Style	.492	2.034

Multicollinearity test results show the VIF and Tolerance values on collinearity statistics. It is said that the model is clean from multicollinearity symptoms if the average VIF value is < 10. The data above shows that there are symptoms of multicollinearity in the independent variables because of VIF > 10 and tolerance < 0.1. So it is concluded that this research model does not have a multicollinearity problem.

Heteroscedasticity Test

Table 3.
Heteroscedasticity Test Results (Glesjer Test)

Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.631	3.735		1.508	.137
Remuneration	.101	.080	.113	1.268	.210
Work Motivation	.455	.123	.429	3.683	.001
Leadership Style	.276	.082	.380	3.363	.001

Based on Table 17 above, it is known that the significance value of the variable excise tax rates, total production, and enforcement of illegal cigarettes is > 0.05. Based on this value, it can be concluded that there are no symptoms of heteroscedasticity, meaning that the perceptions of respondents in this study can be measured.

Multiple Linear Regression Analysis

Table 4.
Recapitulation of Multiple Linear Regression Analysis Results

Variables	Regression Coefficient	tcount	Sig.	Description
Remuneration (X1)	0,101	1.268	0,210	Not Significant
Work Motivation (X2)	0,455	3.683	0,001	Significant
Leadership Style (X3)	0,276	3.363	0,001	Significant
Constant			5.631	
R			0,805	
Adjusted R Square			0,629	
Fcount			34.406	
Sig. F			0,000	
n			60	
Bound Variable = Employee Performance (Y)				
F table = 2.77				
T table = 1.672				

Based on the Recapitulation table, it can be explained that $\alpha = 5.631$ is a constant which means that if all independent variables, Remuneration, Work Motivation, and Leadership Style are assumed to have no change (constant) or do not affect the value of Employee Performance is 14.254. $\beta_1 = 0.101$ is the magnitude of the regression coefficient of the independent variable Remuneration (X1), $\beta_2 = 0.455$ is the magnitude of the regression coefficient of the independent variable Work Motivation (X2), $\beta_3 = 0.276$ is the magnitude of the regression coefficient of the independent variable Leadership Style (X3).

Determination Coefficient Test

Based on the results of the coefficient of determination test through the multiple linear regression analysis test tool, the results obtained in Table 19 above show that the Adjusted R Square value is 0.629. Therefore, the amount of influence given by the variables of remuneration, work motivation, and leadership style is 62.9%. Meanwhile, the remaining 37.1% is influenced by other variables outside this study such as organizational culture, work environment, training, and employee integrity.

Hypothesis Test

Simultaneous Test (F Test)

From the results of the calculation of multiple regression analysis with SPSS, it was obtained that the Fcount was 34.406, while Ftable at 5%, amounted to 2.77. This means that Fcount > Ftable (34.406 > 2.77) while the probability value is smaller than $\alpha = 0.05$ ($0.000 < 0.05$), seen from these results it can be concluded that any changes that occur in all independent variables (remuneration, work motivation, and leadership style) together, will affect the dependent variable (employee performance). Thus the hypothesis which states, that it is suspected that the variables of remuneration, work motivation, and leadership style simultaneously affect employee performance at the Office of Customs and Excise Services and Supervision of Malang Excise Madya Type, is accepted.

Partial Test (t-Test)

Table 5.
Results of the t-test

Variables	T count	T table	Sig	Description
Remuneration (X1)	1.268	1,672	0,210	Not Significant

Work Motivation (X2)	3.683	1,672	0,001	Significant
Leadership Style (X3)	3.363	1,672	0,001	Significant

Based on the results of multiple linear regression analysis, the t count value is 1.268 while the t table value = is 1.672 so the t count (1.268) < t table (1.672) and the significance value is 0.210 > 0.05. This shows that if the t count is smaller than the table and also the significant value of remuneration is greater than the value of the predetermined significant level which means that remuneration has no individual or partial effect on employee performance, then the hypothesis stating that the Remuneration variable (X1) affects Employee Performance (Y) partially at the Customs and Excise Service and Supervision Office of the Madya Type of Excise, is rejected.

Based on the results of multiple linear regression analysis, the count value is 3.683 while the t table value = is 1.672 so the t count (3.683) > t table (1.672) and the significance value is 0.001 < 0.05. This shows that if the t count is greater than the table and also the significant value of work motivation is smaller than the value of the predetermined significant level, which means that Work Motivation has an individual or partial effect on employee performance, then the hypothesis stating that the Work Motivation variable (X2) affects Employee Performance (Y) partially at the Malang Customs and Excise Service and Supervision Office, is accepted.

Based on the results of the regression analysis, the count value is 3.363 while the t table value = 1.672 so the t count (3.363) > t table (1.672) and the significance value is 0.001 < 0.05. This shows that if the t count of the leadership style is greater than the t table and also the significant value of the leadership style is smaller than the value of the predetermined significant level, it means that the leadership style has an individual or partial effect on employee performance, then the hypothesis stating that the Leadership Style variable (X3) affects Employee Performance (Y) partially at the Malang Customs and Excise Service and Supervision Office, is accepted.

Based on the results of multiple regression analysis, it is found that the largest and most significant regression coefficient value is the work motivation variable (X2) of 0.455 with a significant level of 0.001, followed by the leadership style variable of 0.276 with a significant level of 0.001. Thus the hypothesis which states if it is suspected that the work motivation variable (X2) has a dominant influence on employee performance at the Malang Customs and Excise Service and Supervision Office, is accepted.

V. DISCUSSION

Effect of Remuneration on Employee Performance

Based on the results of the research conducted, prove that the remuneration variable does not affect the performance of employees of the Malang Customs and Excise Office, this happens because based on field phenomena in the Malang Customs and Excise Office, remuneration is no longer a current issue that can optimally boost performance, this is because remuneration is something routine and in terms of time employees in the Malang customs and excise office have received remuneration from 2007 through the finance minister's regulation number 73 / PMK.05 / 2007 concerning Determination of Remuneration for Managing Officials, Supervisory Board, and Employees of Public Service Agencies, which means that remuneration is received every month along with salary and also the time level is very long, no longer a new thing./2007 concerning the Determination of Remuneration for Management Officials, Supervisory Board, and Employees of Public Service Agencies, which means that remuneration is received every month along with salary and also the time level is very long and no longer a new thing. and the latest remuneration nominal changes in PERPRES Number 111 of 2017 concerning Employee Performance Allowances within the Ministry of Finance, and there have been no further changes until now, then there are differences in receiving remuneration, and this difference is at a significant level of remuneration received differently, For example, in an executive position with a different grade, the level of difference in remuneration receipt is not significant or not as much as the level of remuneration receipt at a higher level of structural position whose remuneration itself has a very high significant level with the position before or after the grade, so that from that, employees at the Malang Customs and Excise Office, which are dominated by employees with executive positions, consider or assess that remuneration does not affect employee performance.

The results of this study are also supported by previous research by Gina Lolita (2016), Bima (2012), and Fitria et al (2014) which state that remuneration does not affect employee performance.

Effect of Work Motivation on Employee Performance

Based on the results of the research conducted to prove that the Work Motivation variable affects the Performance of Employees of the Malang Customs and Excise Madya Excise Type Office, this happens because based on field phenomena at the Malang Customs and Excise Office, the work motivation provided by the head of the office and from the employees themselves causes the increased performance of these employees. Work motivation at the Office of Customs and Excise in Malang is also given based on the results of employee performance achievements in the form of annual bonuses, the amount of which is calculated based on the value of performance achievements. Motivation to perform well to get rewards or punishments. Each employee has

their rapport which is calculated every month and validated by the leadership. If the performance is good, the first reward is in the form of material and salary and the second reward is in the form of education and training. The performance allowance is called an excise incentive with an amount of up to 5-6x the monthly work performance allowance. Reward and punishment must be balanced. Employees whose home base is Inalang Raya tend to avoid violations because if employees commit violations, in addition to punishment in the form of sanctions in the form of salary cuts, there are also sanctions for moving home bases which make employees look for a new home base, they must serve a period of punishment at the new home base if they commit a violation.

The results of this study are also supported by previous research by Nurcahyani et al (2015), Zulkarnain (2016), and Indriyatmoko et al (2016) which state that motivation affects employee performance.

The Effect of Leadership Style on Employee Performance.

Based on the results of the research conducted, prove that the Leadership Style variable affects the Performance of Employees of the Malang Customs and Excise Madya Excise Type Office, this happens because based on field phenomena in the Malang Customs and Excise Office, the leader or head of the office in the customs and excise office can provide certainty, direction and also orders that make employees motivated to optimize their performance, the leadership style in the Malang customs and excise office also ensures that subordinates up to the level that is carried out work according to applicable rules and regulations. The current leader in his leadership style also implements a reward and punishment system, for example, employees whose performance is good are given awards and even promotion proposals, and employees who perform poorly or who commit violations are given disciplinary punishment proportionally, the current leader also provides opportunities for subordinates to develop themselves both in the form of education and training.

The results of this study are also supported by previous research by Nurcahyani et al (2015), Lolita (2016), and Antoro (2014) which state that leadership style affects employee performance.

Effect of Remuneration, Work Motivation and Leadership Style on Employee Performance

Based on the results of the research conducted, prove that the Remuneration, Work Motivation, and Leadership Style variables jointly affect Employee Performance at the Malang Customs and Excise Madya Excise Type Office, the effect based on the Adjusted R Square value is 0.629 or 62.9%. This happens because based on field phenomena at the Malang Customs and Excise office if the 3 factors including remuneration, work motivation, and leadership style are applied together, the performance optimization of employees will be much better.

The results of this study are also supported by previous research by Lolita (2016) which states that remuneration, work motivation, and leadership style affect employee performance.

Work Motivation as the Dominant Variable Affecting Employee Performance

The results of the research conducted prove that the results of research and data analysis obtained that Work Motivation variable dominantly affects the Performance of Employees of the Malang Customs and Excise Madya Excise Type Office, This happens because based on field phenomena at the office of Customs and Excise in Malang, if work motivation can have a more dominant effect than other variables, it is because the work motivation at the office of customs and excise in Malang is based on the results of employee performance achievements in the form of annual bonuses, the amount is calculated based on the performance achievement value, if employees do not perform well and do not reach the performance achievement value, they will not receive the bonus so that employees are competing to improve their performance to get the performance achievement bonus. Work motivation is also based on the leader himself who motivates employees to want to optimize their performance by giving rewards if employees have good performance or punishment if the performance produced by employees is not good, and also employees have their report cards which are used by the office head to assess the performance of these employees, so that the policy of providing rewards/punishments by the office head will motivate employees even better to improve performance to get rewards. The first reward is in the form of material and salary and the second reward is in the form of education and training. Employees also avoid punishment, one of which is in the form of moving the home base of the workplace and the highest punishment is dismissal.

The results of this study are also supported by previous research by Sanudin (2013) which states that work motivation has a dominant influence on employee performance.

VI. CONCLUSIONS

Based on the research results, it is concluded that remuneration, work motivation, and leadership style affect employee performance at the Malang Customs and Excise Supervision and Service Office. However, other variables affect employee performance, such as promotion and transfer, education and training, work culture, work environment, and work attitude, as well as integrity. Together, changes in the variables of remuneration,

work motivation, and leadership style simultaneously affect employee performance at the Malang Customs and Excise Office, with better performance optimization when the three factors are applied together. Although remuneration partially had no significant effect on employee performance, work motivation, and leadership style had a positive effect. Furthermore, work motivation is the independent variable that has a dominant influence on employee performance, supported by reward/punishment policies that encourage work motivation and improve employee performance at the Malang Customs and Excise Office.

VI. REKOMENDATION

To improve employee performance, it is recommended that leaders provide continuous guidance and direction, and consider a review of remuneration to increase its value and relevance to performance achievement. The importance of paying attention to work motivation, which has a dominant influence on employee performance at the Malang Customs and Excise Office, shows the need for efforts to maintain and increase motivation to achieve the vision and mission of the institution. In addition, it is recommended that further research expand the study by adding variables such as promotion and transfer, education and training, work culture, work attitude, work environment, and integrity as independent variables.

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