

**THE EFFECT OF LEADERSHIP STYLE AND ORGANIZATIONAL
CULTURE ON THE PERFORMANCE OF FINANCIAL SECTION WORKERS
IN REGIONAL TAX AND RETRIBUTION MANAGEMENT AGENCY BANDAR
LAMPUNG CITY**

(UNDERGRADUATE THESIS)

BY

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FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITY OF LAMPUNG

2021

ABSTRACT**THE EFFECT OF LEADERSHIP STYLE AND ORGANIZATIONAL
CULTURE ON THE PERFORMANCE OF FINANCIAL SECTION
WORKERS IN REGIONAL TAX AND RETRIBUTION
MANAGEMENT AGENCY BANDAR LAMPUNG CITY**

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This study is case study in Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung (BPPRD) of Bandar Lampung city. The purpose of this study is to determine the influence of leadership style and organizational culture and their effect to worker's performance. Data collected method that used in this study was by questionnaire with Likert scale that given to 30 workers in BPPRD Bandar Lampung. After the questionnaire returned by the respondents, the data that has been collected was analyzed by SmartPLS software.

The result of this study shows that Leadership Style has no effect on Work Performance at Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung and Organizational Culture has positive effect on Work Performance at Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung.

Keywords: Leadership Style, Organizational Culture, Work Performance.

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OLEH

NABILA FEBIDANTI

Penelitian ini merupakan studi kasus pada Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung (BPPRD) kota Bandar Lampung. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh gaya kepemimpinan dan budaya organisasi serta pengaruhnya terhadap kinerja pegawai. Metode pengumpulan data yang digunakan dalam penelitian ini adalah dengan kuesioner menggunakan skala Likert yang diberikan kepada 30 pegawai di BPPRD Bandar Lampung. Setelah kuesioner dikembalikan oleh responden, data yang telah terkumpul dianalisis dengan software SmartPLS.

Hasil penelitian ini menunjukkan bahwa gaya kepemimpinan tidak berpengaruh terhadap kinerja pegawai pada Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung dan budaya organisasi berpengaruh positif terhadap kinerja pegawai pada Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung.

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Undergraduate Thesis

As One of Requirements to Achieve
BACHELOR OF ECONOMICS

In

Accounting Department
Faculty of Economics and Business University of Lampung



FACULTY OF ECONOMICS AND BUSINESS

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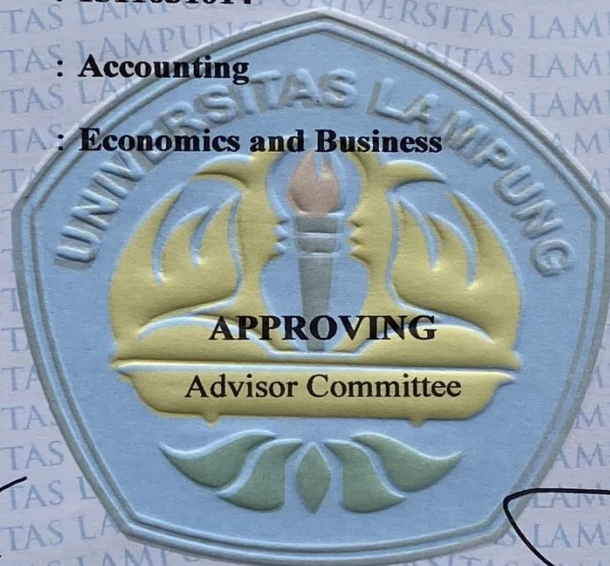
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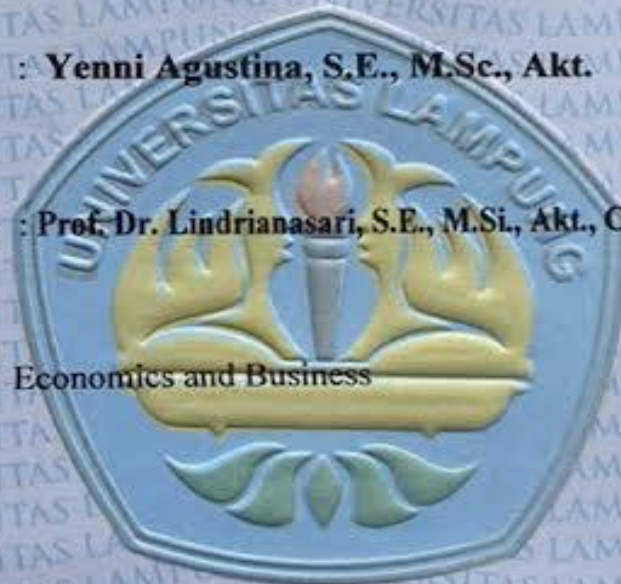
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DECLARATION OF AUTHENTICITY

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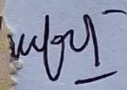
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Hereby declare that the thesis entitled "The Effect Of Leadership Style And Organizational Culture On The Performance Of Financial Section Workers In Regional Tax And Retribution Management Agency Bandar Lampung City" is my own work. In this thesis there is no whole or part of writing that I took by copying or imitating in the form of series of sentences or symbols that indicate the ideas or opinions or thoughts of other authors, which I acknowledge as my writing, other than that or what I took from the writings of others without giving recognition of the original author. If later it is proven that my statement is not true, I am ready to accept sanctions in accordance with applicable regulations.

Bandar Lampung, 18 Juli 2021




Nabila Febidanti

DEDICATED LETTER

Alhamdulillahirobbil' alamin

Praise to Allah SWT for all the blessings, grace, and gifts, so that the author can finish writing this thesis. Shalawat along with greetings are always praised to the

Prophet of Muhammad.

I present this thesis to:

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My friends, thank you for all forms of support, motivation, prayers and advice that has been given so far.

My beloved almamater, University of Lampung.

MOTTO

"Surely Allah will not change the fate of a people until they change themselves"

(Q.S. Ar-Ra'd: 11)

"Indeed, after the difficulty there is ease, so when you have finished one matter, work earnestly on other matters, and only to Allah should you hope"

(QS Al Insyirah :6-8)

"There's no greater stability pillar than strong, free and educated women"

Angelina Jolie

"Everybody wants to know what I would do if I didn't win, well, I guess we'll never know"

Kanye west

BIOGRAPHY



The author was born in Bandar Lampung on February 19th 1998. The author is the first child of the couple Mr. Rusdan and Mrs. Sugianti. The author completed her education in Kindergarten at TK Tut Wuri Handayani 2003. Elementary School Education (SD) was completed by the author in 2009 at SDN 1 Langkapura. The Junior High School

(SMP) was taken by the author at SBI SMP Negeri 1 Bandar Lampung and was completed in 2012. Then, the author continued his high school education (SMA) at SMA Negeri 1 Bandar Lampung until 2015.

The author was registered as a student of S1 Accounting Faculty of Economics and Business, University of Lampung in 2015 through the SNMPTN. During her time as a student, the author used to be an active member of Himpunan Mahasiswa Akuntansi (Himakta) and Brigadir Muda of BEM FEB Unila in her early year. The author also had responsibility in Himakta as one of Presidium in 2017-2018 as head of division 2 in Himakta. The author also registered as Bilingual Student in International Class of FEB Unila. The author was a representative student of FEB Unila in International Short Course Program in Thammasat University, Thailand in 2016 and won the program there as the first winner of Asian Cooperative Program that held by Kansai University. The author was also an exchange student from Indonesia in Istanbul and Bursa, Turkey as teacher in International Senior High School (Çağdaş Öncü Okulları) from January-March 2018 by AIESEC Program.

The author has also participated in a direct community service program, the Real Work Lecture (KKN) in Mekarsari Village, West Lampung Regency for 40 (forty) days in January to March 2019.

PREFACE

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Praise the presence of Allah SWT who has bestowed the blessings, grace and guidance so that the author can complete a thesis entitled “The Effect Of Leadership Style And Organizational Culture On The Performance Of Financial Section Workers In Regional Tax And Retribution Management Agency Bandar Lampung City”, as one of the requirements to obtain a Bachelor of Economics in the Study Program S1 Accounting Faculty of Economics and Business, University of Lampung.

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The author,



Nabila Febidanti

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CHAPTER I

INTRODUCTION

1.1 Background

Indonesia as a country that has an area and number of people the big one requires the presence of a well-integrated state service system in the executive, legislative and judicial fields. In this case the system manager then we are known as civil servants. These civil servants are state apparatus that aim to provide services to the community both professionally, honestly, fairly and equally. Therefore, civil servants must behave in accordance with the mandate that has been given. However, in its development civil servant become excellent choice of domestic children in choosing works. This matter because civil servants have prestige in the wider community as state servants and tends to be safe both in the risk of work and old age. Moreover, its height the profession lately sued by many people because of the performance of civil servants tend to be mediocre even to say badly. This is caused by evidence that happened in the community. Civil servants sometimes only spend hours it works in shopping centers or cafes even in offices they sometimes just spend time joking, playing games, or busy communicating with colleagues outside the office. Based on news by www.suara.com on April, 9th 2018, more than ten civil servants, and mostly women, they caught by police while they were there. They are one of the valuable assets which needs to be maintained. Where the performance of workers is also the success of the realization of the vision and mission in an organization. According to (Mangkunegara, 2005) performance is the result of work in quality and quantity achieved by workers in carrying out his duties in accordance with the responsibilities.

If performance workers is not as expected, absenteeism workers will be high. This will have an impact on performance degradation company. Poor performance can

caused by a number of factors, whether it's a problem of leadership style or the culture of organization that they have in the office. Absence of leadership style brings about lack of direction from the leader resulting in low morale and lack of interest in the work.

The phenomenon that occurs in all layers of civil servants has become a secret general among the public. Then the question arises, is this also happened to civil servants in the financial sector? Because we know that people who work in finance or accountants have a level more complicated work compared to other fields.

Bandar Lampung City is one of the cities that is developing at this time where the city is required to be able to develop themselves optimal in all fields, especially in the economic field. To succeed an economic activity, the most important element is that human resources who are reliable in their field and skilled in particular in finance sector. Because in the financial sector, the level of work risk is very large and high responsibility and heavy duty in compiling financial statements. In the current era of globalization, developments regarding science finance or accounting even has accounting problems behavioral accounting. In other words, accounting is increasingly growing rapidly. This is evidenced from the existing accounting theories, which has been widely developed in the form of empirical studies for human behavior in the organization in the future. This is also evidenced by the current conditions where the scope is clearly reflected in the field of accounting it is no longer narrow but it is fairly widespread both within in management accounting but also in ethics research, auditing, budgeting, accounting information systems, and accounting finance. Accounting is not something static, but always developing in accordance with the development of the accounting environment as well the organization's need for information needed by its users (Arfan and Isaac Muhammad., 2005)

Internal Control System in accounting has an important role because internal

control is a procedure or system designed to control, improve, direct an organization to achieve a goal.

The internal control system basically includes coordinated organization, methods and measures to safeguard organizational wealth, check the accuracy and reliability of financial data, promote efficiency and fulfillment of management policies (Mulyadi, 1993) or in another definition, internal control is a policy and procedure. which protects the organization's property from possible misuse, ensures that information is presented accurately and ensures that regulations are followed accordingly (Carl S. Warren, James M. Reeve, 200 C.E.)

Five branches of science contribute to the development of accounting research behavior. The five branches are economics, political science, theory organization (human relations), psychology, and sociology. In the early 1950s an, traditional management accounting is a product of science management so accounting is assumed to be a management tool for maximize company profits. The role of accounting is to provide information that helps managers to make more efficient decisions and effective. Accounting functions are determining goals, measuring performance, and determining the responsibilities of the implementation. So, when talking about accounting, not only based on numbers but lots of information that can be extracted from the accounting itself. Then we can understand the analogy of accounting is a technology where it is the same with other technologies such as mobile phones that are inseparable from behavior (good or bad) the user uses it. So, accounting uses depend on the user's moral role. Work what is done by financial workers is not easy and basically requires more work time to complete the task.

In addition, the errors of accountants that often occur in the field between others: incorrect notes, miscalculations, and incorrect journals. There are also possibilities mistakes made by report makers in making and presenting reporting, namely:

- 1) Deliberate errors, in this case, the report prepared by the report maker and is done intentionally to fulfill personal and / or group interests.

- 2) Unintentional error is an error due to less accurate information input and the reporter's inattention in reporting it.

With these problems, I am motivated to analyze more deeply about this. Therefore I made a proposal with title “THE EFFECT OF LEADERSHIP STYLE AND ORGANIZATIONAL CULTURE ON THE PERFORMANCE OF FINANCIAL SECTION WORKERS IN REGIONAL TAX AND RETRIBUTION MANAGEMENT AGENCY (BPPRD) BANDAR LAMPUNG CITY”.

1.2 Formulation of Problem

Based on the background description above, the formulation of the problem in the study are :

1. Does leadership style affect the work performance of financial workers in the Bandar Lampung City Government?
2. Does organization culture affect the work performance of financial workers in the Bandar Lampung City Government?

1.3 Research Purposes

Based on the formulation of the problem, this study aims to find out empirical evidence about:

- a. To know the effect of leadership style affect the work performance of financial workers in the Bandar Lampung City Government.
- b. To know the effect of organization culture affect the work performance of financial workers in the Bandar Lampung City Government

1.4 Research Advantages

1. This research is expected to be able to add and expand knowledge about the effect of leadership style and organizational culture on the work performance of financial workers in Bandar Lampung City Government.
2. Can be used as input for institutions regarding leadership style, organizational culture, and work performance of financial workers in Bandar Lampung City Government.

CHAPTER II

LITERATURE REVIEW

2.1 LEADERSHIP STYLE

A. Definition of Leadership style

According to (Anwar, 1993) Leadership style is a feeling that is pressing or feeling depressed experienced by workers in the face of their work.

(Yoder, 1982) define Leadership style is refers to a physical or psychological deviation from the normal human state that is stimulated in the work environment. which more or less means a pressure due to work will also affect emotions, thought processes and physical condition of a person, where the pressure comes from the work environment where the individual is located.

Leadership styles is the behavioral patterns that a leader adopt to influence the behavior of his followers, i.e. the way he gives directions to his subordinates and motivates them to accomplish the given objectives.

B. Factors Causing Leadership Style Transformational Leadership Style

Transformational leaders are charismatic leaders and have a central and strategic role in bringing the organization to its goals. Transformational leaders must also have the ability to equate future visions with those of their subordinates, as well as enhance the needs of subordinates at a higher level than what they need. According to (Yukl, 2010) "Transformational leadership calls on the moral values of followers in an effort to increase their awareness of ethical issues and to mobilize their energy and resources to reform institutions." According to (Yukl, 2010) the factors of transformational leadership are as follows:

1. Ideal Influence (Charisma) is a behavior that evokes strong emotions and identifications from followers to leaders
2. Individual Consideration includes support, encouragement, and training for followers.
3. Inspirational Motivation includes delivering an attractive vision, using symbols to focus subordinates' efforts and model appropriate behavior.
4. Intellectual Stimulus is a behavior that increases followers' awareness of problems and influences followers to view problems from a new perspective

Based on this opinion, it can be concluded that the extent to which a leader is said to have a transformational leadership style can be seen from the four things above, namely charisma, individual consideration, inspirational motivation, and intellectual stimulus.

Transactional Leadership Style

According to (Yukl, 2010), "Transactional leadership is leadership that conducts transactions to motivate followers by calling for their personal interests." To motivate subordinates to carry out their responsibilities, transactional leaders rely heavily on a system of rewarding and punishing their subordinates. According to (Yukl, 2010) the relationship of transactional leaders with subordinates is reflected in the following three things:

- 1) Relevant rewards, are the clarifications needed to get rewards and the use of related incentives and rewards to influence motivation.
- 2) Active management by exception, is finding fault and enforcing rules to avoid mistakes.
- 3) Passive management by exception, is the use of related punishments and other corrective actions in response to deviations from accepted performance standards.

Based on this opinion, it can be concluded that the indicators of transactional leadership style are related rewards (Contingent Reward) and Management by exception in general regardless of whether the exception is active or passive.

Physical Work Environment

(Nitisemito, 2002) states "The work environment is everything that is around the workers which can influence him in carrying out the assigned tasks". The work environment is a place where employees perform their duties and all their activities and obligations in a job. A work environment that is conducive to both a physical work environment and a non-physical work environment can influence employee morale and motivation so that they are able to work optimally.

Physical work environment is all physical conditions that exist around the workplace that can affect employees either directly or indirectly (Sedarmayanti, 2009). The physical work environment is divided into two categories, namely the environment that is directly related to employees and the intermediate environment or general environment capable of influencing the human condition. The physical work environment has several elements including lighting, temperature at work, humidity at work, air circulation at work, noise at work, mechanical vibrations at work, unpleasant odors at work, color layout at work, decoration at work, music at work, security at work (Sedarmayanti, 2009).

Performance

Performance comes from the word Job Performance or Actual Performance which is the actual work achievement or achievement that someone has achieved. Performance according to (Mangkunegara, 2009) is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. Meanwhile, (Rivai, 2011) states that, "Performance is a real behavior that is displayed by each person as a work achievement produced by employees in accordance with their role in the company". It can be concluded that performance is the result or overall success rate of a person during a certain period in carrying out a task.

There are various opinions of experts regarding the factors that can affect employee performance. According to (Hasibuan, 2005) states that "Performance is a combination of three important factors, namely the ability and interest of a

worker, the ability and acceptance of the explanation of the task delegation and the role and level of worker motivation". The determinants of work achievement or individual performance in organizations according to (Mangkunegara, 2009) are as follows:

- 1) Individual Factors Psychologically, normal individuals are individuals who have high integrity between their psychological and physical functions. With high integrity between psychological and physical functions, the individual has a good self-concentration. This good concentration is the main asset for an individual to be able to manage and utilize his / her potential optimally in carrying out activities or daily work activities in achieving organizational goals.
- 2) Organizational Environmental Factors Organizational work environment factors are very supportive for individuals in achieving work performance. The organizational environmental factors referred to include clear job descriptions, adequate authority, challenging work targets, effective work communication patterns, harmonious working relationships, respectful and dynamic work climate, career opportunities and relatively adequate work facilities.

From some of the factors previously mentioned in the previous sub-chapter, it is necessary to measure or measure performance as a measure of the performance of employees whose canteen will produce a very useful item in this study. (Sutrisno, 2010) states that there are four aspects of performance, namely:

1. The quality produced explains the number of errors, time, and accuracy in performing tasks
2. The quantity produced, relates to how many products or services can be produced
3. Working time, explains the number of absences, tardiness, and years of work that the individual employee has served
4. Cooperation, explaining how individuals help or hinder the efforts of their colleagues.

While the performance indicators according to (Nawawi, 2003) are the quantity of work achieved, the quality of the work achieved, the timeframe for achieving the work results, attendance and activities while being present at the

work place, the ability to work together. From some of the opinions above, it can be seen that in general the performance indicators expressed by the experts above are quality of work, quantity of work, and working time.

In this case, the type of leadership style that used is transactional. This model in which leaders are more likely to give direction to their subordinates or workers, incentivize and punish their performance and behavior to guide their workers. As we can see, later in chapter four, there are the analyze about the leadership style and the answers are related to transactional leadership style. One of the proof is about incentivize or giving bonuses to their workers to motivate their performance, it is really related to transactional type.

C. Impacts and Effects of Leadership Style

Leaders play important role in accomplishment of goals and enhance workers' productivity through satisfying them by their works. Consequently, there are different aspects of leadership. Leadership style impacts the organization by affecting workers morale, productivity, decision-making speed, and metrics. Successful leaders carefully analyze problems, assess the skill level of subordinates, consider alternatives, and make an informed choice. By choosing the most appropriate leadership style for the situation, an effective leader provides a lasting impact.

Leadership has to do with: team spirit; goal orientation; ability to influence team members towards a goal attainment; and the ability to determine, understand and manage the feelings of team members towards the attainment of a group goal – this can be a strategic business goal. Leadership may be able to exert the influence on the team members to attain the team goals when the members are led with team knowledge, brain competence and social competence. (Gonos & Gallo, 2013)

Using the commanding leadership style, leaders establish a clear distinction between subordinates and superiors. Autocratic leaders commonly make decisions without input from workers. This typically leads to low workers morale. It also tends to result in increased workers absenteeism and decreased workers retention.

Productivity

Using the participative leadership style, a leader engages with workers to figure out the best way to accomplish the company's strategic goals. This type of leader recognizes that those working closest to problems usually have the best insight for recommending process improvements that lead to productivity gains. This includes decreased errors, minimized waste, and increased customer satisfaction. Participative leaders run team-building exercises to promote cultural awareness and diversity, which can improve productivity by allowing the team to recognize each other's strengths and value. The survey revealed that, among the top ten critical factors (teamwork, work based on contract, supervision based on leadership by example and provision of equipment) had great effect on motivation as well as impact on productivity. More so communication, love and belongingness, opportunity to undertake challenging task, identification with goal and overtime were among the critical factors (Osabiya, 2015)

Decision Making

When leaders use the democratic leadership style, they accept input from their subordinates to make key decisions. They encourage feedback and suggestions from everyone, at every level of the company. This process takes a while, so even though workers feel more empowered, decisions can take a considerable length of time. When leaders use the laissez-faire leadership style, they delegate all responsibility to their subordinates. If the team has considerable experience, its members can make their own decisions quickly and this works out well. If the team lacks the skills and knowledge to make appropriate decisions, chaos usually ensues.

Metrics

An effective leader sets a clear direction, communicates the goal, and ensures that subordinates align their own objectives to the strategic plan. This leads to long-term profitability and growth. For example, to ensure high rates of customer satisfaction, a successful leader encourages subordinates to eliminate any processes that don't ultimately benefit the consumer. This helps focus the entire company on gathering comprehensive requirements from sponsors and stakeholders, prioritizing work

with the greatest impact, and optimizing processes so the company makes money. When leaders don't establish clear priorities, subordinates focus on different metrics. This often causes conflicts between departments and results in a dysfunctional company.

2.2 ORGANIZATION CULTURE

A. Definition of Organization culture

Every human being has a certain personality that distinguishes it from the others and none of them behaves the same. Likewise with organizations, each organization has certain values, policies, regulations, systems, philosophies and guidelines that distinguish them from other organizations and create its own image.

According to Robbins, organizational culture is a system of shared meanings shared by members that distinguishes the organization from others. According to (Fahmi, 2014), organizational culture is a habit that has lasted a long time and is used and applied in the life of work activities as one of the drivers to improve the quality of work of workers and company managers.

Organizational culture refers to certain organizational beliefs and principles that have a profound impact on workers and the relationship between workers and management and with other workers. Each organization has a unique culture that distinguishes it from other organizations so it is very important for workers to understand and adapt themselves to the place where the workers works. According to positive relations in organization culture and workers productivity in studying organizations, culture changing dominated on state organizations like providing safe environment for creative people and promoting of workers in the field of useful work. (Chegini, 2010)

Types of Corporate Culture

Four types of corporate culture that apply in a variety of different considerations, namely:

1. The role of culture

Emphasis on relying and controlling requests and connecting to finding security searches. This culture is an old-fashioned public sector bureaucracy.

2. Culture of power

Emphasis on strength, firmness and determination and is based on the search for security. This culture can be found in:

- a) Large companies where a number of senior executives exert a large amount of authority in an autocratic way.
- b) Companies that need a smaller, private family that has control that needs to be taken into account.

3. Culture of success

Emphasis on success, growth and honor when supporting the person. This culture can be found in some modern organizations / companies that encourage autonomy and encourage personal.

4. Cultural support

Based on service, integration and shared values. This culture is based on a sense of togetherness. Related to the above then adapted by Horizon and Handy by developing a type of corporate culture based on the level of formalization and centralization, and grouping company culture into four types, namely:

1. High formalization, high centralization

A bureaucratic culture in which all work is systematically arranged through everything in the procedure, if necessary with time and careful motion studies. The portion of one's work has been determined and is routine.

2. Low formalization, high centralization

There aren't many rules or procedures. The highest power is in the hands of one person or a small group who gives command from the center, like a spider in the middle.

3. High formalization, low centralization

There are interdisciplinary working groups organized by task or project. The workings of each of these elements are very independent, but each is in accordance with strict procedures.

4. Low formalization, low centralization

This type of culture is very decentralized and informal. Its members have the same goals / interests but still enjoy high individual freedom.

B. Purpose and Advantages of Organization culture

Purpose and Advantages Of Organization Culture

Organizational culture, as a set of basic assumptions, serves to provide direction for members of the company / organization about what must be considered, the meaning of everything that must be achieved, how reactions and actions should be taken in certain situations (Lang, 2015)

Organizational culture has several functions, name:

Has a role in setting boundaries, that is, culture creates clear distinctions between one organization / company and another.

- a. Provide a sense of identity for members of the organization.
- b. Facilitate the emergence of commitments to broader interests.
- c. Increasing stability of the social system.
- d. Become a mechanism of meaning and control that guides and shapes workers attitudes or behaviors.

While (Susanto, 1997) describes the side of the benefits obtained if the company culture is understood by all layers of human resources and for the company.

The benefits for human resources are:

- a. Provide direction or guidelines for behaving within the company. In this case human resources cannot arbitrarily act or behave, but must adjust to who and where is located.

- b. Having the same vision and mission in carrying out their duties and responsibilities. Each individual can improve their functions and develop a degree of interdependence between individuals / sections because they complement each other in business activities.
- c. Encouraging human resources to always achieve work performance or better productivity. This can be achieved if the socialization process can be carried out properly on target.
- d. Knowing exactly about career paths in the company so as to encourage workers to be consistent with their duties and responsibilities.

Benefits obtained by the company include:

- a. As one element that can reduce the level of workers turnover. This is because the company culture encourages human resources to decide to continue to grow with the company.
- b. As a guideline in determining policies regarding company internal activities, such as: administrative rules, relationships between departments, performance appraisal, and others.
- c. To show outsiders about the existence of the company from its own characteristics, in the midst of the company in the community.
- d. As a reference in preparing company plans, such as: marketing planning, determining market segmentation, determining the position of the company to be controlled.
- e. Can create business development programs and human resources with full support of all levels of existing resources.

2.3 WORK PERFORMANCE

2.3.1 Definition of Work Performance

Performance is the result of work in the quality and quantity that can be achieved by workers in carrying out tasks in accordance with the responsibilities given to him. Definition of performance according to Kusriyanto in (Mangkunegara, 2005) is a comparison of the results achieved with the role of labor per unit of time (usually per hour). (Mangkunegara, 2005) suggests the definition of performance

as an expression such as output, efficiency and effectiveness often associated with productivity. Whereas According to (Mangkunegara, 2005), workers performance is the work result in quality and quantity achieved by an workers in carrying out his duties in accordance with the responsibilities given to him. Therefore, it can be concluded that the performance of HR is work performance, or work results (output) both quality and quantity achieved by HR per unit period of time in carrying out their work duties in accordance with the responsibilities given to them. Work performance assessment is an effort made by the leader to assess the work of his subordinates. According to Mengginson in (Mangkunegara, 2005), work performance assessment (performance appraisal) is a process used by the leader to determine whether workers does his work in accordance with his duties and responsibilities. Next is Sikula in (Mangkunegara, 2005) argues that workers valuation is a systematic evaluation of workers work and potential that can be developed. Assessment in the process of interpreting or determining the value, quality or status of some objects or things. According to (Handoko, 2001), performance appraisal is a process through which organizations evaluate or assess workers performance. This activity can improve personnel decisions and provide feedback to workers about implementing their work.

The primary objective of disciplinary action is to motivate workers to comply with the company's performance standards. The failure to perform as expected could be directly related to the tasks performed by the workers or to the rules and regulations that define proper conduct at work.

2.3.2 Purpose of Work Performance

Based on the opinions of several experts, it can be concluded that work performance appraisal (performance) is a systematic assessment to determine workers work results and organizational performance. Besides that, also to determine work training appropriately, provide better responses in the future and as a basis for determining policies in terms of promotion and determination of rewards. The purpose of work performance assessment is to improve or improve organizational performance of the organization's HR. Specifically, the purpose of the performance evaluation as stated by Sunyoto in (Mangkunegara, 2005) are:

- a. Increase mutual understanding between workers about performance requirements.
- b. Record and acknowledge the work results of workers, so that they are motivated to do better, or at least achieve the same as previous achievements.
- c. Provide opportunities for workers to discuss their desires and aspirations and increase care for their career or their current work.
- d. Defining or redefining future goals, so that workers are motivated to achieve according to their potential.
- e. Examine the implementation and development plan that is suitable for training needs, specifically the training plan, and then approve the plan if there are no things that need to be changed.

2.3.3 Workers Performance Assessment

Workers performance assessment has several objectives, as stated (Mangkunegara, 2005), namely:

Make a framework analysis from the past time continuously and periodically both workers performance and organizational performance.

Make an evaluation of the training needs of workers through an audit of skills and knowledge so they can develop their abilities. On the basis of evaluating training needs this can hold training programs appropriately.

Determine the target of future performance and provide individual and group responsibilities so that for the next period it is clear what must be done by the workers, the quality and raw materials that must be achieved, the facilities and infrastructure needed to improve workers performance.

Determine the potential of workers who are entitled to promotion, and if based on the results of discussions between workers and the leadership to develop a proposal regarding the system of merits (merit system) and other promotional systems, such as rewards (ex, reward system recommendation)

Whereas (Handoko, 2001), the assessment should provide an accurate picture of the work performance of workers so that to achieve this goal the assessment system

is must be related to work (job related), practical, have standards and use various sizes that reliable. Work related means that the system evaluates critical behaviors that realize the success of the company. While a system is called practical if understood or understood by assessors and workers. In addition to having work related and practical, evaluation of work performance requires standards of work performance (performance standards) by which work performance is measured. To be effective, standards should be related to the desired results for each work. Furthermore, evaluation also requires reliable measures of work performance (performance measures). These various measures, to be useful, must be easy to use, reliable and report critical behaviors that determine work performance.

According to (Sastrohadiwiryo, 2005), performance appraisal (work performance) is a subjective process involving human judgment. It is said that the assessment of subjective performance, because most works are truly impossible to measure objectively, this is due to several reasons, including reasons for complexity in the task of measurement, changing circles, and difficulties in formulating tasks and individual work in detail. Thus, performance appraisal is very likely to be wrong and very easily influenced by non-actual sources. Not a few of these sources affect the assessment process so that it must be taken into account and considered properly. Performance appraisal is considered to meet the target if it has a good impact on the workforce that has just assessed its performance / performance.

According to (Henry, 2004), although it is impossible to identify any universal performance criteria that can be applied to all works, it is possible to determine some characteristics that must be possessed by criteria if the criteria are expected to be useful for performance appraisal. Its characteristics are:

Good criteria must be able to be measured in ways that can be trusted. The concept of measurement reliability has two components: stability and consistency. Stability implies that the measurement of criteria carried out at different times must achieve roughly similar results. Consistency shows that the measurement of criteria carried out by different methods or different people must achieve approximately the same results.

Good criteria must be able to distinguish individuals according to their performance. One of the objectives of performance appraisal is to evaluate the performance of organizational members. If such criteria provide identical scores to everyone, then the criteria are not useful for distributing compensation for performance, recommending candidates for promotion, or assessing training and development needs.

Good criteria must be sensitive to the input and actions of the incumbent. Because the purpose of performance appraisal is to assess the effectiveness of individual members of the organization, the effectiveness criteria used in the system must be primarily under the control policy of the person being assessed.

Good criteria must be accepted by individuals who know their performance is being assessed. It is important that people who are being measured are feeling that the performance that is being used provides fair and correct clues about their performance.

According to (Sastrohadiwiryo, 2005), there is no similarity between one company and another in determining the elements that must be assessed in the performance appraisal process carried out by the appraisal management / supervisor due to the differences expected from each company, also because there is no standard yet about the elements that need to be assessed. In general, the elements that need to be assessed in the performance appraisal process are loyalty, work performance, responsibility, obedience, honesty, cooperation, initiative, and leadership

2.4FRAMEWORK

2.4.1 Relationship Between Leadership Style and Work Performance

Leadership is basically a process of influencing others. Besides leadership also means the ability to influence, move, and direct an action on a person or group of people for a particular purpose. In an effort to influence these leaders apply a different style in each situation. Leadership styles are a variety of behavioral patterns favored by leaders in the process of directing and influencing workers. From this understanding revealed that what is done by superiors has an influence

that can arouse enthusiasm and excitement of work and vice versa.

Leadership that is played well by a leader is able to motivate workers to work better, this will make workers more careful in trying to achieve the company's expected goals that has an impact on performance. Organizational culture is able to moderate the influence of leadership style on work satisfaction which has an impact on improving workers performance.

2.4.2 Relationship Between Organizational Culture And Work Performance

Basically, human or someone who is in the life of the organization trying to determine and shape something that can accommodate the interests of all parties, so that they can carry out their activities not clash with various attitudes and behaviors of each individual. Something that is meant the culture in which individuals are, such as values, beliefs, assumptions, hopes and so on. Organizational culture is the value of shared beliefs that underlies corporate identity. Given the organizational culture is an agreement with the members in the organization or company, making it easier for the birth of a broader agreement for the benefit of individuals. The primacy of organizational culture is the controller and direction in shaping human attitudes and behavior that involve themselves in an organization's activities. Organizational culture influences productivity, performance, commitment, self-confidence, and ethical behavior. Organizational culture and leadership style have a significant positive effect on organizational commitment, work satisfaction and workers performance. High support shown by company leaders is able to provide high motivation from workers to work better and achieve targets.

2.5 Previous Researches

Number	Name/year	Title of Research	Variable Research	Result

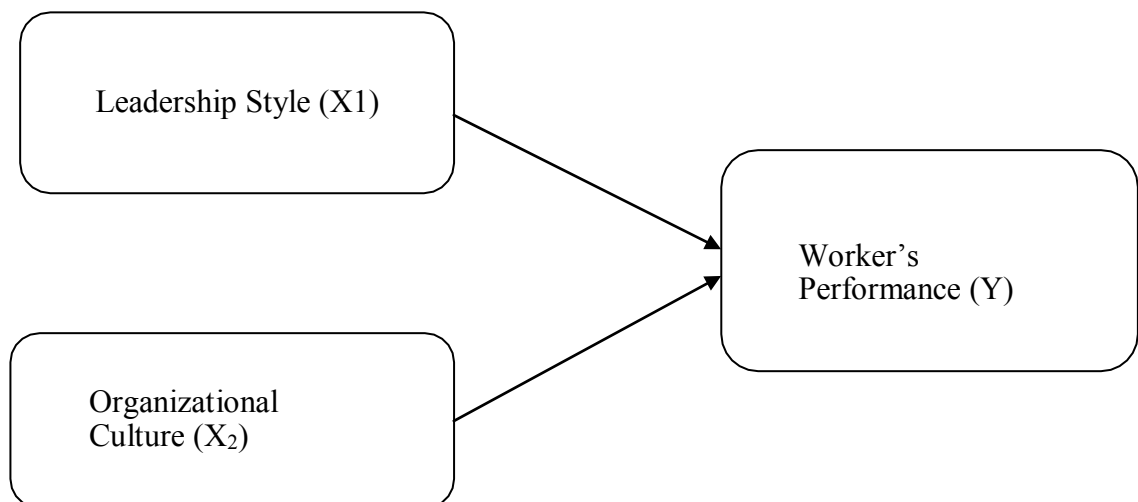
1.	Suharyanto (2011)	Pengaruh Gaya Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Pegawai Di Universitas PGRI Adi Buana Surabaya	Leadership Style, Organizational Culture and Performance	Based on the analysis test found that simultaneous Leadership Style and Organizational Culture significantly influence Workers Performance
2.	Teguh Rhiman Handoko (2012)	Pengaruh Kepemimpinan, Budaya Organisasi, Disiplin Kerja Terhadap Kinerja Karyawan Pada Pondok Serrata	Leadership Style, Organizational, Culture and Performance	Based on research shows the level of Leadership, Organizational Culture, and Work Discipline has a significant positive effect on Workers Performance. The results of research provide advice with a good Organizational Culture, will improve workers performance

3	Maulvinizar (2011)	Analisis Pengaruh Kepemimpinan Dan Budaya Organisasi Terhadap Kepuasan Kerja Karyawan Pada Pt. Pos Indonesia (Persero) Cabang Kudus	Leadership Style, Organizational Culture to Satisfaction of Workers Performance	The results of testing the hypothesis, shows that the variable: organizational culture has a positive and significant effect on workers work satisfaction. While leadership also has a positive and significant effect on workers work satisfaction.
4	Rusdan Arif (2010)	Pengaruh Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Karyawan Pada PT.Bank Mega Cabang Semarang	Leadership Style, Organizational Culture and Performance	The results of multiple linear regression analysis found that the factor that most influences workers performance is leadership, this is evidenced by the largest value of the standard.

5.	Riko Junaidi, Febsri Susanti (2019)	Pengaruh Gaya Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Pegawai Pada Uptd Baltekkomdik Dinas Pendidikan Provinsi Sumatera Barat	Leadership Style, Organizational Culture and Performance	The results obtained are can be partially inferred leadership style has a significant influence on workers performance, while organizational culture partially no significant effect on workers performance.
6	Prima Nugraha S (2010)	Pengaruh Budaya Organisasi Terhadap Kinerja Pegawai Pada Sekretariat Daerah Kabupaten Dairi	1. Organization al Culture (X) 2. Performance (Y)	The results show that the organizational culture is on The regional Secretariat Dairi District is in the very high category. While the performance of employees at the Regional Secretariat of Dairi Regency is also in the high category, this is based on the percentage of respondent's answers.

7	Ni Ketut Laswitar ni (2010)	Pengaruh Budaya Organisasi, Kepuasan Kerja dan Motivasi Terhadap Kinerja Karyawan PT Delta Satria Dewata Denpasar	1. Organization Culture (X1) 2. Job Satisfaction (X2) 3. Motivation (X3) 4. Performance (Y)	Organizational culture has a positive and significant effect at work motivation. Job satisfaction has a positive and significant effect against motivation. Organizational culture has a positive and significant effect to satisfaction. Organizational culture has a negative effect on employee performance. It's insignificant.
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2.6 Research Paradigm



2.7 Hypothesis

The hypothesis is a temporary answer to the formulation of the research problem, while the research problem formulation has been agreed in the form of sentence questions (Sugiyono, 2011).

Based on the definitions above, it can be concluded that leadership is a person's ability to influence others to achieve the goals to be achieved. Based on the above thinking considerations, the hypothesis is as follows:

2.7.1 Relationship Between Leadership Style and Performance

(Ogbonna & Harris, 2000) in their research showed that leadership played well by a leader is able to motivate workers to work better, this will make workers more careful in trying to achieve the company's expected targets, this will have an impact on performance. The research results of (Ogbonna & Harris, 2000) show that organizational culture is able to moderate the influence of leadership style on work satisfaction which has an impact on improving workers performance. (Lok & Crawford, 2004) in his research examined the influence between organizational culture and leadership roles on organizational commitment, work satisfaction and workers performance in small and medium-sized industrial companies in Taiwan. Besides (Chen, 2004), said to manage and control various functions of the subsystem in the organization to remain consistent with organizational goals requires a leader because the leader is an important part in improving the performance of workers.

The results of this study are in line with research previously conducted by Rusdan Arif at one of branch of PT. Bank Mega in Semarang where leadership has a positive influence and significant on workers performance. Based on the description above, then the hypothesis can be formulated as follows:

H1: "Leadership Style has a positive effect on Workers Performance".

2.7.2 Relationship Between Organizational Culture and Performance

The results of (Masrukhin, 2006) research show that organizational culture as indicated by culture requires workers to look for more effective and challenging risks, can help work, pay attention to workers, question the expected, high morale at work, and requires the realization of targets and tasks that are positively related to workers performance. (Sheridan, 1992) shows a significant cultural relationship related to workers performance, voluntary turnover and organizational commitment. Said to be a variation in cultural values that affect turnover rates and workers performance.

The results of this study are in line with research previously conducted by Rusdan Arif at one of branch of PT. Bank Mega in Semarang where organizational culture has a positive influence and significant on workers performance.

Based on the description above, then the hypothesis can be formulated as follows:

H2: "Organizational Culture have a positive effect on Workers Performance".

CHAPTER III

RESEARCH METHODS

3.1 Scope of Research

In this study, the research design that will be used to determine the effect of leadership style, organizational culture, and work performance is to use quantitative methods and are descriptive. Quantitative methods are used to test and prove the truth of a theory or to match theories with existing phenomena. In addition, this data collection technique was obtained from interviews, questionnaires and literature lists. The instructions for filling out questionnaires and questionnaires are made as simple and clear as possible to facilitate filling in answers submitted to respondents.

3.2 Sample and Population

The population in this study were financial workers in the regional tax and retribution management agency of Bandar Lampung city. While the sample used in the study is exhaustive sampling, which is all financial workers in the regional tax and retribution management agency of Bandar Lampung city.

3.3 Types and Data Sources

The data sources used in this study are primary data and secondary data. According to (Widyastuti, 2015) primary data is data obtained from the first source either from individuals or individuals, such as the results of interviews or questionnaires. While secondary data is primary data that has been further processed and presented either by the primary data collector or by other parties. The types and sources of data used in this study are secondary data in the form of the number of financial workers and organizational structures. Primary data is data directly obtained from respondents in the form of direct answers to the

questionnaire are given. Questionnaire is a measuring device in collecting data and information by using a list of questions submitted to respondents regarding a related problem. In this questionnaire the researcher asked several questions to the respondents related to the causes of work stress, organizational culture and workers performance.

3.4 Research Data Collection Techniques

Data collection is recording events or things or statements or characteristics of some or all elements of the population that will support or support research.

Data collection methods used in this study include:

1. Questionnaire (questionnaire) is a measuring device in collecting data and information by using a list of questions submitted to respondents regarding a related problems.
2. Interviews are methods used to obtain information directly, unstructured and individually.
3. Literature search is in collecting accurate and relevant data and information researchers try to find data through reading and reviewing books, articles, magazines, journals, and writings on internet sites that are related to problems raised by researchers regarding leadership style, organizational culture, and work performance.

3.5 Variables

The research variable is an attribute or value of the object or activity that has certain variations that are applied by researchers to study and then draw conclusions (Sugiyono, 2015). The variables in this study consisted of two independent variables and one dependent variable. The variables are leadership style and organizational culture.

Operational definition is a definition given to a variable or contract by means of giving meaning, or specifying activities or providing an operation needed to measure the contract or variable (Nazir, 2005). According to (Sugiyono, 2012)

operational definitions in quantitative research can be divided into two types, namely:

1. The independent variable

This variable is often referred to as the stimulus, predictor, and antecedent variable. In Indonesian it is often referred to as an independent variable. Independent variables are variables that affect or cause changes or the emergence of the dependent variable (dependent).

2. The dependent variable

This variable is often referred to as output, criterion, consequence. In Indonesian, it is often referred to as the dependent variable. The dependent variable is a variable that is influenced or becomes the result of the independent variable.

3.6 The of operational definitions in this study:

Variables	Definitions	Indicators	Scale
Leadership Style (X1)	Leadership style is refers to a physical or psychological deviation from the normal human state that is stimulated in the work environment which more or less means a pressure due to work will also affect emotions, thought processes and physical condition of a person, where the pressure comes from the work environment where the individual is located. (Yoder, 1982)	<ol style="list-style-type: none"> 1. Traits 2. Habits 3. Character 4. Personality 5. Temper 	likert

Variables	Definitions	Indicators	Scale
Organizational Culture (X2)	(Sarpin, 2008) defines that organizational culture is a system of values, beliefs and habits in an organization that interacts with its formal system structure to produce norms of organizational behavior.	<ol style="list-style-type: none"> 1. Integrity 2. Management Support 3. Rewarding System 4. Control 	likert
Work Performance (Y)	Workers performance is the work result in quality and quantity achieved by an workers in carrying out his duties in accordance with the responsibilities given to them. (Mangkunegara, 2005)	<ol style="list-style-type: none"> 1. Quality 2. Quantity 3. Timeliness 4. Independent 	likert

Measurement is the process of determining the amount or intensity of information about certain people, events, ideas and / or objects, as well as their relationship to the problem under study. The measurement is carried out with certain numbers or attributes. It is necessary to understand well about the measuring instruments used in measurement and how to design them in order to produce good conclusions. One of the measurement tools commonly used in research is a scale. There are basically four types of measurement scales: nominal scales, ordinal scales, interval scales, and ratio scales. The measurement scale used in this study is the Likert scale. The Likert scale is a scale that measures a person's agreement or disagreement with a series of statements related to beliefs or behavior about a particular object (Asep, 2005). The Likert scale generally uses five levels of assessment in the following order:

Scoring Scale X1 and X2

Answer	Value Score
Totally Agree / Sangat Setuju (SS)	5
Agree / Setuju (S)	4
Doubtful / Ragu (R)	3
Disagree / Tidak Setuju (TS)	2
Totally Disagree/ Sangat Tidak Setuju (STS)	1

Scoring Scale Y

Answer	Value Score
Totally Agree / Sangat Setuju (SS)	5
Agree / Setuju (S)	4
Doubtful / Ragu (R)	3
Disagree / Tidak Setuju (TS)	2
Totally Disagree/ Sangat Tidak Setuju (STS)	1

3.7 Data Analysis Methods

In this study, data analysis used the Partial Least Square (PLS) approach. PLS is a component or variant based Structural Equation Modeling (SEM) equation model. According to (Ghozali, 2006), PLS is an alternative approach that shifts from a covariance-based to variant-based SEM approach. Covariance-based SEM generally tests causality / theory while PLS is more of a predictive model. PLS is a powerful analytical method (Ghozali, 2006) because it is not based on many assumptions. For example, data must be normally distributed, the sample does not have to be large. Besides being able to be used to confirm the theory, PLS can also be used to explain whether there is a relationship between latent variables. PLS can simultaneously analyze the constructs formed by reflective and formative indicators.

According to (Ghozali, 2006) the purpose of PLS is to help researchers for predictive purposes. The formal model defines latent variables as linear aggregates of the indicators. The weight estimate for creating a latent variable score component is obtained based on how the inner model (a structural model that connects between

latent variables) and the outer model (the measurement model, which is the relationship between the indicator and its construct) is specified. The result is the residual variance of the dependent variable. The parameter estimates obtained by PLS can be categorized into three. First, is the weight estimate that is used to create the latent variable value. Second, it reflects the path estimate that connects latent variables and between latent variables and their indicators (loading). Third, it relates to the means and location parameters (regression constant values) for indicators and latent variables. To obtain these three estimates, PLS uses a 3-stage iteration process and each iteration stage produces an estimate. The first stage is to produce a weight estimate, the second stage is to produce an estimate for the inner model and outer model, and the third stage to produce an estimate of the means and location (Ghozali, 2006).

3.7.1 Measurement Model or Outer Model

The convergent validity of the measurement model with the indicator reflective model is based on the item score / component score with the construct score calculated by PLS. The reflective size is said to be high if it correlates more than 0.70 with the construct to be measured. However, for research in the early stages of developing a measurement scale of values from 0.5 to 0.60, the response is sufficient (Ghozali, 2006). The discriminant validity of the measurement model with a reflective indicator based on the cross loading measurement with the construct. If friendship with the item measurement is greater than on other construct sizes, it will show that the latent construct predicts the size of the block which is better at the same size as the other blocks.

Another method to assess discriminant validity is to compare the value of the square root of the Average Variance Extracted (AVE) of each construct with other constructs in the model. If the AVE root value of each construct is greater than the value seen between the constructs and the other constructs in the model, it is said to have good discriminant value validity. This measurement can be used to measure the variable score component reliability and the results are more conservative than the composite reliability. It is recommended that the AVE value should be greater than 0.50 (Ghozali, 2006). Composite reliability that measures a construct can be

evaluated by two kinds of measures, namely internal consistency and Cronbach's Alpha (Ghozali, 2006).

3.7.2 Structural Model (Inner Model)

Inner model (inner relation, structural model and substantive theory) describes the relationship between latent variables based on substantive theory. The structural model was evaluated using the R-square for the dependent construct, the Stone-Geisser Q-square test for predictive relevance and the t test and the significance of the path coefficient parameters.

In the model assessment with PLS, it starts by looking at the R-square for each dependent variable. The interpretation is the same as the interpretation in regression. Changes in the R-square value can be used to assess the effect of certain latent variables on the dependent variable whether the effect has a substantive effect (Ghozali, 2006). Besides looking at the R-square value, the PLS model is also evaluated by looking at the predictive relevance Q-square for the constructive model. The Q-square measures whatever observed values are generated by the model as well as the earthquake parameters.

3.7.3 Hypothesis Testing

The measure of the significance of hypothesis support can compare the T-table and T-statistic assessments. If the statistic is higher than the T-table value, it means that the hypothesis is supported or accepted (Hartono, 2009). In this study, for a confidence level of 95% (alpha 95 percent), the T-table value for the one tailed hypothesis was > 1.66008 .

CHAPTER V

CONCLUSION, CONTRIBUTION, LIMITATION AND SUGGESTION

5.1 Conclusion

This study aims to analyze the influence of leadership style and work performance on work performance. To analyze the relationship between these variables, this study uses Partial Least Square (PLS). Based on the analysis and discussion in the previous section, the following conclusions can be drawn:

1. The results of the first hypothesis test show that Leadership Style has no effect on Work Performance at Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung.
2. The results of the second hypothesis test show that Organizational Culture has positive effect on Work Performance at Badan Pengelola Pajak dan Retribusi Daerah Kota Bandar Lampung.

5.2 Research Contribution

Based on this research that have been made, so there will be several contribution that can be implied, there are:

1. Increasing the quality of workers performance by managing the organizational cultures in their organization based on the result of this research that have been analyzed.
2. Giving awareness to all organization to developing their culture in organization because it can make an organization work better with better workers in it.
3. With organizational culture, it is positively affecting their organization workers and also the people that they served, as we know that BPPRD (Badan Pengelola Pajak dan Retribusi Daerah) is on of public servant in our government, so that the effect that they make is not only beneficial for their organization itself, but also the people, public, and nation that they serve.

5.3 Research Limitation

1. This research was only examined at the BPPRD Bandar Lampung City, the results will change and will not be the same if the research is carried out outside the city of Bandar Lampung.
2. One of the variables does not have an influence on workers performance so that it is less able to explain the results of what is studied.

5.4 Suggestion

Based on the research results and conclusions above, there are several suggestions related to the influence of Leadership Style and Work Performance in Badan Pengelola Pajak dan Retribusi Daerah (BPPRD) Bandar Lampung City.

1. Badan Pengelola Pajak dan Retribusi Daerah (BPPRD) Kota Bandar Lampung

Seeing that organizational culture is very influential on the performance of workers at BPPRD Bandar Lampung City, it would be better if the existing organizational culture must continue to be implemented and developed so that workers at BPPRD Bandar Lampung can do their best work and all the goals of the organization can be achieved. And regarding the existing leadership style in the organization, it must be redeveloped so that it creates better leadership so that it has significant and positive effect on the workers at BPPRD Bandar Lampung City.

2. Further researchers

It is hoped that we can do more in-depth research on the influence of leadership style and organizational culture on work performance. It's also can redevelop by interviews or observation, in which this study uses a questionnaire as a method. Also can make the respondents higher.

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